

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019  
FOR  
RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

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

**RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

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FOR THE YEAR ENDED 31 DECEMBER 2019**

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## **RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2019.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2015.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and Public Benefits**

The Branch exists to promote animal welfare and prevent cruelty to animals in the Branch area. This area covers the east side of Northumberland from Gateshead to Berwick. The objectives of the Branch are to promote the work and objects of the Society - to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch in accordance with the policies of the Society.

The policies adopted to further the objectives are as formulated by the committee from time to time in accordance with RSPCA Policies and Procedures and there have been no major changes in the policies during 2019.

The Trustees have reviewed the outcomes and achievements for the year to ensure that they remain focussed on the charitable aims of the Branch, and continue to deliver benefits to the general public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Committee.

##### **Charitable Activities pursued for the public benefit**

The Branch supports the local Inspectors by taking in mistreated or abandoned animals including pets whose owners suffer ill health or financial difficulties or pass away.

The Branch provides education, information and advice to the general public to promote the compassionate treatment of animals.

The Branch provides subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. This is achieved through a voucher scheme. During 2019, 144 welfare vouchers were issued thus benefiting those on means tested benefits by giving financial help to obtain veterinary care for companion animals.

The Branch offers subsidised neutering and micro-chipping of companion animals for owners on low incomes. This helps to control dog and cat populations and promotes responsible pet ownership. Animals in the care of the Branch receive veterinary treatment, vaccination, neutering, and micro-chipping and are assessed for rehoming.

Free animal care advice is offered to pet owners, and occasional talks are given by invitation to local groups about caring for pets. These activities benefit the public through the promotion of responsible pet ownership.

The Branch provides volunteering opportunities for those who wish to support our work including trusteeship, fundraising and retail work and some animal care via fostering.

The main activities to achieve this are the operation of an animal re-homing programme and the management and oversight of four charity shops. Our force of volunteers provides invaluable support.

# RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

#### Review of the Year 2019

#### Animal Welfare

The Branch continued its work of re-homing and assisting pet owners on low incomes with assistance with neutering costs and veterinary fees. The number of pet owners helped is shown below.

#### Rehoming

The Branch is responsible for the rehoming of animals rescued by the Inspectorate. The Trustees continue to give priority to Inspectorate generated animals. Given the numbers of animals brought by the Inspectors and ACOs, the Branch is unable to accept animals from the general public. The number of animals shown below as rehomed were all removed from harm's way by Inspectors and ACOs and signed over to the Branch, which then took ownership of the animals and responsibility for them.

	Rehomed				Welfare			
			Neutered		Microchipped		Assisted Vet Fees	
	2018	2019	2018	2019	2018	2019	2018	2019
Dogs	43	25	52	56	1	0	136	64
Cats	39	41	169	87	26	0	71	65
Other	0	0	22	13	0	0	15	4
Total	82	66	243	156	27	0	222	133

In line with other RSPCA branches throughout the country the numbers of animals rehomed has decreased slightly. We are currently working on plans to increase the number of animals we can take in and rehome once we are able to identify suitable premises. We have the help of a number of voluntary Home Visitors who visit prospective adopters prior to and after the adoptions of animals. The Branch would like to express its appreciation for the work done by these volunteers.

The Branch would like to thank the proprietors of the boarding kennels for the boarding and care of its animals. Their efforts contribute greatly to the success of the rehoming operation. The demand for places continues occasionally to exceed the number of contracted places available and extra accommodation has been acquired from various sources. The Branch currently has no provision for rabbits and small animals but the possibility of acquiring accommodation for them continues to be under investigation.

The Branch has gathered a small team of fosterers who have enabled the branch to increase its ability to take in Inspectors' animals.

The Branch would also like to record its thanks to Chief Inspector Lyndsey Avery and her team of Inspectors for their assistance.

#### Branch Shops

The Branch shops at Alnwick, Byker and Whitley Bay and Wooler continued to operate throughout the year, operating in adverse trading conditions.

The Byker shop has continued to be affected by the decline in the local shopping area and efforts are being made to ensure that takings increase despite this. Fortunately the more favourable trading conditions in Whitley Bay have ensured that this shop continues to do well. The Wooler shop also continues to operate successfully. Staffed solely by volunteers, they have worked well together to continue their improved performance in spite of increased competition. The shop in Alnwick continues to provide a steady income to the Branch.

