

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2017
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 2017**

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RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017

The trustees present their report with the financial statements of the charity for the year ended 31 December 2017. 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 2017.

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 subsidized cost.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of the Year 2017

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	
	2017	2016	2017	2016	2017	2016	2017	2016
Dogs	78	111	62	47	1	4	42	34
Cats	62	84	139	35	0	0	79	31
Other	0	0	13	12	0	0	15	5
Total	140	195	214	94	1	4	136	70

The Rehoming Co-ordinator, Louise Brookes is based at AI kennels. Louise joined the staff in October. Due to the movement of staff the numbers of animals rehomed decreased by almost 25% although this number will increase as Louise settles into her role. Louise 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 occasionally to exceed the number of contracted places available and extra accommodation has been acquired from various sources. 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 team of Inspectors, with whom the Branch have an excellent relationship.

The Branch has increased its Welfare activity, with the numbers of vouchers issued for neutering and assistance with veterinary fees have almost doubled in 2017.

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 affected by the re-development of other areas of the towns. Byker was affected by the closure of the Post Office next to the shop and the revitalisation of the lower end of the street, drawing footfall away from the shop. 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.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Branch Employees

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

Sarah Vasey left in April 2017 and was replaced by Mark Lynn. Mark resigned in October 2017 and was in turn replaced by Louise Brookes, who has considerable experience in animal welfare. The number of animals rehomed temporarily reduced owing to the staff changes, but are expected to increase as Louise settles into her role.. The dog socialisation programme continues and is being led by Louise.

Richard Tuttle and Lisa Stonehouse left Branch employment in December 2017. The Whitley Bay shop is currently being supervised by Branch staff and replacement managers will be in place early in the new year.

Veronica Goulding continues 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 the shop continues to operate successfully.

Paul Winter joined the Branch in April 2014 and trawling operations have recommenced with a high degree of success. His skill with computers and in other areas has made him resulted in him becoming a full time member of 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 and Linda Bartlett, local residents, to deal with issue. During the year approximately 60 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.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017

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 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 2017 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.

During 2017 the Branch intends to carry out an intensive neutering and microchipping campaign throughout the Branch Area with the aim of promoting animal welfare and utilising excess reserves.

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.

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.

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 2017 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

H Ekhoelen

P Maughan

A Murphy

A C Simpson

M Forster

S Forster

G Murphy

J Lockey

P Herron

Chairman

Treasurer

Secretary

- resigned 30/6/2017

- appointed 1/6/2017

- appointed 1/6/2017

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2017**

REFERENCE AND ADMINISTRATIVE DETAILS

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:

V Goulding Shop manager (part time) - Alnwick
C Perry Shop manager - Byker
D Wray Branch Administrator
S Vasey Rehoming Co-ordinator - left April 2007
M Lynn Rehoming Co-ordinator - Commenced May 2017, left October 2017
L Brookes Rehoming Co-ordinator - Commenced October 2017
P Winter Driver / Admin Assistant
L Stonebank Shop manager (part time) - Whitley Bay - Left December 2017
R Tuttle Shop manager (part time) - Whitley Bay - Left December 2017

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, Belmont Industrial Estate, Durham.

Approved by order of the board of trustees on 21 May 2018 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 the RSPCA Newcastle and North Northumberland (the Trust) for the year ended 31 December 2017.

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 confirm that there are no other matters to which your attention should be drawn 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 May 2018

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017**

	Notes	Unrestricted fund £	Endowment funds £	2017 Total funds £	2016 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		191,197	-	191,197	86,975
Charitable activities					
Boarding, fostering and adoption		14,053	-	14,053	20,621
Other trading activities	2	155,514	-	155,514	156,644
Investment income	3	4,984	-	4,984	7,316
Total		<u>365,748</u>	<u>-</u>	<u>365,748</u>	<u>271,556</u>
EXPENDITURE ON					
Raising funds		107,924	-	107,924	106,271
Charitable activities					
Boarding, fostering and adoption		57,427	-	57,427	50,797
Veterinary and neutering		41,775	-	41,775	41,728
Support costs		73,376	-	73,376	80,879
Total		<u>280,502</u>	<u>-</u>	<u>280,502</u>	<u>279,675</u>
Net gains/(losses) on investments		<u>(329)</u>	<u>2,905</u>	<u>2,576</u>	<u>9,416</u>
NET INCOME		<u>84,917</u>	<u>2,905</u>	<u>87,822</u>	<u>1,297</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,114,535</u>	<u>33,501</u>	<u>1,148,036</u>	<u>1,146,739</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,199,452</u></u>	<u><u>36,406</u></u>	<u><u>1,235,858</u></u>	<u><u>1,148,036</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

