

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2015
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 2015**

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RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2015

The trustees present their report with the financial statements of the charity for the year ended 31 December 2015. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

232240

Principal address

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

Trustees

H Ekhoelen
P Maughan
A Murphy
A C Simpson
M Forster
S Forster
Ms J Wood

Chairman
Treasurer
Secretary

Independent examiner

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

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

Branch Personnel were as follows:

E Reynolds Shop manager (part time) - Whitley Bay Retired November 2015
J Hood Shop manager (part time) - Whitley Bay Left August 2015
M Allen Shop manager (part time) - Alnwick
C Perry Shop manager - Byker
D Wray Branch Administrator
S Vasey Rehoming Co-ordinator
P Winter Driver / Admin Assistant
L Stonebank Shop manager (part time) - Whitley Bay Commenced September 2015
R Tuttle Shop manager (part time) - Whitley Bay Commenced November 2015

Other relevant organisations are

Bankers: Lloyds, 15 West Street, Gateshead, Tyne & Wear.
Solicitors: McKeag & Co, 1-3 Landsdown Terrace, Gosforth, Newcastle upon Tyne.
Auditors: Ribchesters, Finchale House, Belmont Business Park, Durham.

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 2015

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 2016 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.

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 2015.

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 local Inspectors by taking in free of charge mistreated or abandoned animals including those whose owners suffer ill health or financial difficulties, or who have passed away. The Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against cruel mistreatment of animals by bringing prosecutions.

The Branch rents space in private boarding kennels. Animals in our care receive veterinary treatment, vaccinations, are neutered and microchipped. They are assessed for rehoming and new homes are identified. Adopters are visited in their homes and checked to ensure that the animal goes to a suitable home and a further visit takes place three months after the visit to ensure that the animal has settled into its new home.

Pet owners on low incomes receive assistance with veterinary fees (through a voucher scheme) for neutering and medical needs of their pets. The Branch's animal welfare work, although local in nature, benefits society at large, and members of the public who reside outside the Branch area are given information as to their local Branch, and where the local Branch is unable to help, this Branch will provide such help as is needed.

The Branch holds several events a year whereby pet owners on low incomes can have their pets microchipped at a heavily subsidised cost.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2015

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of the Year 2015

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	
	2015	2014	2015	2014	2015	2014	2015	2014
Dogs	95	95	10	27	0	30	12	15
Cats	107	138	10	20	0	10	7	13
Other	0	2	0	10	0	0	0	0
Total	202	235	20	57	0	40	19	28

The Rehoming Co-ordinator, Sarah Vasey is based at AI kennels and as the number of animals remains roughly the same. Sarah has the help of a number of Home Visitors, volunteers 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 has a contract with A1 kennels for the boarding and care of its animals. The Branch would like to thank Paul and Sonia Ramage whose efforts contribute greatly to the success of the rehoming operation. The demand for places continues to exceed the number of contracted places available and extra accommodation has been acquired from various sources. At one stage the Branch was boarding 35 cats using non contracted spaces in other establishments. The highest number of dogs in the Branch care at any one time was 22.

The Branch currently have 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 it's thanks to Chief Inspector Michelle Charlton and her Inspectors, with whom the Branch have an excellent relationship

Branch Shops

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

The takings of the Byker and Whitley Bay shops were adversely affected by the considerable reduction in goods for resale obtained in the trawling operation. During the latter half of 2014 and the beginning of 2015 the amount of goods collected dropped by 60%. This had an inevitable effect on takings as the quality and amount of goods for sale decreased. This has improved with the employment of a part time driver. The Branch Administrator and a volunteer have ensured that goods available for collection have been collected and brought to the shops.

The Wooler shop continues to operate successfully. Staffed solely by volunteers they have worked well together to continue their improved performance, in spite of increased competition from other charity shops.

The shop in Alnwick continues to hold its own against competition and provides a steady income to the Branch

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

Branch Employees

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2015

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Debbie Wray continues to manage the Branch and its affairs efficiently.

