

RSPCA SUNDERLAND, HARTLEPOOL & SOUTH TYNESIDE BRANCH

England & Wales · Charity number 232265

Details

Other names	ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS DURHAM, HARTLEPOOL AND DISTRICT BRANCH, RSPCA HARTLEPOOL & DISTRICT BRANCH, RSPCA - DURHAM - HARTLEPOOL AND DISTRICT BRANCH, RSPCA - HARTLEPOOL AND DISTRICT BRANCH, RSPCA - HARTLEPOOLS AND DISTRICT BRANCH, RSPCA DURHAM, HARTLEPOOL AND DISTRICT BRANCH
Status	Registered
Legal form	Other
Registered	1963-12-13
Register	View on the Charity Commission register

Contact

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Activities

Objects: THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

Activities: Animal welfare support in Sunderland, Hartlepool and South Tyneside (including some areas in County Durham and Gateshead). We provide welfare assistance (signposting and advice), assisted neutering scheme, pet food bank, education and funded vet clinics (criteria apply to all services). This branch does not currently have animal shelter facilities or accept animals from the public.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** HARTLEPOOL AND DISTRICT.
- Durham
- Hartlepool
- South Tyneside
- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£145,352	£171,291	-	-
2023-12-31	£66,210	£147,481	-	-
2022-12-31	£47,756	£130,427	-	-
2021-12-31	£82,748	£211,949	-	-
2020-12-31	£247,937	£376,548	-	-

Trustees

Name	Role	Appointed
Dawn Marie Paterson	Chair	2025-08-21
Helen Miller		2025-10-09
Kathryn Scott		2024-11-27
Matthew Shaw		2025-05-22
Neil Hewitt		2025-05-22
Peter Collins		2024-11-27

Accounts

REGISTERED CHARITY NUMBER: 232265

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

RMT Ribchesters
Accountants and Business Advisors
Finchale House
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DH1 1TW

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

Trustees Introduction

2024 has been an extraordinary year for the Branch, marked by the continued growth and success of our Community Hub in the heart of Chester-le-Street. Since its launch in July 2023, the Hub has become a cornerstone of our operations, serving as a vital space for promoting animal welfare, engaging with the local community, and generating essential income through both in-store and online retail.

Over the past 12 months, the Hub has proven to be a highly successful source of income, enabling us to invest further in our mission. By prioritising brand networking, the Branch has tapped into invaluable expertise within the retail sector. These connections have allowed us to implement innovative strategies aimed at boosting sales and raising brand awareness, ensuring the Hub remains a thriving part of our community. Alongside its role as a retail space, the Hub continues to serve as a base for our activities, offering opportunities to expand our reach through educational events, pet wellbeing advice, and workshops. Notably, discussions began in 2024 to host community events with a focus on sustainability, such as craft workshops, which we hope to deliver in the coming year.

Our Pet Food Bank remains a lifeline for many, with over 300 pets fed through the service in 2024. We are especially grateful to the North Tees Branch for their generous donation, which will allow us to sustain the scheme for several months. This collaboration highlights the power of working together to address community needs and support animal welfare.

In addition to cementing the Hub's success and maintaining core welfare provisions, we've made significant strides in other areas. A key focus this year has been strengthening our brand through successful networking and partnerships with local businesses. These efforts have paved the way for new initiatives, such as trialling vet clinics, free microchipping events, and a series of highly successful fundraising activities. Our summer Duck Race, held in collaboration with The Cluny and Newcastle Branch, was a delightful community event, while our Christmas Ball was a phenomenal success, providing much-needed funds to extend our Branch's impact as we head into another challenging year.

Animal welfare remains at the heart of our mission, with a strong focus on preventing pet relinquishment and empowering local pet owners. In 2024, we took significant steps to enhance our educational offerings by hosting the first in a planned series of seminars in the Hub. These seminars, delivered in partnership with animal behaviour and welfare experts, are designed to equip pet owners with valuable techniques and knowledge. We were also proud to welcome ITV This Morning to the Hub for a live appearance, showcasing our pet food bank and building national awareness of our work. Additionally, we entered discussions with the National Society education teams to host workshops in 2025 for foster parents and young people in foster care. These workshops will focus on animal interaction, safety, empathy, and compassion, underscoring our commitment to fostering kindness in the community.

As we reflect on the successes of 2024, we are inspired to build on this momentum. Our dedication to expanding services, strengthening community ties, and improving the welfare of animals across the region remains steadfast. We look forward to continuing this vital work in the year ahead.

Kathryn Scott - Interim Chair

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The objectives of the RSPCA are to prevent cruelty and promote kindness to animals, and to do all such lawful acts as the Society may consider being conducive or incidental to the attainment of those objectives. This applies to both the National RSPCA organisation (the 'National Society') and the Branch.

The work of the Branch focuses primarily on preventing pet relinquishment, raising awareness around, and educating our communities on the importance of animal welfare, companionship and kindness, and how human/animal relationships impact positively on mental wellbeing and community commonality.

We provide support toward the welfare of companion animals across Sunderland, Hartlepool & South Tyneside in the form of vouchers for neutering, microchipping and veterinary assistance.

Branch also provides advice and support to members of the public who may have concerns about their own animal or be concerned about an animal in need via phone and social media.

Where possible, the Branch delivers outreach and education activities to increase awareness of animal care and welfare issues and to promote the work of the National Society. With the launch of our pet wellbeing seminar work opening with a desensitisation workshop in 2024, plans are now in place to resume and build on our outreach and education activities in 2025. Our aim is to increase our presence within the local community via a more "hands-on" approach, offering practical events, advice and support that focuses on supporting and empowering our local community of pet owners - particularly those facing financial strain throughout the cost of living crisis.

Our ambition is to help keep families and their beloved pets together and to empower our community of pet owners.

The charity actively supports the National Society and the local Inspectorate to provide additional support and treatment to both domestic and, where requested, wild animals.

Neutering, Microchipping & Welfare Support

Neutering is a key welfare activity that prevents unwanted litters, resulting in neglect and abandonment, and provides many health benefits for the animal. The Branch has continued to offer subsidised neutering to pet owners in our area who are on low incomes and might otherwise be unable to afford this procedure. In June 2024, a new law came into force, wherein all owners must have their cat microchipped as a legal requirement. Owners found not to have microchipped their cat will have 21 days to have one implanted, or may face a fine of up to £500.

With this new legislation in place, our branch held a number of free microchipping days across our branch catchment. Throughout the year, via these clinics, cross-branch or frontline contributions, and our regular voucher scheme, we supported the microchipping of 223 cats in total. An increase on 2023 of approx. 233%

We also introduced our Branch-funded veterinary clinics in partnership with Vets on The Meowve. We held three clinics between July and August 2024, covering Sunderland, Hartlepool and South Shields, and reached over 90 animals in need of veterinary attention.

The aim of the clinics is to target the increasing need for accessible and affordable vet care for those who are struggling to meet costs and therefore unable to seek the appropriate treatments for their pets. The clinics offer a stepping stone for pet owners to be professionally advised in a veterinary clinic, and include discounted treatment options from our vet partners to help support the appropriate welfare needs of our local animals.

The clinics were very successful, and outcomes led to treatments being assigned, and (in some cases) follow-up appointments being booked.

RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

OBJECTIVES AND ACTIVITIES

Significant activities

End of year welfare figures 2024:

In 2024, Branch supported a total of 191 neuters (2023: 155), microchipped 223 animals (2023: 67) and provided other welfare services to 125 (2023: 75) animals in our area, an overall increase in welfare provided from the previous year.

We work in partnership with the inspectorate to provide welfare support to animals from our Branch area that they interact with. Branch contributions to animal welfare via this route are as follows:

Dog neuter	Cat Neuter	Rabbit Neuter	Dog Welfare	Cat Welfare	Other Welfare	Microchips
6	50	4	6	27	0	18

Branch also administers a scheme to support pet owners on low incomes who are unable to meet the costs of care. Branch contributions to those animals is as follows:

Dog Neuter	Cat Neuter	Other Neuter	Dog Welfare	Cat Welfare	Microchips
78	49	4	51	31	209

And an additional 2 small mammals were supported under bench welfare also.

Pet Food Bank Project

In 2023 we embarked on a groundbreaking endeavour to address a pressing need within our Branch area, the establishment of a Pet Food Bank Initiative. This initiative was conceived to provide crucial support to pet owners facing financial hardship, ensuring that they could continue to care for their beloved companions without the burden of food insecurity.

Throughout 2024, the demand for our Pet Food Bank service has steadily continued, reflecting the growing necessity of such services within our local community and Branch area. Throughout 2024, the pet food bank saw 112 returning service users, and 41 new applicants - serving a total of 366 pets.

Our Pet Food Bank service received an incredibly generous cash donation of £5000 from the RSPCA North Tees & District Branch in 2024 (which later merged with the Middlesbrough Branch). This amazing donation, for which we are so grateful, will support our pet food bank service for many months to come.

The significance of our Pet Food Bank Initiative cannot be overstated. Without this vital service, many pet owners within our Branch area would face the heartbreaking decision of relinquishing their pets due to financial constraints. By providing access to free pet food, we aim to alleviate this burden and preserve the bond between pets and their owners.

In summary, our Pet Food Bank Initiative stands as a beacon of compassion and support within our community. Through the collective efforts of donors, volunteers and employees we remain committed to safeguarding the welfare of pets and their owners, ensuring that no family has to face the prospect of separation due to economic hardship.

Animals supported via our pet food bank in 2024 (366 total):

Dogs	Cats	Rabbits	Other
197	167	1	1 (bird)

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

OBJECTIVES AND ACTIVITIES

Welfare Spend 2024

				Contribution towards animals in the care of separate RSPCA charities
Neuters	Microchipping	Welfare	Food Bank	
£10,174	£795	£5,315	£593	£2,742

Future Welfare Budget Changes for 2025

At the close of the year, having evaluated finances and outcomes of the branch scope of service, a decision was agreed by the board of trustees to reallocate lesser used funds, or areas where funding could reach a higher number of animals elsewhere.

Our strategy for 2025 is to keep the same expenditure for animal welfare targets, but to increase the number of animals supported within that budget. We will therefore be ending our contributions to neighbouring, National Animal Centres, or boarding establishments used by neighbouring branches. This decision was not made lightly. We have been very proud to support our neighbouring RSPCA charities over the last few years, and will always keep communications open for any ad hoc support they may request.

However, due to our Branch's current financial status, we believe that a new, community-targeted approach (through which a greater number of animals can be supported) will better reflect our charitable objectives as a small, independent charity. This approach will help to prevent pet relinquishment within our community, and therefore will still help to relieve strain on neighbouring RSPCA boarding establishments. Our main goal is to better support those in our community who rely on our services - particularly with the rise in cost of veterinary care.

This is why we will be using reassigned funds to increase the number of veterinary clinics across our branch area. We propose one clinic per month, reaching at least 15 to 20 animals per clinic.

As a tangible example of the reasons behind our decision, in 2024, funds contributed by our charity towards neighbouring animal boarding branches or national centres totalled at £2,742.71, from which we supported 34 animals (the majority of which was allocated to neutering, or one-off treatments such as dental work).

The same amount of funding could cover four to five veterinary clinics, reaching approximately 75-80 animals for a range of health concerns - an increase in reach of approx. 120%

Our public neutering scheme, and agreed voucher system with the RSPCA frontlines will remain as is.

We greatly value our collaborations and relationships with neighbouring branches and centres, and will always strive to keep an open dialogue and network of support with them in any way we are able.

Rehoming

The Branch does not currently offer a rehoming service. As we continue an open dialogue with neighbouring RSPCA Branches and local animal charities, our plans to help relieve the strain on frontlines and rehoming centres (i.e. discussions around facilitating a Home to Home service, where possible) are to be investigated and actioned, as appropriate in 2025. While we opened discussion about new ways to rehome in 2024, Branch does not currently have the appropriate resources to carry out any new schemes in this area.

Education

This year, we held our first of a planned series of seminars open to the public. With leadership from our Welfare Officer Trustee, Jackie, we focused on techniques for supporting desensitisation in our pets - with emphasis on strategies to combat fireworks season. The event was a great success, and we hope to host more in 2025. At the end of this year, we opened a dialogue with the National RSPCA Education team. As a result of these discussions, with their support, Branch plans to host a number of animal welfare and pet-interaction workshops targeted at foster parents and young people in foster care.

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
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**REPORT OF THE TRUSTEES
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OBJECTIVES AND ACTIVITIES

Brand Awareness & Networking

Our strategy for 2024 included a new vision for brand awareness, with an overarching aim to increase visibility, raise awareness of our Branch and to increase opportunities for income and partnerships through relationships with neighbouring businesses.

Our key message: **we are small, local and independent.**

Outcomes: Through our networking in 2024, we met and acquired a new trustee, received £900 worth of digital communications strategy support, in kind, received over £1700 from a business raffle, sold five individual tickets for our Christmas ball, amounting to £400 and received an additional donation of £250. Connections made and relationships built also resulted in a £500 pledge for clinic sponsorship, and venue partnership for a summer Dog Show in 2025.

We have made some invaluable contacts and business connections through our networking efforts in 2024: local, reputable and influential members of our community who now know us and understand our branch and objectives. If we were to put a monetary value on networking for 2024, Branch invested £264 but gained at least £3,750 via either in-kind support, or direct donations.

Branch Roles

Within this section of the trustee's report, we aim to shed light on a vital component of our charity's operations: the indispensable role played by our salaried employees. While our welfare figures often focus on tangible metrics and financial indicators, it's crucial to recognise the invaluable contributions of our dedicated team. Despite not being directly quantified within our financial assessments, the efforts of our salaried employees are foundational to the success and efficacy of our Branch's animal welfare initiatives. In this narrative, we'll delve into why these individuals are essential to our charity's mission and how their commitment ensures the realisation of our welfare goals.

The administrative roles within our Branch are not simply about paperwork and logistics; they form the beating heart of our commitment to animal welfare and community outreach. Anchored by a dedicated team of two full-time administrators, our Branch's administrative efforts extend beyond the confines of traditional (and yet still essential) office tasks.

At the helm of our day-to-day operations, these roles orchestrate the functioning of every facet of our Branch, from managing financial records and staff training to forecasting future endeavours, and reporting on our progress. However, their roles exist through a shared passion to achieve one common goal, a better world for local animals.

With a finger on the pulse of our community, our administrators serve as the first point of contact for enquiries and assistance across multiple communication channels, ensuring that every query is met with compassion and expertise. Through their unwavering dedication, they provide invaluable support to our local community, offering guidance, resources, and connections to those in need.

But their impact goes even further. From orchestrating fundraising campaigns to planning and executing awareness events, our administrators are the driving force behind our financial sustainability and outreach efforts. Alongside our board of trustees, our admin team goes above and beyond towards every successful endeavour, working tirelessly to amplify our message and broaden our reach.

Moreover, their role in animal welfare cannot be overstated. From facilitating access to essential services such as neutering and microchipping to liaising directly with veterinary professionals and frontline responders, our administrative team is an essential part of the work carried out towards supporting local animals and pet-owners within the community. Through initiatives like free pet-care clinics, microchipping events, pet wellbeing seminars, advice drop-in services and operating a pet food bank, they strive for a community where no animal is left behind in our mission to create a safer, more compassionate world.

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
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OBJECTIVES AND ACTIVITIES

In essence, the administrative work undertaken by our Branch is not just essential; it is the very foundation upon which our charitable aspirations and community-centric values stand. It is through dedication, expertise, and unwavering commitment that we are able to realise our vision of a world where every animal is cherished and every community supported.

The Branch has three part-time retail employees who oversee the day-to-day running of our charity shop and online selling platforms. We would like to highlight the immense value that our retail employees bring to our charity. At the heart of our operations lies our retail hub, serving not only as a vital source of income but also as a beacon of community engagement and support. Central to the flourishing of our retail endeavours are the dedicated individuals who form our retail team. Without their unwavering commitment and enthusiasm, our retail initiatives would struggle to thrive.

Our charity shop stands not just as a place of commerce, but as a nexus of social impact. The significance of our retail hub extends far beyond financial transactions; it represents a platform for fostering positive change within our community. Through the tireless efforts of our retail employees, we witness a tangible social return on investment. This is measured not only by the revenue generated but also by the immeasurable improvements in people's wellbeing and mental health.

By creating a space where individuals can contribute through donations and volunteering, our charity shop becomes a conduit for empowerment and fulfilment. Each purchase made and every item donated contributes to a sense of collective good, enriching the lives of both donors and recipients alike. Moreover, our commitment to sustainability is echoed through the promotion of pre-loved items, reducing waste and championing environmental stewardship.

None of these achievements would be possible without the caring and friendly demeanour of our retail team. Their dedication goes beyond mere transactions; it embodies the ethos of our charity, fostering connections, and making a tangible difference in the lives of those we serve. In this report, we delve deeper into the multifaceted impact of our retail employees and celebrate their invaluable contributions to our charity's mission.

Public benefit

The trustees have reviewed the outcomes and achievements of our activities for the year to ensure they remain focused on our charitable aims and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of 2006 indicates an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

Within the terms of our governing document, we support the National Society and the local Inspectorate by providing vouchers for neutering to be issued by the Inspectors to members of the public in greatest need. We respond to enquiries from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.

We provide subsidised veterinary services through a voucher scheme that provides treatment for sick or injured animals belonging to local people on low incomes. This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment. We continue to provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. This work helps to control dog, cat, rabbit and ferret populations through neutering, and benefits those on means tested benefits by giving them financial assistance, and also promotes responsible pet ownership.

We provide a range of volunteering opportunities for those who wish to support our work. This benefits local people and companies through offering work experience and the chance to develop new skills which are rewarding to the volunteers and enables us to inform others of our work and increase compassion towards animals.

We also engage and educate the public by holding events within our Branch area and online through our website and social media accounts.

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
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OBJECTIVES AND ACTIVITIES

Volunteers

Throughout 2023 and into 2024, our organisation was fortunate to retain several outstanding volunteers who made significant contributions to our mission. As we approached the end of 2024, we successfully recruited a dedicated volunteer coordinator who has been instrumental in onboarding new volunteers and developing innovative strategies for ongoing recruitment. Our volunteer coordinator and the passionate individuals who dedicate their time and energy to our branch are invaluable assets.

We have onboarded three new volunteer trustees, who bring diverse expertise and enthusiasm to our branch. We are grateful for their commitment to our cause and look forward to working together to advance our mission.

In December 2024, our esteemed long-standing trustee Jackie Lewis stepped down from the board. Her dedication and extensive knowledge in animal welfare have been integral to our branch's growth and success, and she will be sorely missed. We extend our heartfelt gratitude to Jackie for her many years of service and wish her all the best in her future endeavors.

Currently, we are actively seeking to expand our volunteer base by recruiting an online sales volunteer to support our income generation efforts and a volunteer driver to assist with delivering pet food from our pet food bank. These roles will help us increase our welfare reach and make an even greater impact in the community.

Looking forward, we are committed to fostering a supportive and engaging environment for our volunteers, empowering them to make a difference in the lives of animals and pet owners in need.

To all our volunteers, past, present, and future, we extend our heartfelt appreciation. Your dedication fuels our passion, and your commitment propels our impact. Together, we are a force for positive change in the lives of animals and the community we serve.

FINANCIAL REVIEW

Financial Performance

The Branch ended 2024 with a net deficit of £25,919 (2023: net deficit of £81,231). This is a much lower deficit than in 2023, which is excellent news and reflects the ongoing drive to raise funds. The retail performance realised in 2024 exceeded 2023's performance, and we are confident that this trend will continue into 2025.

Expenditure on animal welfare activity in 2024 totalled £20,271 (2023: £18,639). Included in this figure are microchipping, neutering, welfare treatments (including payments to Vets on the Meowve) and costs for purchasing food for the pet food bank.

Funding Sources

The Branch receives an annual award from the National Society which is a proportion of the funds they raise through the door-to-door collections. In 2024 this amounted to £21,816 (2023: £23,094).

We also receive donations made directly to the Branch and from our membership subscriptions. We are grateful for all donations generously made, including a number of supporters who make regular donations, as well as donations made via Paypal Giving Fund, Justgiving, Payroll giving and from supporters kindly holding fundraisers for our cause. We were also kindly gifted £5,000 from another Branch for the pet food bank. The total of all these donations to Branch and the associated Gift Aid from resale increased from £5,400 in 2023 to £17,375 in 2024.

Legacies

We were fortunate to receive a total of £9,799 of legacies during 2024, which is a fantastic increase on the previous year (£1,388).

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
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**REPORT OF THE TRUSTEES
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FINANCIAL REVIEW

Retail Operations and Impact

Our charity retail shop on Chester-Le-Street Front Street serves as our organisation's primary source of regular income. The shop, however, is more than just a retail space; it is a vibrant community hub that provides help, advice, and hosts pet-related seminars. Additionally, it houses our pet food bank, further solidifying its importance to the local community.

This year, our charity shop generated an impressive income of £69,012.86, enabling us to reach more animals through various welfare projects. We are immensely grateful for the dedication and hard work of our retail team and volunteers, who continuously strive to maximise the shop's potential.

In our ongoing pursuit of increasing retail income, we recognise the need to bolster our online sales presence. Consequently, we are actively seeking a volunteer online sales assistant to help drive this growth and expand our reach beyond the local community.

As we move forward, we remain committed to enhancing our retail operations, both in-store and online, to ensure that we can continue to support and impact the lives of animals and pet owners in need. With the ongoing support of our community, volunteers, and staff, we are confident in our ability to further increase our retail income and achieve even greater success in the future.

Online Sales

In April 2024, our branch experienced a significant change with the departure of our online sales lead. This transition presented us with challenges, but our dedicated team rose to the occasion to ensure that our online presence remained strong. We are immensely grateful for their collective effort and commitment to maintaining this vital aspect of our operations.

Despite the absence of a dedicated individual overseeing online sales, our collaborative efforts have yielded an impressive income of £9,167.21 in 2024. This accomplishment demonstrates the resilience and adaptability of our team, which continues to work together to drive our organisation's success.

Moving forward, we recognize the importance of filling this critical role to further enhance our online sales performance. We are actively seeking a new volunteer to take on the responsibilities of our online sales lead and help us optimise our digital presence. With the support of this dedicated individual, we are confident that our online sales will continue to thrive and contribute significantly to our overall mission.

Fundraising

The Branch participated in the National RSPCA's annual 'One Fun Day' in June, where we teamed up with the Newcastle Branch and The Cluny, and held a charity duck race. From funds raised (once Newcastle Branch took their share), we raised a whopping £1497.72 for the branch.

Our team also applied for a few successful grants in 2024, which included:

Catherine Cookson Foundation: £500
Animal Friends Pet Insurance: £1,483
Barbour Foundation: £1,500

We also held our biggest fundraiser of the year, our 2024 Christmas Ball. This was an incredible event, enjoyed immensely by all 100 guests. We successfully raised a grand total (after expenses) of: £4,466.20 - An absolutely incredible result.

Part of the overall total for our Christmas Ball Fundraiser was from a very kind raffle hosted by the Durham Business Club.