The Branch is indebted to the volunteers and employees who staff our shops. Without them and the revenue they generate, the Branch could not continue to operate.

## **RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019**

#### **Feral Cats**

The Branch continues to work in the Wooler area with the long running problem with feral cats. The Branch is working with local residents to deal with issue. During the year approximately 41 cats have been trapped, and neutered. Where possible they have been returned to site.

#### **FINANCIAL REVIEW**

##### **Investment policy and objectives**

The Trustees' investment powers are governed by Branch rules, which permit the Charity's funds to be invested in any security listed on the London Stock Exchange. The Branch follows RSPCA guidelines on ethical investments. The Branch Committee's policy is to maintain income whilst preserving the real value of endowed investments.

##### **Reserves policy**

The Branch has 42 months reserves in unrestricted funds. The Reserves Policy set in 2005 stated that the Branch would aim to have 24 months reserves. The purpose of such reserves is to ensure that work continue in a managed way should the income reduce significantly for any reason. The reserves are currently higher than necessary because the branch has recently benefitted from several large legacies. To reduce the level of reserves the Branch is resuming a series of projects to benefit animals in less affluent parts of the Branch area.

##### **Statement of Branch Committee Responsibilities**

Charity law and the Royal Society for the Prevention of Cruelty to Animals rules require the Branch Committee to prepare financial statements for each financial year which show the assets and liabilities and consolidate all the activities of the whole Branch.

In preparing those financial statements we are required to:

- select suitable accounting policies and apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Branch will continue in business.

The Branch Committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Branch. They are also responsible for safeguarding the assets of the Branch and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **FUTURE PLANS**

The Branch intends to continue its support for the Inspectorate by continuing to accept as many animals as possible from them and re-homing them. Welfare work is undertaken by the Branch whereby pet owners in receipt of certain benefits are given assistance with vet bills and the cost of neutering their pets.

The Branch intends to continue the work of providing events where pet owners on low incomes will be able to have their animals microchipped, and to attend events in collaboration with other organisations as it has previously.

During 2020 the Branch will continue to operate its own Branch funded campaign to promote neutering and microchipping. During the last five years the Branch has been involved in neutering feral cats in the north of the Branch area. It is intended to continue and expand these activities in co-operation with other organizations.

The various events that the Branch has attended in the past will continue to be supported. Plans include recommencing the Action Days, which were so successful, and the Branch will continue to co-operate with other organisations to tackle the problem of feral cat colonies. The programme of dog behaviour and socialisation will continue to enhance the prospects of animals being rehomed.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity is an unincorporated association, governed by the rules as approved by the Council of the Society, managed by a board of Trustees elected annually at the Annual General Meeting.

## **RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Organisational structure**

All strategic and tactical decisions are made by the Trustees in committee. Operational decisions are made by appropriate members of staff in consultation with line management.

##### **Risk management**

During 2019 the major risks to which the charity is exposed, as identified by the Trustees, will continue to be reviewed. Branch expenditure continues to be monitored. Financial controls are in place in all Branch operations. Health & Safety assessments and Fire Risk assessments have been conducted and such corrective measures as were needed have been taken.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

232240

##### **Principal address**

200-202 Shields Road  
Byker  
Newcastle Upon Tyne  
Tyne and Wear  
NE6 1DU

##### **Trustees**

P Maughan - Chairman	
A Murphy - Treasurer	
H Ekhoelen - Secretary	
A C Simpson - Regional representative	
M Forster	(resigned 19/01/2019)
S Forster	(resigned 19/01/2019)
J Lockey	
G Murphy	(appointed 24/06/2019)

##### **Independent Examiner**

David Holloway  
FCA DChA  
Ribchesters,  
Chartered Accountants  
Finchale House  
Belmont Business Park  
Durham  
DH1 1TW

**RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**REFERENCE AND ADMINISTRATIVE DETAILS**

The committee is elected annually from the Branch membership at the Annual General Meeting.

