

REGISTERED CHARITY NUMBER: 1210235

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025
FOR
RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH CIO**

Thomas Coombs Limited
Statutory Auditor
Chartered Accountants
3365 The Pentagon
Century Way
Thorpe Park
Leeds
West Yorkshire
LS15 8ZB

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH CIO**

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FOR THE YEAR ENDED 31ST DECEMBER 2025**

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**RSPCA LEEDS, WAKEFIELD AND
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**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST DECEMBER 2025**

TRUSTEES	D Chappell K Walley S Cox J Burge R Graham E Waddington S Bayley N Rogers G Clarkson D Hinchcliffe J Curson
PRINCIPAL ADDRESS	Branch Animal Centre Moor Knoll Lane East Ardsley Wakefield West Yorkshire WF3 2DX
REGISTERED CHARITY NUMBER	1210235
AUDITORS	Thomas Coombs Limited Statutory Auditor Chartered Accountants 3365 The Pentagon Century Way Thorpe Park Leeds West Yorkshire LS15 8ZB
SOLICITORS	Blacks Solicitors LLP City Point 29 King Street Leeds LS1 2HL
BANKERS	Santander Bootle Merseyside L30 4GB NatWest Bank 1 Victoria Place Holbeck Leeds LS11 5AN
SENIOR LEADERSHIP TEAM	C Lewis-Jones (CEO) A Carr (Head of Retail) A Sep (Financial Controller) S Hoyle (Head of Fundraising & Communications) M Rattray (Animal Care Manager)

**RSPCA LEEDS, WAKEFIELD AND
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2025**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2025. The trustees have adopted the provisions of 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).

In 2025, due to the level of income and depth of operations, the trustees have selected a full detailed audit in addition to maintaining a robust audit control mechanism internally and continuing to keep a high standard of financial controls in place.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the Branch is to promote the work and objectives of the National Society within the Branch area. Namely, to use all lawful means to prevent cruelty, promote kindness and to alleviate the suffering of animals.

The Branch gives priority to those animals with a genuine welfare need as identified by members of the RSPCA inspectorate or branch welfare team, such animals may be the subject of an ongoing case or may have been removed with the consent of an owner unable to meet the animal's welfare needs.

Such animals receive appropriate veterinary treatment, rehabilitation, training and rehoming under the direction of the Branch's animal care staff. Prior to rehoming all animals are neutered, microchipped, vaccinated and treated with parasite prevention.

The Branch continues to operate a Snip & Chip scheme, and a welfare assistance scheme to provide financial support to those members of the public on qualifying benefits who might otherwise not have their animals neutered or microchipped.

Staff are assisted in this work by a dedicated team of volunteers to whom the Trustees are extremely grateful.

Public benefit

All charities in England & Wales must have charitable aims that are for the public benefit. It is not enough that the RSPCA's work benefits animals.

Richard Martin, one of the RSPCA's founders, identified the Society's prime aim as being to alter the moral feelings of the country. He recognised that taking care of animals is an essential part of any civilisation. This still resonates today.

Preventing cruelty to animals promotes humane sentiments towards animals in humankind, which involves moral benefit to the human community as a whole. Whilst this public benefit is clear, it is difficult to quantify and must be balanced against any detriment.

The RSPCA's work benefits society, but it also provides services (e.g. subsidised prevention treatment) aimed at helping people in need with the care of their animals. Additionally, the branch and society assist in animal welfare education and guidance to young people and the wider community to help people maintain high regard for animal welfare.

The following sections of this report on the achievements and performance of the branch describe the branch's main activities and demonstrate the benefit provided to the public. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and is undertaken to further these charitable purposes for the public benefit.

In accordance with their duties, pursuant to Section 4 of the Charities Act 2011, the Trustees have considered the branch's objects and activities in the light of the Charity Commission's general guidance on public benefit, "Public benefit: the public benefit requirement 2013".

