

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2018
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 2018**

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RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2018

The trustees present their report with the financial statements of the charity for the year ended 31 December 2018. 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 2018.

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 2018

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of the Year 2018

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 | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 | 2018 |
| Dogs | 78 | 43 | 62 | 52 | 1 | 1 | 42 | 136 |
| Cats | 62 | 39 | 139 | 169 | 0 | 26 | 79 | 71 |
| Other | 0 | 0 | 13 | 22 | 0 | 0 | 15 | 15 |
| Total | 140 | 82 | 214 | 243 | 1 | 27 | 136 | 222 |

The Rehoming Co-ordinator is based at Frankham Fell Kennels at Hexham on a temporary basis. The lease at A1 kennels ended on the 31st August 2018. Numbers of animals rehomed have decreased slightly because of the kennels move but it is hoped that this will improve when permanent accommodation is found. 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 Frankham Fell 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 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 numbers of vouchers issued for neutering and assistance with veterinary fees have almost doubled in 2018.

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 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 2018

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Branch Employees

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

Louise Brooke continues to manage the rehoming of the Branch animals. The number of animals rehomed temporarily reduced owing to the moving of premises, but an increase is anticipated when alternative premises are sourced. The dog socialisation programme continues and is being led by Louise.

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.

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 55 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 2018

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 2019 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 2019 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 2018 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

J Lockey

P Herron

Chairman

Treasurer

Secretary

- resigned 19/1/2019

- resigned 19/1/2019

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018**

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:

Shop manager (part time) - Alnwick
Shop manager (full time) - Byker
Branch Administrator
Rehoming Co-ordinator
Driver / Admin Assistant - Resigned Oct 2018
Driver (part time) Started December 2018
Shop Manger (full time) Whitley Bay started December 2018

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 24 June 2019 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 2018.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

I 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

24 June 2019

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018**

| | Notes | Unrestricted fund £ | Endowment funds £ | 2018 Total funds £ | 2017 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 70,621 | - | 70,621 | 191,197 |
| Charitable activities | | | | | |
| Boarding, fostering and adoption | | 8,485 | - | 8,485 | 14,053 |
| Other trading activities | 2 | 137,043 | - | 137,043 | 155,514 |
| Investment income | 3 | 4,824 | - | 4,824 | 4,984 |
| Total | | <u>220,973</u> | <u>-</u> | <u>220,973</u> | <u>365,748</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | | 121,967 | - | 121,967 | 107,924 |
| Charitable activities | | | | | |
| Boarding, fostering and adoption | | 32,488 | - | 32,488 | 57,427 |
| Veterinary and neutering | | 27,489 | - | 27,489 | 41,775 |
| Support costs | | 52,603 | - | 52,603 | 73,376 |
| Total | | <u>234,547</u> | <u>-</u> | <u>234,547</u> | <u>280,502</u> |
| Net gains/(losses) on investments | | <u>(4,399)</u> | <u>(1,006)</u> | <u>(5,405)</u> | <u>2,576</u> |
| NET INCOME/(EXPENDITURE) | | <u>(17,973)</u> | <u>(1,006)</u> | <u>(18,979)</u> | <u>87,822</u> |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 1,199,452 | 36,406 | 1,235,858 | 1,148,036 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>1,181,479</u></u> | <u><u>35,400</u></u> | <u><u>1,216,879</u></u> | <u><u>1,235,858</u></u> |

