

**RSPCA NORTHUMBERLAND WEST BRANCH
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

RSPCA NORTHUMBERLAND WEST BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

J Ormiston - Chairman
H Crooks
R Duggan
B Hodgson
E Hodgson
S Hogarth
F Hunter
C Kyratsous
A Wakelam
S Watkins

Charity number

232241

Principal address

4 Newman Row
Battle Hill
Hexham
Northumberland
NE46 1BB

Independent examiner

Anthony Dunn
Stokoe Rodger
St Matthews House
Haugh Lane
Hexham
Northumberland

Bankers

Barclays Bank Plc
Priestpopple
Hexham
Northumberland

Investment advisors

St James's Place Wealth Management
One Trinity Gardens
Broad Chare
Newcastle upon Tyne
NE1 2HF

RSPCA NORTHUMBERLAND WEST BRANCH

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RSPCA NORTHUMBERLAND WEST BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2015

The trustees present their report and accounts for the year ended 31 December 2015.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity is an unincorporated charitable association and a branch of (and thus dependent upon) the Royal Society for the prevention of Cruelty to Animals. The society was incorporated by the RSPCA Animals Act 1932. The branch is subject to the Society's rules, policies and guidance and to the branch rules.

The charity's aims and objectives are to help with the prevention of cruelty to animals and the promotion of kindness. The charity is very active in animal welfare, taking in many sick, injured or in need animals referred by the RSPCA Inspectorate and finding new and caring homes. The branch operates a welfare neutering scheme and will, wherever possible assist with grants to pet owners on low incomes towards other veterinary conditions.

The RSPCA Northumberland West Branch's vision is to work for a world in which all humans respect and live in harmony with all other members of the animal kingdom.

The Northumberland West Branch as a charity will, by all lawful means, prevent cruelty, promote kindness to and alleviate suffering of animals.

The Northumberland West Branch intends to achieve its mission by:

- being dedicated to providing a public service, delivering effective relief of animal suffering and enforcing the law.
- working tirelessly to reduce the harmful impact of human activities on animals through education, campaigning and the application of ethics, science and law.
- striving for the highest levels of efficiency, effectiveness and integrity.
- urging that, save where the public benefit requires, humankind should not intentionally cause suffering to any animal when it is not for its own benefit, or cause suffering by neglect. This applies whatever the animal, or the situation in which it finds itself.

The trustees who served during the year were:

J Ormiston - Chairman
H Crooks
R Duggan
B Hodgson
E Hodgson
S Hogarth
F Hunter
C Kyratsous
A Wakelam
S Watkins

The charity appoints locally elected trustees recruited from the branch membership. Northumberland West Branch welcomes all applications to join the committee and looks for people from all backgrounds. A wide diversity creates interesting debate and new ideas. An induction and training programme is available to all potential and existing trustees.

RSPCA NORTHUMBERLAND WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

The board of trustees meet once a month. The day to day operations of the charity, together with all staff and volunteers, are managed by the branch administrator, with the re-homing office co-ordinating the re-homing activities and a shop manager in each of the three shops.

The RSPCA Northumberland West Branch performs a wide range of activities, all of which give rise to some level of risk. It is fully committed to regularly identifying and assessing these risks and taking appropriate action to prevent or minimise their impact on service delivery. In this way the Branch will better achieve its corporate objectives and enhance the value of the services it provides.

By definition risk management is:-

'The identification, analysis and control, primarily economic, of those risks which can impact on the society's ability to deliver its priorities and objectives'.

The objectives of the Branch's risk management strategy are to:

- embed risk management into the culture and operations of the Branch.
- adopt a systematic approach to risk management as an integral element of service planning and performance management.
- manage risk in accordance with best practice.
- anticipate and respond to changing social, environmental and legislative requirements.
- make sure that sections have clear accountability for both the ownership and cost of risk and the tools to effectively reduce it.

These objectives will be achieved by:

- establishing clear roles and responsibilities and reporting lines for risk management within the Society.
- incorporating risk management in the Society's decision-making, business planning and performance management processes.
- monitoring risk management and internal control arrangements on a regular basis.
- reinforcing the importance of effective risk management through training and providing opportunities for shared learning.
- providing suitable insurance or other arrangements to manage the impact of unavoidable risks.

