

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2008
FOR
RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND
REGISTERED CHARITY NUMBER: 232240**



Ribchesters
Chartered Accountants
67 Saddler Street
Durham City
DH1 3NP

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

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FOR THE YEAR ENDED 31 DECEMBER 2008**

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RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2008

The trustees present their report with the financial statements of the charity for the year ended 31 December 2008. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

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
R Pinkett
D Rooke
I Davidson
M Kindlen
A C Simpson

Independent Examiner

David Holloway
FCA
Ribchesters
Chartered Accountants
67 Saddler Street
Durham City
DH1 3NP

Solicitors

McKeag & Co
1 - 3 Landsdown Terrace
Gosforth
Newcastle upon Tyne

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

Branch personnel were as follows:

J McArdle - Branch administrator
J Black - Rehoming coordinator
D Joyce - Shop manager Whitley Bay
M Allen - Shop manager (part time) Alnwick
C Perry - Shop manager (part time) Byker
D Read - Shop manager (part time) Byker

The branch office is the RSPCA Information Centre, 200-202 Shields Road, Byker, Newcastle Upon Tyne, NE6 1DU.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is an unincorporated association, governed by the rules as approved by the Council of the Society, and the charity registration number is 232240.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2008

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

There is no RSPCA policy for the induction of new trustees. New trustees are issued with all such information and publications as necessary to undertake their duties and responsibilities as trustees. These include the RSPCA book "Guidance for Branch Trustees", Branch and RSPCA rule books etc. The Branch is waiting the introduction by the National Society of a Branch Policy and Induction course. It is hoped that this will be in use shortly.

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

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

During 2009 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.

The Branch exists to promote animal welfare and prevent cruelty to animals in the Branch area and provides a rehoming service for cats, dogs and miscellaneous animals. The Branch rents space in private boarding kennels and receives animals from RSPCA inspectors and members of the public. Animals are cared for and new homes are identified.

The policies are adopted to further the objects and 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 the current financial year.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2008

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of the Year 2008

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. Branch Trustees have always given priority to the Inspectorate and continue to do so. Given the numbers of animals brought to the Branch 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 therefore all those who had been removed from harms way by Inspectors and ACOs and signed over to the Branch, who then take ownership of the animals and are responsible for their welfare and eventual rehoming.

	Rehomed		Welfare					
			Neutered		Microchipped		Assisted Vet Fees	
	2008	2007	2008	2007	2008	2007	2008	2007
Dogs	129	133	27	105	68	320	29	45
Cats	146	118	45	64	33	8	43	39
Other	206	213	5	4	-	4	-	4
Total	481	497	77	173	101	410	72	88

The Branch Rehoming Co-ordinator is Mr John Black, who is responsible for all rehoming activities undertaken by the Branch. He has the help of a number of Home Visitors, volunteers who visit prospective adopters prior to the adoptions of animals. The Branch would like to express its appreciation for the work done by these volunteers. The Branch would also like to thank the owners of West Farm Boarding Kennels, Mr & Mrs Hepple for their help in the rehoming operations. Especial thanks are due to the West Farm staff, Claire Burt, Julie Burt, Jaime Kennedy and Joanne Shears, whose care for the Branch's animals and efforts on behalf of the Branch go far beyond the call of duty. Their considerable efforts continue to contribute significantly towards the welfare of the animals in our care and our ability to successfully rehome the animals presented to us.

This year the Branch has used hydrotherapy to help with the rehabilitation of dogs, and have been helped in this by the generosity of the proprietors of Four Paws of Morpeth.

The Branch web site was created, and is maintained by our Rehoming Co-ordinator John Black. It has proved itself a vital tool. As a direct result of the web site, six Staffordshire terrier pups were rehomed. Three locally, one in Sheffield, one in Bolton and one in Kent. Animals have been adopted as far apart as Scotland (two dogs and three cats), and Kent (one dog), with several adopted in Yorkshire and further south. All of these were spotted by their eventual adopters on the web site.