The notes form part of these financial statements

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

BALANCE SHEET AT 31 DECEMBER 2018

| | Notes | Unrestricted fund £ | Endowment funds £ | 2018 Total funds £ | 2017 Total funds £ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 7 | 116,054 | - | 116,054 | 114,143 |
| CURRENT ASSETS | | | | | |
| Stocks | 8 | 100 | - | 100 | 100 |
| Debtors | 9 | 2,553 | - | 2,553 | 4,272 |
| Investments | 10 | 112,353 | 35,400 | 147,753 | 153,158 |
| Prepayments and accrued income | | 199,183 | - | 199,183 | 173,166 |
| Cash at bank and in hand | | 772,941 | - | 772,941 | 812,140 |
| | | <u>1,087,130</u> | <u>35,400</u> | <u>1,122,530</u> | <u>1,142,836</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 11 | (21,705) | - | (21,705) | (21,121) |
| NET CURRENT ASSETS | | <u>1,065,425</u> | <u>35,400</u> | <u>1,100,825</u> | <u>1,121,715</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>1,181,479</u> | <u>35,400</u> | <u>1,216,879</u> | <u>1,235,858</u> |
| NET ASSETS | | <u>1,181,479</u> | <u>35,400</u> | <u>1,216,879</u> | <u>1,235,858</u> |
| FUNDS | 12 | | | | |
| Unrestricted funds | | | | 1,181,479 | 1,199,452 |
| Endowment funds | | | | 35,400 | 36,406 |
| TOTAL FUNDS | | | | <u>1,216,879</u> | <u>1,235,858</u> |

The financial statements were approved by the Board of Trustees on 24 June 2019 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 2018

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.

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 2018**

2. OTHER TRADING ACTIVITIES

| | 2018 £ | 2017 £ |
|-------------|-----------|-----------|
| Shop income | 137,043 | 155,514 |

3. INVESTMENT INCOME

| | 2018 £ | 2017 £ |
|---------------|--------------|--------------|
| Bank interest | 167 | 27 |
| Dividends | 4,657 | 4,957 |
| | <u>4,824</u> | <u>4,984</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2018 nor for the year ended 31 December 2017 .

5. STAFF COSTS

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

| | 2018 | 2017 |
|-------|------|------|
| Staff | 6 | 7 |

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 | 191,197 | - | 191,197 |
| Charitable activities | | | |
| Boarding, fostering and adoption | 14,053 | - | 14,053 |
| Other trading activities | 155,514 | - | 155,514 |
| Investment income | 4,984 | - | 4,984 |
| Total | <u>365,748</u> | <u>-</u> | <u>365,748</u> |
| EXPENDITURE ON | | | |
| Raising funds | 107,924 | - | 107,924 |
| Charitable activities | | | |
| Boarding, fostering and adoption | 57,427 | - | 57,427 |
| Veterinary and neutering | 41,775 | - | 41,775 |
| Support costs | 73,376 | - | 73,376 |
| Total | <u>280,502</u> | <u>-</u> | <u>280,502</u> |

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted fund £ | Endowment funds £ | Total funds £ |
|--|---------------------------|-------------------------|---------------------|
| Net gains/(losses) on investments | (329) | 2,905 | 2,576 |
| NET INCOME/(EXPENDITURE) | 84,917 | 2,905 | 87,822 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 1,114,535 | 33,501 | 1,148,036 |
| TOTAL FUNDS CARRIED FORWARD | 1,199,452 | 36,406 | 1,235,858 |

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

7. TANGIBLE FIXED ASSETS

| | Freehold property £ | Improvements to property £ | Fixtures and fittings £ |
|------------------------|---------------------------|----------------------------------|-------------------------------|
| COST | | | |
| At 1 January 2018 | 98,000 | 35,051 | 16,333 |
| Additions | - | - | 2,725 |
| Disposals | - | - | - |
| | <hr/> | <hr/> | <hr/> |
| At 31 December 2018 | 98,000 | 35,051 | 19,058 |
| | <hr/> | <hr/> | <hr/> |
| DEPRECIATION | | | |
| At 1 January 2018 | - | 28,666 | 11,049 |
| Charge for year | - | 2,826 | 1,136 |
| Eliminated on disposal | - | - | - |
| | <hr/> | <hr/> | <hr/> |
| At 31 December 2018 | - | 31,492 | 12,185 |
| | <hr/> | <hr/> | <hr/> |
| NET BOOK VALUE | | | |
| At 31 December 2018 | 98,000 | 3,559 | 6,873 |
| | <hr/> | <hr/> | <hr/> |
| At 31 December 2017 | 98,000 | 6,385 | 5,284 |
| | <hr/> | <hr/> | <hr/> |