Sarah Vasey remains in her role as Re-homing Co-ordinator and has maintained the high standard of rehoming achieved in the previous year. The dog socialisation programme continues and is being led by Sarah.

The two part time managers at Whitley Bay, Judith Hood and Eunice Reynolds have both left, one retiring and one to move to another shop. They have been replaced by Richard Tuttle and Lisa Stonehouse who continue to manage the Whitley Bay shop to good effect.

May Allen remains in charge of the Alnwick shop which, as always, benefits greatly from her dedication and hard work.

The volunteer manageress of the Wooler shop, Moira Nicholson, although not technically an employee, is continuing the tradition of giving dedicated, unpaid service to the shop at Wooler. Under her leadership takings have improved and the shop continues to operate successfully.

Paul Winter joined the Branch in April 2004 and trawling operations have recommenced with a high degree of success. His skill with computers and in other areas has made him a valuable addition to the staff.

Feral Cats

The Branch continues to work in the Wooler area with the long running problem with feral cats. The Branch is working with Judy Tribe, a local resident, to deal with issue. During the year approximately 80 cats have been trapped. The cats are tested for Feline Aids and Leukaemia. Unfortunately a number of cats have had to be put to sleep having tested positive for these illnesses. If they test negative they are neutered and returned to site. Considerable progress continues to be made in reducing these colonies.

Fundraising

During the year the fund raising activities have continued. The Branch attended a number of fetes etc. Whilst the returns in financial terms were not high the profile of the Branch was kept to the forefront.

Jolleys Dog Walk

The Branch again organised the walk this year, and over £500 was raised.

RSPCA Week

The Branch took an active stance in the RSPCA week with over £600 raised. Various members of the committee and volunteers spent the week attending the Tesco stores in Kingston Park and Gateshead with the above mentioned result.

Community Groups

The Branch Administrator has accepted a number of invitations to speak to various groups. Whilst there is little or no financial benefit from these talks, the Branch profile is kept to the fore and the RSPCA message is spread further throughout the Branch area.

FINANCIAL REVIEW

Reserves policy

The Branch has 48 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.

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.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2015

FINANCIAL REVIEW

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 DEVELOPMENTS

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 attending 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 2015 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 organisations.

During 2015 the Branch intends to carry out an intensive neutering and microchipping campaign throughout the Branch Area.

The Branch looks forward to the New Year. 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 socialisation will continue to enhance the prospects of animals being rehomed. A number of schools have expressed an interest in helping the Branch and a volunteer who has experience in this field has offered co-ordinate and attend these schools to talk with the pupils.

Approved by order of the board of trustees on 23 May 2016 and signed on its behalf by:

P Maughan - Trustee

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

I report on the accounts for the year ended 31 December 2015 set out on pages seven to twelve.

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 required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- 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
- to state whether particular matters have come to my attention.

Basis of the 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 statements below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn 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

23 May 2016

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2015**

		Unrestricted fund £	Endowment funds £	2015 Total funds £	2014 Total funds £
	Notes				
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		47,980	-	47,980	138,792
Activities for generating funds	2	168,369	-	168,369	180,238
Investment income	3	5,938	-	5,938	5,921
Incoming resources from charitable activities					
Boarding, fostering and adoption		18,953	-	18,953	21,010
Total incoming resources		241,240	-	241,240	345,961
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading: cost of goods sold and other costs		104,254	-	104,254	108,824
Charitable activities					
Boarding, fostering and adoption		57,203	-	57,203	46,004
Veterinary and neutering		48,952	-	48,952	45,155
Support costs		57,863	-	57,863	57,469
Governance costs		1,518	-	1,518	10,010
Total resources expended		269,790	-	269,790	267,462
NET INCOMING/(OUTGOING) RESOURCES					
		(28,550)	-	(28,550)	78,499
Other recognised gains/losses					
Gains/losses on investment assets		(4,264)	372	(3,892)	10,259
Net movement in funds		(32,814)	372	(32,442)	88,758
RECONCILIATION OF FUNDS					
Total funds brought forward		1,149,148	30,033	1,179,181	1,090,422
TOTAL FUNDS CARRIED FORWARD		1,116,334	30,405	1,146,739	1,179,180