Branch Personnel were as follows:

Shop Manager (part time) - Alnwick  
Shop Manager (voluntary part time) - Wooler  
Shop Manager - Byker  
Shop Manager - Whitley Bay  
Branch Administrator  
Rehoming Co-ordinator  
Driver (part time)  
Shops Co-ordinator

Other relevant organizations are:

Bankers: Lloyds, 15 West Street, Gateshead, Tyne & Wear.  
Solicitors: McKeag & Co, 1-3 Landsdowne Terrace, Gosforth, Newcastle upon Tyne.  
Independent Examiners: Ribchesters Chartered Accountants, Belmont Business Park, Durham.

Approved by order of the board of trustees on 21 September 2020 and signed on its behalf by:

P Maughan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

**Independent examiner's report to the trustees of RSPCA Newcastle and North Northumberland**

I report to the charity trustees on my examination of the accounts of RSPCA Newcastle and North Northumberland (the Trust) for the year ended 31 December 2019.

**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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA DChA which is one of the listed bodies.

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.

David Holloway  
FCA DChA  
Ribchesters,  
Chartered Accountants  
Finchale House  
Belmont Business Park  
Durham  
DH1 1TW

21 September 2020

**RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

	Notes	Unrestricted fund £	Endowment funds £	2019 Total funds £	2018 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		79,565	-	79,565	70,621
<b>Charitable activities</b>					
Boarding, fostering and adoption		4,680	-	4,680	8,485
Other trading activities	2	172,047	-	172,047	137,043
Investment income	3	<u>5,273</u>	<u>-</u>	<u>5,273</u>	<u>4,824</u>
<b>Total</b>		261,565	-	261,565	220,973
<b>EXPENDITURE ON</b>					
Raising funds		136,587	-	136,587	121,967
<b>Charitable activities</b>					
Boarding, fostering and adoption		47,045	-	47,045	32,488
Veterinary and neutering		28,919	-	28,919	27,489
Support costs		<u>48,200</u>	<u>-</u>	<u>48,200</u>	<u>52,603</u>
<b>Total</b>		260,751	-	260,751	234,547
Net gains/(losses) on investments		<u>3,556</u>	<u>6,330</u>	<u>9,886</u>	<u>(5,405)</u>
<b>NET INCOME/(EXPENDITURE)</b>		4,370	6,330	10,700	(18,979)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>1,181,479</u>	<u>35,400</u>	<u>1,216,879</u>	<u>1,235,858</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,185,849</u></u>	<u><u>41,730</u></u>	<u><u>1,227,579</u></u>	<u><u>1,216,879</u></u>

The notes form part of these financial statements

# RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

## BALANCE SHEET 31 DECEMBER 2019

	Notes	Unrestricted fund £	Endowment funds £	2019 Total funds £	2018 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	112,130	-	112,130	116,054
<b>CURRENT ASSETS</b>					
Stocks	8	100	-	100	100
Debtors	9	4,965	-	4,965	2,553
Investments	10	115,909	41,730	157,639	147,753
Prepayments and accrued income		196,627	-	196,627	199,183
Cash at bank and in hand		<u>785,712</u>	<u>-</u>	<u>785,712</u>	<u>772,941</u>
		1,103,313	41,730	1,145,043	1,122,530
<b>CREDITORS</b>					
Amounts falling due within one year	11	(29,594)	-	(29,594)	(21,705)
		<u>1,073,719</u>	<u>41,730</u>	<u>1,115,449</u>	<u>1,100,825</u>
<b>NET CURRENT ASSETS</b>					
		<u>1,073,719</u>	<u>41,730</u>	<u>1,115,449</u>	<u>1,100,825</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>1,185,849</u>	<u>41,730</u>	<u>1,227,579</u>	<u>1,216,879</u>
<b>NET ASSETS</b>					
		<u><u>1,185,849</u></u>	<u><u>41,730</u></u>	<u><u>1,227,579</u></u>	<u><u>1,216,879</u></u>
<b>FUNDS</b>	12				
Unrestricted funds				1,185,849	1,181,479
Endowment funds				<u>41,730</u>	<u>35,400</u>
<b>TOTAL FUNDS</b>				<u><u>1,227,579</u></u>	<u><u>1,216,879</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 September 2020 and were signed on its behalf by:

P Maughan - Trustee

A Murphy - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**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.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**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.

**Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit and accountancy fees and costs linked to the strategic management of the charity.

**Allocation and apportionment of costs**

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

**Tangible fixed assets**

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

Freehold property	- not provided
Improvements to property	- 10% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Shop equipment	- 20% on reducing balance

It is not considered necessary to depreciate the freehold properties as they are being maintained in a good state of repair.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

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

**RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

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

**2. OTHER TRADING ACTIVITIES**

	2019 £	2018 £
Shop income	<u>172,047</u>	<u>137,043</u>

**3. INVESTMENT INCOME**

	2019 £	2018 £
Bank interest	266	167
Dividends	<u>5,007</u>	<u>4,657</u>
	<u>5,273</u>	<u>4,824</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2018.

**5. STAFF COSTS**

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

	2019	2018
Staff	<u>6</u>	<u>6</u>

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Endowment funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	70,621	-	70,621
<b>Charitable activities</b>			
Boarding, fostering and adoption	8,485	-	8,485
Other trading activities	137,043	-	137,043
Investment income	<u>4,824</u>	<u>-</u>	<u>4,824</u>
<b>Total</b>	220,973	-	220,973
<b>EXPENDITURE ON</b>			
Raising funds	121,967	-	121,967

**RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Endowment funds £	Total funds £
<b>Charitable activities</b>			
Boarding, fostering and adoption	32,488	-	32,488
Veterinary and neutering	27,489	-	27,489
Support costs	52,603	-	52,603
	<hr/>	<hr/>	<hr/>
<b>Total</b>	234,547	-	234,547
Net gains/(losses) on investments	<hr/> (4,399)	<hr/> (1,006)	<hr/> (5,405)
<b>NET INCOME/(EXPENDITURE)</b>	(17,973)	(1,006)	(18,979)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	1,199,452	36,406	1,235,858
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,181,479</u>	<u>35,400</u>	<u>1,216,879</u>

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £
<b>COST</b>			
At 1 January 2019	98,000	35,051	19,058
Additions	<hr/> -	<hr/> -	<hr/> -
At 31 December 2019	<u>98,000</u>	<u>35,051</u>	<u>19,058</u>
 <b>DEPRECIATION</b>			
At 1 January 2019	-	31,492	12,185
Charge for year	<hr/> -	<hr/> 1,600	<hr/> 1,031
At 31 December 2019	<hr/> -	<u>33,092</u>	<u>13,216</u>
 <b>NET BOOK VALUE</b>			
At 31 December 2019	<u>98,000</u>	<u>1,959</u>	<u>5,842</u>
At 31 December 2018	<u>98,000</u>	<u>3,559</u>	<u>6,873</u>

**RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**7. TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Shop equipment £	Totals £
<b>COST</b>			
At 1 January 2019	8,300	3,355	163,764
Additions	<u>-</u>	<u>634</u>	<u>634</u>
At 31 December 2019	<u>8,300</u>	<u>3,989</u>	<u>164,398</u>
<b>DEPRECIATION</b>			
At 1 January 2019	1,220	2,813	47,710
Charge for year	<u>1,770</u>	<u>157</u>	<u>4,558</u>
At 31 December 2019	<u>2,990</u>	<u>2,970</u>	<u>52,268</u>
<b>NET BOOK VALUE</b>			
At 31 December 2019	<u>5,310</u>	<u>1,019</u>	<u>112,130</u>
At 31 December 2018	<u>7,080</u>	<u>542</u>	<u>116,054</u>

**8. STOCKS**

	2019 £	2018 £
Stock of miscellaneous goods	<u>100</u>	<u>100</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
VAT	<u>4,965</u>	<u>2,553</u>

**10. CURRENT ASSET INVESTMENTS**

	2019 £	2018 £
Listed investments	<u>157,639</u>	<u>147,753</u>

**RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Trade creditors	6,777	2,202
Taxation and social security	2,375	1,578
Other creditors	<u>20,442</u>	<u>17,925</u>
	<u>29,594</u>	<u>21,705</u>