Objectives and activities

The objects 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 trustees have reviewed the outcomes and achievements of our objectives and activities for the year to ensure they remain focussed on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

RSPCA NORTHUMBERLAND WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

The Trustees have reviewed the outcomes and achievements of the Branch's objectives and activities for the year to ensure they remain focussed on the charity's aims and continue to deliver benefits to the public. The Trustees have complied with the duty under the Charity's Act 2006 to have due regard to public benefit guidance published by the Charity Commission which can be illustrated as follows:

- The Branch supports the local Inspectors by taking in, free of charge, mistreated or abandoned animals including pets whose owners suffer ill health or financial difficulties or pass away. The Branch provides education, information and advice, benefiting the public by promoting compassionate human sentiments towards animals.
- The Branch provides subsidies 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 2015 18 welfare vouchers were issued to the public with a value of £1,000 thus benefitting those on low incomes 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 re-homing.
- Free animal care advice is offered to pet owners, and talks are available by invitation to local school children and caring for pets. These activities benefit the public through the promotion of responsible pet ownership.
- RSPCA Northumberland West branch provides volunteering opportunities for those who wish to support our work including trusteeship, fundraising and retail at our shops. This benefits local people, schools and companies by providing the possibility of doing work which is compassionate and rewarding.

The main activities to achieve this are the operation of an animal re-homing programme and the management of three shops. Our force of volunteers provides invaluable support. We estimate that our volunteers contributed some 8,000 hours of their free time during 2015.

The branch re-homes animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise, that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to re-home to those who could not afford them.

RSPCA NORTHUMBERLAND WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

Achievements and performance

Fund-raising continued with volunteers and trustees at the following events:

May 2015 - Northumberland County Show

May 2015 - Barclays Bank Event

June 2015 - RSPCA Week

June 2015 - Northumberland West Branch Fun Dog Show

September 2015 - Official Opening of Specially Designed Rabbit Area

December 2015 - Barclays Bank Event

The total number of animals re-homed in 2015 through the Branch was 68. This number included Scoobie who was brought to the branch in a terrible state having been kicked so badly, that the inspector rescuing thought he might be too late. He was immediately placed with experienced fosterers where he made a full recovery attending our Dog Show in June and winning second place in the Rescue Dog of the Year class.

The year ended with the Branch facing its biggest challenge of the year. We were contacted by an owner who needed help with hand rearing twelve puppies. We took over ten of the puppies and the mother leaving the owner with two puppies to raise. We provided veterinary care and financial assistance to the owner for the two puppies staying with her.

The opening of the rabbit re-homing facilities has been one of the many highlights of our year. Through the inspectorate we have been aware of the desperate need for spaces for healthy rabbits awaiting a new home. Indeed at one of our own dog shows two rabbits were abandoned and the Branch took some time to find a new home for them. Following discussions with the kennels at Frankham Fell they agreed to design and build an area specifically for rabbits and we have been able to fill the number of spaces allocated almost continuously.

The County Show also proved a good way to profile the branch. The branch Re-Homing Officer, John Billany, together with Jan Ormiston (Hon Chair) and Vicky Wakelam (Trustee) enjoyed talking with the public and getting their feedback.

The shops, trustees, staff and volunteers helped run several other events throughout the year. A special mention to Rothbury Shop for their hard work raising funds for the extra dog space. The branch's main fundraiser this year was our ever-popular dog show. We are extremely fortunate that the weather remained fine and so many people attended. It is especially rewarding when dogs who have been in our care come to the dog show and we are able to see "happy endings". One of the star attractions of the dog show is the parade of rescue dogs like Soldier, who was left for dead in the middle of the road on a cold November night with card swerving to avoid him. The Branch took him into our care, tended to his problems and then re-homed him to a loving owner.

The Dog Show takes many months of planning with many volunteers coming together however there are lots of smaller events held throughout the year and many different ways of fundraising such as tombolas, collections and cooking.

The Branch has been in existence for over 112 years and it was felt that now would be a good time to hold a Branch Review which would examine all aspects of the Branch. Our Branch Support Specialist agreed to perform the review and explained that he would speak with all paid members of staff, volunteers, inspectors and Trustees to obtain their views and opinions before he provides his report early in 2016. The Branch is looking forward to receiving his feedback.

In April 2016 it will become law for dogs to be micro-chipped and the Branch will make a concerted effort before this date to give assistance to those animals who are not micro-chipped.

All this work would not be possible without the commitment and support of our staff and volunteers and the Trustees feel extremely fortunate and thankful to be working with such a fantastic team.

RSPCA NORTHUMBERLAND WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

Financial review

Our three shops are our main source of income and the Trustees want to support and encourage everyone who contributes to their success. The shops have shown takings of £207,429 (including gift aid) which is a joint increase of £8,219. This brings turnover in the shops to over £200,000 for the first time in our history which is a huge achievement. In addition we have received legacies and donations of £36,992 which is an increase of £25,749. The Branch would like to express its gratitude for legacies and donations which enable us to care for and help even more animals now and in the future.