Branch Shops

The Branch shops at Alwick, Whitley Bay and Wooler continued to operate throughout the year. Due to the regeneration of Gateshead town centre the Gateshead shop closed in January. Eventually a shop was found in Byker and it opened in October. It is currently taking an average of £1,100 per week.

The shop at Wooler has suffered from the current financial situation. In common with other shops in Wooler whose business is affected by the tourist trade, takings have suffered in the last year. The Whitley Bay shop continues to operate, and although the negotiations for the renewal of the Whitley Bay lease took longer than anticipated but has now been signed and the planned refurbishments will commence shortly. This should have a positive effect on the shop takings.

The shops have continued to operate reasonably successfully against strong competition from other Charity shops and the adverse effects of the economic situation. 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

John Black continues his sterling work as Rehoming Co-ordinator. He continues to be responsible maintaining the excellent Branch web site.

As the Gateshead shop closed Cliff Perry transferred to Whitley Bay to help Denise Joyce and Debbie Read took unpaid leave of absence to return when we acquired the new shop. In July the Branch obtained the lease for the Byker shop, and Debbie and Cliff returned to lead the volunteers in preparing the new shop for opening. It did so in October and is currently taking an average of over £1,100 per week.

Denise Joyce continues to manage the Whitley Bay shop to good effect.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2008**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The shop in Alnwick benefits greatly by the dedication and hard work of May Allen. The volunteer manageress of the Wooler shop, Cheryl Buxton, although not technically an employee, is continuing the tradition of giving dedicated, unpaid service to the shop.

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 50 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.

Special Events

Great North Dog Walk

The Branch participated in this event for the third time by providing a display stand and undertaking microchipping and issuing neutering vouchers. The Branch benefited from a donation from the organisers. Trustees and volunteers (including West Farm staff) took Branch dogs to the Walk and as a result, several enquiries were received with a view to adopting dogs.

Fundraising.

During the year the Branch attended several fetes etc. Whilst the returns in financial terms were not high (an average of £80 per day) the profile of the Branch was kept to the forefront. The Branch benefited by the efforts of the Inspectors and others who took part in the Great North Run and other sponsored events.

National Society Events

The Branch has joined with the Inspectorate on a number of occasions during the year with their Community Action events.

2009.

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 continuing 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. Following the successful replacement of the Gateshead shop the Branch is looking to expand its shops and further sites are being investigated.

FINANCIAL REVIEW

Reserves policy

The branch has 22 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 continues 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.

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 hold a dog show in 2009, and also to attend other events as it has done in past years.

It is intended that a further series of Action Days will take place in 2009. These will not only be held by the Branch but also, where ever possible, will involve other animal welfare organisations. During 2009 the Branch will continue to operate it's own Branch funded campaign to promote neutering and microchipping. During the last four 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.

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2008**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

ON BEHALF OF THE BOARD:

P Maughan - Trustee

30 April 2009

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

I report on the accounts for the year ended 31 December 2008 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 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 43(3)(a) of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 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 I do not express an audit opinion on the view given by the accounts.

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 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 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
Ribchesters
Chartered Accountants
67 Saddler Street
Durham City
DH1 3NP

Date:

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2008

	Notes	Unrestricted funds £	Endowment funds £	2008 Total funds £	2007 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		74,630	-	74,630	119,855
Activities for generating funds	2	105,870	-	105,870	132,786
Investment income	3	13,468	-	13,468	14,352
Incoming resources from charitable activities					
Boarding, fostering and adoption		21,308	-	21,308	19,167
Veterinary and neutering		2,706	-	2,706	3,000
Other incoming resources		<u>78,889</u>	<u>-</u>	<u>78,889</u>	<u>-</u>
Total incoming resources		296,871	-	296,871	289,160
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income	4	-	-	-	100
Fundraising trading: cost of goods sold and other costs		78,457	-	78,457	71,808
Charitable activities					
Boarding, fostering and adoption		131,611	-	131,611	125,867
Veterinary and neutering		34,085	-	34,085	40,797
Governance costs		<u>27,163</u>	<u>-</u>	<u>27,163</u>	<u>29,063</u>
Total resources expended		271,316	-	271,316	267,635
NET INCOMING RESOURCES		<u>25,555</u>	<u>-</u>	<u>25,555</u>	<u>21,525</u>
Other recognised gains/losses					
Gains/losses on investment assets		<u>3,758</u>	<u>-</u>	<u>3,758</u>	<u>(1,036)</u>
Net movement in funds		29,313	-	29,313	20,489
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>462,718</u>	<u>8,603</u>	<u>471,321</u>	<u>450,832</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>492,031</u></u>	<u><u>8,603</u></u>	<u><u>500,634</u></u>	<u><u>471,321</u></u>