The notes form part of these financial statements

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

BALANCE SHEET AT 31 DECEMBER 2015

	Notes	Unrestricted fund £	Endowment funds £	2015 Total funds £	2014 Total funds £
FIXED ASSETS					
Tangible assets	6	123,857	-	123,857	130,770
CURRENT ASSETS					
Stocks	7	100	-	100	100
Debtors	8	11,867	-	11,867	3,918
Investments	9	110,761	30,405	141,166	145,058
Prepayments and accrued income		9,108	-	9,108	9,323
Cash at bank and in hand		872,953	-	872,953	911,026
		<u>1,004,789</u>	<u>30,405</u>	<u>1,035,194</u>	<u>1,069,425</u>
CREDITORS					
Amounts falling due within one year	10	(12,312)	-	(12,312)	(21,015)
NET CURRENT ASSETS		<u>992,477</u>	<u>30,405</u>	<u>1,022,882</u>	<u>1,048,410</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,116,334</u>	<u>30,405</u>	<u>1,146,739</u>	<u>1,179,180</u>
NET ASSETS		<u>1,116,334</u>	<u>30,405</u>	<u>1,146,739</u>	<u>1,179,180</u>
FUNDS	11				
Unrestricted funds				1,116,334	1,149,147
Endowment funds				30,405	30,033
TOTAL FUNDS				<u>1,146,739</u>	<u>1,179,180</u>

The financial statements were approved by the Board of Trustees on 23 May 2016 and were signed on its behalf by:

P Maughan -Trustee

A Murphy -Trustee

The notes form part of these financial statements

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of donations, legacies and subscriptions and is included in full in the Statement of Financial Activities when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts. Assets donated are recognised in full as donations and fixed assets.

Resources expended

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.

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. This is not in accordance with FRS15.

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 2015**

2. ACTIVITIES FOR GENERATING FUNDS

	2015	2014
	£	£
Fundraising events	-	1,116
Shop income	168,369	179,122
	<u>168,369</u>	<u>180,238</u>

3. INVESTMENT INCOME

	2015	2014
	£	£
Bank interest	125	122
Dividends	5,813	5,799
	<u>5,938</u>	<u>5,921</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2015 nor for the year ended 31 December 2014 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2015 nor for the year ended 31 December 2014 .

5. STAFF COSTS

	2015	2014
	£	£
Wages and salaries	85,835	80,857
	<u>85,835</u>	<u>80,857</u>

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

	2015	2014
Staff	8	7
	<u>8</u>	<u>7</u>

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

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2015**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £
COST			
At 1 January 2015	98,000	35,051	16,333
Disposals	-	-	-
At 31 December 2015	<u>98,000</u>	<u>35,051</u>	<u>16,333</u>
DEPRECIATION			
At 1 January 2015	-	18,890	7,729
Charge for year	-	3,259	1,291
Eliminated on disposal	-	-	-
At 31 December 2015	<u>-</u>	<u>22,149</u>	<u>9,020</u>
NET BOOK VALUE			
At 31 December 2015	<u>98,000</u>	<u>12,902</u>	<u>7,313</u>
At 31 December 2014	<u>98,000</u>	<u>16,161</u>	<u>8,604</u>

	Motor vehicles £	Shop equipment £	Totals £
COST			
At 1 January 2015	11,614	3,355	164,353
Disposals	(5,119)	-	(5,119)
At 31 December 2015	<u>6,495</u>	<u>3,355</u>	<u>159,234</u>
DEPRECIATION			
At 1 January 2015	4,932	2,032	33,583
Charge for year	1,659	265	6,474
Eliminated on disposal	(4,680)	-	(4,680)
At 31 December 2015	<u>1,911</u>	<u>2,297</u>	<u>35,377</u>
NET BOOK VALUE			
At 31 December 2015	<u>4,584</u>	<u>1,058</u>	<u>123,857</u>
At 31 December 2014	<u>6,682</u>	<u>1,323</u>	<u>130,770</u>