**RSPCA LEEDS, WAKEFIELD AND
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**REPORT OF THE TRUSTEES
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**Registration and transfer of assets from the RSPCA Leeds, Wakefield & District Branch to the new charitable entity of CIO
(Charitable Incorporated Organisation)**

During 2024/25 the National Society introduced the new structure available to branches of becoming a CIO. The benefits of the change in legal entity are that it complies with the Charity Commission's expectations of a charitable structure and the trustees are no longer personally responsible for the charity. The charity now exists as an entity in itself. The RSPCA Leeds, Wakefield & District Branch became a registered CIO on 26th September 2024.

During 2025, assets of the branch were transferred to the CIO, including the application of TUPE to all staff members, reassuring them of their continuous service and security of employment.

This process can take at least 12 months to complete depending on the complexity of the assets. There is a requirement to transfer all charitable assets, open new bank accounts, inform supporters, donors and suppliers of the changes and ensure the trustee boards complete the resolutions and functions to achieve a new legal entity under their governance & leadership role. In the interim months to final transfer, both old and new charities exist on the Charity Commission register. Once the transfer is complete and the accounting system has been monitored for anomalies, the old charity can be closed, moving it to the merger register for future reference for accounting and legacy communications.

The following report reflects the activity and achievements of the branch, under the new entity of a CIO.

Public Appeal in response to potential closure of the animal centre in May 2025.

In February/March 2025, the charity faced extreme financial difficulties, which would threaten the operations of the animal centre and without urgent funds, would result in closure of the animal operations and staff redundancies.

This had occurred due to delays in the legacy funding pipeline, extreme rising costs for national insurance, utility bills, vet costs and general upkeep of the charity and all its activities.

In an effort to save the charity, alongside placing all animal care & support staff on notice of redundancy, we launched a public appeal to endeavour to raise more funds to keep the animal centre open and staff employed, until further funding could be accessed.

In the months following the start of the appeal, we reached a huge result of £70,000 in just a short time and this continued to grow to over £100,000 by the end of 2025.

In addition to this, we were approached by the National Society to undertake a unique pilot scheme to increase the effectiveness of managing animals, pending investigation for neglect or cruelty, between private boarding establishments and branches, providing specialist care and behaviour support to dogs from more challenging circumstances. This reduced our vet bill burden but allowed us to continue our welfare work for the national society.

This pilot stopped on 31st December 2025, with a result that approx. 140 dogs were cared for with specialist dedication and expertise ready to be rehomed at other branches, ready to receive them. This provided the branch team with meaningful work, although very challenging and reduced costs to the branch for animals being cared for, for the society. This combination of teamwork, allowed the branch to place on hold any redundancy plans, keep the animal centre working and allow time to recover financially with the help of the funds from the public appeal.

Moving into 2026, the branch has a more secure future with new supporters, born out of the public appeal, new income from an ongoing contract for animal care for the National Society and news of a substantial legacy due in the spring of 2026.

In 2025 the branch successfully transitioned into being a CIO, reaffirmed its position & impact in the community, clearly demonstrated when a plea for help went out and the community answered. The year ended, with the new CIO achieving a more stable financial position, retaining all skilled staff and looking forward to a more secure future.

Thank you to everyone who stood by us, believed in us, donated funds or said a kind word, it has all helped us fight on for the sake of the animals who need us.

**RSPCA LEEDS, WAKEFIELD AND
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2025**

CHARITABLE ACTIVITIES

Animal Welfare

In 2025, the challenge to provide animal welfare services was never greater. Despite this the charity has achieved impactful results albeit, a little differently due to not rehoming dogs directly:

Overall, in 2025 we cared for animals for the National Society, Cats Protection and the branch, all contributing to animal welfare:

127 Dogs
199 Cats

89 Rehomed animals (2024: 190 animals)
11 dogs- (2024: 52)
78 cats- (2024: 113)
0 rabbits - (2024: 25)

80 neutered animals (2024: 139 animals)
17 dogs - (2024: 36)
63 cats - (2024: 84)
0 rabbits - (2024: 19)

55 micro-chipped animals (2024: 146 animals)
1 dog - (2024: 22)
54 cats - (2024: 113)
0 rabbits - (2024: 11)

In 2025, we discontinued caring for and rehoming rabbits due to low uptake and rising costs for small animal veterinary care and services.