Capitalising on our Community Hub, fundraising activities were held within the charity shop throughout 2024, including raffles, tombolas, 'guess the dog name' competitions, first birthday celebrations, and festive dog treat sales. We also partnered with the Chester-le-Street Business Association and held a Santa's Grotto in December, which was a free event for local families. However, donations were accepted on the day.

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
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**REPORT OF THE TRUSTEES
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FINANCIAL REVIEW

Branch Financial Plan

The Branch's financial strategy continues to focus on increasing the amount spent directly on welfare (including the food bank) through undertaking a number of targeted campaigns and projects and bolstering Branch income streams to avoid any over-reliance on any single stream or legacies.

Branch Reserves Policy

The policy of the Trustees is to have at least 12 months running costs in unrestricted reserves to ensure that our work can continue in a managed way should the income reduce significantly for any particular reason.

The Branch ended 2024 with £168,099 in unrestricted reserves (a decrease of £29,642 from £197,741 in 2023), which, based on average expenditure in 2024 equates to 12.5 months reserves.

Going Concern

The Charity is not being wound up and it is considered to be a going concern.

Governance

Our body of trustees has again remained relatively constant throughout the year with one new trustee coming on board. However, the need to recruit new trustees to broaden the skills base of the board of trustees remains a priority in 2025 and the focus will be on seeking candidates with legal, financial, fundraising, and animal welfare skills and knowledge.

Thank You

We would like to take this opportunity to thank everyone who has helped the Branch in any way, however big or small. We are incredibly grateful for your continued support.

We would like to thank our members, neighbours and our local community for their amazing kindness and generosity this year as we embarked on the opening of our Community Hub. Your encouragement, support and feedback has been absolutely incredible, and we simply would not be where we are today without your support.

Thanks to our team of volunteers, including our trustees, who always make a hugely valuable contribution to the Branch and have supported its work during difficult times.

We would like to dedicate a very special and heart-felt thank you to the late David Entwisle who served as a devoted trustee for the Branch for 16 years. His generosity, expertise and friendship to the Branch and its members was second to none, and he is very much missed. His legacy will live on through the work and dedication of the Branch in helping to make a better world for local animals.

We would also like to thank neighbouring Branches for accepting animals from our Branch area. The cooperation between Branches is an invaluable source of resilience and brings a huge benefit to the animals who enter our care.

Thanks must go to our colleagues in the National Society, especially those we work most closely with: the staff at Great Ayton and Felledge Animal Centres and the Northumbria, Durham and Cleveland Inspectorate Groups who, despite significant challenges in resourcing and operations have worked tirelessly and with great passion to rescue and care for animals in need. Thank you to our Branch Partnership Manager, Sarah Mason for providing guidance and encouragement in all that Branch has done throughout the year.

Thanks go to all of the veterinary practitioners who have assisted us in our work throughout 2024, your continued support and generosity are very much appreciated.

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
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FUTURE PLANS

As we look forward to 2025, our focus will be on developing several key areas of activity with the aim of significantly enhancing our services and income.

We aim to increase our education activity, as well as our community outreach projects (funded vet clinics and pet food bank) - schemes which allow us to help and care for a higher number of animals within the same budget than in previous years, due to a strategic, more focused, reallocation of funds.

We hope to strengthen our volunteer numbers (including our board of trustees, who remain an integral part of our charitable objectives), to bolster our core messaging, sharing real stories from within our community that evidence the true impact our work has on our local animals.

And, as we build on the strong foundation of local community and business partnerships that the branch has created throughout 2024, we will continue to work tirelessly to create a better, kinder community for our animals and pet owners.

Maximising Online Sales

We recognise the potential of online sales as a significant and reliable revenue stream. Our strategy includes expanding our e-commerce platform to reach a broader audience. By leveraging digital marketing techniques and optimising our website for search engines, we aim to increase traffic and sales. Work in this area will not only generate much-needed income but will also increase our visibility and engagement with the community.

Strengthening Income and Engagement through the Community Hub

Our community hub has proven to be an invaluable asset, providing opportunities to foster strong relationships with local residents and providing a venue for various activities and services. We continue to build on this success by enhancing our retail offerings and creating a more dynamic and engaging shopping experience. Furthermore, we have successfully made use of the full space of the hub for engagements and fundraising including collaborative meetings, seminars, events and workshops.

Expanding Animal Welfare Activity

Animal welfare remains at the heart of our mission. As we look ahead to 2025, our charity is committed to enhancing the welfare of pets in our local community through a series of impactful initiatives.

Our assisted neutering and microchipping scheme remains in place, as a consistent offer of support to those in our community who face financial struggle. In line with RSPCA values, we are committed to advocating for pet neutering, to reduce unwanted pregnancies, reduce the strain on animal shelters, educate our pet-owning community members, and promote pet wellbeing.

We are looking forward to introducing a comprehensive education plan, which will focus on three, key areas:

- Animal health & wellbeing
- Responsible pet ownership
- Preventing incidents of animal cruelty for children in care

To further support the health and well-being of pets in our local area, we are aiming to offer free health check clinics in collaboration with a local vet and/or vet nurse, each month throughout 2025. These clinics will provide health assessments, access routes to the correct treatment, education and general health advice. By offering these services free of charge, we aim to ensure that all pets receive the necessary care to stay healthy and happy.

RSPCA SUNDERLAND, HARTLEPOOL & SOUTH TYNESIDE BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

We are also pleased to announce the continuation of our pet food bank initiative throughout 2025, and have plans to expand the project by delivering pet food supplies to operational food banks across Sunderland, Hartlepool & South Tyneside, with the support of volunteer drivers. This vital program ensures that no pet goes hungry by providing free pet food to anyone in our Branch area who are unable to meet the cost of pet food in the uncertain financial climate. Our pet food bank has been a lifeline for many pet owners facing financial difficulties, ensuring their beloved pets remain well-nourished and healthy. In the coming year, we will be expanding our pet food bank services to reach even more of our Branch area. Our goal is to alleviate the burden on pet owners who may be struggling to afford pet food, thereby supporting the overall well-being of their pets and preventing pet relinquishment.

Our commitment to these initiatives reflects our ongoing dedication to improving animal welfare in our community. We believe that by providing these services and educational opportunities, we can make a significant difference in the lives of both pets and their owners. We look forward to a successful year ahead, working together with our local community to achieve these goals.

Boosting Income through Fundraising Events, Grants, and Donors

To support our ongoing efforts, we will intensify our fundraising activities. This includes hosting a variety of events designed to engage and inspire our supporters, from charity runs and gala dinners to community fairs and online crowdfunding campaigns. Fundraising through events and sponsorships will continue to be explored as potential income streams in 2025. Our 2024 Christmas ball was so well received (and successful), we will be hosting another Winter ball in 2025. We will also be hosting a Dog Show with our corporate partner, Lumley Castle, and will be hosting our second Rubber Duck race with the Cluny, in collaboration with the Newcastle branch in the summer. These events will bring in much needed funds to support the ongoing welfare activities.

Additionally, we will seek out grants and build relationships with donors who share our commitment to animal welfare. Our goal is to diversify our income streams and ensure a stable financial foundation for our operations.

Ensuring Continued Growth and Community Support

The growth of our Branch is essential to our ability to support animal welfare and pet ownership in the local area. We will focus on expanding our volunteer base, increasing our membership, and fostering partnerships with local businesses and organisations. By doing so, we will enhance our capacity to serve the community, provide more services, and make a lasting impact on animal welfare.

In conclusion, our future plans are designed to maximise our financial stability, enhance our services including welfare provision, and deepen our engagement with the community. Through these efforts, we are confident that we can continue to grow and make a meaningful difference in the lives of animals and pet owners in our area.

Supporting the Inspectorate

We will continue to work closely with the National Society and the regional Inspectorate teams to identify the best ways that Branch can continue to support animals identified as a priority. Branch plans to do this through providing financial assistance to animals from our Branch area who are being supported or boarded via our frontline teams.

Branch will explore opportunities which may alleviate some of the frontline pressures, and pressures on rehoming facilities by offering a new initiative and approach to rehoming activities which may be practical without the use of an animal centre.

Education and outreach

We will continue to focus on delivering a range of educational events for all ages in 2025. This will include activities such as educational pet care seminars and the delivery of advice on welfare matters to community members to ensure people have the skills and knowledge to care for and help pets and other animals.

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

Longer-term goals

Our long-term goals include implementing fundraising strategies that may allow us, in the future, to obtain our own veterinary clinic vehicle and/or animal boarding facility. This is a long journey. In the meantime, we will continue to do everything we can to find new ways to expand our positive impact on animal welfare.

GOVERNANCE

Our body of trustees has again remained relatively constant throughout the year with one new trustee coming on board. However, the need to recruit new trustees to broaden the skills base of the board of trustees remains a priority in 2025 and the focus will be on seeking candidates with legal, financial, fundraising, and animal welfare skills and knowledge.

THANK YOU

We would like to take this opportunity to thank everyone who has helped the Branch in any way, however big or small. We are incredibly grateful for your continued support.

We would like to thank our members, neighbours and our local community for their amazing kindness and generosity this year as we embarked on the opening of our Community Hub. Your encouragement, support and feedback has been absolutely incredible, and we simply would not be where we are today without your support.

Thanks to our team of volunteers, including our trustees, who always make a hugely valuable contribution to the Branch and have supported its work during difficult times.

We would like to thank neighbouring Branches for accepting animals from our Branch area. The cooperation between Branches is an invaluable source of resilience and brings a huge benefit to the animals who enter our care.

A special thank you goes out to the North Tees Branch, who made an incredibly kind donation to help support our pet food bank initiative.

Thanks must go to our colleagues in the National Society, especially those we work most closely with: the staff at Great Ayton and Felledge Animal Centres and the Northumbria, Durham and Cleveland Inspectorate Groups who, despite significant challenges in resourcing and operations have worked tirelessly and with great passion to rescue and care for animals in need. Thank you to our Branch Partnership Manager, Sarah Mason for providing guidance and encouragement in all that Branch has done throughout the year.

Thanks go to all of the veterinary practitioners who have assisted us in our work throughout 2024, your continued support and generosity are very much appreciated.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The Incorporation of the Board of Trustees was made on the 20th of July 2016.

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new Trustees

The Branch is governed by a committee of trustees. The number of Trustees should be not less than five, but subject to a maximum of fourteen. Trustees are recruited from amongst our membership and elected at the AGM. Up to three trustees may be co-opted to the committee at any time.

Potential new trustees may be identified through enquiries made directly to the Branch where trusteeship is given as a potential interest and Branch also advertises vacancies via our website and social media channels and, as well as job websites and through volunteer centres to attract applicants from a variety of backgrounds. If not already members of the Branch, volunteers are asked to join and wait the required 3 month qualification period.

Applicants are assessed for suitability by the existing trustees: an informal meeting is arranged with one or more trustees and, if suitable, the applicant is invited to attend a number of committee meetings as a visitor. If they feel they are able to fulfil the duties of a trustee and that the role is a good fit for them, they may either be elected at the AGM or co-opted if a position is available.

New Trustees attend an induction course and are given a Trustee induction pack, The Charity Commission's Essential Trustee document, RSPCA "Guidance for Branch Trustees" and the "Branch and RSPCA Rules" to assist them in fulfilling their duties.

Organisational Structure

The RSPCA Sunderland, Hartlepool & South Tyneside Branch is a separately registered charity. It does, however, comply with the Rules and Guidelines issued by the National Society of the RSPCA and works tirelessly to achieve the Society's objectives throughout the Branch area.

At the end of 2024, the Branch had one premises in Chester le Street which houses the Branch office, ebay store, events space and charity shop, and from where all employees are based.

Risk Management

The Trustees have a duty to identify and review the risks to which the Charity is exposed. The trustees continually review the risks and systems which are in place to minimise them. Both external and internal risks are reviewed to ensure that they meet the needs of the charity.

Going Concern

The Charity is not being wound up and it is considered to be a going concern.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

232265

Principal address

19 Front Street
Chester le Street
Durham
DH3 3BQ

Trustees

J Lewis (resigned 1/12/2024)
J Dobbie
C Gilpin
R Furness (resigned 20/3/2025)
V Darroch (resigned 14/6/2024)
K Scott (appointed 27/11/2024)
J Eland (appointed 27/11/2024)
P Collins (appointed 27/11/2024)

RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Lesley Stabler BA(Hons) FCCA
RMT Ribchesters
Accountants and Business Advisors
Finchale House
Belmont Business Park
Durham
DH1 1TW

Bankers

(From September 2018)
Handlesbanken PLC
43 Old Elvet
Durham
DH1 3HN

09 July 2025

Approved by order of the board of trustees on and signed on its behalf by:

Signed by:

.....08D030AZBA17423.....
K Scott - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

Independent examiner's report to the trustees of RSPCA Sunderland, Hartlepool & South Tyneside Branch

I report to the charity trustees on my examination of the accounts of RSPCA Sunderland, Hartlepool & South Tyneside Branch (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed by:

Lesley Stabler

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Lesley Stabler BA(Hons) FCCA

RMT Ribchesters
Accountants and Business Advisors
Finchale House
Belmont Business Park
Durham
DH1 1TW

16 July 2025

Date:

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	43,381	5,000	48,381	30,770
Other trading activities	3	87,386	-	87,386	28,102
Investment income	4	9,585	-	9,585	7,338
Total		<u>140,352</u>	<u>5,000</u>	<u>145,352</u>	<u>66,210</u>
EXPENDITURE ON					
Raising funds		5,865	-	5,865	-
Charitable activities					
Animal welfare		164,149	1,277	165,426	147,248
Education project		-	-	-	233
Total		<u>170,014</u>	<u>1,277</u>	<u>171,291</u>	<u>147,481</u>
Net gains on investments		<u>20</u>	<u>-</u>	<u>20</u>	<u>40</u>
NET INCOME/(EXPENDITURE)		<u>(29,642)</u>	<u>3,723</u>	<u>(25,919)</u>	<u>(81,231)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>197,741</u>	<u>683</u>	<u>198,424</u>	<u>279,655</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>168,099</u></u>	<u><u>4,406</u></u>	<u><u>172,505</u></u>	<u><u>198,424</u></u>

The notes form part of these financial statements

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**BALANCE SHEET
31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	2,910	-	2,910	3,313
Investments	9	185	-	185	165
		<u>3,095</u>	<u>-</u>	<u>3,095</u>	<u>3,478</u>
CURRENT ASSETS					
Debtors	10	7,632	-	7,632	9,208
Cash at bank and in hand		160,841	4,406	165,247	192,441
		<u>168,473</u>	<u>4,406</u>	<u>172,879</u>	<u>201,649</u>
CREDITORS					
Amounts falling due within one year	11	(3,469)	-	(3,469)	(6,703)
		<u>165,004</u>	<u>4,406</u>	<u>169,410</u>	<u>194,946</u>
NET CURRENT ASSETS					
		<u>168,099</u>	<u>4,406</u>	<u>172,505</u>	<u>198,424</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>168,099</u>	<u>4,406</u>	<u>172,505</u>	<u>198,424</u>
NET ASSETS		<u>168,099</u>	<u>4,406</u>	<u>172,505</u>	<u>198,424</u>
FUNDS	13				
Unrestricted funds				168,099	197,741
Restricted funds				4,406	683
TOTAL FUNDS				<u>172,505</u>	<u>198,424</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 09 July 2025 and were signed on its behalf by:

Signed by:

 0BD000A7BA47423.....
 K Scott - Trustee

The notes form part of these financial statements

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES - continued

Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basis Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basis financial assets

Basis financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basis financial liabilities

Basis financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	8,283	5,294
Legacies	9,799	1,388
Grants	8,483	994
Door to Door income	21,816	23,094
	<u>48,381</u>	<u>30,770</u>

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Royal Society for the Prevention of Cruelty to Animals Headquarters	5,000	994
Catherine Cookson Foundation	500	-
Animal Friends Pet Insurance	1,483	-
Barbour Foundation	1,500	-
	<u>8,483</u>	<u>994</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	6,879	-
Shop income	80,507	28,102
	<u>87,386</u>	<u>28,102</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	6,553	6,942
Gift Aid	3,032	396
	<u>9,585</u>	<u>7,338</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

6. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	102,776	72,694
Social security costs	(1,425)	2,526
Other pension costs	1,592	1,257
	<u>102,943</u>	<u>76,477</u>

Key management personnel received remuneration of £12,408 (2022: £32,015) in the year.

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

6. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	2024	2023
Branch manager	-	1
Administration	2	2
Retail	4	3
	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	30,770	-	30,770
Other trading activities	28,102	-	28,102
Investment income	7,338	-	7,338
Total	<u>66,210</u>	<u>-</u>	<u>66,210</u>
EXPENDITURE ON			
Charitable activities			
Animal welfare	147,248	-	147,248
Education project	-	233	233
Total	<u>147,248</u>	<u>233</u>	<u>147,481</u>
Net gains on investments	<u>40</u>	<u>-</u>	<u>40</u>
NET INCOME/(EXPENDITURE)	(80,998)	(233)	(81,231)
RECONCILIATION OF FUNDS			
Total funds brought forward	278,739	916	279,655
TOTAL FUNDS CARRIED FORWARD	<u>197,741</u>	<u>683</u>	<u>198,424</u>

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2024	33,651	1,900	3,124	38,675
Disposals	-	(1,900)	-	(1,900)
At 31 December 2024	<u>33,651</u>	<u>-</u>	<u>3,124</u>	<u>36,775</u>
DEPRECIATION				
At 1 January 2024	30,338	1,900	3,124	35,362
Charge for year	403	-	-	403
Eliminated on disposal	-	(1,900)	-	(1,900)
At 31 December 2024	<u>30,741</u>	<u>-</u>	<u>3,124</u>	<u>33,865</u>
NET BOOK VALUE				
At 31 December 2024	<u>2,910</u>	<u>-</u>	<u>-</u>	<u>2,910</u>
At 31 December 2023	<u>3,313</u>	<u>-</u>	<u>-</u>	<u>3,313</u>

9. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2024	165
Revaluations	20
At 31 December 2024	<u>185</u>
NET BOOK VALUE	
At 31 December 2024	<u>185</u>
At 31 December 2023	<u>165</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2024 is represented by:

	Listed investments £
Valuation in 2024	<u>185</u>

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	2,500	2,500
PAYE & NI debtor	-	670
VAT	182	-
Prepayments	4,950	6,038
	<u>7,632</u>	<u>9,208</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	272	2,964
Taxation and social security	-	497
Other creditors	3,197	3,242
	<u>3,469</u>	<u>6,703</u>

12. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	16,500	16,500
Between one and five years	5,500	22,000
	<u>22,000</u>	<u>38,500</u>

13. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	197,741	(29,642)	168,099
Restricted funds			
Educational material	683	(683)	-
Pet food bank	-	4,406	4,406
	<u>683</u>	<u>3,723</u>	<u>4,406</u>
TOTAL FUNDS	<u>198,424</u>	<u>(25,919)</u>	<u>172,505</u>

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	140,352	(170,014)	20	(29,642)
Restricted funds				
Educational material	-	(683)	-	(683)
Pet food bank	5,000	(594)	-	4,406
	<u>5,000</u>	<u>(1,277)</u>	<u>-</u>	<u>3,723</u>
TOTAL FUNDS	<u>145,352</u>	<u>(171,291)</u>	<u>20</u>	<u>(25,919)</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	278,739	(80,998)	197,741
Restricted funds			
Educational material	916	(233)	683
TOTAL FUNDS	<u>279,655</u>	<u>(81,231)</u>	<u>198,424</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	66,210	(147,248)	40	(80,998)
Restricted funds				
Educational material	-	(233)	-	(233)
TOTAL FUNDS	<u>66,210</u>	<u>(147,481)</u>	<u>40</u>	<u>(81,231)</u>

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	278,739	(110,640)	168,099
Restricted funds			
Educational material	916	(916)	-
Pet food bank	-	4,406	4,406
	<u>916</u>	<u>3,490</u>	<u>4,406</u>
TOTAL FUNDS	<u><u>279,655</u></u>	<u><u>(107,150)</u></u>	<u><u>172,505</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	206,562	(317,262)	60	(110,640)
Restricted funds				
Educational material	-	(916)	-	(916)
Pet food bank	5,000	(594)	-	4,406
	<u>5,000</u>	<u>(1,510)</u>	<u>-</u>	<u>3,490</u>
TOTAL FUNDS	<u><u>211,562</u></u>	<u><u>(318,772)</u></u>	<u><u>60</u></u>	<u><u>(107,150)</u></u>

14. RELATED PARTY DISCLOSURES

During the year a motor vehicle was sold to J Dobbie, a trustee of the charity, for £500 (2023: £nil).

Accounts

APPROVAL

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

FOR

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

Ribchesters
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Trustees Introduction

2023 has been a positive year for Branch, epitomised by reestablishing the Branch presence in our community with the opening of our new Community Hub in the heart of Chester le Street in July. This is a significant milestone for Branch following the closure of our two previous shops in recent years, and is a very welcome opportunity for both increasing our regular income and for engaging with the local community on animal welfare matters.

Whilst the opening of the Community Hub has increased Branch outgoings in comparison to 2022, and despite a challenging retail trading environment we have seen incredibly positive support for the Hub which has generated significant income through instore and online sales. This success is testament to the hard work and passion of our talented members of staff who have worked tirelessly to make the Community Hub successful. The hub now serves as a base for Branch activity, combining our office with retail and a community space which will enable Branch to continue to engage with members of the community.

We are also very proud to have opened our Pet Food Bank which operates from the Community Hub and provides food supplies to pet owners in need. In 6 months of operation in 2023, the bank has provided food for 75 animals in our community, and both demand and donations for the bank continue to grow.

Our focus for 2023 was very much on maintaining welfare provisions whilst focussing on ensuring the success of the Community Hub which has required significant time and effort from our staff. Consequently, fundraising and education activities were less prominent than in previous years. However we launched an education pack for use in schools which has been very well received, and undertook a number of small fundraising events.

Delivery of animal welfare activity remains our key focus and we have explored opportunities for utilising space within the Community Hub for delivering welfare services and training events. We have been unable to provide services within the community as in previous years, and this is something that we will seek to restart in earnest in 2024 to ensure that our impact is extended across the breadth of our Branch area.

Rebecca Furness
Chair

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The objectives of the RSPCA are to prevent cruelty and promote kindness to animals, and to do all such lawful acts as the Society may consider being conducive or incidental to the attainment of those objectives. This applies to both the National RSPCA organisation (the 'National Society') and the Branch.

The work of the Branch focuses primarily on preventing pet relinquishment, raising awareness around, and educating our communities on the importance of animal welfare, companionship and kindness, and how human/animal relationships impact positively on mental wellbeing and community commonality.

We provide support toward the welfare of companion animals across Sunderland, Hartlepool & South Tyneside in the form of vouchers for neutering, microchipping and veterinary assistance.

Branch also provides advice and support to members of the public who may have concerns about their own animal or be concerned about an animal in need via phone and social media.

Where possible, the Branch delivers outreach and education activities to increase awareness of animal care and welfare issues and to promote the work of the National Society. With the opening of our new Community Hub in 2023, plans are now in place to resume and build on our outreach and education activities in 2024. Our aim is to increase our presence within the local community via a more "hands-on" approach, offering practical events, advice and support that focuses on supporting and empowering our local community of pet owners - particularly those facing financial strain throughout the cost of living crisis.

