

APPROVAL

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

FOR

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

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

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**REPORT OF THE TRUSTEES
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Trustees Introduction

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

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

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

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

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

Rebecca Furness
Chair

OBJECTIVES AND ACTIVITIES

Objectives and Aims

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

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

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

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

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

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

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

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OBJECTIVES AND ACTIVITIES

Public benefit

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

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

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

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

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

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

Volunteers

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

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

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

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

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

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OBJECTIVES AND ACTIVITIES

Branch Roles

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

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

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

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

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

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

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

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

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

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

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

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ACHIEVEMENT AND PERFORMANCE

Neutering, Microchipping & Welfare Support

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

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

End of year welfare figures 2023:

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

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

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

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

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

Pet Food Bank Project

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

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

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

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

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

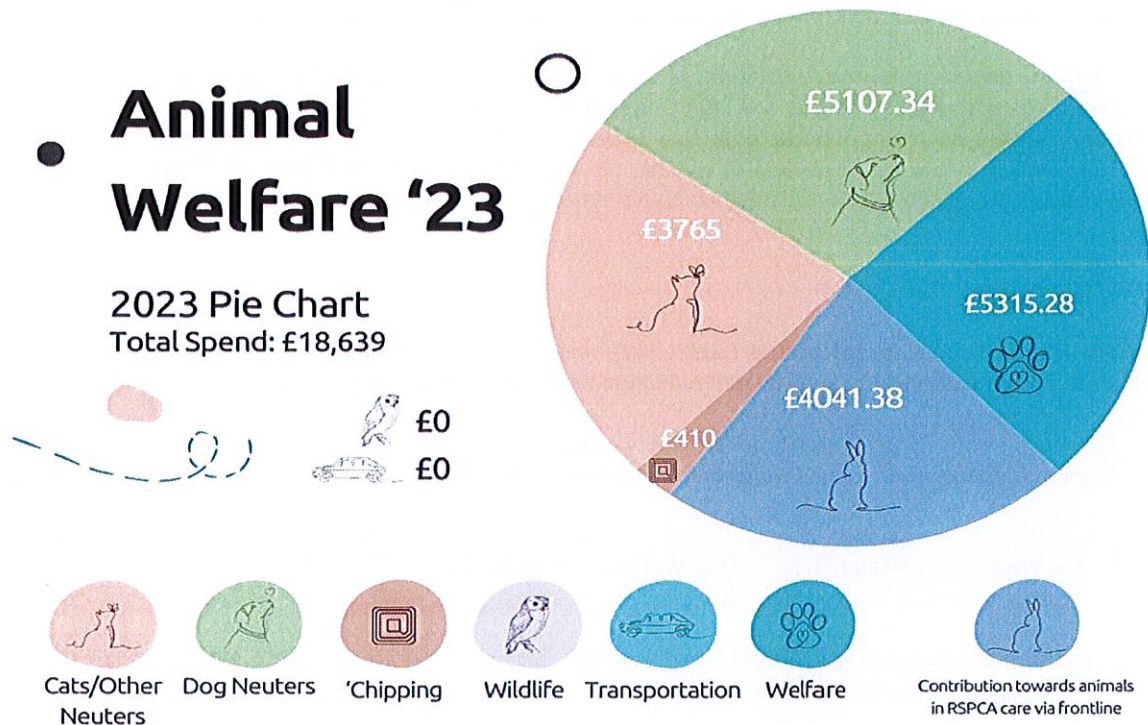
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Animals supported via our pet food bank (75 total):

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

Visual of animal welfare assistance throughout 2023:



Rehoming

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

Education

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

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

FINANCIAL REVIEW

Financial Performance

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

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

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Funding Sources

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

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

Legacies

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

Retail

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

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

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

Online Sales

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

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

Fundraising

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

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

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The Community Hub

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

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

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

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

Branch Financial Plan

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

Branch Reserves Policy

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

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

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FINANCIAL REVIEW

Going Concern

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

Governance

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

Thank You

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

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

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

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

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

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

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FUTURE PLANS

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

Maximising Online Sales

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

Strengthening Income and Engagement through the Community Hub

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

Expanding Animal Welfare Activity

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

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

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

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

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

Boosting Income through Fundraising Events, Grants, and Donors

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

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

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Ensuring Continued Growth and Community Support

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

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

Supporting the Inspectorate

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

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

Education and Outreach

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

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

Recruitment and appointment of new Trustees

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

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

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

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

Organisational Structure

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk Management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

232265

Principal address

19 Front Street
Chester le Street
Durham
DH3 3BQ

Trustees

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

Independent Examiner

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

Bankers

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

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



.....
R Furness - Trustee

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Lesley Stabler BA(Hons) FCCA

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

Date:17.9.24.....

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

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

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

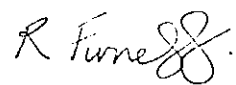
The notes form part of these financial statements

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

**BALANCE SHEET
31 DECEMBER 2023**

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

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



 R Furness - Trustee

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

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

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

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

Expenditure

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

Tangible fixed assets

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

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

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

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

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

1. ACCOUNTING POLICIES - continued

Fixed asset investments

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

Financial instruments

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

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

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

Basis financial assets

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

Basis financial liabilities

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

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

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

Derecognition of financial liabilities

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

2. DONATIONS AND LEGACIES

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

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

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

2. DONATIONS AND LEGACIES - continued

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

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

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

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

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

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

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

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

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

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

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

6. STAFF COSTS - continued

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

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

8. TANGIBLE FIXED ASSETS

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

9. FIXED ASSET INVESTMENTS

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

There were no investment assets outside the UK.

Cost or valuation at 31 December 2023 is represented by:

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

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

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

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

12. LEASING AGREEMENTS

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

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

13. MOVEMENT IN FUNDS

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

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

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

13. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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

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

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

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

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

13. MOVEMENT IN FUNDS - continued

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

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

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

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

14. RELATED PARTY DISCLOSURES

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

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

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

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

This page does not form part of the statutory financial statements

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

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

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

This page does not form part of the statutory financial statements