Rehoming levels are reduced due to the collaboration with the national society to look after animals requiring specialist care. Rehoming was performed by other branches following our assessment and behaviour planning to enable a more successful and efficient process, therefore reducing overall time in kennels.

The branch continued to provide accommodation to Cats Protection under a contract, and it will continue for another 12 months. In an effort to access as many sustainable opportunities as possible, the branch applied and was awarded a boarding licence for both cats and dogs from Leeds City Council.

During 2025 centre-based adoptions continued for cats only and an emphasis on efficiency in rehoming resulted in maintaining good rehoming levels. A number of staff completed the ICC (International Cat Care) Foundation course and awarded certificates of achievement. This education directly impacted positively on the cats in care and how better to manage capacity and cats with challenging behaviour requiring less human contact, the inbetweeners but still have daily welfare needs.

The branch embarked on a specialist pilot scheme for animals in Society care and came to our centre for specific assessment for home-ability and preparing them for transfer to partner rehoming centres. Many of these animals had been in private boarding for extended periods and suffered from a mix of issues from common ones easy to fix, to complex needs requiring extensive staff input and behaviour training. 91% of the dogs brought to us were transferred and rehomed or stayed with us for rehoming as we reopened our facility on a small scale, once again.

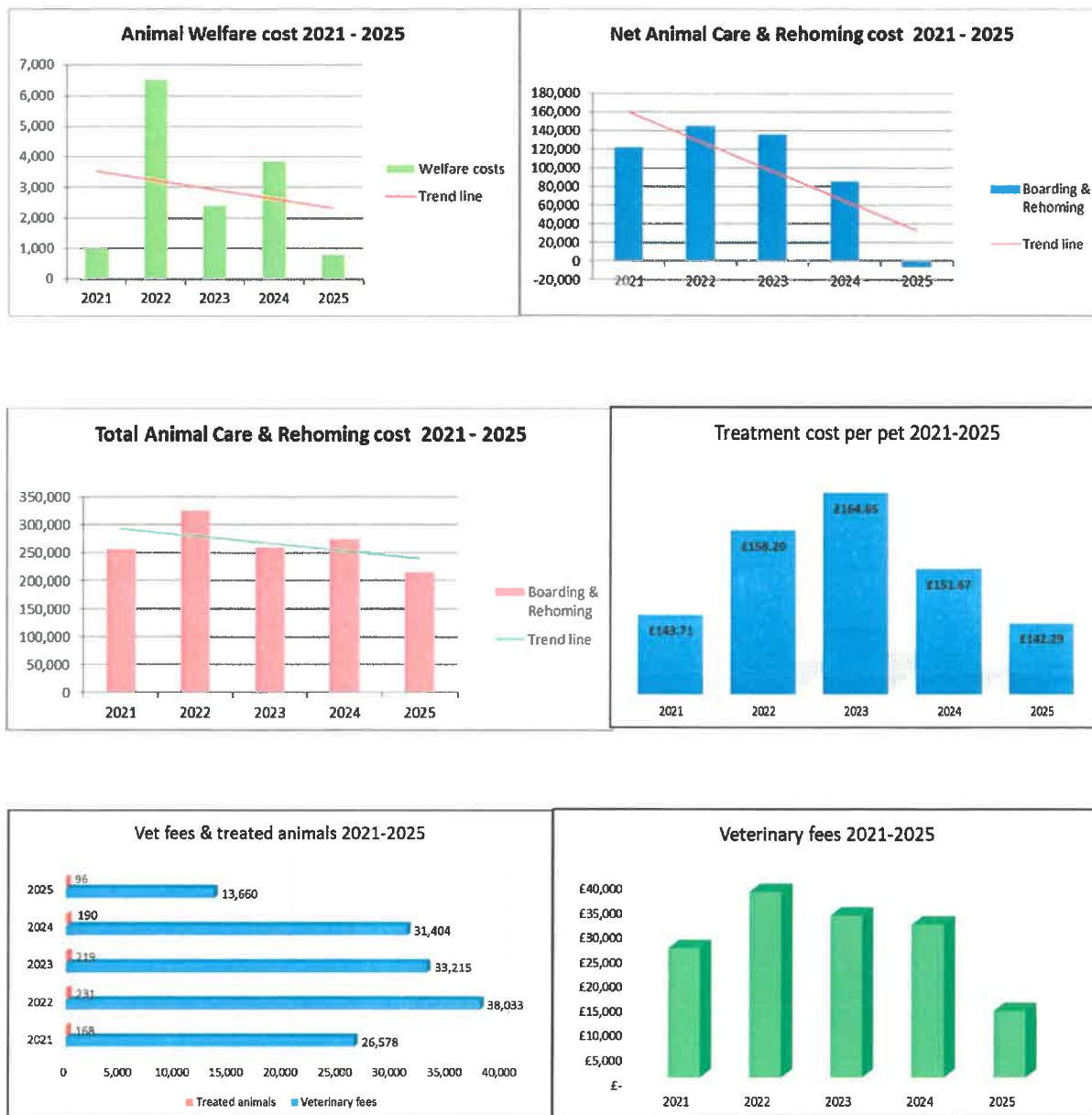
The off-lead facility, Indoor play arena, Berties DIY 'wash n go', pet food banks in all our locations, continued in 2025. Unfortunately, all dog behaviour classes and one to one courses were stopped while the branch resolved its financial difficulty. The animal behaviourist concentrated on the dogs brought into the centre under the specialist pilot