£93,878 has been expended on boarding, re-homing and care costs. This is an increase of £12,022 and includes the setting up of the rabbit facility.

The branch continued to work closely with Scott Mitchell & Associates and other vets in the area including Alnorthumbria in Rothbury. The total veterinary expenditure including all vets that the branch worked with during the year amounted to over £17k - Inspectorate Animals Vets Fees - £8k Public Animals Vet Fees - £8k Cats - £1k

Animal spaces in both the cattery and kennels were over-subscribed for a fourth year running with regards to the agreed allocated spaces of 5 cat and 5 dog.

Expenditure amounted to £47,588 for the boarding of animals and this was an increase of £8,000 on 2014.

The Reserves have again remained at an acceptable level and within the guidelines of the Charity Commission. The branch is still in a healthy position and with a careful budget next year will have the ability to help still more animals within their area.

The Northumberland West Branch is aware that it is essential to plan for the future and to demonstrate responsible financial management, whilst balancing the needs of the current situation and identifying the likely challenges and opportunities that the Branch may face in the medium to long term. In an increasingly complex and changing funding environment the Branch considers the need to be able to absorb setbacks and take advantage of change and opportunity. For this reason they endeavour to set aside capital as a reserve to ensure the long term future of the Branch.

At the year end the charity had freely available unrestricted reserves of £282k (excluding tangible fixed assets). These reserves represent approximately 13 months' estimated total operating expenditure for 2016.

It is the opinion of the trustees that the existing reserves are sufficient to meet any reduction in incoming resources. The charity aims to maintain free reserves of between 1 and 2 years' operating expenditure, and this policy is reviewed annually.

The current investment policy aim is:

-that all fixed-interest investments currently held should be retained until maturity when they should be re-invested with the guidance of the branch financial advisor.

Currently investments are valued at £186k.

RSPCA NORTHUMBERLAND WEST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

Plans for the future

The trustees' plans for 2016 are aimed at moving forward positively, planning for the new ventures and consolidating the good work they had already put in place.

RRR - Rescue, Rehabilitating and Re-homing Animals

Continue to work to assist feral cats

Continue to offer welfare help

A neutering campaign and micro-chipping events

Raise awareness of the work of RSPCA Northumberland West

Increase uptake of Gift Aid

Assistance to Flood Victims

Support the Inspectorate with Initial Emergency Care Costs

Hold Welfare Day

On behalf of the board of trustees

J Ormiston - Chairman

Trustee

Dated: 2 June 2016

RSPCA NORTHUMBERLAND WEST BRANCH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

RSPCA NORTHUMBERLAND WEST BRANCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA NORTHUMBERLAND WEST BRANCH

I report on the accounts of the charity for the year ended 31 December 2015, which are set out on pages 9 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of .

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anthony Dunn
Stokoe Rodger

St Matthews House
Haugh Lane
Hexham
Northumberland
NE46 3PU

Dated: 17 June 2016

RSPCA NORTHUMBERLAND WEST BRANCH

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2015

	Notes	Unrestricted funds £	Designated funds £	Total 2015 £	Total 2014 £
<u>Incoming resources from generated funds</u>					
Donations and legacies	2	46,655	-	46,655	22,484
Activities for generating funds	3	197,765	-	197,765	187,969
Investment income	4	34	-	34	65
		<hr/>	<hr/>	<hr/>	<hr/>
		244,454	-	244,454	210,518
Incoming resources from charitable activities	5	3,824	2,000	5,824	8,830
Other incoming resources	6	22,449	-	22,449	20,428
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources		270,727	2,000	272,727	239,776
		<hr/>	<hr/>	<hr/>	<hr/>
<u>Resources expended</u>					
	7				
Costs of generating funds					
Shop		134,421	-	134,421	126,554
Other fundraising costs	3	5,597	-	5,597	5,507
		<hr/>	<hr/>	<hr/>	<hr/>
		140,018	-	140,018	132,061
		<hr/>	<hr/>	<hr/>	<hr/>
Net incoming resources available		130,709	2,000	132,709	107,715
Charitable activities					
Boarding, rehoming and care of animals		93,878	-	93,878	81,856
		<hr/>	<hr/>	<hr/>	<hr/>
Governance costs		17,657	-	17,657	17,619
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		251,553	-	251,553	231,536
		<hr/>	<hr/>	<hr/>	<hr/>
Net incoming resources		19,174	2,000	21,174	8,240
Other recognised gains and losses					
Gains on investment assets		8,306	-	8,306	2,305
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		27,480	2,000	29,480	10,545
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 1 January 2015		258,671	4,050	262,721	252,177
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 December 2015		286,151	6,050	292,201	262,722
		<hr/>	<hr/>	<hr/>	<hr/>