**12. MOVEMENT IN FUNDS**

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	1,181,479	4,370	1,185,849
<b>Endowment funds</b>			
The late Mrs H B Ryder's bequest	35,400	6,330	41,730
	<u>1,216,879</u>	<u>10,700</u>	<u>1,227,579</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	261,565	(260,751)	3,556	4,370
<b>Endowment funds</b>				
The late Mrs H B Ryder's bequest	-	-	6,330	6,330
	<u>261,565</u>	<u>(260,751)</u>	<u>9,886</u>	<u>10,700</u>

**Comparatives for movement in funds**

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
<b>Unrestricted funds</b>			
General fund	1,199,452	(17,973)	1,181,479
<b>Endowment funds</b>			
The late Mrs H B Ryder's bequest	36,406	(1,006)	35,400
	<u>1,235,858</u>	<u>(18,979)</u>	<u>1,216,879</u>

**RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	220,973	(234,547)	(4,399)	(17,973)
<b>Endowment funds</b>				
The late Mrs H B Ryder's bequest	-	-	(1,006)	(1,006)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>220,973</u>	<u>(234,547)</u>	<u>(5,405)</u>	<u>(18,979)</u>

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

	At 1.1.18 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	1,199,452	(13,603)	1,185,849
<b>Endowment funds</b>			
The late Mrs H B Ryder's bequest	36,406	5,324	41,730
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>1,235,858</u>	<u>(8,279)</u>	<u>1,227,579</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 £
<b>Unrestricted funds</b>				
General fund	482,538	(495,298)	(843)	(13,603)
<b>Endowment funds</b>				
The late Mrs H B Ryder's bequest	-	-	5,324	5,324
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>482,538</u>	<u>(495,298)</u>	<u>4,481</u>	<u>(8,279)</u>

**RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2019.

**RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

	2019 £	2018 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Box collections	26,808	51,143
Donations	12,266	11,903
Legacies	40,374	7,292
Subscriptions	<u>117</u>	<u>283</u>
	79,565	70,621
<b>Other trading activities</b>		
Shop income	172,047	137,043
<b>Investment income</b>		
Bank interest	266	167
Dividends	<u>5,007</u>	<u>4,657</u>
	5,273	4,824
<b>Charitable activities</b>		
Adoption fees	<u>4,680</u>	<u>8,485</u>
<b>Total incoming resources</b>	261,565	220,973
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	1,306	1,663
Wages	80,038	65,958
Pensions	1,948	1,121
Rent, rates, water, light and heat	37,070	34,911
Trawling	108	224
Repairs and renewals	1,173	4,208
Telephone	2,255	1,662
Travel and motor expenses	8,234	7,633
Consumables	487	275
Insurances	2,212	1,315
Post, printing, stationery and advertising	-	35
Improvements to property depreciation	1,600	2,826
Shop equipment depreciation	<u>156</u>	<u>136</u>
	136,587	121,967
<b>Charitable activities</b>		
Boarding fees	47,045	32,961
Neutering	<u>32,582</u>	<u>27,489</u>
	79,627	60,450
<b>Support costs</b>		

This page does not form part of the statutory financial statements

**RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

	2019 £	2018 £
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	85	26
<b>Human resources</b>		
Wages	24,438	28,592
Pensions	<u>698</u>	<u>653</u>
	25,136	29,245
<b>Other</b>		
Rent, rates, light and heat	2,375	2,228
Branch contribution	5,500	5,500
Telephone	1,539	1,931
Post, printing, stationery and advertising	468	354
Miscellaneous expenses	88	852
Travel and motor expenses	1,550	1,337
Professional fees	400	3,597
Gift aid system	2,612	1,718
Fixtures and fittings depreciation	1,031	1,135
Motor vehicles depreciation	1,770	438
Loss on sale of tangible fixed assets	<u>-</u>	<u>2,279</u>
	17,333	21,369
<b>Governance costs</b>		
AGM and meeting expenses	158	25
Accountancy	<u>1,825</u>	<u>1,465</u>
	<u>1,983</u>	<u>1,490</u>
Total resources expended	<u>260,751</u>	<u>234,547</u>
<b>Net income/(expenditure) before gains and losses</b>	814	(13,574)
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on programme related investments	<u>9,886</u>	<u>(5,405)</u>
<b>Net income/(expenditure)</b>	<u><u>10,700</u></u>	<u><u>(18,979)</u></u>

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