Our ambition is to help keep families and their beloved pets together.

The charity actively supports the National Society and the local Inspectorate to provide additional support and treatment to both domestic and, where requested, wild animals.

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees have reviewed the outcomes and achievements of our activities for the year to ensure they remain focused on our charitable aims and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of 2006 indicates an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

Within the terms of our governing document, we support the National Society and the local Inspectorate by providing vouchers for neutering to be issued by the Inspectors to members of the public in greatest need. We respond to enquiries from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.

We provide subsidised veterinary services through a voucher scheme that provides treatment for sick or injured animals belonging to local people on low incomes. This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment. We continue to provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. This work helps to control dog, cat, rabbit and ferret populations through neutering, and benefits those on means tested benefits by giving them financial assistance, and also promotes responsible pet ownership.

We provide a range of volunteering opportunities for those who wish to support our work. This benefits local people and companies through offering work experience and the chance to develop new skills which are rewarding to the volunteers and enables us to inform others of our work and increase compassion towards animals.

We also engage and educate the public by holding events within our Branch area and online through our website and social media accounts.

Volunteers

In 2023, it is with deep sorrow that we lost our longest-serving trustee, David; his commitment and dedication to our Branch was unrivalled, he is missed greatly by everyone at the Branch and his memory will always be held dear. Throughout this time we also witnessed the unwavering commitment of our existing trustee, and welcomed a new trustee to our fold, adding fresh perspective and energy to our cause.

With our increased activity through the community hub, we expanded our volunteer base by ten individuals, each bringing their unique skills and passion to our Community Hub. From administrative support to retail expertise, from driving services to online sales mastery, and from day-to-day assistance to specialised tasks, our volunteers have become the lifeblood of our organisation.

Their dedication is the cornerstone of our mission to uplift and protect local animals in need. With deep gratitude, we acknowledge their tireless efforts, which have amplified our impact and extended our reach within the community. As we look to the future, we remain steadfast in our commitment to recruit new volunteers, especially to bolster our Branch operations. We seek individuals who share our dedication to animal welfare and who are eager to contribute their talents to event coordination, fundraising initiatives, volunteer management, and retail operations.

Furthermore, as we navigate the dynamic landscape of our organisation, we recognise the importance of diverse perspectives and expertise within our trustee board. We are actively seeking individuals with legal, commercial, or fundraising backgrounds to join our ranks, enriching our governance and ensuring the sustainability of our mission.

To all our volunteers, past, present, and future, we extend our heartfelt appreciation. Your dedication fuels our passion, and your commitment propels our impact. Together, we are a force for positive change in the lives of animals and the community we serve.

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

OBJECTIVES AND ACTIVITIES

Branch Roles

Within this section of the trustee's report, we aim to shed light on a vital component of our charity's operations: the indispensable role played by our salaried employees. While our welfare figures often focus on tangible metrics and financial indicators, it's crucial to recognise the invaluable contributions of our dedicated team. Despite not being directly quantified within our financial assessments, the efforts of our salaried employees are foundational to the success and efficacy of our Branch's animal welfare initiatives. In this narrative, we'll delve into why these individuals are essential to our charity's mission and how their commitment ensures the realisation of our welfare goals.

The administrative roles within our Branch are not simply about paperwork and logistics; they form the beating heart of our commitment to animal welfare and community outreach. Anchored by a dedicated team of two full-time administrators, our Branch's administrative efforts extend beyond the confines of traditional (and yet still essential) office tasks.

At the helm of our day-to-day operations, these roles orchestrate the functioning of every facet of our Branch, from managing financial records and staff training to forecasting future endeavours, and reporting on our progress. However, their roles exist through a shared passion to achieve one common goal, a better world for local animals.

With a finger on the pulse of our community, our administrators serve as the first point of contact for enquiries and assistance across multiple communication channels, ensuring that every query is met with compassion and expertise. Through their unwavering dedication, they provide invaluable support to our local community, offering guidance, resources, and connections to those in need.

But their impact goes even further. From orchestrating fundraising campaigns to planning and executing awareness events, our administrators are the driving force behind our financial sustainability and outreach efforts. Alongside our board of trustees, our admin team goes above and beyond towards every successful endeavour, working tirelessly to amplify our message and broaden our reach.

Moreover, their role in animal welfare cannot be overstated. From facilitating access to essential services such as neutering and microchipping to liaising directly with veterinary professionals and frontline responders, our administrative team is an essential part of the work carried out towards supporting local animals and pet-owners within the community. Through initiatives like free pet-care clinics, microchipping events, pet wellbeing seminars, advice drop-in services and operating a pet food bank, they strive for a community where no animal is left behind in our mission to create a safer, more compassionate world.

In essence, the administrative work undertaken by our Branch is not just essential; it is the very foundation upon which our charitable aspirations and community-centric values stand. It is through dedication, expertise, and unwavering commitment that we are able to realise our vision of a world where every animal is cherished and every community supported.

The Branch has four part-time retail employees who oversee the day-to-day running of our charity shop and online selling platforms. We would like to highlight the immense value that our retail employees bring to our charity. At the heart of our operations lies our retail hub, serving not only as a vital source of income but also as a beacon of community engagement and support. Central to the flourishing of our retail endeavours are the dedicated individuals who form our retail team. Without their unwavering commitment and enthusiasm, our retail initiatives would struggle to thrive.

Our charity shop stands not just as a place of commerce, but as a nexus of social impact. The significance of our retail hub extends far beyond financial transactions; it represents a platform for fostering positive change within our community. Through the tireless efforts of our retail employees, we witness a tangible social return on investment. This is measured not only by the revenue generated but also by the immeasurable improvements in people's wellbeing and mental health.

By creating a space where individuals can contribute through donations and volunteering, our charity shop becomes a conduit for empowerment and fulfilment. Each purchase made and every item donated contributes to a sense of collective good, enriching the lives of both donors and recipients alike. Moreover, our commitment to sustainability is echoed through the promotion of pre-loved items, reducing waste and championing environmental stewardship.

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

OBJECTIVES AND ACTIVITIES

None of these achievements would be possible without the caring and friendly demeanour of our retail team. Their dedication goes beyond mere transactions; it embodies the ethos of our charity, fostering connections, and making a tangible difference in the lives of those we serve. In this report, we delve deeper into the multifaceted impact of our retail employees and celebrate their invaluable contributions to our charity's mission.

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

ACHIEVEMENT AND PERFORMANCE

Neutering, Microchipping & Welfare Support

Neutering is a key welfare activity that prevents unwanted litters, resulting in neglect and abandonment, and provides many health benefits for the animal. The Branch has continued to offer subsidised neutering to pet owners in our area who are on low incomes and might otherwise be unable to afford this procedure. According to new laws to be introduced next year, all owners must have their cat microchipped by 10 June 2024. Owners found not to have microchipped their cat will have 21 days to have one implanted, or may face a fine of up to £500.

Our aim as we move towards this new legislation, is to be proactive in supporting cat owners to have their cats microchipped before the law comes into play and so, to support pet owners to comply with this new legislation, where applicants to our assisted neutering scheme state that their cat is currently not microchipped, we automatically contributed £15 towards a microchip, regardless of whether this has been requested by the owner. We plan to continue this into 2024 and we are planning free cat microchipping events to help support low income families to meet this requirement.

End of year welfare figures 2023:

In 2023, Branch delivered a total of 155 neuters (2022: 349), microchipped 67 animals (2022: 82) and provided other welfare services to 75 animals in our area, an overall reduction in welfare provided from the previous year.

We work in partnership with the inspectorate to provide welfare support to animals from our Branch area that they interact with. Branch contributions to animal welfare via this route are as follows:

Dog Neuter	Cat Neuter	Rabbit Neuter	Dog Welfare	Cat Welfare	Other Welfare	Microchips
9	33	9	18	28	4	34

Branch also administers a scheme to support pet owners on low incomes who are unable to meet the costs of care. Branch contributions to those animals is as follows:

Dog Neuter	Cat Neuter	Rabbit Neuter	Dog Welfare	Cat Welfare	Microchips
66	30	8	20	5	33

Pet Food Bank Project

In 2023 we embarked on a groundbreaking endeavour to address a pressing need within our Branch area, the establishment of a Pet Food Bank Initiative. This initiative was conceived to provide crucial support to pet owners facing financial hardship, ensuring that they could continue to care for their beloved companions without the burden of food insecurity.

Throughout 2023, the demand for our Pet Food Bank service has steadily risen, reflecting the growing necessity of such services within our local community and Branch area. Each month, we witness an increase in the number of individuals and families seeking assistance, highlighting the vital role this initiative plays in supporting pet welfare.

Our Pet Food Bank service was made possible through a generous grant from the RSPCA National Society. This initial support provided the foundation upon which we could build, ensuring that our community had access to essential pet food supplies during times of need. Due to the increase in demand of this service we have received a further grant from the RSPCA National Society as well as very generous donations from our local community.

The significance of our Pet Food Bank Initiative cannot be overstated. Without this vital service, many pet owners within our Branch area would face the heartbreaking decision of relinquishing their pets due to financial constraints. By providing access to free pet food, we aim to alleviate this burden and preserve the bond between pets and their owners.

In summary, our Pet Food Bank Initiative stands as a beacon of compassion and support within our community. Through the collective efforts of donors, volunteers and employees we remain committed to safeguarding the welfare of pets and their owners, ensuring that no family has to face the prospect of separation due to economic hardship.

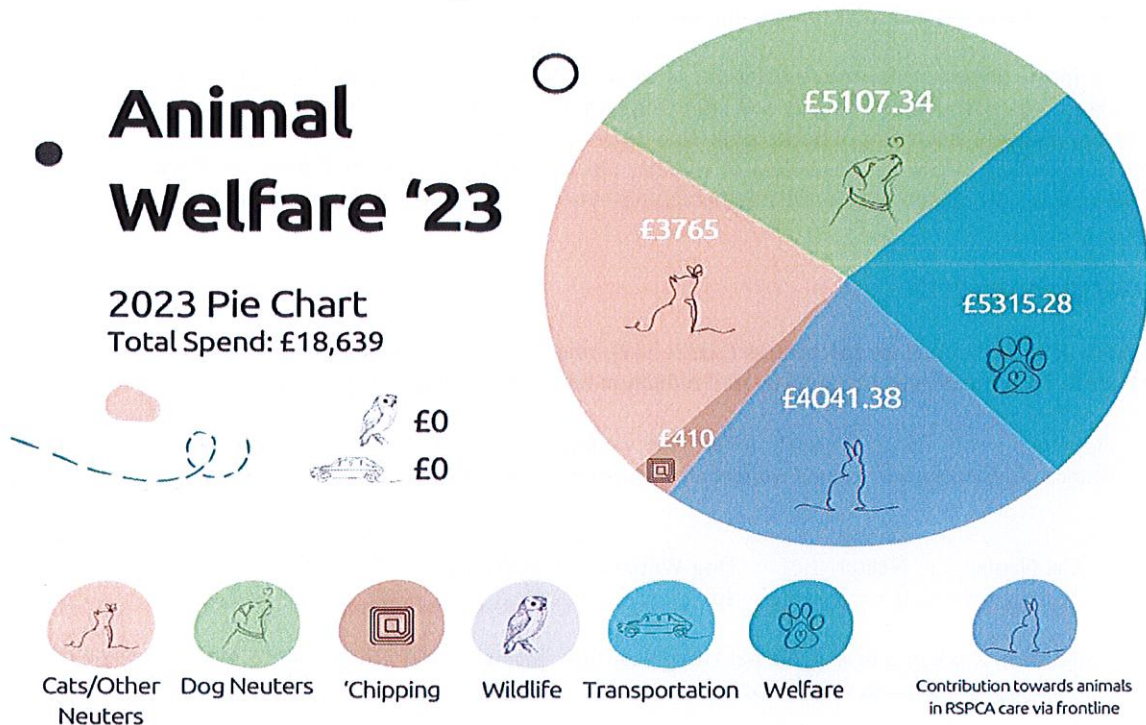
RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

Animals supported via our pet food bank (75 total):

Dogs	Cats	Rabbits	Other
29	44	0	2 (Guinea Pigs)

Visual of animal welfare assistance throughout 2023:



Rehoming

The Branch does not currently offer a rehoming service. As we continue an open dialogue with neighbouring RSPCA Branches and local animal charities, our plans to help relieve the strain on frontlines and rehoming centres (i.e. facilitating a Home to Home service, where possible) are to be investigated and actioned, as appropriate in 2024.

Education

This year, the remainder of our classroom packs were delivered to local schools, receiving some excellent feedback.

Alongside our Welfare Officer and Trustee, Jackie, and the Branch staff, we will aim to increase our education resources in ways that help empower local pet owners in areas of pet care and welfare, such as offering welfare seminars, training techniques, and accessible pet clinic days within each of our Branch areas.

FINANCIAL REVIEW

Financial Performance

Branch ended 2023 with a net deficit of £81,231 (2022: net deficit of £82,672). Whilst this is a significant deficit, 2023 saw Branch take on additional salaried employees and new premises in the latter half of the year which increased our expenditure whilst the income from online and shop sales took several months to become established. The retail performance realised in 2023 exceeded expectations and has grown steadily, and we are confident that this trend will continue into 2024.

Expenditure on welfare activity in 2023 totalled £18,639 (2022: £23,406) which represents 23% (2022: 28%) of net Branch expenditure. Included in this figure are microchipping, neutering, and welfare treatments. This reduction reflects the reduced numbers of welfare treatments funded in 2023, fluctuations in support required are anticipated year on year, however the reason for the reduction is unclear

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

FINANCIAL REVIEW

Funding Sources

The Branch receives an annual award from the National Society which is a proportion of the funds they raise through the door-to-door collections. In 2023 this amounted to £23,094 (2022: £23,218).

We also receive donations made directly to the Branch and from our membership subscriptions. We are grateful for all donations generously made, including a number of supporters who make regular donations, as well as donations made via Paypal Giving Fund, Justgiving, Payroll giving and from supporters kindly holding fundraisers on Facebook. We also received £100 from Pets at Home for their 'Santa Paws' event held in a local store. The total of all these donations to Branch and the associated Gift Aid from resale increased from £3,303 in 2022 to £5,400 in 2023.

Legacies

We are fortunate to receive legacies bequeathed to us in wills from time to time. Towards the end of 2023 we received two legacies totalling £11,487, £10,000 of which was included in the previous year's financial statements. We are very grateful for these legacies which truly make a difference to animal welfare in the region, and we would like to take this opportunity to extend our sympathies to both the Frazer and the Tasker families. The funds bequeathed in these legacies will be put directly towards the support of animals in need in our local community in 2024.

Retail

In July 2023 Branch re-commenced retail activity through our new Branch Community Hub in Chester le Street, and as in previous years, a high street retail presence in Chester le street has proven to be a promising avenue for income generation.

In June 2023 the Branch appointed two part-time retail leads who assumed pivotal roles in driving the operations, bringing expertise and dedication, which has laid a strong foundation for the shop's future success. Furthermore, the team expanded with the addition of two part-time retail assistants in December 2023. This reinforcement not only bolstered our operational capacity but also enabled us to enhance customer service and efficiency within the retail domain.

The collective efforts of our retail team, coupled with strategic sales initiatives delivered an impressive retail income of £28,102 in the 5 months between June and December. Moving forward, we remain committed to fostering innovation, optimising resources, and delivering exceptional experiences to our clientele within the retail sector.

Online Sales

In addition to our high-street retail activity, Branch has also focussed on increasing online selling as a key income stream. Online retail activity from May 2023 has been undertaken by a part time "Online Sales Lead", a new, part-time position within our Community Hub. This recruitment enabled Branch to maximise the income from high-value items and to maintain a good bank of listings to attract buyers, grow our seller profile, and to ensure a steady income stream.

Our online sales generated a total income of £4,596 in 2023. We expect to see this figure increase in 2024 through the foundation we created during 2023.

Fundraising

The Branch participated in the National RSPCA's annual 'One Fun Day' in June, however as Branch was newly balancing the set-up and development of the Community Hub alongside our ongoing day-to-day welfare work, our 2023 event was fairly low-key, with Branch having a marketplace stall in Chester le Street featuring a tombola, cake sale, and kids games which raised £177. Whilst the funds raised were modest, the event was an excellent opportunity to raise our local presence, meet community members, and raise awareness of our work. The event was enjoyed by all participants, and we look forward to expanding our One Fun Day plans for 2024.

Capitalising on our new Community Hub Branch as an engagement space, fundraising activities were held within the charity shop throughout 2023, including raffles, 'guess the dog name' competitions, and festive dog treat sales.

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

FINANCIAL REVIEW

The Community Hub

We are delighted to report on the successful opening of our long-awaited Community Hub, a milestone achievement for our organisation in furthering our mission to provide comprehensive welfare services, advice, and support to the community within our Branch area. The Community Hub officially commenced operations in July 2023, marking the culmination of extensive planning, dedication, and collaboration.

After securing the lease for the building in May 2023, our team of employees and volunteers embarked on a remarkable journey to transform the vision of the Community Hub into a tangible reality. Their unwavering commitment and tireless efforts were instrumental in every aspect of the process, from the decoration and removals to the procurement of donated fixtures, fittings, and stock.

The establishment of the Community Hub represents a significant step forward in our ability to serve the needs of our pet owning community effectively. By consolidating our welfare services, advice and support, retail operations, online selling, and office space under one roof, we have created a dynamic and accessible hub that will serve as a focal point for community engagement and empowerment.

The opening of the Community Hub not only underscores our dedication to enhancing the well-being and quality of life of pets and their owners within our Branch area but also reflects our commitment to fostering collaboration, inclusivity, and innovation. We extend our deepest gratitude to all those who contributed their time, resources, and expertise to make this endeavour a reality, and we look forward to the continued success and impact of the Community Hub in the years to come.

Branch Financial Plan

The Branch's financial strategy continues to focus on increasing the amount spent directly on welfare (including the food bank) through undertaking a number of targeted campaigns and projects and bolstering Branch income streams to avoid any over-reliance on any single stream or legacies.

Branch Reserves Policy

The policy of the Trustees is to have at least 12 months running costs in unrestricted reserves to ensure that our work can continue in a managed way should the income reduce significantly for any particular reason.

The Branch ended 2023 with £194,263 in unrestricted reserves (a decrease of £83,877 from £278,140 in 2022. N.B the 2022 figure reported included restricted funding), which, based on average expenditure in 2023 equates to 15.8 months reserves. Running costs increased during the second half of 2023 due to increased rent and wages related to the Community Hub however, this is offset with growing income generated through the Hub, and the Trustees are confident that Branch remains in a strong financial position, and will continue to do so going forwards.

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

FINANCIAL REVIEW

Going Concern

The Charity is not being wound up and it is considered to be a going concern.

Governance

Our body of trustees has again remained relatively constant throughout the year with one new trustee coming on board. However, the need to recruit new trustees to broaden the skills base of the board of trustees remains a priority in 2023 and the focus will be on seeking candidates with legal, financial, fundraising, and animal welfare skills and knowledge.

Thank You

We would like to take this opportunity to thank everyone who has helped the Branch in any way, however big or small. We are incredibly grateful for your continued support.

We would like to thank our members, neighbours and our local community for their amazing kindness and generosity this year as we embarked on the opening of our Community Hub. Your encouragement, support and feedback has been absolutely incredible, and we simply would not be where we are today without your support.

Thanks to our team of volunteers, including our trustees, who always make a hugely valuable contribution to the Branch and have supported its work during difficult times.

We would like to dedicate a very special and heart-felt thank you to the late David Entwisle who served as a devoted trustee for the Branch for 16 years. His generosity, expertise and friendship to the Branch and its members was second to none, and he is very much missed. His legacy will live on through the work and dedication of the Branch in helping to make a better world for local animals.

We would also like to thank neighbouring Branches for accepting animals from our Branch area. The cooperation between Branches is an invaluable source of resilience and brings a huge benefit to the animals who enter our care. Thanks must go to our colleagues in the National Society, especially those we work most closely with: the staff at Great Ayton and Felledge Animal Centres and the Northumbria, Durham and Cleveland Inspectorate Groups who, despite significant challenges in resourcing and operations have worked tirelessly and with great passion to rescue and care for animals in need. Thank you to our Branch Partnership Manager, Sarah Mason for providing guidance and encouragement in all that Branch has done throughout the year.

Thanks go to all of the veterinary practitioners who have assisted us in our work throughout 2023, your continued support and generosity are very much appreciated.

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

FUTURE PLANS

As we look forward to 2024, our focus will be on developing several key areas of activity with the aim of significantly enhancing our services and income.

Maximising Online Sales

We recognise the potential of online sales as a significant and reliable revenue stream. Our strategy includes expanding our e-commerce platform to reach a broader audience. By leveraging digital marketing techniques and optimising our website for search engines, we aim to increase traffic and sales. Work in this area will not only generate much-needed income but will also increase our visibility and engagement with the community.

Strengthening Income and Engagement through the Community Hub

Our community hub has proven to be an invaluable asset, providing opportunities to foster strong relationships with local residents and providing a venue for various activities and services. We plan to build on this success by enhancing our retail offerings and creating a more dynamic and engaging shopping experience. Furthermore, we plan to capitalise upon opportunities to utilise the hub full space for engagements and fundraising including through regular events and workshops.

Expanding Animal Welfare Activity

Animal welfare remains at the heart of our mission. As we look ahead to 2024, our charity is committed to enhancing the welfare of pets in our local community through a series of impactful initiatives. In line with the new cat microchipping law set to be introduced in June 2024, we are looking toward introducing a comprehensive plan to support cat owners and ensure compliance with this important legislation.

To further support the health and well-being of pets in our local area, we are aiming to offer free health check clinics in collaboration with a local vet. These clinics will provide health assessments, flea and worm treatments and general health advice. By offering these services free of charge, we aim to ensure that all pets receive the necessary care to stay healthy and happy.

We are also pleased to announce the continuation of our pet food bank initiative throughout 2024. This vital program ensures that no pet goes hungry by providing free pet food to anyone in our Branch area who are unable to meet the cost of pet food in the uncertain financial climate. Our pet food bank has been a lifeline for many pet owners facing financial difficulties, ensuring their beloved pets remain well-nourished and healthy. In the coming year, we will be expanding our pet food bank services to reach even more of our Branch area. Our goal is to alleviate the burden on pet owners who may be struggling to afford pet food, thereby supporting the overall well-being of their pets and preventing pet relinquishment.

Finally, by providing more educational resources to the community about responsible pet ownership, and hosting events and seminars on welfare topics, we aim to improve the lives of animals and foster a more compassionate community.

Our commitment to these initiatives reflects our ongoing dedication to improving animal welfare in our community. We believe that by providing these services and educational opportunities, we can make a significant difference in the lives of both pets and their owners. We look forward to a successful year ahead, working together with our local community to achieve these goals.