| | Motor vehicles £ | Shop equipment £ | Totals £ |
|------------------------|---------------------|------------------------|-------------|
| COST | | | |
| At 1 January 2018 | 8,495 | 3,355 | 161,234 |
| Additions | 6,300 | - | 9,025 |
| Disposals | (6,495) | - | (6,495) |
| | <hr/> | <hr/> | <hr/> |
| At 31 December 2018 | 8,300 | 3,355 | 163,764 |
| | <hr/> | <hr/> | <hr/> |
| DEPRECIATION | | | |
| At 1 January 2018 | 4,698 | 2,678 | 47,091 |
| Charge for year | 438 | 135 | 4,535 |
| Eliminated on disposal | (3,916) | - | (3,916) |
| | <hr/> | <hr/> | <hr/> |
| At 31 December 2018 | 1,220 | 2,813 | 47,710 |
| | <hr/> | <hr/> | <hr/> |
| NET BOOK VALUE | | | |
| At 31 December 2018 | 7,080 | 542 | 116,054 |
| | <hr/> | <hr/> | <hr/> |
| At 31 December 2017 | 3,797 | 677 | 114,143 |
| | <hr/> | <hr/> | <hr/> |

8. STOCKS

| | 2018 £ | 2017 £ |
|------------------------------|-----------|-----------|
| Stock of miscellaneous goods | 100 | 100 |
| | <hr/> | <hr/> |

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2018 | 2017 |
|---------------|--------------|--------------|
| | £ | £ |
| Other debtors | 2,553 | 4,272 |
| | <u>2,553</u> | <u>4,272</u> |

10. CURRENT ASSET INVESTMENTS

| | 2018 | 2017 |
|--------------------|----------------|----------------|
| | £ | £ |
| Listed investments | 147,753 | 153,158 |
| | <u>147,753</u> | <u>153,158</u> |

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2018 | 2017 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Trade creditors | 2,202 | 3,407 |
| Taxation and social security | 1,578 | 978 |
| Other creditors | 17,925 | 16,736 |
| | <u>21,705</u> | <u>21,121</u> |

12. MOVEMENT IN FUNDS

| | At 1.1.18 £ | Net movement in funds £ | At 31.12.18 £ |
|----------------------------------|------------------|-------------------------------|------------------|
| Unrestricted funds | | | |
| General fund | 1,199,452 | (17,973) | 1,181,479 |
| Endowment funds | | | |
| The late Mrs H B Ryder's bequest | 36,406 | (1,006) | 35,400 |
| TOTAL FUNDS | <u>1,235,858</u> | <u>(18,979)</u> | <u>1,216,879</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 | 220,973 | (234,547) | (4,399) | (17,973) |
| Endowment funds | | | | |
| The late Mrs H B Ryder's bequest | - | - | (1,006) | (1,006) |
| TOTAL FUNDS | <u>220,973</u> | <u>(234,547)</u> | <u>(5,405)</u> | <u>(18,979)</u> |

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

12. MOVEMENT IN FUNDS - continued

Comparatives for 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> |

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 | 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> |

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

| | At 1.1.17 £ | Net movement in funds £ | At 31.12.18 £ |
|----------------------------------|------------------|-------------------------------|------------------|
| Unrestricted funds | | | |
| General fund | 1,114,535 | 66,944 | 1,181,479 |
| Endowment | | | |
| The late Mrs H B Ryder's bequest | 33,501 | 1,899 | 35,400 |
| TOTAL FUNDS | <u>1,148,036</u> | <u>68,843</u> | <u>1,216,879</u> |