RSPCA NORTHUMBERLAND WEST BRANCH

BALANCE SHEET

AS AT 31 DECEMBER 2015

	Notes	2015 £	£	2014 £	£
Fixed assets					
Tangible assets	11		4,338		5,302
Investments	12		185,696		177,390
			<u>190,034</u>		<u>182,692</u>
Current assets					
Stocks			440		440
Debtors	13		34,819		24,044
Cash at bank and in hand			71,049		61,725
			<u>106,308</u>		<u>86,209</u>
Creditors: amounts falling due within one year	14		(4,141)		(6,179)
Net current assets			<u>102,167</u>		<u>80,030</u>
Total assets less current liabilities			<u>292,201</u>		<u>262,722</u>
Income funds					
Unrestricted funds:					
Designated funds	15		6,050		4,051
Other charitable funds			286,151		258,671
			<u>292,201</u>		<u>262,722</u>

The accounts were approved by the Trustees on 2 June 2016

J Ormiston - Chairman
Trustee

A Wakelam
Trustee

RSPCA NORTHUMBERLAND WEST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2015

1 Accounting policies

1.1 Basis of preparation

The accounts are prepared under the historical cost convention modified to include the revaluation of fixed asset investments.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

1.2 Incoming resources

All income, including investment income and donations, is recognised in the period in which the charity is entitled to receipt, net of VAT.

Legacies are recognised once the personal representative of an estate has advised the charity that a payment will be made and when the amount involved can be properly quantified.

1.3 Resources expended

These are included in the statement of financial activities on an accruals basis, inclusive of any irrecoverable VAT.

Most expenditure is directly attributable to specific activities and has been included in those cost categories. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Costs of generating funds, comprises of all costs which are directly attributable to fundraising activities.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Corporate governance costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fee, costs linked to the strategic management of the charity and a proportion of the support 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. All other support costs, including irrecoverable VAT, are allocated equally between the activities of the charity, including governance costs.

1.4 Tangible fixed assets and depreciation

All assets costing £100 or more are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Office equipment	20% reducing balance
Fixtures & fittings	20% reducing balance
Motor vehicles	25% reducing balance

1.5 Investments

The investment portfolio is managed by an external professional fund manager.

Fixed asset investments are stated at market value.

RSPCA NORTHUMBERLAND WEST BRANCH

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

1 Accounting policies

(Continued)

Any gain or loss on revaluation is taken to the Statement of Financial Activities.

1.6 Stock

Stock is valued at the lower of cost and net realisable value.

Stock consists entirely of purchased goods for resale. Stocks of donated goods have no carrying value in the accounts.

1.7 Accumulated funds

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

2 Donations and legacies

	2015 £	2014 £
Donations and gifts	21,835	21,548
Legacies receivable	24,820	936
	<u>46,655</u>	<u>22,484</u>

3 Activities for generating funds

	2015 £	2014 £
Activities for generating funds	197,765	187,969
Other fundraising costs	(5,597)	(5,507)
Net Activities for generating funds	<u>192,168</u>	<u>182,462</u>

4 Investment income

	2015 £	2014 £
Interest receivable	<u>34</u>	<u>65</u>

RSPCA NORTHUMBERLAND WEST BRANCH

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

5 Incoming resources from charitable activities

	Unrestricted funds £	Designated funds £	Total 2015 £	Total 2014 £
Income from fundraising	<u>3,824</u>	<u>2,000</u>	<u>5,824</u>	<u>8,830</u>

6 Other incoming resources

	2015 £	2014 £
Other income	<u>22,449</u>	<u>20,428</u>

7 Total resources expended

	Staff costs £	Depreciation £	Other costs £	Total 2015 £	Total 2014 £
Costs of generating funds					
Shop	73,129	322	60,970	134,421	126,554
Other fundraising costs	-	-	5,597	5,597	5,507
Total	<u>73,129</u>	<u>322</u>	<u>66,567</u>	<u>140,018</u>	<u>132,061</u>
Charitable activities					
<u>Boarding, rehoming and care of animals</u>					
Activities undertaken directly	10,454	863	70,137	81,454	69,472
Support costs	9,918	-	2,506	12,424	12,384
Total	<u>20,372</u>	<u>863</u>	<u>72,643</u>	<u>93,878</u>	<u>81,856</u>
Governance costs	<u>9,918</u>	<u>116</u>	<u>7,623</u>	<u>17,657</u>	<u>17,619</u>
	<u>103,419</u>	<u>1,301</u>	<u>146,833</u>	<u>251,553</u>	<u>231,536</u>

Management and administration costs includes £2,000 (2014-£2,000) with regard to independent examination and accountancy fees.