Boosting Income through Fundraising Events, Grants, and Donors

To support our ongoing efforts, we will intensify our fundraising activities. This includes hosting a variety of events designed to engage and inspire our supporters, from charity runs and gala dinners to community fairs and online crowdfunding campaigns. Fundraising through events and sponsorships will continue to be explored as potential income streams in 2024, there is currently a Christmas Ball planned for December which will bring in much needed funds to support the ongoing welfare activities.

Additionally, we will seek out grants and build relationships with donors who share our commitment to animal welfare. Our goal is to diversify our income streams and ensure a stable financial foundation for our operations.

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Ensuring Continued Growth and Community Support

The growth of our Branch is essential to our ability to support animal welfare and pet ownership in the local area. We will focus on expanding our volunteer base, increasing our membership, and fostering partnerships with local businesses and organisations. By doing so, we will enhance our capacity to serve the community, provide more services, and make a lasting impact on animal welfare.

In conclusion, our future plans are designed to maximise our financial stability, enhance our services including welfare provision, and deepen our engagement with the community. Through these efforts, we are confident that we can continue to grow and make a meaningful difference in the lives of animals and pet owners in our area.

Supporting the Inspectorate

We will continue to work closely with the National Society and the regional Inspectorate teams to identify the best ways that Branch can continue to support animals identified as a priority. Branch plans to do this through providing financial assistance to animals from our Branch area who are being supported or boarded via our frontline teams.

Branch will explore opportunities which may alleviate some of the frontline pressures, and pressures on rehoming facilities by offering a new initiative and approach to rehoming activities which may be practical without the use of an animal centre.

Education and Outreach

We will continue to focus on delivering a range of educational events for all ages in 2024. This will include activities such as educational pet care seminars and the delivery of advice on welfare matters to community members to ensure people have the skills and knowledge to care for and help pets and other animals.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The Incorporation of the Board of Trustees was made on the 20th of July 2016.

Recruitment and appointment of new Trustees

The Branch is governed by a committee of trustees. The number of Trustees should be not less than five, but subject to a maximum of fourteen. Trustees are recruited from amongst our membership and elected at the AGM. Up to three trustees may be co-opted to the committee at any time.

Potential new trustees may be identified through enquiries made directly to the Branch where trusteeship is given as a potential interest and Branch also advertises vacancies via our website and social media channels and, as well as job websites and through volunteer centres to attract applicants from a variety of backgrounds. If not already members of the Branch, volunteers are asked to join and wait the required 3 month qualification period.

Applicants are assessed for suitability by the existing trustees: an informal meeting is arranged with one or more trustees and, if suitable, the applicant is invited to attend a number of committee meetings as a visitor. If they feel they are able to fulfil the duties of a trustee and that the role is a good fit for them, they may either be elected at the AGM or co-opted if a position is available.

New Trustees attend an induction course and are given a Trustee induction pack, The Charity Commission's Essential Trustee document, RSPCA "Guidance for Branch Trustees" and the "Branch and RSPCA Rules" to assist them in fulfilling their duties.

Organisational Structure

The RSPCA Sunderland, Hartlepool & South Tyneside Branch is a separately registered charity. It does, however, comply with the Rules and Guidelines issued by the National Society of the RSPCA and works tirelessly to achieve the Society's objectives throughout the Branch area.

At the end of 2023, the Branch has one premises in Chester le Street which houses the Branch office, ebay store, events space and charity shop, and from where all employees are based.

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk Management

The Trustees have a duty to identify and review the risks to which the Charity is exposed. The trustees continually review the risks and systems which are in place to minimise them. Both external and internal risks are reviewed to ensure that they meet the needs of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

232265

Principal address

19 Front Street
Chester le Street
Durham
DH3 3BQ

Trustees

J Lewis
J Dobbie
C Gilpin
R Furness
D Entwisle (resigned 31/7/2023)
V Darroch (appointed 1/11/2023)

Independent Examiner

Lesley Stabler BA(Hons) FCCA
Ribchesters
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

Bankers

(From September 2018)
Handlesbanken PLC
43 Old Elvet
Durham
DH1 3HN

Approved by order of the board of trustees on 28 June 2024 and signed on its behalf by:



.....
R Furness - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

Independent examiner's report to the trustees of RSPCA Sunderland, Hartlepool & South Tyneside Branch

I report to the charity trustees on my examination of the accounts of RSPCA Sunderland, Hartlepool & South Tyneside Branch (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Lesley Stabler BA(Hons) FCCA

Ribchesters
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

Date: 17.9.24.....

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	30,770	-	30,770	45,339
Other trading activities	3	28,102	-	28,102	1,035
Investment income	4	<u>7,338</u>	<u>-</u>	<u>7,338</u>	<u>1,382</u>
Total		<u>66,210</u>	<u>-</u>	<u>66,210</u>	<u>47,756</u>
EXPENDITURE ON					
Charitable activities					
Animal welfare		147,248	-	147,248	128,612
Education project		<u>-</u>	<u>233</u>	<u>233</u>	<u>1,815</u>
Total		<u>147,248</u>	<u>233</u>	<u>147,481</u>	<u>130,427</u>
Net gains/(losses) on investments		<u>40</u>	<u>-</u>	<u>40</u>	<u>(1)</u>
NET INCOME/(EXPENDITURE)		(80,998)	(233)	(81,231)	(82,672)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>278,739</u>	<u>916</u>	<u>279,655</u>	<u>362,327</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>197,741</u></u>	<u><u>683</u></u>	<u><u>198,424</u></u>	<u><u>279,655</u></u>

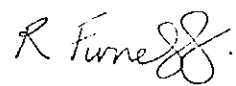
The notes form part of these financial statements

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	3,313	-	3,313	475
Investments	9	<u>165</u>	<u>-</u>	<u>165</u>	<u>124</u>
		3,478	-	3,478	599
CURRENT ASSETS					
Debtors	10	9,208	-	9,208	12,878
Cash at bank and in hand		<u>191,758</u>	<u>683</u>	<u>192,441</u>	<u>267,225</u>
		200,966	683	201,649	280,103
CREDITORS					
Amounts falling due within one year	11	(6,703)	-	(6,703)	(1,047)
		<u>194,263</u>	<u>683</u>	<u>194,946</u>	<u>279,056</u>
NET CURRENT ASSETS					
		<u>197,741</u>	<u>683</u>	<u>198,424</u>	<u>279,655</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>197,741</u>	<u>683</u>	<u>198,424</u>	<u>279,655</u>
NET ASSETS					
		<u>197,741</u>	<u>683</u>	<u>198,424</u>	<u>279,655</u>
FUNDS	13				
Unrestricted funds				197,741	278,739
Restricted funds				<u>683</u>	<u>916</u>
TOTAL FUNDS				<u>198,424</u>	<u>279,655</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
28 June 2024..... and were signed on its behalf by:



 R Furness - Trustee

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES - continued

Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basis Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basis financial assets

Basis financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basis financial liabilities

Basis financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	5,294	3,135
Legacies	1,388	15,484
Grants	994	3,502
Door to Door income	<u>23,094</u>	<u>23,218</u>
	<u>30,770</u>	<u>45,339</u>

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Royal Society for the Prevention of Cruelty to Animals Headquarters	<u>994</u>	<u>3,502</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	-	930
Shop income	<u>28,102</u>	<u>105</u>
	<u>28,102</u>	<u>1,035</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	6,942	1,164
Gift Aid	<u>396</u>	<u>218</u>
	<u>7,338</u>	<u>1,382</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

6. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	72,694	66,026
Social security costs	2,526	1,074
Other pension costs	<u>1,257</u>	<u>1,372</u>
	<u>76,477</u>	<u>68,472</u>

Key management personnel received remuneration of £12,408 (2022: £32,015) in the year.

The average monthly number of employees during the year was as follows:

	2023	2022
Branch manager	1	1
Administration	2	2
Retail	<u>3</u>	<u>-</u>
	<u>6</u>	<u>3</u>

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	42,397	2,942	45,339
Other trading activities	1,035	-	1,035
Investment income	<u>1,382</u>	<u>-</u>	<u>1,382</u>
Total	<u>44,814</u>	<u>2,942</u>	<u>47,756</u>
EXPENDITURE ON			
Charitable activities			
Animal welfare	125,670	2,942	128,612
Education project	<u>-</u>	<u>1,815</u>	<u>1,815</u>
Total	<u>125,670</u>	<u>4,757</u>	<u>130,427</u>
Net gains/(losses) on investments	<u>(1)</u>	<u>-</u>	<u>(1)</u>
NET INCOME/(EXPENDITURE)	(80,857)	(1,815)	(82,672)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>359,596</u>	<u>2,731</u>	<u>362,327</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>278,739</u></u>	<u><u>916</u></u>	<u><u>279,655</u></u>

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2023	29,935	1,900	3,124	34,959
Additions	<u>3,716</u>	<u>-</u>	<u>-</u>	<u>3,716</u>
At 31 December 2023	<u>33,651</u>	<u>1,900</u>	<u>3,124</u>	<u>38,675</u>
DEPRECIATION				
At 1 January 2023	29,935	1,425	3,124	34,484
Charge for year	<u>403</u>	<u>475</u>	<u>-</u>	<u>878</u>
At 31 December 2023	<u>30,338</u>	<u>1,900</u>	<u>3,124</u>	<u>35,362</u>
NET BOOK VALUE				
At 31 December 2023	<u>3,313</u>	<u>-</u>	<u>-</u>	<u>3,313</u>
At 31 December 2022	<u>-</u>	<u>475</u>	<u>-</u>	<u>475</u>

9. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2023	124
Revaluations	<u>41</u>
At 31 December 2023	<u>165</u>
NET BOOK VALUE	
At 31 December 2023	<u>165</u>
At 31 December 2022	<u>124</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2023 is represented by:

	Listed investments £
Valuation in 2023	<u>165</u>

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	-	638
Other debtors	2,500	-
PAYE & NI debtor	670	-
Prepayments	<u>6,038</u>	<u>12,240</u>
	<u>9,208</u>	<u>12,878</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	2,964	472
Taxation and social security	497	12
Other creditors	<u>3,242</u>	<u>563</u>
	<u>6,703</u>	<u>1,047</u>

12. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	16,500	-
Between one and five years	<u>22,000</u>	<u>-</u>
	<u>38,500</u>	<u>-</u>

13. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	278,739	(80,998)	197,741
Restricted funds			
Educational material	916	(233)	683
TOTAL FUNDS	<u>279,655</u>	<u>(81,231)</u>	<u>198,424</u>

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	66,210	(147,248)	40	(80,998)
Restricted funds				
Educational material	-	(233)	-	(233)
TOTAL FUNDS	<u>66,210</u>	<u>(147,481)</u>	<u>40</u>	<u>(81,231)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	359,596	(80,857)	278,739
Restricted funds			
Educational material	2,731	(1,815)	916
TOTAL FUNDS	<u>362,327</u>	<u>(82,672)</u>	<u>279,655</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	44,814	(125,670)	(1)	(80,857)
Restricted funds				
Educational material	-	(1,815)	-	(1,815)
Treatment and neutering	2,942	(2,942)	-	-
	<u>2,942</u>	<u>(4,757)</u>	<u>-</u>	<u>(1,815)</u>
TOTAL FUNDS	<u>47,756</u>	<u>(130,427)</u>	<u>(1)</u>	<u>(82,672)</u>

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	359,596	(161,855)	197,741
Restricted funds			
Educational material	2,731	(2,048)	683
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>362,327</u>	<u>(163,903)</u>	<u>198,424</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	111,024	(272,918)	39	(161,855)
Restricted funds				
Educational material	-	(2,048)	-	(2,048)
Treatment and neutering	<u>2,942</u>	<u>(2,942)</u>	<u>-</u>	<u>-</u>
	<u>2,942</u>	<u>(4,990)</u>	<u>-</u>	<u>(2,048)</u>
TOTAL FUNDS	<u>113,966</u>	<u>(277,908)</u>	<u>39</u>	<u>(163,903)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,294	3,135
Legacies	1,388	15,484
Grants	994	3,502
Door to Door income	<u>23,094</u>	<u>23,218</u>
	30,770	45,339
Other trading activities		
Fundraising events	-	930
Shop income	<u>28,102</u>	<u>105</u>
	28,102	1,035
Investment income		
Deposit account interest	6,942	1,164
Gift Aid	<u>396</u>	<u>218</u>
	<u>7,338</u>	<u>1,382</u>
Total incoming resources	66,210	47,756
EXPENDITURE		
Charitable activities		
Postage & packaging	1,325	315
Microchips	994	1,175
Kennels	-	1,150
Welfare - neutering	10,664	14,547
Welfare - veterinary treatment	6,981	7,684
Annual contribution	551	551
Advertising	56	20
Other charitable expenditure	<u>416</u>	<u>1,680</u>
	20,987	27,122
Support costs		
Support costs		
Wages	72,694	66,026
Social security	2,526	1,074
Pensions	1,257	1,372
Rent, rates and water	5,687	6,716
Motor and travel	1,062	29
Insurance	2,257	581
Light and heat	5,273	867
Carried forward	90,756	76,665

This page does not form part of the statutory financial statements

**RSPCA SUNDERLAND, HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
Support costs		
Brought forward	90,756	76,665
Telephone, IT costs & subscriptions	4,610	5,522
Repairs and renewals	9,480	402
Sundries	627	1,999
Legal and professional fees	4,213	1,160
Accountancy fees	12,757	12,600
Bank charges	683	305
Irrecoverable VAT	2,490	3,978
Depreciation of fixtures & fittings	403	-
Depreciation of motor vehicles	475	475
Depreciation of computer equipment	-	199
	<u>126,494</u>	<u>103,305</u>
 Total resources expended	 <u>147,481</u>	 <u>130,427</u>
 Net expenditure before gains and losses	 (81,271)	 (82,671)
 Realised recognised gains and losses		
Realised (gains)/losses on fixed asset investments	<u>40</u>	<u>(1)</u>
 Net expenditure	 <u><u>(81,231)</u></u>	 <u><u>(82,672)</u></u>

This page does not form part of the statutory financial statements

Accounts

Charity registration number 232265

**RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr D E Entwisle

Ms R Furness

Mrs J Lewis

Mr C Gilpin

Miss J Dobbie

(Appointed 17 August 2022)

(Appointed 18 May 2022)

Charity number

232265

Principal address

5A Ashfield Terrace

Chester le Street

Co Durham

DH3 3PD

Independent examiner

Robson Laidler Accountants Limited

Mains House

143 Front Street

Chester le Street

Durham

DH3 3AU

Bankers

Handlesbanken Plc

43 Old Elvet

Durham

DH1 3HN

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

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RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

Trustees Introduction

2022 has continued to be a challenging year of uncertainty for Branch which is still recovering from the global Covid-19 pandemic.

Our team began the year by continuing to mostly work from home, but have gradually increased their presence in the office. The team have continued to work well together, and due to their positive and proactive outlook, they have adapted to changing branch operations by taking on tasks above and beyond the roles originally employed to do in order to meet the needs of the charity. Trustee meetings began the year on a remote basis although have now returned to face to face meetings, which helps strengthen the Trustee team as well as enabling team members and Trustees to meet and interact.

With the closure of our shops in the previous years we have struggled with limited income during 2022. We have relied on the annual door-to-door award, which was half of previous years, and limited income from Ebay sales. We received a partial refund of some of the money Branch donated to help other less fortunate branches in the previous year which helped our financial position. Due to limited storage in our Branch office, we had to rent additional storage for the donations remaining from the shops when they were closed in 2021 and subsequent donations which were generously given over the last year.

During the summer we organised an event for One Fun Day in Seaburn, South Tyneside. This event generated a good deal of public interest and attracted a good number of stall holders. This event was well attended and as well as being a good engagement opportunity produced a profit, and provided several learnings to be used for a range of future events.

Delivery of animal welfare activity remains our key focus and we explored several options for setting up a new cattery. Unfortunately, we were unable to progress this in the year 2022. Instead we have concentrated on obtaining a new premises to house a Community Hub which will bring together retail, online sales operations and welfare office operations to increase our income and reestablish our presence in our community. Sadly no suitable properties were identified in 2022. However, we are very optimistic, as our ambitions to open in the summer of 2023 are on the horizon. Our ultimate aim is to generate enough income to be able to re-establish our own cattery.

David Entwisle
Chair
On Behalf of the Trustees

Compliance with requirements

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's deed of trust, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objectives of the RSPCA are to prevent cruelty and promote kindness to animals, and to do all such lawful acts as the Society may consider being conducive or incidental to the attainment of those objectives. This applies to both the National RSPCA organisation (the 'National Society') and the Branch.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The work of the Branch focuses primarily on providing support for the welfare of companion animals in the Branch area in the form of vouchers for neutering and veterinary assistance, through proactive work such as microchipping and through rehabilitation and rehoming of companion animals.

Branch also provides advice and support to members of the public who may have concerns about their own animal or be concerned about an animal in need via phone and social media.

Where possible, the Branch delivers outreach and education activities to increase awareness of animal care and welfare issues and to promote the work of the National Society. This has been reduced in recent years following Covid-19 and associated restrictions but we hope to re-establish this activity in the future.

The charity actively supports the National Society and the local Inspectorate to provide additional support and treatment to both domestic and wild animals.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Neutering & microchipping

Neutering is a key welfare activity that prevents unwanted litters, any resulting in neglect and abandonment and provides health benefits for the animal. The Branch has continued to offer subsidised neutering to pet owners in our area who are on low incomes and might otherwise be unable to afford this procedure.

According to new laws to be introduced next year, all owners must have their cat microchipped by 10 June 2024. Owners found not to have microchipped their cat will have 21 days to have one implanted, or may face a fine of up to £500.

Having considered this, where applicants state that their cat is currently not microchipped, we automatically contribute £15 towards a microchip, regardless of whether this has been requested by the owner.

Our aim as we move towards this new legislation, is to be proactive in supporting cat owners to have their cats microchipped before the law comes into play.

We have focused on issuing vouchers to the public for microchipping cats, rabbits, and ferrets, as in previous years, the demand for microchipping dogs has remained low due to mandatory microchipping.

Vouchers redeemed: 2022 for Microchipping & Neutering

Animal	Neutering	Microchipping
Dogs	122	3
Cats	197	74
Rabbits	16	4
Other	14	1
TOTALS	349	82

During 2021, veterinary practices had continued to limit services to essential and emergency work, however in 2022 services were beginning to go back to normal practice, evidenced by the increase in neutering to 349 animals compared to 278 in 2021 (an increase of 71). Branch also saw an increase in demand for dog neutering (this was 46 in 2021), which may be representative of the increased dog ownership during the pandemic. Branch microchipped 82 animals compared to 121 in 2021; a decrease of 39. The Branch is keen to increase the number of ferrets and rabbits microchipped in the future and we welcome proposed changes to the law which would make cat microchipping mandatory.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Welfare Assistance and Rehoming

In 2022 Branch gave financial veterinary assistance through our voucher scheme to the owners of 43 dogs, 54 cats, 2 rabbits, and 5 other animals - a total of 104 animals. This is significantly more than the 56 animals during 2021. These are animals belonging to local people on low incomes who have either become sick or injured. The Branch may also fund the treatment of sick or injured wildlife which enters RSPCA care.

This increase could be due to a number of contributing factors such as cost of living, changes to PDSA availability, and the increase of pet ownership due to the impact of lockdown.

Animal	Welfare
Dogs	43
Cats	54
Rabbits	2
Other	5
TOTALS	104

Rehoming

Prior to December 2021, we operated a cattery for the region. However after the pressures of Covid, a hard decision was made and the cattery was closed in December 2021. Despite this we remain positive and look for new ways to help with rehoming.

Animal	Pre and Post Home Visits (including foster home visits)	Intake	Out - Rehomed or moved to another branch
Dogs	1	1	0

We continue to rehome animals who come into our care from across our area through a number of additional routes. Animals brought into RSPCA care by the Inspectorate continue to be rehomed through the RSPCA Regional Animal Centres at Great Ayton and Felledge. Our neighbouring branches also rehome animals rescued in our branch area on our behalf when they have the capacity in their own Animal Centres, and we pay for the associated veterinary costs for these animals which come into our care directly from Inspectors and Animal Rescue Officers.

Home visits are carried out pre and post rehoming on animals from Branch care. This is a key element of the rehoming process which ensures animals can be matched to suitable home environments and extends support to adopters after the animal has been taken home. In 2022 Branch undertook 1 home visit, which was undertaken remotely (as per 2021) as this approach proved successful during the pandemic and was embedded into Branch working practices as a safe and resource efficient way to carry out visits, especially in areas where there is little or no volunteer home visitor cover.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Education

Throughout 2022, the Branch has committed to our previous targets on prevention education. While the initial goal was to create a second children's book in line with themes encouraged by the Joanna Toole Foundation grant, research and development stages brought to light the challenges of publishing commercially. In order to keep to the goal of prevention education, and to build communications with local schools, we instead switched our strategy, and used the funding to create something quite special.

We created a comprehensive, multi-use school pack, which included a host of digital resources for teachers and children; National educational links and downloads; bespoke educational lesson plans; classroom activities; and physical items such as a plush seal toy, USB memory device, posters, magazines, stickers, and more.

The Joanna Toole grant has allowed us to create fifty of these school packs, with money left over for a future interactive launch event (potentially our very own beach clean and fun day) where we hope to invite teachers and education professionals, as well as members of the local community to get to know more about our plans for prevention education.

To date, forty-six of the fifty packs have been accepted and sent to schools spanning all areas of our Branch, with only four remaining.

Our aim is to gather feedback from the participating schools as to how the packs were received, to apply for future education-based funding, to recruit school visitor and education volunteers, and to attend schools in the area to run animal welfare lessons and activities based around the human impact on our coastlines.

Marketing and Communications

Our social media following increased steadily throughout 2022. We continue to promote active engagement with members of the public through Facebook, Twitter, Instagram, and LinkedIn to grow support for the branch, and keep our community informed of events and important RSPCA campaigns and updates.

Animal related content received the strongest engagement from our followers, particularly when the branch stepped in to help various animals find their forever homes - most notably, some ferrets and gerbils from Great Ayton (who found homes shortly after posts about them, having been in RSPCA care for a year), and a dog called Tia, who had been in a foster home through the Branch whilst looking for her new home.

Encouragingly, the Branch's online reach continues to grow across all platforms with overall engagement increasing by 141 individuals as followers across Facebook, Instagram & Twitter combined, bringing our total following from those platforms up to 4,484 up from a following of 4,343 people in 2022. In addition, with the introduction of our LinkedIn Newsletter and content on TikTok, we now have 223 followers on LinkedIn, and 39 more on our TikTok channel. Bringing our social media audience to 4,746.

Our Facebook page now has 2,783 followers. An increase of 252. Twitter followers have risen from 925 to 947 - a small increase. And our Instagram account now has an audience of 613 - an increase of 52. Branch is now also active on TikTok and has been working to establish how best to use this platform to engage a younger target audience in our work.

As of July 2021, the Branch had 295 subscribers to our quarterly Mailchimp newsletter. This number has risen by an impressive 305 recipients and now stands at a subscription following of 600.

Plans for 2023 include a stronger focus on content communications, video and imagery, such as website updates, blog posts, social posts and articles that link back to community-based insights, events and support. With the new Community Hub on the horizon, the sky's the limit.