**RSPCA LEEDS, WAKEFIELD AND
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Animal Welfare – continued

The graphs below give some indication of where money was spent with a note to how different 2025 was operationally and how the charity had to adapt to its changing environment. Our costs were much reduced which enabled us to continue some welfare work.



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Animal Welfare – continued

The branch continues to work closely with the inspectorate and reports capacity and space availability to the central logistics department to enable the maximum use of branch resources for the betterment of animal welfare. The branch also provides an office for the northern group of inspectors and continues to help Cats Protection.

The Animal Centre hosts numerous activities and events to raise awareness, generate income and promote good animal care and responsible pet ownership. The centre hosts fayres, dog walks, 'drive thru' donation days, corporate volunteer opportunities and hosts animal care students from nearby colleges who work in placements or as volunteers to enhance their knowledge and career.

Honey & Winston



Zeus



Jasmine



Omelette



Sven



RSPCA LEEDS, WAKEFIELD AND DISTRICT BRANCH CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2025

Team and Volunteers

Thank you to all our team of Animal Care Assistants, Animal Behaviour Advisor & Trainer and volunteers, all dedicated to improving the lives of each animal that walks through our doors.

2025 has been the most challenging year yet and with teamwork, courage and facing up to adversity with resilience and determination, the branch has survived its most difficult time and is moving into 2026 with new resolve.

We were able to reward some volunteers for their special commitment to our charity, by using Room2Reward, hotel stays free of charge for the charity and the volunteer.

John - RSPCA Leeds & Wakefield District Branch

John has spent 20 years hand-rearing kittens when mum is no longer around for various reasons. John takes any kitten we present to him - from new-born to days & weeks old - and teaches them the art of socialisation and being around other animals so, when it is time for adoption, John's kittens are always very robust and easy to rehome. Getting kittens to this stage entails a lot of hard work - getting them to bottle feed, carrying out regular health checks, weighing daily, toilet training, weaning, being on hand 24 hours a day, seven days a week, dealing with those that fall very poorly and have to be rushed to a vets at any time day or night, dealing with emotional sadness when one is lost, travelling to the centre for regular vet check ups, collecting top ups of food, litter and other items he may need. John constantly expresses empathy, enthusiasm and positivity and has mentored other foster carers that have joined our foster family. We are so appreciative of all that John does for the Branch and we are proud to say we can hand-rear here at the centre, thanks to having such a dedicated person who is willing to go that extra mile to save lives.