RSPCA NORTHUMBERLAND WEST BRANCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

8 Support costs

	2015 £	2014 £
Administrative costs	2,506	2,836
Staff costs	9,918	9,548
	<u>12,424</u>	<u>12,384</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. With the Northumberland West Branch being set in a large, sparsely populated mainly rural area travel expenses of £179 (2014 - £446) has been paid to 1 (2014 - 2) trustee in their work as volunteers.

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2015 Number	2014 Number
Animal rehoming	1	1
Fundraising (shop)	6	6
Administration & book-keeping	1	1
	<u>8</u>	<u>8</u>

Employment costs

	2015 £	2014 £
Wages and salaries	100,216	93,389
Social security costs	3,203	2,806
	<u>103,419</u>	<u>96,195</u>

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

RSPCA NORTHUMBERLAND WEST BRANCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

11 Tangible fixed assets

	Office equipment £	Fixtures & fittings £	Motor vehicles £	Total £
Cost				
At 1 January 2015	1,023	37,228	14,540	52,791
Additions	339	-	-	339
At 31 December 2015	1,362	37,228	14,540	53,130
Depreciation				
At 1 January 2015	783	35,618	11,090	47,491
Charge for the year	116	322	863	1,301
At 31 December 2015	899	35,940	11,953	48,792
Net book value				
At 31 December 2015	463	1,288	2,587	4,338
At 31 December 2014	241	1,610	3,451	5,302

12 Fixed asset investments

	UK listed equities £	UK listed fixed interest securities £	Overseas listed investments and trusts £	Cash held as part of investment portfolio £	Alternative investments £	Total £
Market value at 1 January 2015	72,846	32,596	26,166	16,141	29,642	177,391
Acquisitions at cost	-	-	-	(3,720)	3,720	-
Change in value in the year	2,783	(124)	5,646	-	-	8,305
Market value at 31 December 2015	75,629	32,472	31,812	12,421	33,362	185,696
Historical cost:						
At 31 December 2015	55,875	32,461	26,058	12,421	33,239	160,054
At 31 December 2014	55,875	32,461	26,058	16,141	29,519	160,054

RSPCA NORTHUMBERLAND WEST BRANCH

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2015

13 Debtors	2015	2014
	£	£
Other debtors	29,219	17,182
Prepayments and accrued income	5,600	6,862
	34,819	24,044

14 Creditors: amounts falling due within one year	2015	2014
	£	£
Trade creditors	53	3,774
Taxes and social security costs	1,278	-
Accruals	2,810	2,405
	4,141	6,179

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2015	Movement in funds		Balance at 31 December 2015
	£	Incoming resources	Resources expended	£
Rothbury Shop Cat Space Fund	2,795	-	-	2,795
Rothbury Shop Dog Space Fund	1,255	2,000	-	3,255
	4,050	2,000	-	6,050

The Rothbury Shop Cat Space Fund relates to fundraising for money set aside for cat spaces.

The Rothbury Shop Dog Space Fund relates to fundraising for money set aside for dog spaces.

RSPCA NORTHUMBERLAND WEST BRANCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

16 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Total £
Fund balances at 31 December 2015 are represented by:			
Tangible fixed assets	4,338	-	4,338
Investments	185,696	-	185,696
Current assets	100,258	6,050	106,308
Creditors: amounts falling due within one year	(4,141)	-	(4,141)
	<u>286,151</u>	<u>6,050</u>	<u>292,201</u>
Unrealised gains included above:			
On investments	25,641	-	25,641
	<u>25,641</u>	<u>-</u>	<u>25,641</u>
Reconciliation of movements in unrealised gains			
Unrealised gains at 1 January 2015	17,335	-	17,335
Net gains on revaluations in year	8,306	-	8,306
Unrealised gains at 31 December 2015	<u>25,641</u>	<u>-</u>	<u>25,641</u>

17 Commitments under operating leases

At 31 December 2015 the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2015 £	2014 £
Expiry date:		
Between two and five years	7,000	7,000
In over five years	30,000	30,000
	<u>37,000</u>	<u>37,000</u>

18 Related parties

The charity operates as a branch of the Royal Society for the prevention of Cruelty to Animals (RSPCA). During the year a contribution of £1,100 (2014 - £300) was paid to the RSPCA as a contribution towards their costs.

During this year contributions from head office were received by the branch in respect of Door To Door Donations - £20,554.