

Charity registration number 232265

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

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr D E Entwisle

Ms R Furness

Mrs J Lewis

Mr C Gilpin

Miss J Dobbie

(Appointed 17 August 2022)

(Appointed 18 May 2022)

Charity number

232265

Principal address

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Independent examiner

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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 2022

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

Trustees Introduction

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

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

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

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

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

David Entwisle
Chair
On Behalf of the Trustees

Compliance with requirements

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

Objectives and activities

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

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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

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

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

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

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

Achievements and performance

Neutering & microchipping

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

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

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

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

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

Vouchers redeemed: 2022 for Microchipping & Neutering

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

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

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Welfare Assistance and Rehoming

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

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

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

Rehoming

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

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

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

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

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Education

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

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

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

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

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

Marketing and Communications

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

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

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

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

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

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

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

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Volunteers

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

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

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

Public Benefit

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

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

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

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

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

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

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

Financial Performance

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

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

Branch financial plan

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

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

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Branch Reserves Policy

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

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

Funding Sources

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

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

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

Legacies

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

Retail

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

Fundraising

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

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Plans for future periods

Future Plans

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

Supporting the Inspectorate

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

Income Generation - 2022

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

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

Education and Outreach

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

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

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Governance

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

Shops and Leases

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

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

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

Structure, governance and management

Governing document

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

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

Mr D E Entwisle

Ms R Furness

Mrs C Cook

(Resigned 15 August 2022)

Mrs J Lewis

(Appointed 17 August 2022)

Ms J Young

(Resigned 28 June 2022)

Miss B Cronin

(Resigned 31 August 2022)

Mr C Gilpin

Mrs M Entwisle

(Resigned 28 February 2022)

Miss J Dobbie

(Appointed 18 May 2022)

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Recruitment and appointment of new Trustees

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

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

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

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

Organisational structure

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

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

Risk Management

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

Going Concern

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

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

THANK YOU

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

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

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

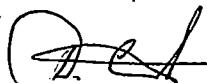
We would especially like to thank neighbouring branches for accepting animals from our Branch area. The cooperation between branches is an invaluable source of resilience and brings a huge benefit to the animals who enter our care.

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

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

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

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



.....
Mr D E Entwisle
Trustee



.....
Ms R Furness
Trustee

Date: 21/06/23

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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


J Holbrook FCCA

Robson Laidler Accountants Limited

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

Dated: 21/06/2023

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

Current financial year

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

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

All income and expenditure derive from continuing activities.

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

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

FOR THE YEAR ENDED 31 DECEMBER 2022

Prior financial year

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

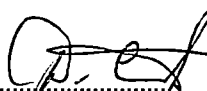
RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

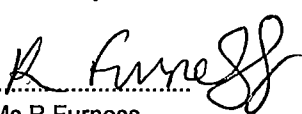
BALANCE SHEET

AS AT 31 DECEMBER 2022

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

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


 Mr D E Entwisle
 Trustee


 Ms R Furness
 Trustee

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Fixed asset investments

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

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

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

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

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

5 Other trading activities

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

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Raising funds

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

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Charitable activities

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

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Support costs

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

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

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

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

10 Employees

(Continued)

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

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

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

11 Taxation

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

12 Tangible fixed assets

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

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

13 Fixed asset investments

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

14 Debtors

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

15 Creditors: amounts falling due within one year

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

RSPCA SUNDERLAND HARTLEPOOL & SOUTH TYNESIDE BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

16 Restricted funds

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

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

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

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

17 Analysis of net assets between funds

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

18 Operating lease commitments

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

	2022 £	2021 £
Within one year	-	71

19 Related party transactions

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