We now also have a brand new website, with downloadable and interactive application forms for the pet food bank initiative, as well as our assisted neutering scheme. With all of our branch information accessible from one place, as well as signposting to National resources, and a comprehensive FAQ page, covering a vast range of information and links for members of the public with RSPCA-related queries. www.rspca-sunderland.org.uk.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Volunteers

During 2022, we recruited a number of temporary volunteers to help support our One Fun Day event. This included two volunteers onboarding via the Assemble platform, as well as friends and family of branch staff and neighbouring branches.

Whilst retaining four of our existing trustees, four of our long-standing trustees resigned in 2022. However, we also recruited a new trustee to the board, and have since recruited five new and potential volunteers since work in the new hub property began.

It is still our objective to recruit new volunteers, in particular, to support Branch to run events and to help with fundraising, online retail, cattery care and education activity. We also continue to seek volunteers to join the board of trustees, and whilst we are looking for dedicated individuals with a passion for animal welfare, we are particularly interested in recruiting trustees with legal, commercial or fundraising experience.

Public Benefit

The trustees have reviewed the outcomes and achievements of our activities for the year to ensure they remain focused on our charitable aims and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of 2006 indicates an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

Within the terms of our governing document, we support the National Society and the local Inspectorate by providing vouchers for neutering to be issued by the Inspectors to members of the public in greatest need. We respond to enquiries from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.

We provide subsidised veterinary services through a voucher scheme that provides treatment for sick or injured animals belonging to local people on low incomes. This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment. We continue to provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. This work helps to control dog, cat, rabbit and ferret populations through neutering, and benefits those on means tested benefits by giving them financial assistance, and also promotes responsible pet ownership.

We provide a range of volunteering opportunities for those who wish to support our work. This benefits local people and companies through offering work experience and the chance to develop new skills which are rewarding to the volunteers and enables us to inform others of our work and increase compassion towards animals.

We also engage and educate the public by holding events within our Branch area and online through our website and social media accounts.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

Financial Performance

Branch ended 2022 with a net deficit of £82,672 (2021: net deficit of £129,201). This is predominantly to the significant reduction in retail income as we currently have no operating premises from which to sell goods.

Expenditure on welfare activity in 2022 totalled £26,236 (2021: £87,201) which represents 20.16% of total Branch expenditure. Included in this figure are microchipping, neutering, welfare treatments, boarding and transport costs. Whilst this represents a decrease in monetary expenditure on welfare activity from 2021, proportionally Branch expenditure on welfare increased from 2021 which is welcome news.

Branch financial plan

The Covid 19 global pandemic which commenced in 2020 continued to impact Branch activities during 2022, however, the Trustees remained mindful of the changing situation and acted responsively to ensure that the Branch remained solvent and able to deliver its core charitable activities. Despite Branch income having reduced significantly, Trustees believe that Branch has the resources to continue its work and the community hub project will particularly strengthen the position when it goes live during 2023.

The Branch's financial strategy continues to focus on increasing the amount spent directly on welfare through undertaking a number of targeted campaigns and projects and bolstering Branch income streams to avoid any over-reliance on legacies. Having lost both charity shops in the last two years, Branch is keen to push forwards with the community hub project, as well as maximising ebay sales. Fundraising through events and sponsorships will continue to be explored as potential alternative income streams in 2023, events will be especially viable with the new community hub space.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Branch Reserves Policy

The policy of the Trustees is to have at least 12 months running costs in unrestricted reserves to ensure that our work can continue in a managed way should the income reduce significantly for any particular reason.

The branch ended 2022 with £278,739 in unrestricted reserves (a decrease of £80,857 from £359,596 in 2021), which, based on expenditure in 2022 equates to 25 months reserves and the Trustees are confident that Branch remains in a strong financial position.

Funding Sources

Online retail activity in 2022 and was undertaken by our Branch staff when their other work allowed, and generated £1,035 (2021: £1,379). The Community Hub project will recruit a dedicated online sales lead which should see this income increase significantly during 2023.

The Branch receives an annual award from the National Society which is a proportion of the funds they raise through the door-to-door collections. In 2022 this amounted to £22,767 (2021: £48,268). This was a significant reduction from the prior year as we had been benefitting from a double-award due to having merged branches in the recent past.

Branch also receives donations made directly to the Branch and from our membership subscriptions. We are grateful for all donations generously made, including a number of supporters who make regular donations, donations made via Paypal Giving Fund, AmazonSmile, Humble Bundle, Justgiving, and from supporters kindly holding fundraisers on Facebook. As could be expected, donations to Branch and the associated Gift Aid from resale decreased from £4,252 in 2021 to £3,303 in 2022.

Legacies

We are fortunate to receive legacies bequeathed to us in wills. In 2022 we received one legacy totalling £15,484 (2021: one legacy of £1,000). We are very grateful for these legacies which truly make a difference to animal welfare in the region, and we would like to take this opportunity to extend our sympathies to the family of Mr Francis Scott Weston.

Retail

Branch had no high street retail in 2022 following the closure of our shops in Chester-le-Street and Hartlepool in 2020 and 2021. We remain positive that a Community Hub will provide an excellent opportunity for face-to-face retail sales and we can grow our presence in the area in 2023.

Fundraising

The Branch participated in the National One Fun Day June which raised a small amount of funding (£304.51). The event was enjoyed by all participants and even though the amount raised was modest, many excellent links and contacts were made at the event, raising awareness and keeping our name in the public eye.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Plans for future periods

Future Plans

At the time of preparing this report the social and economic legacy impacts of the Covid-19 pandemic continue to ease, however the cost-of-living crisis means communities have less disposable income, meaning our support is increasingly in demand. Trustees are confident that Branch will be able to not only return to relatively normal operations in 2023, but to press forward with our exciting Community Hub project to embed ourselves and our support into our communities.

Supporting the Inspectorate

We will continue to work closely with the National Society and the regional Inspectorate teams to identify the best ways that Branch can continue to support animals identified as a priority. Branch plans to do this through providing accommodation and rehoming for felines through a cattery project and Branch will explore opportunities to focus on animals which the inspectorate currently struggles to house.

Income Generation - 2022

Having closed both shops and with reduced capacity to drive online retail sales our retail income streams are significantly reduced. In line with our strategy we will seek to increase the amount of income generated across a number of streams and to reduce any reliance on income received as a result of legacies.

Branch is now focused strongly on our new Community Hub in Chester-le-Street which aims to be a multi-use space bringing together a range of functions in a single location: retail, online sales, welfare, events, pet food bank and community engagement. Operations towards opening are now underway, with the Branch now taking ongoing donations for resale, and the Hub is beginning to take shape ready for opening in the summer of 2023. Our ambition is to test this model in one location and to then consider additional hubs across the Branch area.

Education and Outreach

Education and outreach continue to be hugely important to the Branch as a key way to improve understanding of animal welfare needs and encourage compassion. Whilst income generation and welfare provision must be prioritised in 2022, we plan to continue expanding on our already growing range of educational materials based on our 'welfare wisps' concept and to engage more proactively with local schools and educators within our branch area. The Branch hopes to recruit additional volunteers to support this work.

We will continue to focus on delivering a range of events in 2023 to provide education and outreach activities including participating in the National RSPCA's 'One Fun Day' event. The next event is taking place in Chester-le-Street on Saturday 17th June 2023.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Governance

Our body of trustees has again remained relatively constant throughout the year with one new trustee coming on board. However, the need to recruit new trustees to broaden the skills base of the board of trustees remains a priority in 2022 and the focus will be on seeking candidates with legal, financial, fundraising, and animal welfare skills and knowledge.

Shops and Leases

We will also focus on reinvigorating our online retail presence to start to generate some earned income from the stock from the two stores which closed in 2020/2021 which has remained in storage throughout 2022, and anticipate that this will require diversifying the sales platforms used and recruiting online retail volunteers.

We are exploring opportunities to regain our high street presence to re-establish links with the community and to encourage continued charitable donations. We are actively exploring opportunities for establishing a new Community Hub base in Chester le Street which will provide versatile accommodation to combine our office function with retail operations and engagement and welfare activities in one space.

Further to the above future plans, at the time of preparing this report, the RSPCA has announced a cat overpopulation crisis and consequently Branch plans to support the National Society to tackle this issue in our area through encouraging responsible ownership and delivering neutering to companion animals as well as to known feral cat populations in the Branch area where possible, as we have in recent years.

Structure, governance and management

Governing document

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The Incorporation of the Board of Trustees was made on the 20th of July 2016.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr D E Entwisle

Ms R Furness

Mrs C Cook

(Resigned 15 August 2022)

Mrs J Lewis

(Appointed 17 August 2022)

Ms J Young

(Resigned 28 June 2022)

Miss B Cronin

(Resigned 31 August 2022)

Mr C Gilpin

Mrs M Entwisle

(Resigned 28 February 2022)

Miss J Dobbie

(Appointed 18 May 2022)

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Recruitment and appointment of new Trustees

The Branch is governed by a committee of trustees. The number of Trustees should be not less than five, but subject to a maximum of fourteen.

Trustees are recruited from amongst our membership and from enquiry to the Branch offering to volunteer, where trusteeship is given as a potential interest in accordance with our trustee recruitment policy. Adverts have also been placed on the local website, social media, job websites and through volunteer centres to attract applicants from a variety of backgrounds.

If not already members of the Branch, volunteers are asked to join and wait the required 3 month qualification period. During this time applicants are assessed for suitability by the existing trustees and are required to complete an application form. An informal meeting is arranged with one or more trustees and, if suitable, the applicant is invited to attend a committee meeting as a visitor. If they feel they are able to fulfil the duties they are either elected at the AGM or may be co-opted before then.

New Trustees attend an induction course and are given a Trustee induction pack, The Charity Commission's Essential Trustee document, RSPCA "Guidance for Branch Trustees" and the "Branch and RSPCA Rules" to assist them in fulfilling their duties.

Organisational structure

The RSPCA Sunderland, Hartlepool & South Tyneside Branch is a separately registered charity. It does, however, comply with the Rules and Guidelines issued by the National Society of the RSPCA and works tirelessly to achieve the Society's objectives throughout the Branch area.

At the end of 2022, the Branch has a Branch Office in Chester le Street.

Risk Management

The Trustees have a duty to identify and review the risks to which the Charity is exposed. The trustees continually review the risks and systems which are in place to minimise them. Both external and internal risks are reviewed to ensure that they meet the needs of the charity.

Going Concern

The Charity is not being wound up and it is considered to be a going concern.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

THANK YOU

We would like to take this opportunity to thank everyone who has helped the Branch in any way, however big or small.

This includes our dedicated Branch management team who have continued to manage our welfare activity and provide advice to many members of the public.

Thanks to our team of volunteers, including our trustees, who always make a hugely valuable contribution to the Branch and have supported its work during difficult times.

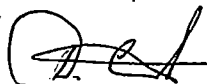
We would especially like to thank neighbouring branches for accepting animals from our Branch area. The cooperation between branches is an invaluable source of resilience and brings a huge benefit to the animals who enter our care.

Thanks must go to our colleagues in the National Society, especially those we work most closely with the staff at Great Ayton and Felledge Animal Centres and the Northumbria, Durham and Cleveland Inspectorate Groups who despite significant challenges in resourcing and operations have worked tirelessly and with great passion to rescue and care for animals in need. Thank you to our Branch Partnership Manager, Sarah Mason for providing guidance and encouragement in all that Branch has done throughout the year.

The branch would also like to thank Keith and Aidan O'Brien of Cestrian Estates, landlords of the office premises in Chester le Street for being flexible and accommodating landlords who have supported the Branch over the years.

Thanks go to all of the veterinary practitioners who have assisted us in our work throughout 2022, your continued support and generosity are very much appreciated.

The trustees' report was approved by the Board of Trustees.



.....
Mr D E Entwisle
Trustee



.....
Ms R Furness
Trustee

Date: 21/06/23

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

I report to the trustees on my examination of the financial statements of RSPCA Sunderland Hartlepool & South Tyneside Branch (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

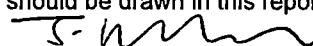
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.


J Holbrook FCCA

Robson Laidler Accountants Limited

Mains House
143 Front Street
Chester le Street
Durham
DH3 3AU

Dated: 21/06/2023

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

Current financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	42,565	2,942	45,507	73,280
Charitable activities	4	-	-	-	3,575
Other trading activities	5	1,035	-	1,035	5,850
Investments		1,164	-	1,164	43
Other income		50	-	50	-
Total income		44,814	2,942	47,756	82,748
<u>Expenditure on:</u>					
Raising funds	6	-	-	-	12,153
Charitable activities	7	125,670	4,757	130,427	199,808
Total expenditure		125,670	4,757	130,427	211,961
Net gains/(losses) on investments		(1)	-	(1)	12
Net movement in funds		(80,857)	(1,815)	(82,672)	(129,201)
Fund balances at 1 January 2022		359,596	2,731	362,327	491,528
Fund balances at 31 December 2022		278,739	916	279,655	362,327

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	3	70,549	2,731	73,280
Charitable activities	4	3,575	-	3,575
Other trading activities	5	5,850	-	5,850
Investments		43	-	43
Total income		80,017	2,731	82,748
<u>Expenditure on:</u>				
Raising funds	6	12,153	-	12,153
Charitable activities	7	135,215	64,593	199,808
Total expenditure		147,368	64,593	211,961
Net gains/(losses) on investments		12	-	12
Net movement in funds		(67,339)	(61,862)	(129,201)
Fund balances at 1 January 2021		426,935	64,593	491,528
Fund balances at 31 December 2021		359,596	2,731	362,327

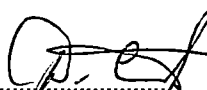
RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

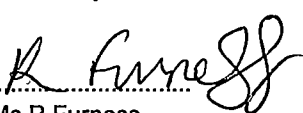
BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		475		1,149
Investments	13		124		125
			<u>599</u>		<u>1,274</u>
Current assets					
Debtors	14	12,878		7,430	
Cash at bank and in hand		<u>267,225</u>		<u>377,815</u>	
		280,103		385,245	
Creditors: amounts falling due within one year	15	<u>(1,047)</u>		<u>(24,192)</u>	
Net current assets			<u>279,056</u>		<u>361,053</u>
Total assets less current liabilities			<u>279,655</u>		<u>362,327</u>
Income funds					
Restricted funds	16		916		2,731
Unrestricted funds			<u>278,739</u>		<u>359,596</u>
			<u>279,655</u>		<u>362,327</u>

The financial statements were approved by the Trustees on 21/06/2023


 Mr D E Entwisle
 Trustee


 Ms R Furness
 Trustee

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

RSPCA Sunderland Hartlepool & South Tyneside is an unincorporated charity (Charity number 232265). The Registered office is 5A Ashfield Terrace, Chester-le-Street, Co Durham. DH3 3PD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% Straight line
Computers	33% Straight line
Motor vehicles	25% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	361	2,942	3,303	4,252	-	4,252
Legacies receivable	15,484	-	15,484	1,000	-	1,000
Grants received	3,502	-	3,502	17,029	2,731	19,760
Other	23,218	-	23,218	48,268	-	48,268
	<u>42,565</u>	<u>2,942</u>	<u>45,507</u>	<u>70,549</u>	<u>2,731</u>	<u>73,280</u>

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

	Animal Welfare 2022 £	Animal Welfare 2021 £
Adoption fees	-	3,575

5 Other trading activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fundraising events	930	1,704
Shop income	105	4,126
Sponsorships and social lotteries	-	20
Other trading activities	1,035	5,850

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Raising funds

	Total	Unrestricted funds
	2022	2021
	£	£
<u>Trading costs</u>		
Operating charity shops	-	(7,293)
Staff costs	-	19,446
Trading costs	-	12,153
	-	12,153

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Charitable activities

	Animal welfare 2022 £	Education Project 2022 £	Total 2022 £	Total 2021 £
Staff costs	-	-	-	16,800
Depreciation and impairment	-	-	-	475
Microchips	1,175	-	1,175	370
Kennels	1,150	-	1,150	39,866
Welfare - neutering	14,547	-	14,547	10,368
Welfare - veterinary treatment	7,684	-	7,684	12,102
Annual contribution	551	-	551	551
Light and heat	-	-	-	614
Profit/loss on disposal of assets	-	-	-	2,460
Insurance	-	-	-	454
Repairs and renewals	-	-	-	444
Telephone	-	-	-	232
Motor and travel	-	-	-	1,261
Advertising	20	-	20	16
Printing, postage and stationery	-	315	315	115
Transfer to new cattery administrator	-	-	-	46,417
Other charitable expenditure	180	1,500	1,680	1,073
	<u>25,307</u>	<u>1,815</u>	<u>27,122</u>	<u>133,618</u>
Share of support costs (see note 8)	89,545	-	89,545	50,673
Share of governance costs (see note 8)	13,760	-	13,760	15,517
	<u>128,612</u>	<u>1,815</u>	<u>130,427</u>	<u>199,808</u>
Analysis by fund				
Unrestricted funds	125,670	-	125,670	135,215
Restricted funds	2,942	1,815	4,757	64,593
	<u>128,612</u>	<u>1,815</u>	<u>130,427</u>	<u>199,808</u>

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Staff costs	68,472	-	68,472	46,398	-	46,398
Depreciation	674	-	674	615	-	615
Rent, rates and water	6,716	-	6,716	6,296	-	6,296
Insurance	581	-	581	318	-	318
Light and heat	867	-	867	845	-	845
Telephone, printing and stationery	5,522	-	5,522	4,249	-	4,249
Donations	-	-	-	(12,096)	-	(12,096)
Repairs and renewals	402	-	402	(2,582)	-	(2,582)
Motor and travel	29	-	29	428	-	428
Sundries	1,999	-	1,999	1,325	-	1,325
Bank charges	305	-	305	568	-	568
Non recoverable VAT	3,978	-	3,978	4,309	-	4,309
Legal and professional	-	11,760	11,760	-	13,517	13,517
Accountancy fees	-	2,000	2,000	-	2,000	2,000
	<u>89,545</u>	<u>13,760</u>	<u>103,305</u>	<u>50,673</u>	<u>15,517</u>	<u>66,190</u>
Analysed between						
Charitable activities	<u>89,545</u>	<u>13,760</u>	<u>103,305</u>	<u>50,673</u>	<u>15,517</u>	<u>66,190</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Branch manager	1	1
Administration	2	2
Shop managers	-	1
Cleadon Cattery	-	1
Total	<u>3</u>	<u>5</u>

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

10 Employees

(Continued)

Employment costs	2022 £	2021 £
Wages and salaries	66,026	80,466
Social security costs	1,074	888
Other pension costs	1,372	1,290
	<u>68,472</u>	<u>82,644</u>

Key management personnel received remuneration of £32,015 (2021 - £28,017) in the year,

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost				
At 1 January 2022	29,936	3,124	1,900	34,960
At 31 December 2022	29,936	3,124	1,900	34,960
Depreciation and impairment				
At 1 January 2022	29,936	2,925	950	33,811
Depreciation charged in the year	-	199	475	674
At 31 December 2022	29,936	3,124	1,425	34,485
Carrying amount				
At 31 December 2022	-	-	475	475
At 31 December 2021	-	199	950	1,149

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

13 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2022	125
Valuation changes	(1)
At 31 December 2022	<u>124</u>
Carrying amount	
At 31 December 2022	<u>124</u>
At 31 December 2021	<u>125</u>

14 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	638	70
Prepayments and accrued income	12,240	7,360
	<u>12,878</u>	<u>7,430</u>

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	12	230
Trade creditors	472	3,485
Other creditors	263	477
Accruals and deferred income	300	20,000
	<u>1,047</u>	<u>24,192</u>

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021	Movement in funds		Balance at 1 January 2022	Movement in funds		Balance at 31 December 2022
	£	Incoming resources	Resources expended	£	Incoming resources	Resources expended	£
Cattery	64,593	-	(64,593)	-	-	-	-
Educational material	-	2,731	-	2,731	-	(1,815)	916
Treatment and neutering	-	-	-	-	2,942	(2,942)	-
	<u>64,593</u>	<u>2,731</u>	<u>(64,593)</u>	<u>2,731</u>	<u>2,942</u>	<u>(4,757)</u>	<u>916</u>

The Education material restricted fund is in support of a second book aimed at educating children about animal welfare.

The treatment and neutering restricted fund relates to grants received from head office.

17 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	475	-	475	1,149	-	1,149
Investments	124	-	124	125	-	125
Current assets/(liabilities)	278,140	916	279,056	358,322	2,731	361,053
	<u>278,739</u>	<u>916</u>	<u>279,655</u>	<u>359,596</u>	<u>2,731</u>	<u>362,327</u>

18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	-	71

19 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Accounts

Charity registration number 232265

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr D E Entwisle
Ms R Furness
Mrs C Cook
Mrs J Lewis
Ms J Young
Miss B Cronin
Mr C Gilpin

(Appointed 13 October
2021)

Charity number

232265

Principal address

5A Ashfield Terrace
Chester le Street
Co Durham
DH3 3PD

Independent examiner

Robson Laidler Accountants Limited
Hadrian House
Front Street
Chester-Le-Street
Co Durham
DH3 3DB

Bankers

Handlesbanken Plc
43 Old Elvet
Durham
DH1 3HN

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

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RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

Trustees Introduction

2021 has been another challenging year of uncertainty and change for the Branch due to the impact of the global Covid-19 pandemic which has impacted our ability to carry out business as usual.

Branch saw more change with the sad closure of our one remaining shop in Hartlepool. We are grateful to the staff of that shop for their years of service, resilience during the pandemic and their support to close the shop. Our Branch office staff continued to deliver Branch activities with the utmost professionalism, skill and dedication in the second year of uncertainty, and for this, the Trustees would like to extend their gratitude and appreciation.

Encouragingly, Branch was able to begin a new cattery project in 2021 which has been hugely successful due to the dedication and fantastic teamwork of all our Branch staff who have all contributed to this success. This project has been instrumental in increasing Branch welfare activity with 71 cats benefitting from our care. We also recruited a Fundraising and Volunteer Coordinator, a new role that has increased community engagement through the delivery of a range of events and volunteer numbers despite the challenging times.

Branch continues to innovate in 2021 to find new ways to deliver activities. Branch has tried new fundraising approaches, including a very successful live music night, and continues to capture learning and opportunities to run successful future events. Branch also successfully secured grant funding for a second educational 'Wisps' book, and continued to use the wisps to promote animal welfare to our younger audience with an online children's drawing and writing competition themed around 'what animal welfare means to you'. This competition engaged youngsters near and far with the winning entry being from Ghaziabad, India and the prize was a copy of 'Tot and the five welfare wisps' for the winner and one for their school: a tremendous opportunity for Branch to contribute to welfare education both within and outside our area. Branch also built a strong relationship with Amazon in the region through which Branch has been able to keep our cattery costs low, but also support our community by providing surplus items to a pet food bank initiative coordinated by our colleagues in the RSPCA Inspectorate.

With reduced retail income, Branch ended the year with a large deficit. However, Branch is fortunate to have a significant level of reserves due to several large historical legacies, and as a result, we remain financially buoyant with reserves at the end of 2021 of 28 months. The Trustees are confident that our future plans will enable Branch to continue to deliver its charitable work whilst adopting new approaches to increase Branch income from a range of streams.

