

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
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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.

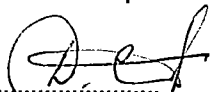
Thanks must go to our colleagues in the National Society, especially those we work most closely with the staff at Great Ayton and Felledge Animal Centres and the Northumbria, Durham and Cleveland Inspectorate Groups who despite significant challenges in resourcing and operations have worked tirelessly 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

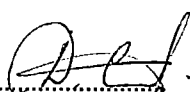
RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

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
	<hr/>	<hr/>
Trading costs	12,153	92,169
	<hr/>	<hr/>
	12,153	92,169
	<hr/>	<hr/>

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).