BALANCE SHEET AT 31 DECEMBER 2017

	Notes	Unrestricted fund £	Endowment funds £	2017 Total funds £	2016 Total funds £
FIXED ASSETS					
Tangible assets	7	114,143	-	114,143	119,770
CURRENT ASSETS					
Stocks	8	100	-	100	100
Debtors	9	4,272	-	4,272	3,632
Investments	10	116,752	36,406	153,158	150,582
Prepayments and accrued income		173,166	-	173,166	86,870
Cash at bank and in hand		812,140	-	812,140	802,377
		<u>1,106,430</u>	<u>36,406</u>	<u>1,142,836</u>	<u>1,043,561</u>
CREDITORS					
Amounts falling due within one year	11	(21,121)	-	(21,121)	(15,295)
NET CURRENT ASSETS		<u>1,085,309</u>	<u>36,406</u>	<u>1,121,715</u>	<u>1,028,266</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,199,452</u>	<u>36,406</u>	<u>1,235,858</u>	<u>1,148,036</u>
NET ASSETS		<u><u>1,199,452</u></u>	<u><u>36,406</u></u>	<u><u>1,235,858</u></u>	<u><u>1,148,036</u></u>
FUNDS	12				
Unrestricted funds				1,199,452	1,114,535
Endowment funds				36,406	33,501
TOTAL FUNDS				<u><u>1,235,858</u></u>	<u><u>1,148,036</u></u>

The financial statements were approved by the Board of Trustees on 21 May 2018 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 2017

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 2015)', 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.

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.

Pension costs and other post-retirement benefits

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

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017**

2. OTHER TRADING ACTIVITIES

	2017 £	2016 £
Shop income	<u>155,514</u>	<u>156,644</u>

3. INVESTMENT INCOME

	2017 £	2016 £
Bank interest	27	111
Dividends	<u>4,957</u>	<u>7,205</u>
	<u>4,984</u>	<u>7,316</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2017 nor for the year ended 31 December 2016 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2017 nor for the year ended 31 December 2016 .

5. STAFF COSTS

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

	2017	2016
Staff	<u>7</u>	<u>10</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Endowment funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	86,975	-	86,975
Charitable activities			
Boarding, fostering and adoption	20,621	-	20,621
Other trading activities	156,644	-	156,644
Investment income	<u>7,316</u>	<u>-</u>	<u>7,316</u>
Total	271,556	-	271,556
 EXPENDITURE ON			
Raising funds	106,271	-	106,271
Charitable activities			
Boarding, fostering and adoption	50,797	-	50,797
Veterinary and neutering	41,728	-	41,728
Support costs	<u>80,879</u>	<u>-</u>	<u>80,879</u>
Total	279,675	-	279,675

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Endowment funds £	Total funds £
Net gains/(losses) on investments	6,320	3,096	9,416
NET INCOME	(1,799)	3,096	1,297
RECONCILIATION OF FUNDS			
Total funds brought forward	1,116,334	30,405	1,146,739
TOTAL FUNDS CARRIED FORWARD	<u>1,114,535</u>	<u>33,501</u>	<u>1,148,036</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £
COST			
At 1 January 2017 and 31 December 2017	<u>98,000</u>	<u>35,051</u>	<u>16,333</u>
DEPRECIATION			
At 1 January 2017	-	25,407	10,117
Charge for year	-	3,259	932
At 31 December 2017	<u>-</u>	<u>28,666</u>	<u>11,049</u>
NET BOOK VALUE			
At 31 December 2017	<u>98,000</u>	<u>6,385</u>	<u>5,284</u>
At 31 December 2016	<u>98,000</u>	<u>9,644</u>	<u>6,216</u>
	Motor vehicles £	Shop equipment £	Totals £
COST			
At 1 January 2017 and 31 December 2017	<u>8,495</u>	<u>3,355</u>	<u>161,234</u>
DEPRECIATION			
At 1 January 2017	3,432	2,508	41,464
Charge for year	1,266	170	5,627
At 31 December 2017	<u>4,698</u>	<u>2,678</u>	<u>47,091</u>
NET BOOK VALUE			
At 31 December 2017	<u>3,797</u>	<u>677</u>	<u>114,143</u>
At 31 December 2016	<u>5,063</u>	<u>847</u>	<u>119,770</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017**