7. STOCKS

	2015 £	2014 £
Stock of miscellaneous goods	<u>100</u>	<u>100</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2015**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015	2014
	£	£
Other debtors	11,867	3,918
	<u>11,867</u>	<u>3,918</u>

9. CURRENT ASSET INVESTMENTS

	2015	2014
	£	£
Listed investments	141,166	145,058
	<u>141,166</u>	<u>145,058</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015	2014
	£	£
Trade creditors	224	1,947
Other creditors	12,088	19,068
	<u>12,312</u>	<u>21,015</u>

11. MOVEMENT IN FUNDS

	At 1.1.15 £	Net movement in funds £	At 31.12.15 £
Unrestricted funds			
General fund	1,149,148	(32,814)	1,116,334
Endowment funds			
The late Mrs H B Ryder's bequest	30,033	372	30,405
TOTAL FUNDS	<u>1,179,181</u>	<u>(32,442)</u>	<u>1,146,739</u>

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	241,240	(269,790)	(4,264)	(32,814)
Endowment funds				
The late Mrs H B Ryder's bequest	-	-	372	372
TOTAL FUNDS	<u>241,240</u>	<u>(269,790)</u>	<u>(3,892)</u>	<u>(32,442)</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2015**

	2015 £	2014 £
INCOMING RESOURCES		
Voluntary income		
Box collections	21,011	18,232
Donations	11,181	10,808
Legacies	15,099	109,047
Subscriptions	689	705
	<hr/>	<hr/>
	47,980	138,792
Activities for generating funds		
Fundraising events	-	1,116
Shop income	168,369	179,122
	<hr/>	<hr/>
	168,369	180,238
Investment income		
Bank interest	125	122
Dividends	5,813	5,799
	<hr/>	<hr/>
	5,938	5,921
Incoming resources from charitable activities		
Adoption fees	18,806	20,885
Pet insurance	147	120
Microchipping	-	5
	<hr/>	<hr/>
	18,953	21,010
Total incoming resources	<hr/>	<hr/>
	241,240	345,961
RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
Purchases	463	632
Events	-	29
Wages	45,789	42,727
Rent, rates, water, light and heat	34,348	35,670
Trawling	579	401
Repairs and renewals	2,166	8,555
Telephone	1,377	1,661
Travel and motor expenses	11,877	12,462
Consumables	249	275
Cleaning	1,343	1,329
Insurances	1,957	554
Post, printing, stationery and advertising	583	940
Improvements to property depreciation	3,258	3,258
Shop equipment depreciation	265	331
	<hr/>	<hr/>
	104,254	108,824

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 2015**

	2015 £	2014 £
Charitable activities		
Boarding fees	57,174	46,004
Neutering	48,952	45,155
	<hr/> 106,126	<hr/> 91,159
Governance costs		
Accountancy	1,360	1,380
Branch contribution	-	8,630
AGM and meeting expenses	158	-
	<hr/> 1,518	<hr/> 10,010
Support costs		
Human resources		
Wages	40,046	38,130
Other		
Rent, rates, light and heat	2,192	2,277
Telephone	1,199	1,209
Post, printing, stationery and advertising	1,507	3,364
Miscellaneous expenses	732	847
Travel and motor expenses	1,743	1,711
Office machine repairs	609	651
Professional fees	6,576	6,160
Fixtures and fittings depreciation	1,291	1,518
Motor vehicles depreciation	1,658	572
Loss on sale of tangible fixed assets	339	1,030
	<hr/> 17,846	<hr/> 19,339
Total resources expended	<hr/> 269,790	<hr/> 267,462
Net (expenditure)/income before gains and losses	<hr/> (28,550)	<hr/> 78,499
Realised recognised gains and losses		
Realised gains/(losses) on programme related investments	(3,892)	10,259
Net (expenditure)/income	<hr/> <hr/> (32,442)	<hr/> <hr/> 88,758

This page does not form part of the statutory financial statements