The notes form part of these financial statements

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**BALANCE SHEET
AT 31 DECEMBER 2008**

	Notes	Unrestricted funds £	Endowment funds £	2008 Total funds £	2007 Total funds £
FIXED ASSETS					
Tangible assets	7	118,895	-	118,895	106,830
CURRENT ASSETS					
Stocks	8	100	-	100	100
Debtors	9	7,798	-	7,798	6,447
Investments	10	110,373	-	110,373	106,615
Prepayments and accrued income		3,000	-	3,000	20,002
Cash at bank and in hand		<u>274,950</u>	<u>8,603</u>	<u>283,553</u>	<u>249,150</u>
		396,221	8,603	404,824	382,314
CREDITORS					
Amounts falling due within one year	11	(23,085)	-	(23,085)	(17,823)
NET CURRENT ASSETS		<u>373,136</u>	<u>8,603</u>	<u>381,739</u>	<u>364,491</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>492,031</u>	<u>8,603</u>	<u>500,634</u>	<u>471,321</u>
NET ASSETS		<u>492,031</u>	<u>8,603</u>	<u>500,634</u>	<u>471,321</u>
FUNDS	12				
Unrestricted funds				492,031	462,718
Endowment funds				<u>8,603</u>	<u>8,603</u>
TOTAL FUNDS				<u>500,634</u>	<u>471,321</u>

The financial statements were approved by the Board of Trustees on 30 April 2009 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 2008

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007), the Charities Act 1993 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 2008**

2. ACTIVITIES FOR GENERATING FUNDS

	2008	2007
	£	£
Fundraising events	3,187	284
Shop income	<u>102,683</u>	<u>132,502</u>
	<u>105,870</u>	<u>132,786</u>

3. INVESTMENT INCOME

	2008	2007
	£	£
Bank interest	6,369	7,397
Dividends	<u>7,099</u>	<u>6,955</u>
	<u>13,468</u>	<u>14,352</u>

4. COSTS OF GENERATING VOLUNTARY INCOME

	2008	2007
	£	£
Support costs	<u>-</u>	<u>100</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2008 nor for the year ended 31 December 2007.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 December 2008 nor for the year ended 31 December 2007.

6. STAFF COSTS

	2008	2007
	£	£
Wages and salaries	<u>61,838</u>	<u>60,617</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2008

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £
COST			
At 1 January 2008	98,000	23,104	1,186
Additions	-	15,691	650
Disposals	-	(20,638)	(1,186)
At 31 December 2008	<u>98,000</u>	<u>18,157</u>	<u>650</u>
DEPRECIATION			
At 1 January 2008	-	20,289	939
Charge for year	-	679	24
Eliminated on disposal	-	(18,316)	(939)
At 31 December 2008	-	<u>2,652</u>	<u>24</u>
NET BOOK VALUE			
At 31 December 2008	<u>98,000</u>	<u>15,505</u>	<u>626</u>
At 31 December 2007	<u>98,000</u>	<u>2,815</u>	<u>247</u>

	Motor vehicles £	Shop equipment £	Totals £
COST			
At 1 January 2008	9,119	1,391	132,800
Additions	-	445	16,786
Disposals	-	-	(21,824)
At 31 December 2008	<u>9,119</u>	<u>1,836</u>	<u>127,762</u>
DEPRECIATION			
At 1 January 2008	3,667	1,076	25,971
Charge for year	1,363	85	2,151
Eliminated on disposal	-	-	(19,255)
At 31 December 2008	<u>5,030</u>	<u>1,161</u>	<u>8,867</u>
NET BOOK VALUE			
At 31 December 2008	<u>4,089</u>	<u>675</u>	<u>118,895</u>
At 31 December 2007	<u>5,452</u>	<u>315</u>	<u>106,829</u>