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

12. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|----------------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Unrestricted funds | | | | |
| General fund | 586,721 | (515,049) | (4,728) | 66,944 |
| Endowment funds | | | | |
| The late Mrs H B Ryder's bequest | - | - | 1,899 | 1,899 |
| TOTAL FUNDS | <u>586,721</u> | <u>(515,049)</u> | <u>(2,829)</u> | <u>68,843</u> |

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2018.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018**

| | 2018 £ | 2017 £ |
|--|---------------|---------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Box collections | 51,143 | 27,738 |
| Donations | 11,903 | 5,753 |
| Legacies | 7,292 | 156,599 |
| Subscriptions | 283 | 1,107 |
| | <hr/> 70,621 | <hr/> 191,197 |
| Other trading activities | | |
| Shop income | 137,043 | 155,514 |
| Investment income | | |
| Bank interest | 167 | 27 |
| Dividends | 4,657 | 4,957 |
| | <hr/> 4,824 | <hr/> 4,984 |
| Charitable activities | | |
| Adoption fees | 8,485 | 13,933 |
| Pet insurance | - | 120 |
| | <hr/> 8,485 | <hr/> 14,053 |
| Total incoming resources | <hr/> 220,973 | <hr/> 365,748 |
| EXPENDITURE | | |
| Other trading activities | | |
| Purchases | 1,663 | 1,125 |
| Wages | 65,958 | 43,686 |
| Pensions | 1,121 | 343 |
| Rent, rates, water, light and heat | 34,911 | 36,298 |
| Trawling | 224 | 779 |
| Repairs and renewals | 4,208 | 2,624 |
| Telephone | 1,662 | 495 |
| Travel and motor expenses | 7,633 | 15,054 |
| Consumables | 275 | 591 |
| Cleaning | - | 870 |
| Insurances | 1,315 | 2,065 |
| Post, printing, stationery and advertising | 35 | 567 |
| Improvements to property depreciation | 2,826 | 3,258 |
| Shop equipment depreciation | 136 | 169 |
| | <hr/> 121,967 | <hr/> 107,924 |
| Charitable activities | | |
| Boarding fees | 32,961 | 54,795 |
| Neutering | 27,489 | 41,775 |
| | <hr/> 60,450 | <hr/> 96,570 |
| Support costs | | |

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RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018**

| | 2018 £ | 2017 £ |
|--|-----------------|---------------|
| Finance | | |
| Bank charges | 26 | 30 |
| Human resources | | |
| Wages | 28,592 | 42,784 |
| Pensions | 653 | 612 |
| | <hr/> | <hr/> |
| | 29,245 | 43,396 |
| Other | | |
| Rent, rates, light and heat | 2,228 | 2,317 |
| Branch contribution | 5,500 | 11,000 |
| Telephone | 1,931 | 2,324 |
| Post, printing, stationery and advertising | 354 | 1,062 |
| Miscellaneous expenses | 852 | 121 |
| Travel and motor expenses | 1,337 | 2,110 |
| Office machine repairs | - | 1,495 |
| Professional fees | 3,597 | 8,115 |
| Gift aid system | 1,718 | - |
| Fixtures and fittings depreciation | 1,135 | 933 |
| Motor vehicles depreciation | 438 | 1,266 |
| Loss on sale of tangible fixed assets | 2,279 | - |
| | <hr/> | <hr/> |
| | 21,369 | 30,743 |
| Governance costs | | |
| AGM and meeting expenses | 25 | 419 |
| Accountancy | 1,465 | 1,420 |
| | <hr/> | <hr/> |
| | 1,490 | 1,839 |
| | <hr/> | <hr/> |
| Total resources expended | 234,547 | 280,502 |
| | <hr/> | <hr/> |
| Net (expenditure)/income before gains and losses | (13,574) | 85,246 |
| Realised recognised gains and losses | | |
| Realised gains/(losses) on programme related investments | (5,405) | 2,576 |
| | <hr/> | <hr/> |
| Net (expenditure)/income | <u>(18,979)</u> | <u>87,822</u> |

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