

**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**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Page
Report of the Trustees	1 to 12
Independent Examiner's Report	13
Statement of Financial Activities	14
Statement of Financial Position	15
Notes to the Financial Statements	16 to 25
Detailed Statement of Financial Activities	26 to 28

**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	114	158
		6,259	2,882
CURRENT ASSETS			
Debtors	10	68,803	32,847
Cash at bank and in hand		477,329	609,615
		546,132	642,462
CREDITORS			
Amounts falling due within one year	11	(60,863)	(25,205)
NET CURRENT ASSETS		485,269	617,257
TOTAL ASSETS LESS CURRENT LIABILITIES		491,528	620,139
NET ASSETS		491,528	620,139
FUNDS	14		
Unrestricted funds		426,935	554,228
Restricted funds		64,593	65,911
TOTAL FUNDS		491,528	620,139

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:

R Furness

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.

**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	<u>19</u>	<u>-</u>	<u>19</u>
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	<u>(41)</u>	<u>-</u>	<u>(41)</u>
NET INCOME	164,385	3,213	167,598
Transfers between funds	<u>(14,227)</u>	<u>14,227</u>	<u>-</u>
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
TYNESIDE BRANCH**

**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
TYNESIDE BRANCH**

**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	59,323	25,832
	<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	46,227	10,946
	<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	71	10,997
	<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	(60,863)	-	(60,863)	(25,205)
	<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>