We look forward to the year ahead, which promises to build on the significant positive outcomes of 2021.

Rebecca Furness
On Behalf of the Trustees

Compliance with requirements

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's deed of trust, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objectives of the RSPCA are to prevent cruelty and promote kindness to animals, and to do all such lawful acts as the Society may consider to be conducive or incidental to the attainment of those objectives. This applies to both the National RSPCA organisation (the 'National Society') and the Branch.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The work of the Branch focuses primarily on providing support for the welfare of companion animals in the Branch area in the form of vouchers for neutering and veterinary assistance, through proactive work such as microchipping and through rehabilitation and rehoming of companion animals.

Branch also provides advice and support to members of the public who may have concerns about their own animal or be concerned about an animal in need via phone and social media.

The branch delivers outreach and education activities to increase awareness of animal care and welfare issues and to promote the work of the National Society.

The charity actively supports the National Society and the local Inspectorate to provide additional support and treatment to domestic and wild animals.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Neutering & microchipping

Neutering is a key welfare activity that prevents unwanted litter's, any resulting in neglect and abandonment and provides health benefits for the animal. The Branch has continued to offer subsidised neutering to pet owners in our area who are on low incomes and might otherwise be unable to afford this procedure.

We have focused on issuing vouchers to the public for microchipping and ensuring that cats rehomed through the cat hub project and our own cattery are neutered and microchipped. As in previous years, the demand for microchipping for dogs has remained low due to mandatory microchipping.

Vouchers redeemed: 2021 for Microchipping & Neutering

Animal	Neutering	Microchipping
Dogs	68	3
Cats	181	115
Rabbits	22	3
Other	7	0
TOTALS	278	121

Whilst veterinary practices continued to limit services to essential and emergency work in 2021 Branch neutered 278 animals an increase of 34 on the 244 neuterings in 2020. Branch also saw an increase in demand for dog neutering (this was 38 in 2020), which may be representative of the increased dog ownership during the pandemic. Branch microchipped 121 compared to 63 in 2020 an increase of 58. The branch is keen to increase the number of ferrets and rabbits microchipped in the future and we welcome proposed changes to the law which would make cat microchipping mandatory.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Welfare Assistance and Rehoming

In 2021 Branch gave financial veterinary assistance through our voucher scheme to the owners of 21 dogs, 31 cats, and 2 rabbits, a total of 54 animals. This is slightly fewer than the 60 in 2020. These are animals belonging to local people on low incomes who have either become sick or injured. The Branch may also fund the treatment of sick or injured wildlife which enters RSPCA care.

Animal	Welfare
Dogs	21
Cats	31
Rabbits	2
Ferrets	0
Other	0
TOTALS	54

Unfortunately, the continuing Covid-19 pandemic and impact on the delivery of veterinary services meant that Branch did not run any welfare clinics as we have done in the past. This has been a fantastic means of providing more welfare activity and we hope to be able to resume clinics again in 2022.

Rehoming

During 2021 our branch cattery successfully took in 71 cats and rehomed 62

Animal	Pre and Post Home Visits (including foster home visits)	Intake	Out - Rehomed or moved to another branch
Cats	87	71	62

We also continue to rehome animals who come into our care from across our area through a number of additional routes. Animals brought into RSPCA care by the Inspectorate continue to be rehomed through the RSPCA Regional Animal Centres at Great Ayton and Felledge.

Our neighbouring branches also rehome animals rescued in our branch area on our behalf when they have the capacity in their own Animal Centres, and we pay for the associated veterinary costs for these animals which come into our care directly from Inspectors and Animal Rescue Officers.

Home visits are carried out pre and post rehoming on animals from Branch care. This is a key element of the rehoming process which ensures animals can be matched to suitable home environments and extends support to adopters after the animal has been taken home. In 2021 Branch undertook 87 home visits, all of which were undertaken remotely as this approach proved successful during the pandemic and was embedded into Branch working practices as a safe and resource efficient way to carry out the visits, especially in areas where there is little or no volunteer home visitor cover.

We continued to rehome cats through the Cat Hub Project, which we were instrumental in setting up in 2018 with four of our neighbouring branches to ensure that all cats in need of rehoming can be accommodated. The Cat Hub rehomed 75 cats from our Branch area during 2020. With the Cat Hub project now well established and financially buoyant, we took the decision to exit the project at the end of 2020 to concentrate our rehoming efforts in our new independent rehoming project. We will continue to champion the work of the Cat Hub and work collaboratively where opportunities exist.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Education

Education remains a key welfare focus for the Branch. With schools and community groups, having reopened following the closures forced by the pandemic we recommenced our education activities through in-person workshops with additional online instruction. Furthermore, during 2021 we have been increasing our educational volunteers through our new volunteer platform.

Following the success of our first 'welfare wisps' children's book, 'Tot and the five welfare wisps' this year (nearly half of the published stock was sold), we have developed the educational material for a second story which will be published in 2022. This book is centered around the impact of littering on marine wildlife and our beaches, and the publication is planned to coincide with the Great British Spring Clean 2022.

Marketing and Communications

Our social media following increased steadily throughout 2021. We continue to promote active engagement with members of the public through Facebook, Twitter, Instagram, and LinkedIn to grow support for the branch, and keep our community informed of events and important RSPCA campaigns & updates.

Animal related content received the strongest engagement from our followers and we capitalised upon this to share details about cats looking for homes through the Branch and to encourage participation in Branch run events. Furthermore, online interest in the Branch Dog Show in 2021 was high with many supporters purchasing advanced tickets through online communications. In contrast, Branch's community-based events, including our beach clean, walk-a-thon and virtual quiz evening, received far less engagement, and opportunities to broaden our communication approach will be reviewed in 2022.

Encouragingly Branch's online reach continues to grow across all platforms with overall engagement increasing by 326 individuals, bringing our total following up to 4,343 up from a following of 4,017 people in 2021. This follows the trend from 2020 to 2021, which also saw an increase of 300 followers.

Our Facebook page now has 2,783 followers. An increase of 252. Twitter followers have risen from 925 to 947 - a small increase. And our Instagram account now has an audience of 613 - an increase of 52. Branch is now also active on TikTok and has been working to establish how best to use this platform to engage a younger target audience in our work.

In the previous report, we had 254 newsletter subscribers at the end of 2020, with the number standing at 295 in July 2021.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Public Benefit

The trustees have reviewed the outcomes and achievements of our activities for the year to ensure they remain focused on our charitable aims and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of 2006 indicates an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

Within the terms of our governing document, we support the National Society and the local Inspectorate by providing vouchers for neutering to be issued by the Inspectors to members of the public in greatest need. We respond to enquiries from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.

We provide subsidised veterinary services through a voucher scheme that provides treatment for sick or injured animals belonging to local people on low incomes. This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment. We continue to provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. This work helps to control dog, cat, rabbit and ferret populations through neutering, and benefits those on means tested benefits by giving them financial assistance, and also promotes responsible pet ownership.

We provide a range of volunteering opportunities for those who wish to support our work. This benefits local people and companies through offering work experience and the chance to develop new skills which are rewarding to the volunteers and enables us to inform others of our work and increase compassion towards animals.

We also engage and educate the public by holding events within our Branch area and online through our website and social media accounts.

Within the terms of our governing document, we support the National Society and the local Inspectorate by providing vouchers for neutering to be issued by the Inspectors to members of the public in greatest need. We respond to enquiries from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

Financial Performance

Branch ended 2021 with a net deficit of £129,201 this was a very similar position to the net deficit of £128,611 in 2020. This is largely due to the significant reduction in retail income, however, Branch also transferred the remaining Cat Hub project funds of £46,417 to the Darlington and District Branch, following the decision to exit the Cat Hub project at the end of 2020, which contributes to the deficit.

Expenditure on welfare activity in 2021 totalled £87,201 which represents 41% of total Branch expenditure. Included in this figure are microchipping, neutering, welfare treatments, boarding and transport costs. Whilst this represents a small decrease in monetary expenditure on welfare activity from 2020, proportionally Branch expenditure on welfare increased from 2020 (2020: £90,182; 37%) which is welcome.

Branch financial plan

The Covid-19 global pandemic which commenced in 2020 continued to impact Branch activities, however, the Trustees remained mindful of the changing situation and acted responsively to ensure that the Branch remained solvent and able to deliver its core charitable activities. Despite Branch income having reduced significantly, trustees believe that Branch has the resources to continue its work and will commence additional fundraising in the short term.

The Branch's financial strategy continues to focus on increasing the amount spent directly on welfare through undertaking a number of targeted campaigns and projects and bolstering Branch income streams to avoid any over-reliance on legacies. Having lost both charity shops in the last two years, Branch is keen to explore alternate models to develop a high-street retail community presence once more and to maximise the potential for increasing online sales through a range of channels. Fundraising through events and sponsorships will be explored as potential alternative income streams in 2022.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Branch Reserves Policy

The policy of the trustees is to have at least 12 months running costs in unrestricted reserves to ensure that our work can continue in a managed way should the income reduce significantly for any particular reason.

The branch ended 2021 with £359,596 in unrestricted reserves (a decrease of £67,339 from £426,935 in 2020), which, based on expenditure in 2021 equates to 28 months reserves and the Trustees are confident that Branch remains in a strong financial position.

Funding Sources

Historically a large proportion of our income has come from our retail shops. However with reduced opening hours, and low footfall due to the pandemic resulting in the closure of the Hartlepool shop in September 2021 (in addition to the closure of Chester le Street in 2020) retail operations only contributed £20,557 to Branch income in 2021.

Online retail activity did not resume fully in 2021 and sales activity was predominantly undertaken by our Branch staff when their other work allowed, generating some much appreciated income. The total amount generated through online sales in 2021 amounted to £1,379 (2020: £1,684).

The Branch receives an annual award from the National Society which is a proportion of the funds they raise through the door-to-door collections. In 2021 this amounted to £48,268.

In 2020 the Branch Trustees elected to return £49,795 of that year's door-to-door collection, together with an additional donation of £5,000, to the National Society as a contribution to a Branch Emergency Fund which was used to support RSPCA Branches at risk of complete closure or requiring financial support to run animal centres due to the pandemic. In 2021 Branch received a refund of £12,096 when this fund was closed.

Branch also receives donations made directly to the Branch and from our membership subscriptions. We are grateful for all donations generously made, including a number of supporters who make regular donations, donations made via Paypal Giving Fund, AmazonSmile, Humble Bundle, Justgiving, and from supporters kindly holding fundraisers on Facebook. As could be expected, donations to Branch and the associated Gift Aid from resale decreased from £10,260 in 2020 to £4,252 in 2021.

In 2021 Branch continued to receive regular donations of goods from Amazon (Jarrow and Sunderland) to our cattery which have been most gratefully received. These generous donations of food and other items have enabled savings to be made at our cattery, and Branch has been able to contribute surplus items to the Food Bank Program run by the Inspectorate, enabling the benefit to extend into the community.

We are fortunate to receive legacies bequeathed to us in wills. In 2021 we received one legacy totalling £1,000. We are very grateful for these legacies which truly make a difference to animal welfare in the region, and we would like to take this opportunity to extend our sympathies to the Rowell family.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Retail

With uncertainty about the economic recovery post Covid-19 and the lease renewal date for the Hartlepool shop coming due, the Trustees elected to terminate the lease and close Hartlepool Shop permanently to reduce Branch's ongoing financial commitments. This decision was not taken lightly as it resulted in the redundancy of two valued members of staff who had provided many years of service. We would like to take this opportunity to recognise their significant contribution to the Branch and to improving animal welfare in the region.

We recognise that all staff and volunteers in our Hartlepool shop have worked extremely hard over a number of years to help raise income to support Branch activity and we would like to thank them all for all of their work and for helping close the shop in a smooth and timely fashion.

Fundraising

Fundraising and events have increased in 2021 with the employment of our Fundraising and Volunteer Coordinator. Branch participated in the National One Fun Day online pet show in June which raised a small amount of funding.

Branch planned a live music event in August at a venue in Chester le Street which had received much interest with all tickets sold and tables filled and raised £540. Our cattery in Sunderland organised a Pet Show in September, this proved very successful, with donations and sponsorship from local businesses in Sunderland, and 13 stall holders attended on the day. The event proved popular with over 50 in attendance, raising £930.

Our trustees and employees attended a Beach Clean in Seaham in September not only to help with the environmental issue of litter but also to build relationships and promote awareness of the work we do within our communities.

Our branch successfully applied to the Joanna O'toole Foundation for a grant of £2,731 which will part-fund the delivery then next of the welfare wisps book. This is the first such grant Branch has been awarded and we hope to identify other such sources which will support the delivery of our work.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Plans for future periods

Future Plans

At the time of preparing this report the social and economic impacts of the Covid-19 pandemic are easing and the Branch will be able to return to relatively normal operations in 2022.

Whilst we anticipate that 2022 will be another challenging year for the charity, we expect that the Branch will be able to continue to deliver our charitable objects, and will continue to find new ways to raise funds and engage our communities.

In 2018 Branch developed and adopted a 5 year strategy which set out our ambition for Branch going forward. Whilst our operating landscape has changed significantly and the objectives set out in the strategy need to be recast accordingly, the framework for our future goals remains unchanged. Our plans for 2022 are set out within this framework:

Supporting the Inspectorate

We will continue to work closely with the National Society and the regional Inspectorate teams to identify the best ways that Branch can continue to support animals identified as a priority. Branch plans to do this through providing accommodation and rehoming for felines through a cattery project and Branch will explore opportunities to focus on animals which the inspectorate currently struggles to house.

Income Generation - 2022

Having closed both shops and with reduced capacity to drive online retail sales our retail income streams are significantly reduced. In line with our strategy we will seek to increase the amount of income generated across a number of streams and to reduce any reliance on income received as a result of legacies.

Branch is planning an initial focus in 2022 on the creation of a 'community hub' within our Branch area with the vision that this will be a multi-use space which will bring together a range of functions in a single location. We hope to identify space with the potential to deliver welfare engagement to the community, deliver workshops, and to enable Branch to begin accepting donations for resale once more. Our ambition is to test this model in one location and to then consider additional hubs across the Branch area.

Education and Outreach

Education and outreach continue to be hugely important to the Branch as a key way to improve understanding of animal welfare needs and encourage compassion. Whilst income generation and welfare provision must be prioritised in 2022, we plan to develop a range of educational materials based on our 'welfare wisps' concept and to publish a second book in the planned series to raise awareness of animal welfare and care needs. The Branch hopes to recruit additional volunteers to support this work

We will continue to focus on delivering a range of events in 2022 to provide education and outreach activities including participating in the National RSPCA's 'One Fun Day' event.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Governance

For a second year our body of trustees remained relatively constant throughout the year with one new trustee coming on board. However, the need to recruit new trustees to broaden the skills base of the board of trustees remains a priority in 2022 and the focus will be on seeking candidates with legal, financial, fundraising, and animal welfare skills and knowledge.

Shops and Leases

We will also focus on reinvigorating our online retail presence to start to generate some earned income from the stock from the two stores which closed in 2020 and 2021 which is currently in storage, and anticipate that this will require diversifying the sales platforms used and recruiting online retail volunteers.

The changes in ways of working towards hybrid working means that we are reviewing the suitability of our Chester le Street Branch Office. We are keen to explore opportunities for increasing our high street presence (having lost both shops) to maintain links with the community and to encourage continued charitable donations. We plan to explore opportunities for establishing a new base for the branch within Sunderland which would provide versatile accommodation for the office function, online retail operations and potentially undertaking engagement and welfare activities in one space.

Further to the above future plans, at the time of preparing this report, the RSPCA has announced a cat overpopulation crisis and consequently Branch plans to support the National Society to tackle this issue in our area through encouraging responsible ownership and delivering neutering to companion animals as well as to known feral cat populations in the Branch area where possible, as we have in recent years.

Structure, governance and management

Governing document

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The Incorporation was made on the 20th July 2016.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr D E Entwisle

Ms R Furness

Mrs C Cook

Mrs J Lewis

Ms J Young

Miss B Cronin

Mr C Gilpin

Mrs M Entwisle

Mrs L Coxon

(Appointed 13 October 2021)

(Appointed 13 October 2021 and resigned 28 February 2022)

(Resigned 15 March 2021)

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Recruitment and appointment of new Trustees

The Branch is governed by a committee of Trustees. The number of Trustees should be not less than seven, but subject to a maximum of fourteen.

Trustees are recruited from amongst our membership and from enquiry to the Branch offering to volunteer, where trusteeship is given as a potential interest. Adverts have also been placed on the local website, social media, job websites and through volunteer centres to attract applicants from a variety of backgrounds.

If not already members of the Branch, volunteers are asked to join and wait the required 3 month qualification period. During this time applicants are assessed for suitability by the existing trustees and are required to complete an application form. An informal meeting is arranged with one or more trustees and, if suitable, the applicant is invited to attend a committee meeting as a visitor. If they feel they are able to fulfill the duties they are either elected at the AGM or may be co-opted before then.

New Trustees attend an induction course and are given a Trustee induction pack, The Charity Commission's Essential Trustee document, RSPCA "Guidance for Branch Trustees" and the "Branch and RSPCA Rules" to assist them in fulfilling their duties.

Organisational structure

The RSPCA Sunderland, Hartlepool & South Tyneside Branch is a separately registered charity. It does, however, comply with the Rules and Guidelines issued by the National Society of the RSPCA and works tirelessly to achieve the Society's objectives throughout the Branch area.

At the end of 2021, the Branch has a Branch Office in Chester le Street and operates a cattery project based in South Tyneside.

Risk Management

The Trustees have a duty to identify and review the risks to which the Charity is exposed. The trustees continually review the risks and systems which are in place to minimise them. Both external and internal risks are reviewed to ensure that they meet the needs of the charity.

Going Concern

The Charity is not being wound up and it is considered to be a going concern.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

THANK YOU

2021 has been a year of adapting to a new way of working, we have been constantly reviewing our strategy to be diverse in the post covid-19 world. And as a small charity, we would like to take this opportunity to thank everyone who has helped the Branch in any way, however big or small.

This includes our dedicated Branch management team who have continued to manage our welfare activity and provide advice to many members of the public, and we have driven forward with several new projects, all whilst adjusting to the restrictions imposed by Coronavirus. Thank you to our staff at our shop in Hartlepool for their invaluable work in running the shops. Additional recognition is due to those members of staff unfortunately made redundant in 2021: we thank you for your hard work and wish you all the best in your future endeavours.

Thanks to our team of retail and branch volunteers, including our trustees, who always make a hugely valuable contribution to the Branch and have supported its work during difficult times. Special thanks to the volunteers from the Hartlepool shop for all their work for Branch, we are sorry to be losing them and hope there may be volunteer opportunities for them with Branch in the future.

We would especially like to thank neighbouring branches for accepting animals from our Branch area. The cooperation between branches is an invaluable source of resilience and brings a huge benefit to the animals who enter our care. With our new cattery project, we hope to be able to return the favours provided in the past.

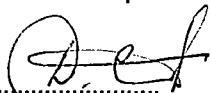
Thanks must go to our colleagues in the National Society, especially those we work most closely with the staff at Great Ayton and Felledge Animal Centres and the Northumbria, Durham and Cleveland Inspectorate Groups who despite significant challenges in resourcing and operations have worked tirelessly and with great passion to rescue and care for animals in need. Thank you to our Branch Partnership Manager, Sarah Mason for providing guidance and encouragement in all that Branch has done throughout the year.

The branch would also like to thank Keith and Aidan O'Brien of Cestrian Estates, landlords of the office premises in Chester le Street for being flexible and accommodating landlords who have supported the Branch over the years. Thanks to Jonathan Askins at Hardings Solicitors (Sunderland) and Steve Chappell at CSN Consulting (Stockton) for their litigation and surveying services during the closure of our Hartlepool Shop.

Thanks go to all of the veterinary practitioners who have assisted us in our work throughout 2021, your continued support and generosity are very much appreciated.

Thank you to BlingMotors for their generous continued support of Branch, including a number of donations which have amongst other things supported the development of 'Tot and the 5 welfare wisps', for negotiating benefits to Branch through their advertising contacts, and for generously assisting Branch to find and purchase a suitable van for our cattery project. Thank you also to Peter Durrant-Parkes, and the Pride Radio team, Kelly Scott at BBC Newcastle who have provided Branch with free advertising on a number of occasions, and which connected Branch to Scott Tyrell who generously provided discounted design support that helped us to realise our vision for the 5 welfare wisps. Thanks to John Main who continues to provide valued advice and insight, and also to Phil Dean of PL law.

The trustees' report was approved by the Board of Trustees.



Mr D E Entwisle
Trustee



Ms R Furness
Trustee

Date: 29/06/2022

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

I report to the trustees on my examination of the financial statements of RSPCA Sunderland Hartlepool & South Tyneside Branch (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

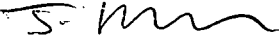
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.