8. STOCKS

	2017	2016
	£	£
Stock of miscellaneous goods	100	100
	<u>100</u>	<u>100</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Other debtors	4,272	3,632
	<u>4,272</u>	<u>3,632</u>

10. CURRENT ASSET INVESTMENTS

	2017	2016
	£	£
Listed investments	153,158	150,582
	<u>153,158</u>	<u>150,582</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade creditors	3,407	2,421
Taxation and social security	978	-
Other creditors	16,736	12,874
	<u>21,121</u>	<u>15,295</u>

12. MOVEMENT IN FUNDS

	At 1.1.17	Net movement in funds	At 31.12.17
	£	£	£
Unrestricted funds			
General fund	1,114,535	84,917	1,199,452
Endowment funds			
The late Mrs H B Ryder's bequest	33,501	2,905	36,406
TOTAL FUNDS	<u>1,148,036</u>	<u>87,822</u>	<u>1,235,858</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	365,748	(280,502)	(329)	84,917
Endowment funds				
The late Mrs H B Ryder's bequest	-	-	2,905	2,905
TOTAL FUNDS	<u>365,748</u>	<u>(280,502)</u>	<u>2,576</u>	<u>87,822</u>

Comparatives for movement in funds

	At 1.1.16 £	Net movement in funds £	At 31.12.16 £
Unrestricted Funds			
General fund	1,116,334	(1,799)	1,114,535
Endowment funds			
The late Mrs H B Ryder's bequest	30,405	3,096	33,501
TOTAL FUNDS	<u>1,146,739</u>	<u>1,297</u>	<u>1,148,036</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	271,556	(279,675)	6,320	(1,799)
Endowment funds				
The late Mrs H B Ryder's bequest	-	-	3,096	3,096
TOTAL FUNDS	<u>271,556</u>	<u>(279,675)</u>	<u>9,416</u>	<u>1,297</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2017.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017**

	2017 £	2016 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Box collections	27,738	23,177
Donations	5,753	10,687
Legacies	156,599	52,500
Subscriptions	1,107	611
	<hr/>	<hr/>
	191,197	86,975
Other trading activities		
Shop income	155,514	156,644
Investment income		
Bank interest	27	111
Dividends	4,957	7,205
	<hr/>	<hr/>
	4,984	7,316
Charitable activities		
Adoption fees	13,933	19,981
Pet insurance	120	640
	<hr/>	<hr/>
	14,053	20,621
	<hr/>	<hr/>
Total incoming resources	365,748	271,556
EXPENDITURE		
Other trading activities		
Purchases	1,125	310
Wages	43,686	48,087
Pensions	343	-
Rent, rates, water, light and heat	36,298	34,245
Trawling	779	806
Repairs and renewals	2,624	2,383
Telephone	495	789
Travel and motor expenses	15,054	12,758
Consumables	591	290
Cleaning	870	1,263
Insurances	2,065	1,486
Post, printing, stationery and advertising	567	384
Improvements to property depreciation	3,258	3,258
Shop equipment depreciation	169	212
	<hr/>	<hr/>
	107,924	106,271
Charitable activities		
Boarding fees	54,795	52,106
Neutering	41,775	49,684
	<hr/>	<hr/>
	96,570	101,790
Support costs		

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RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017**

	2017 £	2016 £
Finance		
Bank charges	30	-
Human resources		
Wages	42,784	41,594
Pensions	612	-
	<hr/>	<hr/>
	43,396	41,594
Other		
Rent, rates, light and heat	2,317	2,186
Branch contribution	11,000	9,000
Telephone	2,324	982
Post, printing, stationery and advertising	1,062	991
Miscellaneous expenses	121	1,052
Travel and motor expenses	2,110	3,690
Office machine repairs	1,495	1,323
Professional fees	8,115	6,669
Fixtures and fittings depreciation	933	1,097
Motor vehicles depreciation	1,266	1,522
	<hr/>	<hr/>
	30,743	28,512
Governance costs		
AGM and meeting expenses	419	158
Accountancy	1,420	1,350
	<hr/>	<hr/>
	1,839	1,508
	<hr/>	<hr/>
Total resources expended	280,502	279,675
	<hr/>	<hr/>
Net income/(expenditure) before gains and losses	85,246	(8,119)
Realised recognised gains and losses		
Realised gains/(losses) on programme related investments	2,576	9,416
	<hr/>	<hr/>
Net income	<u>87,822</u>	<u>1,297</u>

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