8. STOCKS

	2008 £	2007 £
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 2008

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2008	2007
	£	£
Other debtors	<u>7,798</u>	<u>6,447</u>

10. CURRENT ASSET INVESTMENTS

	2008	2007
	£	£
Listed investments	<u>110,373</u>	<u>106,615</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2008	2007
	£	£
Trade creditors	-	781
Taxation and social security	3,356	411
Other creditors	<u>19,729</u>	<u>16,631</u>
	<u>23,085</u>	<u>17,823</u>

12. MOVEMENT IN FUNDS

	At 1.1.08	Net movement in funds	At 31.12.08
	£	£	£
Unrestricted funds			
General fund	462,718	29,313	492,031
Endowment funds			
The late Mrs H B Ryder's bequest	8,603	-	8,603
	<u>471,321</u>	<u>29,313</u>	<u>500,634</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	296,871	(271,316)	3,758	29,313
	<u>296,871</u>	<u>(271,316)</u>	<u>3,758</u>	<u>29,313</u>

RSPCA NEWCASTLE AND NORTH NORTHUMBERLAND

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2008**

	2008	2007
	£	£
INCOMING RESOURCES		
Voluntary income		
Box collections	12,964	10,207
Donations	8,707	11,143
Legacies	52,035	97,669
Subscriptions	<u>924</u>	<u>836</u>
	74,630	119,855
Activities for generating funds		
Fundraising events	3,187	284
Shop income	<u>102,683</u>	<u>132,502</u>
	105,870	132,786
Investment income		
Bank interest	6,369	7,397
Dividends	<u>7,099</u>	<u>6,955</u>
	13,468	14,352
Incoming resources from charitable activities		
Adoption fees	18,196	18,566
Pet insurance	1,612	601
Grants	<u>4,206</u>	<u>3,000</u>
	24,014	22,167
Other incoming resources		
Lease surrender premium	<u>78,889</u>	<u>-</u>
Total incoming resources	296,871	289,160
RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
Purchases	1,479	1,028
Events	1,067	109
Wages	28,868	29,619
Rent, rates, water, light and heat	32,380	26,501
Trawling	3,695	1,652
Repairs and renewals	3,215	3,581
Telephone	1,175	1,458
Travel expenses	2,868	2,262
Consumables	1,221	383
Cleaning	995	1,797
Insurances	673	857
Post and stationery	57	172
Improvements to property	679	2,310
Shop equipment	<u>85</u>	<u>79</u>
	78,457	71,808

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 2008**

	2008	2007
	£	£
Charitable activities		
Boarding fees	99,452	93,713
Neutering	33,969	39,609
Microchips	<u>1,505</u>	<u>2,250</u>
	134,926	135,572
Governance costs		
Accountancy	1,100	-
Auditor's remuneration	-	2,768
Branch contribution	1,050	1,050
Legal fees	3,205	1,175
AGM and meeting expenses	<u>-</u>	<u>55</u>
	5,355	5,048
Support costs		
Finance		
Bank charges	55	55
Human resources		
Wages	32,970	30,998
Other		
Rent, rates, light and heat	1,867	7,560
Insurance	85	97
Telephone	2,923	2,276
Advertising	7,902	8,726
Miscellaneous expenses	267	487
Motor expenses	2,475	3,393
Office machine repairs	78	322
Fixtures and fittings	24	44
Motor vehicles	1,362	1,249
Loss on sale of tangible fixed assets	<u>2,570</u>	<u>-</u>
	<u>19,553</u>	<u>24,154</u>
Total resources expended	<u>271,316</u>	<u>267,635</u>
Net income before gains and losses	25,555	21,525
Realised recognised gains and losses		
Realised gains/(losses) on programme related investments	3,758	(1,036)
	<u>29,313</u>	<u>20,489</u>

This page does not form part of the statutory financial statements