J Holbrook FCCA

Robson Laidler Accountants Limited

Hadrian House
Front Street
Chester-Le-Street
Co Durham
DH3 3DB

Dated: 29/06/2022

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

Current financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	70,549	2,731	73,280	157,455
Charitable activities	4	3,575	-	3,575	65,323
Other trading activities	5	5,850	-	5,850	23,999
Investments		43	-	43	1,132
Other income		-	-	-	28
Total income		80,017	2,731	82,748	247,937
<u>Expenditure on:</u>					
Raising funds	6	12,153	-	12,153	92,169
Charitable activities	7	135,215	64,593	199,808	284,334
Total expenditure		147,368	64,593	211,961	376,503
Net gains/(losses) on investments		12	-	12	(45)
Net movement in funds		(67,339)	(61,862)	(129,201)	(128,611)
Fund balances at 1 January 2021		426,935	64,593	491,528	620,139
Fund balances at 31 December 2021		359,596	2,731	362,327	491,528

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

Prior financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	3	151,970	5,485	157,455
Charitable activities	4	90	65,233	65,323
Other trading activities	5	23,999	-	23,999
Investments		1,132	-	1,132
Other income		28	-	28
Total income		177,219	70,718	247,937
<u>Expenditure on:</u>				
Raising funds	6	92,169	-	92,169
Charitable activities	7	202,798	81,536	284,334
Total expenditure		294,967	81,536	376,503
Net gains/(losses) on investments		(45)	-	(45)
Gross transfers between funds		(9,500)	9,500	-
Net movement in funds		(127,293)	(1,318)	(128,611)
Fund balances at 1 January 2020		554,228	65,911	620,139
Fund balances at 31 December 2020		426,935	64,593	491,528

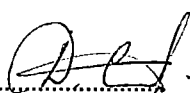
RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

BALANCE SHEET

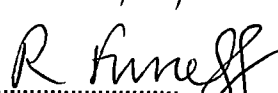
AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		1,149		6,145
Investments	12		125		114
			<u>1,274</u>		<u>6,259</u>
Current assets					
Debtors	13	7,430		68,803	
Cash at bank and in hand		377,815		477,329	
		<u>385,245</u>		<u>546,132</u>	
Creditors: amounts falling due within one year	14	(24,192)		(60,863)	
Net current assets			361,053		485,269
Total assets less current liabilities			<u>362,327</u>		<u>491,528</u>
Income funds					
Restricted funds	15		2,731		64,593
Unrestricted funds			359,596		426,935
			<u>362,327</u>		<u>491,528</u>

The financial statements were approved by the Trustees on ...29/06/2022



Mr D E Entwisle
Trustee



Ms R Furness
Trustee

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

RSPCA Sunderland Hartlepool & South Tyneside is an unincorporated charity (Charity number 232265). The Registered office is 5A Ashfield Terrace, Chester-le-Street, Co Durham, DH3 3PD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% Straight line
Computers	33% Straight line
Motor vehicles	25% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	4,252	-	4,252	46,738	5,485	52,223
Legacies receivable	1,000	-	1,000	-	-	-
Grants received	17,029	2,731	19,760	54,886	-	54,886
Other	48,268	-	48,268	50,346	-	50,346
	<u>70,549</u>	<u>2,731</u>	<u>73,280</u>	<u>151,970</u>	<u>5,485</u>	<u>157,455</u>

4 Charitable activities

	Animal Welfare 2021 £	Animal Welfare 2020 £
Adoption fees	3,575	19,375
Boarding fees	-	5,948
Branch contributions	-	40,000
	<u>3,575</u>	<u>65,323</u>
Analysis by fund		
Unrestricted funds	3,575	90
Restricted funds	-	65,233
	<u>3,575</u>	<u>65,233</u>

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Fundraising events	1,704	-
Shop income	4,126	23,999
Sponsorships and social lotteries	20	-
Other trading activities	5,850	23,999

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
<u>Trading costs</u>		
Operating charity shops	(7,293)	42,418
Staff costs	19,446	48,806
Depreciation and impairment	-	945
Trading costs	12,153	92,169
	12,153	92,169

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

7 Charitable activities

	Animal welfare 2021 £	Cattery 2021 £	Cleadon Cattery 2021 £	Total 2021 £	Total 2020 £
Staff costs	-	1,337	15,463	16,800	19,543
Depreciation and impairment	-	-	475	475	167
Microchips	303	-	67	370	409
Kennels	1,788	16,800	21,278	39,866	53,683
Welfare - Neutering	8,595	-	1,773	10,368	13,855
Welfare - veterinary treatment	4,850	-	7,252	12,102	16,386
Annual contribution	551	-	-	551	551
Light and heat	-	-	614	614	-
Profit/loss on disposal of assets	-	-	2,460	2,460	-
Insurance	-	-	454	454	-
Repairs and renewals	-	-	444	444	41
Telephone	-	25	207	232	246
Motor and travel	-	-	1,261	1,261	748
Advertising	-	-	16	16	85
Printing, postage and stationery	-	-	115	115	12
Transfer to new cattery administrator	-	46,417	-	46,417	-
Other charitable expenditure	349	14	710	1,073	688
	<u>16,436</u>	<u>64,593</u>	<u>52,589</u>	<u>133,618</u>	<u>106,414</u>
Share of support costs (see note 8)	50,673	-	-	50,673	159,973
Share of governance costs (see note 8)	15,517	-	-	15,517	17,947
	<u>82,626</u>	<u>64,593</u>	<u>52,589</u>	<u>199,808</u>	<u>284,334</u>
Analysis by fund					
Unrestricted funds	82,626	-	52,589	135,215	202,798
Restricted funds	-	64,593	-	64,593	81,536
	<u>82,626</u>	<u>64,593</u>	<u>52,589</u>	<u>199,808</u>	<u>284,334</u>

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8	Support costs	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£	£
Staff costs	46,398	-	46,398	39,129	-	39,129	
Depreciation	615	-	615	1,663	-	1,663	
Rent, rates and water	6,296	-	6,296	4,239	-	4,239	
Insurance	318	-	318	185	-	185	
Light and heat	845	-	845	1,426	-	1,426	
Telephone, printing and stationery	4,249	-	4,249	4,039	-	4,039	
Donations	(12,096)	-	(12,096)	54,795	-	54,795	
Repairs and renewals	(2,582)	-	(2,582)	47,927	-	47,927	
Motor and travel	428	-	428	310	-	310	
Sundries	1,325	-	1,325	1,879	-	1,879	
Bank charges	568	-	568	1,339	-	1,339	
Non recoverable VAT	4,309	-	4,309	3,042	-	3,042	
Legal and professional	-	13,517	13,517	-	15,947	15,947	
Accountancy fees	-	2,000	2,000	-	2,000	2,000	
	<u>50,673</u>	<u>15,517</u>	<u>66,190</u>	<u>159,973</u>	<u>17,947</u>	<u>177,920</u>	
Analysed between							
Charitable activities	<u>50,673</u>	<u>15,517</u>	<u>66,190</u>	<u>159,973</u>	<u>17,947</u>	<u>177,920</u>	

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Expenses amounting to £nil (2020 - £27) were paid to trustees during the year. This was for expenses incurred by the trustees who are voluntary officers of the charity, not a reimbursement of expenses incurred in their role of trustees.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Branch manager	1	1
Administration	2	1
Shop managers	1	2
Assistant managers	-	1
Shop assistants	-	1
Cattery	-	2
Cleadon Cattery	1	-
Total	5	8

Employment costs	2021 £	2020 £
Wages and salaries	80,466	104,691
Social security costs	888	1,210
Other pension costs	1,290	1,577
	82,644	107,478

Key management personnel received remuneration of £28,017 (2020 - £31,092) in the year,

There were no employees whose annual remuneration was more than £60,000.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost				
At 1 January 2021	33,636	5,960	1,900	41,496
Disposals	(3,700)	(2,835)	-	(6,535)
At 31 December 2021	29,936	3,125	1,900	34,961
Depreciation and impairment				
At 1 January 2021	30,447	4,429	475	35,351
Depreciation charged in the year	229	387	475	1,091
Eliminated in respect of disposals	(740)	(1,890)	-	(2,630)
At 31 December 2021	29,936	2,926	950	33,812
Carrying amount				
At 31 December 2021	-	199	950	1,149
At 31 December 2020	3,189	1,531	1,425	6,145

12 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2021	114
Valuation changes	11
At 31 December 2021	125
Carrying amount	
At 31 December 2021	125
At 31 December 2020	114

There were no investment assets outside of the UK.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

13 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	70	4,808
Other debtors	-	4,672
Prepayments and accrued income	7,360	59,323
	<u>7,430</u>	<u>68,803</u>

14 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	230	-
Trade creditors	3,485	14,636
Other creditors	477	455
Accruals and deferred income	20,000	45,772
	<u>24,192</u>	<u>60,863</u>

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 1 January 2021	Incoming resources	Resources expended
	£	£	£	£	£	£
Cattery	65,911	70,718	(81,536)	64,593	-	(64,593)
Educational material	-	-	-	-	2,731	-
	<u>65,911</u>	<u>70,718</u>	<u>(81,536)</u>	<u>64,593</u>	<u>2,731</u>	<u>(64,593)</u>
	<u>65,911</u>	<u>70,718</u>	<u>(81,536)</u>	<u>64,593</u>	<u>2,731</u>	<u>(64,593)</u>

The Cattery restricted fund is for a joint programme with other branches, administered by this branch to run a cat rehoming centre for the North East of England.

The Education material restricted fund is in support of a second book aimed at educating children about animal welfare.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

16 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	1,149	-	1,149	6,145	-	6,145
Investments	125	-	125	114	-	114
Current assets/ (liabilities)	358,322	2,731	361,053	420,676	64,593	485,269
	<u>359,596</u>	<u>2,731</u>	<u>362,327</u>	<u>426,935</u>	<u>64,593</u>	<u>491,528</u>

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	71	10,926
Between two and five years	-	71
	<u>71</u>	<u>10,997</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
RSPCA SUNDERLAND HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**Robson Laidler (Durham) Limited
Accountants
Hadrian House
Front Street
Chester le Street
County Durham
DH3 3DB**

**RSPCA SUNDERLAND HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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**RSPCA SUNDERLAND HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Chairs Introduction

2020 has been a hugely challenging year of uncertainty and change for Branch due to the global Covid-19 pandemic which prevented non-essential work from March.

Branch operations have been severely restricted with our office staff shifting to work from home, and our shop staff being placed on furlough as the shops were unable to trade. With ongoing economic uncertainty Branch took the very difficult decision to close the Chester le Street shop. Furthermore, most of the Inspectorate operated with a reduced number of staff and vets restricted their operations to emergency and essential treatments.

I must thank all of our staff for their work throughout the year in what have been very difficult and worrying times both professionally and personally. Our Branch office staff adapted to remote working brilliantly and with minimal disruption to our activities, supporting one another in a hugely commendable way. Our trustees also adjusted well to remote committee meetings, continuing to provide direction and strategic oversight throughout the year. Special thanks to the shop staff who spent the majority of the year on furlough, facing uncertainty in regards to when and in what guise the shops would reopen.

With many other Branches facing an uncertain future due to the pandemic Branch donated a total of £5,000 of reserves and £49,795 from our annual door-to-door award to a 'Branch Emergency Fund' set up and managed by the National Society. This sum supported less financially stable Branches and those with established animal centres to continue delivering animal welfare services.

Even with challenges to holding in-person events, Branch held a well attended 5k fancy dress dog walk to raise funds for Branch, around 30 people attended and £165 was raised. Our fundraising pivoted to online and we ran an online raffle and quiz, and ran a drawing competition for the RSPCA's 'One Fun Day' which proved popular. Sadly we had to postpone our first ever live music night which had been planned and tickets sold, however we plan to put this event on in 2021 once social distancing restrictions have been eased.

We accessed government Covid-19 business relief grants which meant that despite the reduction in income and donations to the Branch Emergency Fund, at the end of 2020 Branch retained reserves in excess of 22 months, providing reassurance for the future of the Branch. We are positive that Branch will regroup and find new ways to raise essential funds, with a greater emphasis expected to be on online retail and other fundraising methods including increasing support from our communities.

Delivery of animal welfare activity remains our key focus and we are very pleased to have commenced our own cattery project to provide additional rehabilitation and rehoming capacity.

Rebecca Furness
Chair

**RSPCA SUNDERLAND HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the RSPCA are to prevent cruelty and promote kindness to animals, and to do all such lawful acts as the Society may consider to be conducive or incidental to the attainment of those objectives. This applies to both the National RSPCA organisation (the 'National Society') and the Branch.

The primary function of the Branch is to provide support for the welfare of companion animals in the Branch area in the form of vouchers for neutering and veterinary assistance, through proactive work such as microchipping and through rehabilitation and rehoming of companion animals. Branch also provides advice and support to members of the public who may have concerns about their own animal or be concerned about an animal in need via phone and social media. Branch delivers outreach and education activities to increase awareness of animal care and welfare issues and to promote the work of the National Society.

The charity actively supports the National Society and the local Inspectorate to provide additional support and treatment to domestic and wild animals.

**RSPCA SUNDERLAND HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

ACHIEVEMENT AND PERFORMANCE

Neutering & Microchipping

Neutering is a key welfare activity as a measure to prevent unwanted litters and any resulting neglect and abandonment. Throughout the year the charity has continued to offer subsidised neutering to pet owners in the Branch area who are on low incomes. In 2020 we introduced a new online application process which has simplified the application process and subsequent processing.

As in previous years, the demand for microchipping for dogs has remained low following the introduction of mandatory microchipping for canines in 2017. We have focused on issuing vouchers to the public for microchipping and ensuring that cats rehomed through the cat hub project and our own cattery are microchipped.

Vouchers redeemed: 2020 for Microchipping & Neutering

Vouchers redeemed:2020	Microchipping	Neutering
Dogs	3	38
Cats	60	195
Rabbits	0	5
Ferrets	0	6
Total	63	244

Veterinary practices predominantly limited their operations to essential and emergency work in 2020. Despite this the number of animals neutered by Branch was 244, only 85 fewer than in 2019. Branch microchipped 39 more animals in 2020 than 2019. Branch is keen to increase numbers of ferrets and rabbits microchipped in future, and we welcome proposed changes to the law which would make cat microchipping mandatory.

Welfare Assistance and Rehoming

In 2020 Branch gave financial veterinary assistance through our voucher scheme to the owners of 19 dogs, 35 cats, 1 rabbit and 5 miscellaneous animals, a total of 60 animals. This is fewer than the 108 in 2019. These are animals which are sick or injured and either belong to local people on low incomes or are wildlife.

Unfortunately, with Covid-19 restricting veterinary practice activities were offering much reduced services, and unfortunately Branch was not able to provide any monthly clinics as we did last year in partnership with Vets4Pets in Sunderland. This has impacted the number of animals we were able to support, and we hope to be able to resume these in 2021.

In April 2020, Branch Trustees agreed to donate £5,000 to a specially created Branch Emergency Fund. This was set up to distribute much needed funding to less financially solvent branches to enable them to continue to provide welfare assistance in their own Branch areas. Following a request from the National Society, the Trustees also elected to donate our annual door-to-door income amounting to £49,795 (the full award less administrative costs) to the Branch Emergency Fund. Whilst reducing our income in-year, these donations did not prevent Branch from delivering welfare activity in our area, and although the welfare outputs relating to these donations are unquantifiable, they will undoubtedly have enabled the delivery of significant welfare activity to the benefit of hundreds of animals.

At the end of March Branch was asked to assist the Inspectorate to find a foster home for an elderly dog. The dog had been taken into RSPCA care through a welfare case, and had then become stuck in veterinary care for around a month as finding a foster home during the early days of the pandemic proved difficult. One of our trustees who was working from home due to the pandemic was able to offer a foster home, going on to provide care for the dog for 6 months.

Rehoming

In December 2020 branch engaged with a private boarding establishment in South Tyneside to secure sole use of a private section of their cattery, consisting of 14 cat pods to be used for rehabilitation and rehoming. This hugely exciting project will enable Branch to provide much needed space for up to 28 cats at any one time. We recruited a new member of staff as a Project Rehoming Coordinator to manage the essential work of the cattery, and to also undertake fundraising community engagement work in support of the wider work of the Branch.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

We also continue to rehome animals who come into our care from across our area through a number of additional routes. Animals brought into RSPCA care by the Inspectorate continue to be rehomed through the RSPCA Regional Animal Centres at Great Ayton and Felledge.

Our neighbouring branches also rehome animals rescued in our branch area on our behalf when they have capacity in their own Animal Centres, and we pay for the associated veterinary costs for these animals which come into our care directly from Inspectors and Animal Rescue Officers.

We continued to rehome cats through the Cat Hub Project, which we were instrumental in setting up in 2018 with four of our neighbouring branches to ensure that all cats in need of rehoming can be accommodated. The Cat Hub rehomed 75 cats from our Branch area during 2020. With the Cat Hub project now well established and financially buoyant, we took the decision to exit the project at the end of 2020 to concentrate our rehoming efforts in our new independent rehoming project. We will continue to champion the work of the Cat Hub and work collaboratively where opportunities exist.

In 2020 Branch undertook 61 home visits, a key element of the rehoming process, which were undertaken remotely after March 2020. Once embedded, this approach proved successful and will continue to be utilised in future, certainly as necessitated by the pandemic and perhaps beyond, in areas where Branch has little or no volunteer home visitor cover.

Education

Education remains a key priority for Branch, however the restrictions imposed as a result of the Covid Pandemic in 2020 disrupted most school and social activity, preventing in-person events. Therefore no education or outreach activity was carried out in the year.

Branch will continue to seek volunteers to deliver education work in 2021, or as soon as circumstances permit.

With our work with schools and community groups on hold, we instead focussed our attention on developing our own educational material in the form of the '5 welfare wisps' characters which represent the 5 welfare needs of animals. Branch undertook radio advertising to seek an artist to help design the wisps, and were fortunate to find a graphic designer who developed the wisp characters on a voluntary basis. These characters will be used for a variety of awareness raising purposes including as educational materials, on the Branch website and social media. Once the wisps had been designed, we worked with the same designer to develop the first in what is intended to be a 5 book series of educational children's picture books which explain animal welfare needs: 'Tot and the five welfare wisps' will be published in 2021 and tells the story of Tot the guinea pig who is in need of some help when she finds herself in an unfortunate situation.

Marketing

Our social media presence continued to grow steadily throughout 2020, particularly as we focused more attention to the importance of digital communications throughout the various periods of lockdown.

We utilised our online platforms to create interactive, informative and entertaining blog posts and social posts, including tips to help pets cope with lockdown, animal-related, interactive quizzes and Facebook polls, digital fundraisers, and RSPCA staff profiles.

We continue to promote active engagement with members of the public through Facebook, Twitter and Instagram to grow support for the branch, keep our community informed of events, important RSPCA campaigns & updates, and more recently, to promote cats in Branch care, looking for their forever homes.

This steady rise in engagement is reflected in the increasing number of followers of Branch accounts which now stands at 4,017 across the aforementioned platforms: an increase of 300 followers from the previous year.

Our Facebook page now has 2,531 likes, our Twitter has 925 followers, and our Instagram account now has an audience of 561 people.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Our Media Coordinator continues to utilise our email newsletter to draw attention to specific campaigns, news and events, and the number of subscribers has increased from 237 people at the end of 2019, to 254 at the end of 2020. As of July 2021, the number stands at 295 subscribers.

Volunteers

The Branch provides a range of volunteering opportunities for people who wish to support our work. Most of our volunteers undertook work in our charity shops in Chester le Street and Hartlepool, and we also have a number of home visitor volunteers. The time generously given by our volunteers is invaluable to us and supports the delivery of our charitable activity.

Of course, our regular activities have been significantly disrupted throughout most of 2020, and we were unable to offer the usual complement of volunteering opportunities. To support Branch's work we actively recruited volunteers to undertake remote volunteering through advertising on a local radio station in our Branch area. This resulted in 2 volunteers who supported Branch by undertaking illustration design activity relating to the development of the 'Wisps' concept.

As Branch activity resumes in 2021, we will resume volunteering activities according to Branch needs. It is still our objective to recruit new volunteers, in particular to support Branch to run events and to help with fundraising and education activity. We also continue to seek volunteers to join the board of trustees, and whilst we are looking for dedicated individuals with a passion for animal welfare, we are particularly interested in recruiting trustees with accountancy, legal, commercial or fundraising experience.

Public Benefit

The trustees have reviewed the outcomes and achievements of our activities for the year to ensure they remain focused on our charitable aims and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of 2006 indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

Within the terms of our governing document, we support the National Society and the local Inspectorate by providing vouchers for neutering to be issued by the Inspectors to members of the public in greatest need. We respond to enquiries from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.

We provide subsidised veterinary services through a voucher scheme which provides treatment for sick or injured animals belonging to local people on low incomes. This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment. We continue to provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. This work helps to control dog, cat, rabbit and ferret populations through neutering, and benefits those on means tested benefits by giving them financial assistance, and also promotes responsible pet ownership.

We provide a range of volunteering opportunities for those who wish to support our work. This benefits local people and companies through offering work experience and the chance to develop new skills which is rewarding to the volunteers and enables us to inform others of our work and increase compassion towards animals.

We also engage and educate the public through holding events within our Branch area and online through our website and social media accounts.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

FINANCIAL REVIEW Financial Performance

In 2020 Branch continued to be responsible for the financial management of the Cat Hub Project. Funding for the delivery of the project was paid into our account by the four other participating branches which is the reason for the higher levels of income and expenditure against pre-2018 figures as shown in our annual accounts. At the end of 2020, £64,593 of Cat Hub project funds was held in Branch accounts, and this money is restricted to this use. As Branch took the decision to exit the Cat Hub project at the end of 2020, all project funds will be transferred to another branch participating in the project as early as possible in 2021.

With the funding for the project removed from the values shown in the accounts, Branch ended 2020 with a net deficit of £127,293. This was largely due to the significant reduction in retail income and the donations made to the Branch Emergency Fund.

Expenditure on welfare activity in 2020 was £90,182, and represents 33% of total Branch expenditure. Included in this figure are microchipping, neutering, welfare treatments, boarding and transport costs, our contribution to the Cat Hub project, and this year the contributions made to the Branch Emergency Fund. This is a significant increase in spending on welfare activity in 2019 which was £41,154 representing 21% of total Branch expenditure.

Branch financial plan

The Covid 19 global pandemic which commenced in 2020 had a profound impact on Branch activities and produced great uncertainty about the future operational structure of Branch. The Trustees are monitoring the emerging economic recovery, with financial discussions central to monthly committee meetings, and are acting responsively to ensure that Branch remains solvent and able to deliver core charitable activities.

Despite this uncertainty, the Branch financial strategy continues to focus on increasing the amount spent directly on welfare through undertaking a number of targeted campaigns and projects and to bolster Branch income streams to avoid any over-reliance on legacies. The future of Branch's retail operations has been brought into sharp focus this year and planned activity to review profitability of high-street retail and the future potential for increasing online sales and alternative income streams will continue in 2021.

Branch Reserves Policy

The policy of the trustees is to have at least 12 months running costs in unrestricted reserves to ensure that our work can continue in a managed way should the income reduce significantly for any particular reason. Branch ended 2020 with £426,935 in unrestricted reserves (a decrease of £127,293 from £554,228 in 2019), which based on expenditure in 2020 equates to 22 months reserves. Branch expenditure and commitments may fluctuate in 2021 during recovery from the pandemic however, Trustees are confident that Branch remains in a stable financial position.

Funding Sources

Historically a large amount of our funding has come from our two charity shops. In March 2020 both our high street retail operations and online sales were halted due to Covid-19. Therefore, only three months of retail income was generated, amounting to £23,999, around a quarter that of previous years.

In parallel with the high street retail, Ebay activity was suspended in March 2020 and did not resume fully as this activity was predominantly undertaken by a staff member from our Chester le Street shop. With the easing of restrictions in late 2020 our Media Coordinator and Branch Manager coordinated the online sale of a number of items in the run up to Christmas, generating some much appreciated income. The total amount generated through online sales in 2020 amounted to £1,248, a reduction of 77% from the £5,354 raised in 2019.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Branch receives an annual award from the National Society which is a proportion of the funds raised through door to door collections. In 2020 this amounted to £50,346, and as mentioned above Branch Trustees elected to return £49,795 (the full amount less administrative costs) to the National Society as a contribution to the Branch Emergency Fund. This fund was administered by the National Society and funds were made available by application to those branches at risk of complete closure or who required support to run animal centres. A top-up grant of £580 was also received from the National Society.

Branch claimed business relief grants through Durham County Council and Hartlepool Borough Council to the value of £37,000 from the COVID-19 Business Rates Grant Funding Scheme, the Retail, Hospitality and Leisure Business Grants Fund (RHLGF), and Small Business Grants Fund (SBGF). A further £17,305 was received by Branch through the Coronavirus Job Retention Scheme to part fund the wages of the retail staff who were placed on furlough during 2020.

Branch also receives donations made directly to Branch and from our membership subscriptions, and we also have collecting boxes in various veterinary practices. We are grateful for all donations generously made, including a number of supporters who make regular donations, and donations made via Paypal Giving Fund, AmazonSmile, Humble Bundle, Justgiving and from supporters kindly holding fundraisers on Facebook. As could be expected, donations to Branch and the associated Gift Aid decreased from £13,551 in 2019 to £10,260 in 2020.

In 2020 Branch started to receive regular donations of goods from Amazon (Sunderland) to our cattery which have been most gratefully received.

We are fortunate to receive legacies bequeathed to us in wills. In 2020 we received four legacies totalling £41,675. We are very grateful for these legacies which truly makes a difference to animal welfare in the region, and we would like to take this opportunity to extend our sympathies to the Brown, Carter, Hall and Skinner families.

Retail

Our shops in Hartlepool and Chester le Street have always been a major source of income and we thank everyone who has donated items for the shop and supported them.

Covid-19 necessitated that we temporarily close both our shops on 20th March 2020, at which point all retail staff were placed on leave with full pay, before being placed on furlough with the commencement of the government's Coronavirus Job Retention Scheme on 6th April. Therefore the shops were only operational and generating income for three months which is evident from the retail income figure in this financial statement.

With uncertainty about the economic recovery post-Covid 19 and the lease renewal date for the Chester le Street shop coming due, the Trustees elected to terminate the lease and close CHS Shop permanently to reduce Branch's ongoing financial commitments. This decision was not taken lightly as it resulted in the redundancy of three valued members of staff who had each provided many years of service. We would like to take this opportunity to recognise their significant contribution to Branch and improving animal welfare in the region. Our Hartlepool shop remained closed throughout 2020.

We recognise that all staff and volunteers across both of our shops have worked extremely hard over a number of years to help raise income to support Branch activity and we would like to thank them all for all of their work.

Branch would also like to thank Keith and Aidan O'Brien of Cestrian Estates, landlords of the shop premises in Chester le Street for being flexible and accommodating landlords who have supported both the shop and Branch over the years.

**RSPCA SUNDERLAND HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

Fundraising

Branch had planned a live music event at a venue in Chester le Street which had received much interest, however this event had to be cancelled due to Covid-19. We will reschedule this to summer 2021. Social distancing restrictions meant that we only held one in-person event, a 5 kilometer sponsored fancy dress dog walk around Herrington country park. This event proved popular with around 30 people in attendance, raising £165.

Branch pivoted to online fundraising, including events such as an online raffle through Facebook and an online quiz, and sold RSPCA e-christmas cards. We also undertook online fundraising to raise money for the development of 'Tot and the five welfare wisps' which generated £400 to procure the book illustrations. Other online fundraising included a children's art competition for the National Society's One Fun Day, a 'give a dog a ragger' toy, and 'cup for a pup' which either asked for a voluntary donation or a small donation and collectively raised £55.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

FUTURE PLANS

At the time of preparing this report the impacts on society arising from the Covid-19 global pandemic have not yet ended, though it is hoped that all restrictions will be eased shortly.

Whilst we are anticipating that 2021 will be another challenging year for the charity, we are hopeful that Branch will emerge relatively unscathed, able to deliver our charitable objects, and ready to find new ways to raise funds and engage our communities.

In 2018 Branch developed and adopted a 5 year strategy which set out our ambition for Branch going forward. Whilst our operating landscape has changed significantly and the objectives set out in the strategy need to be recast accordingly, the framework for our future goals remains unchanged. Our plans for 2021 are set out within this framework:

Supporting the Inspectorate

We will continue to work closely with the National Society and the regional Inspectorate teams to identify the best ways that Branch can continue to support animals identified as a priority. Branch will do this through our cattery project, which is located in close proximity to existing Inspectorate cat facilities, making networking straightforward. Branch is keen to look for opportunities to extend its rehabilitation and rehoming capacity, especially for animals which the inspectorate currently struggle to house. This must be done sympathetically with Branch's recovery from Covid-19 and financial position.

Income Generation

Having closed one shop and temporarily halted online retail our income streams are significantly reduced. In line with our strategy we will seek to increase the amount of income generated across a number of streams and to reduce any reliance on income received as a result of legacies.

Branch is planning an initial focus on the online retail of already donated items across a variety of platforms in addition to Ebay to maximise sales. This may require the recruitment of an online sales coordinator, and we anticipate that we will need to recruit several new volunteers to undertake this work. As things return to normal we will look to increase the number of fundraising events held which we hope will include additional social events such as gig nights.

Therefore increasing capacity in Branch to manage fundraising and volunteer coordination is important and we will seek to recruit an additional member of staff, initially on a temporary basis to drive this work forward.

Education and Outreach

Education and outreach continue to be hugely important to Branch, and we hope to resume these activities as Covid-19 restrictions are relaxed. Uncertainty exists around what will be possible or desirable, and it remains to be seen if Branch will be able to recruit volunteers to support this work. We will however, drive forward to produce educational materials based on the wisps, and push on with the second book in the planned series to raise awareness of animal welfare and care needs.

Governance

During 2020 Branch has focussed on operational matters. Our body of trustees remained constant throughout the year which has been hugely beneficial during a time of uncertainty. However, there is still a need to recruit new trustees to broaden the skills base of the board of trustees, specifically around legal, financial and fundraising. We will focus on this throughout 2021.

Shops and Leases

Our shop operation in Hartlepool must be carefully considered in 2021 in light of the impacts from the ongoing pandemic. We will review the future of our Hartlepool shop in 2021 as the lease end date comes round. We will also focus on reinvigorating our online retail presence to start to generate some earned income, and anticipate that this will involve diversifying the sales platforms used and operating using volunteers.

**RSPCA SUNDERLAND HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

Having lost our high street presence in Chester le Street with the closure of our shop, we are concerned about our visibility in the community and loss of valuable donations and would like to explore opportunities for establishing a new base for Branch in the town. We envisage this 'community hub' will enable us to co-locate our Branch office with space for delivering our online retail operations, undertaking community engagement and even running veterinary clinics.

THANK YOU

2020 has been a year like no other, and as a small charity we would like to take this opportunity to thank everyone who has helped the Branch in any way, however big or small.

This includes our dedicated Branch management team who have continued to manage our welfare activity and provide advice to many members of the public, and we have driven forward with several new projects, all whilst adjusting to the restrictions imposed by coronavirus. Thank you to our staff at both our shops in Hartlepool and Chester le Street for their invaluable work in running the shops. Additional recognition is due to those members of staff unfortunately made redundant in 2020: we thank you for your hard work and wish you all the best in your future endeavours.

Thanks to our team of retail and branch volunteers, including our trustees, who always make a hugely valuable contribution to Branch and have supported its work during a difficult time. Special thanks to the volunteers from the Chester le Street shop for all their work for Branch, we are sorry to be losing them and hope there may be volunteer opportunities for them with Branch in future.

We would especially like to thank neighbouring branches for accepting animals from our Branch area. The cooperation between branches is an invaluable source of resilience and brings a huge benefit to the animals who enter our care. With our new cattery project, we hope to be able to return the favours provided in the past.

Thanks must go to our colleagues in the National Society especially those we work most closely with: the staff at Great Ayton and Felledge Animal Centres and the Northumbria, Durham and Cleveland Inspectorate Groups who despite significant challenges in resourcing and operations have worked tirelessly and with great passion to rescue and care for animals in need.

Thanks go to all of the veterinary practitioners who have assisted us in our work throughout 2020, your support and generosity is very much appreciated.

Thank you to BlingMotors for your continued support of Branch, including a number of donations which have amongst other things supported the development of 'Tot and the 5 welfare wisps', for negotiating benefits to Branch through your advertising contacts, and for generously assisting Branch to find and purchase a suitable van for our cattery project. Thank you also to Peter Durrant-Parkes and the Pop Pride Radio team who have provided Branch with discounted advertising on a number of occasions, and which connected Branch to Scott Tyrell who generously provided discounted design support that helped us to realise our vision for the 5 welfare wisps. Thanks to John Main who continues to provide valued advice and insight, and also to Phil Dean of PL law.

**RSPCA SUNDERLAND HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The Incorporation was made on the 20th July 2016.

Recruitment and appointment of new Trustees

The Branch is governed by a committee of trustees. The number of Trustees should be not less than seven, but subject to a maximum of fourteen.

Trustees are recruited from amongst our membership and from enquiry to the Branch offering to volunteer, where trusteeship is given as a potential interest. Adverts have also been placed on the local website, social media, job websites and through volunteer centres to attract applicants from a variety of backgrounds.

If not already members of the Branch, volunteers are asked to join and wait the required 3 month qualification period. During this time applicants are assessed for suitability by the existing trustees and are required to complete an application form. An informal meeting is arranged with one or more trustees and, if suitable, the applicant is invited to attend a committee meeting as a visitor. If they feel they are able to fulfill the duties they are either elected at the AGM or may be co-opted before then.

New Trustees attend an induction course and are given a Trustee induction pack, The Charity Commission's Essential Trustee document, RSPCA "Guidance for Branch Trustees" and the "Branch and RSPCA Rules" to assist them in fulfilling their duties.

Organisational structure

The RSPCA Sunderland, Hartlepool & South Tyneside Branch is a separately registered charity. It does however, comply with the Rules and Guidelines issued by the National Society of the RSPCA and works tirelessly to achieve the Society's objects throughout the Branch area.

The Branch consists of a Branch Office, and two shops located in Chester le Street and Hartlepool.

Risk Management

The Trustees have a duty to identify and review the risks to which the Charity is exposed. The trustees continually review the risks and systems which are in place to minimise them. Both external and internal risks are reviewed to ensure that they meet the needs of the charity.

Going Concern

The charity is not being wound up and it is considered to be a going concern.

**RSPCA SUNDERLAND HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

REFERENCE AND ADMINISTRATIVE DETAILS
Registered charity number: 232265

Principal address
5A Ashfield Terrace
Chester Le Street
Co- Durham
DH3 3PD

Trustees
Mrs C Cook
Mrs L Coxon (Resigned 24/03/21)
Miss B Cronin
Mr D Entwisle
Ms R Furness
Mrs J Lewis
Ms J Young

Staffing 2020
Branch Manager - 1 x FT
Administrative/ Media Coordinator - 1 x PT
Charity Shop Manager - 2 x PT,
Charity Shop Assistant Manager - 1 x FT
Retail Assistant - 1 x PT
Ecommerce Assistant - 1 x PT
Rehoming co-ordinator - 1 x PT

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Robson Laidler (Durham) Limited
Hadrian house
Front Street
Chester-le-Street
Co. Durham
DH3 3DB

Bankers
Handlesbanken PLC
43 Old Elvet
Durham
DH1 3HN

Approved by order of the board of trustees on 10/10/2021 and signed on its behalf by:



.....
Ms R Furness - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA SUNDERLAND HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

Independent examiner's report to the trustees of RSPCA Sunderland Hartlepool & South Tyneside Branch

I report to the charity trustees on my examination of the accounts of RSPCA Sunderland Hartlepool & South Tyneside Branch (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J Holbrook
FCCA
Robson Laidler (Durham) Limited
Accountants
Hadrian House
Front Street
Chester le Street
County Durham
DH3 3DB

Date: 13 October 2021

**RSPCA SUNDERLAND HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		151,970	5,485	157,455	260,046
Charitable activities					
Animal welfare		90	-	90	142
Cattery		-	65,233	65,233	87,205
Other trading activities	2	23,999	-	23,999	98,967
Investment income	3	1,132	-	1,132	2,033
Other income		28	-	28	19
Total		177,219	70,718	247,937	448,412
EXPENDITURE ON					
Raising funds	4	92,169	-	92,169	98,285
Charitable activities					
Animal welfare		194,567	-	194,567	93,454
Cattery		-	81,536	81,536	89,034
Cleadon Cattery		8,231	-	8,231	-
Total		294,967	81,536	376,503	280,773
Net gains/(losses) on investments		(45)	-	(45)	(41)
NET INCOME/(EXPENDITURE)		(117,793)	(10,818)	(128,611)	167,598
Transfers between funds	14	(9,500)	9,500	-	-
Net movement in funds		(127,293)	(1,318)	(128,611)	167,598
RECONCILIATION OF FUNDS					
Total funds brought forward		554,228	65,911	620,139	452,541
TOTAL FUNDS CARRIED FORWARD		426,935	64,593	491,528	620,139

The notes form part of these financial statements

**RSPCA SUNDERLAND HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2020**

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	8	6,145	2,724
Investments	9	<u>114</u>	<u>158</u>
		6,259	2,882
CURRENT ASSETS			
Debtors	10	68,803	32,847
Cash at bank and in hand		<u>477,329</u>	<u>609,615</u>
		546,132	642,462
CREDITORS			
Amounts falling due within one year	11	<u>(60,863)</u>	<u>(25,205)</u>
NET CURRENT ASSETS		<u>485,269</u>	<u>617,257</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>491,528</u>	<u>620,139</u>
NET ASSETS		<u>491,528</u>	<u>620,139</u>
FUNDS	14		
Unrestricted funds		426,935	554,228
Restricted funds		<u>64,593</u>	<u>65,911</u>
TOTAL FUNDS		<u>491,528</u>	<u>620,139</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
.....10.10.2021..... and were signed on its behalf by:



Ms R Furness - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

The value of services provided by volunteers has not been included.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from donated assets is accounted for when the assets are sold.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates;

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

**RSPCA SUNDERLAND HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES - continued

Expenditure

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Support costs

Support costs are those that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which supports the branch charitable activities. These costs have been allocated to expenditure on charitable activities.

Tangible fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 20% straight line
Equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**RSPCA SUNDERLAND HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Shop income	<u>23,999</u>	<u>98,967</u>

Included in shop income are donations from supporters on which Gift Aid has been claimed from the sale of their goods through the Retail Gift Aid Programme.

**RSPCA SUNDERLAND HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

3. INVESTMENT INCOME

	2020	2019
	£	£
Bank interest receivable	<u>1,132</u>	<u>2,033</u>

4. RAISING FUNDS

Other trading activities

	2020	2019
	£	£
Purchases	566	1,341
Staff costs	48,806	51,835
Rent	31,000	31,000
Rates & water	876	2,701
Light & heat	3,966	2,756
Repairs & maintenance	4,415	2,790
Insurance	495	757
Motor and travel costs	164	1,008
Printing, postage & stationery	13	971
Cleaning	183	505
Sundries	116	234
Bank charges	624	1,442
Depreciation	945	945
	<u>92,169</u>	<u>98,285</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

Expenses amounting to £27 (2019 : £287) were paid to trustees during the year. This was for expenses incurred by the trustees who are voluntary officers of the charity, and not a reimbursement of expenses incurred in their role of trustees.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Branch Manager	1	1
Administration	1	1
Shop managers	2	2
Assistant managers	1	2
Shop assistants	1	1
Cattery	<u>2</u>	<u>1</u>
	<u>8</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

Key Management Personnel

Key management personnel received remuneration of £31,092 (2019 : £23,997) in the year.

**RSPCA SUNDERLAND HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	254,407	5,639	260,046
Charitable activities			
Animal welfare	142	-	142
Cattery	-	87,205	87,205
Other trading activities	98,967	-	98,967
Investment income	2,033	-	2,033
Other income	19	-	19
Total	355,568	92,844	448,412
EXPENDITURE ON			
Raising funds	98,285	-	98,285
Charitable activities			
Animal welfare	92,857	597	93,454
Cattery	-	89,034	89,034
Total	191,142	89,631	280,773
Net gains/(losses) on investments	(41)	-	(41)
NET INCOME	164,385	3,213	167,598
Transfers between funds	(14,227)	14,227	-
Net movement in funds	150,158	17,440	167,598
RECONCILIATION OF FUNDS			
Total funds brought forward	404,070	48,471	452,541
TOTAL FUNDS CARRIED FORWARD	<u>554,228</u>	<u>65,911</u>	<u>620,139</u>

**RSPCA SUNDERLAND HARTLEPOOL & SOUTH
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Equipment £	Totals £
COST				
At 1 January 2020	<u>29,936</u>	-	<u>5,364</u>	<u>35,300</u>
Additions	<u>3,700</u>	<u>1,900</u>	<u>596</u>	<u>6,196</u>
At 31 December 2020	<u>33,636</u>	<u>1,900</u>	<u>5,960</u>	<u>41,496</u>
DEPRECIATION				
At 1 January 2020	<u>29,478</u>	-	<u>3,098</u>	<u>32,576</u>
Charge for year	<u>969</u>	<u>475</u>	<u>1,331</u>	<u>2,775</u>
At 31 December 2020	<u>30,447</u>	<u>475</u>	<u>4,429</u>	<u>35,351</u>
NET BOOK VALUE				
At 31 December 2020	<u>3,189</u>	<u>1,425</u>	<u>1,531</u>	<u>6,145</u>
At 31 December 2019	<u>458</u>	-	<u>2,266</u>	<u>2,724</u>

9. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2020	<u>158</u>
Revaluations	<u>(44)</u>
At 31 December 2020	<u>114</u>
NET BOOK VALUE	
At 31 December 2020	<u>114</u>
At 31 December 2019	<u>158</u>

There were no investment assets outside the UK.

Financial assets held at fair value

The Charity holds 50 (2019 : 50) shares in Santander which are included in Statement of Financial Position at their market value, as at the year end date.

**RSPCA SUNDERLAND HARTLEPOOL & SOUTH
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	4,808	1,262
Other debtors	60	-
VAT	4,612	5,753
Prepayments	<u>59,323</u>	<u>25,832</u>
	<u>68,803</u>	<u>32,847</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	14,636	14,259
Other creditors	<u>46,227</u>	<u>10,946</u>
	<u>60,863</u>	<u>25,205</u>

12. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020	2019
	£	£
Within one year	10,926	14,426
Between one and five years	<u>71</u>	<u>10,997</u>
	<u>10,997</u>	<u>25,423</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
Fixed assets	6,145	-	6,145	2,724
Investments	114	-	114	158
Current assets	481,539	64,593	546,132	642,462
Current liabilities	<u>(60,863)</u>	-	<u>(60,863)</u>	<u>(25,205)</u>
	<u>426,935</u>	<u>64,593</u>	<u>491,528</u>	<u>620,139</u>

**RSPCA SUNDERLAND HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

14. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	554,228	(117,793)	(9,500)	426,935
Restricted funds				
Cattery	65,911	(10,818)	9,500	64,593
TOTAL FUNDS	<u>620,139</u>	<u>(128,611)</u>	<u>-</u>	<u>491,528</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	177,219	(294,967)	(45)	(117,793)
Restricted funds				
Cattery	70,718	(81,536)	-	(10,818)
TOTAL FUNDS	<u>247,937</u>	<u>(376,503)</u>	<u>(45)</u>	<u>(128,611)</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	404,070	164,385	(14,227)	554,228
Restricted funds				
Cattery	48,471	3,213	14,227	65,911
TOTAL FUNDS	<u>452,541</u>	<u>167,598</u>	<u>-</u>	<u>620,139</u>

**RSPCA SUNDERLAND HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	355,568	(191,142)	(41)	164,385
Restricted funds				
Grants for treatment	597	(597)	-	-
Cattery	<u>92,247</u>	<u>(89,034)</u>	<u>-</u>	<u>3,213</u>
	<u>92,844</u>	<u>(89,631)</u>	<u>-</u>	<u>3,213</u>
TOTAL FUNDS	<u>448,412</u>	<u>(280,773)</u>	<u>(41)</u>	<u>167,598</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	404,070	46,592	(23,727)	426,935
Restricted funds				
Cattery	<u>48,471</u>	<u>(7,605)</u>	<u>23,727</u>	<u>64,593</u>
TOTAL FUNDS	<u>452,541</u>	<u>38,987</u>	<u>-</u>	<u>491,528</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	532,787	(486,109)	(86)	46,592
Restricted funds				
Grants for treatment	597	(597)	-	-
Cattery	<u>162,965</u>	<u>(170,570)</u>	<u>-</u>	<u>(7,605)</u>
	<u>163,562</u>	<u>(171,167)</u>	<u>-</u>	<u>(7,605)</u>
TOTAL FUNDS	<u>696,349</u>	<u>(657,276)</u>	<u>(86)</u>	<u>38,987</u>

The Grants for Treatment restricted fund was for the purpose of obtaining grants for specific treatments.

The Cattery restricted fund is for a joint programme with other branches, administered by this branch, to run a cat rehoming centre for the North East.

**RSPCA SUNDERLAND HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

14. MOVEMENT IN FUNDS - continued

Transfers between funds

Transfers between funds relate to the branches contribution to the Cattery project

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2020 or 31st December 2019.

**RSPCA SUNDERLAND HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Branch contributions welfare	2	(2)
Donations and subscriptions	51,935	202,677
Fundraising and sponsorship	286	3,296
Door to door share from HQ	50,346	53,478
Grants receivable	54,886	597
	157,455	260,046
Other trading activities		
Shop income	23,999	98,967
Investment income		
Bank interest receivable	1,132	2,033
Charitable activities		
Adoption fees	19,375	20,462
Boarding fees	5,948	6,885
Branch contributions	40,000	60,000
	65,323	87,347
Other Income		
Other income	28	19
Total incoming resources	247,937	448,412
EXPENDITURE		
Other trading activities		
Purchases	566	1,341
Wages	47,910	50,934
Social security	416	332
Pensions	480	569
Rent	31,000	31,000
Rates & water	876	2,701
Light & heat	3,966	2,756
Repairs & maintenance	4,415	2,790
Insurance	495	757
Motor and travel costs	164	1,008
Printing, postage & stationery	13	971
Cleaning	183	505
Sundries	116	234
Bank charges	624	1,442
Plant and machinery	945	945
	92,169	98,285

**RSPCA SUNDERLAND HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
Other trading activities		
Charitable activities		
Wages	19,056	15,825
Social security	116	318
Pensions	371	268
Micro chips	409	96
Kennels	53,683	51,966
Welfare - neutering	13,855	25,486
Welfare - veterinary treatment	16,386	15,802
RSPCA - annual contribution	551	1,378
Donations	-	2,000
Direct costs	416	-
Bank charges	145	216
Sundries	127	-
Repairs and renewals	41	-
Telephone	246	117
Motor and travel	748	86
Non reclaimable VAT	-	1,630
Advertising	85	-
Printing, postage & stationery	12	-
Plant and machinery	167	-
	106,414	115,188
Support costs		
Management		
Wages	37,725	26,787
Social security	678	811
Pensions	726	429
Rates and water	239	657
Insurance	185	185
Light and heat	1,426	1,027
Telephone	3,722	3,425
Postage and stationery	317	526
Advertising	62	494
Sundries	1,742	5,239
Repairs & maintenance	47,927	2,636
Motor & travel costs	310	1,124
Rent	4,000	4,000
Bank charges	1,339	2,170
Legal & professional fees	15,947	17,554
Cleaning	75	103
Non reclaimable VAT	3,042	(2,283)
Donations	54,795	-
Plant and machinery	1,663	416
	175,920	65,300
Finance		
Accountancy fees	2,000	2,000

**RSPCA SUNDERLAND HARTLEPOOL & SOUTH
TYNESIDE BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	<u>2020</u> <u>£</u>	<u>2019</u> <u>£</u>
Total resources expended	<u>376,503</u>	<u>280,773</u>
Net (expenditure)/income before gains and losses	(128,566)	167,639
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>(45)</u>	<u>(41)</u>
Net (expenditure)/income	<u>(128,611)</u>	<u>167,598</u>