The Break - Cedar Manor

We had a lovely time away at Cedar Manor. What a wonderful place and welcome. Thanks so much for the opportunity for a quick break away.

CEDAR MANOR

Elaine - RSPCA Leeds & Wakefield District Branch

Elaine has been a volunteer at our branch now for over 10 years and goes above and beyond in everything she does. After starting with us as an Events Volunteer, she soon took on the role as our Volunteer Co-ordinator - liaising and dealing with hundreds of volunteer applications over the years. She is also our chief fundraising volunteer organising all of the fundraising games & tombolas, making hampers and then attending to help at the events. Elaine has developed new ways of raising much needed funds, helped in every way possible to make it happen and always does it with respect, consideration and total dedication to the animals we care for. Elaine donates hours of her time every single week - whether it's raising funds for the Animal Centre, inducting new volunteers to the branch, answering queries from prospective volunteers, managing all the necessary paperwork, health & safety training and inducting or thinking of the next big idea to help the charity. We really couldn't do it without her and Elaine is a vital member of our animal care family.

The Break - Rudding Park

I had a fabulous time! The hotel was lovely, the staff friendly and attentive and I came away, relaxed and chilled! I feel very privileged to have been nominated for this award and very special to have received it. I will be forever grateful to Room to Reward, RSPCA and Rudding Park for this wonderful experience.

RUDDING PARK



RSPCA LEEDS, WAKEFIELD AND DISTRICT BRANCH CIO

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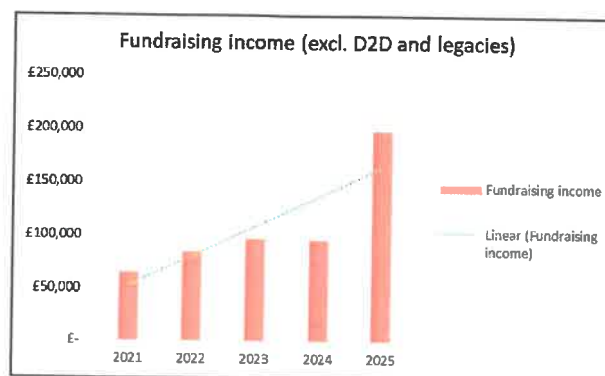
ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The branch continues to be supported by many organisations, who are incredibly generous with their time, donations and money. Pet Plan support us through their foundation. Organisations such as Dunelm, Carr Gate Garden Centre, Morrisons and Amazon support our work with donations, helping us to purchase animal supplies, goods to sell in our shops and animal care goods to use onsite.

The branch applies for grants wherever possible and individual anonymous donors have supported the branch with funding, to whom we are very grateful. Corporate supporters have helped support the branch in 2025, giving up their time to help maintain and repair the animal centre or bring us much needed animal supplies.

This graph shows how much support we have in the community and despite the pressure individuals and companies are feeling from the economic climate, their generosity has continued, and we are very grateful to them for continuing to think of us.



The following showcases the fundraising activities which help sustain the branch throughout the year. The branch does not use third party fundraisers or directly carry out door to door fundraising activities. The branch concentrates on connecting with supporters and taking care of mutual relationships, where everyone benefits, from donations to opportunities to volunteer or join activities.

The fundraising team organise events from walks to fun days, to fayres to online activities, raffles & competitions. Every event generates much needed income and funds to sustain the animal care activity and the branch functions in the West Yorkshire area. New events are planned in Wakefield city centre in 2026, and a new friendship with Leeds City college at Temple Newsome to host a dog show and fun day.

In addition, our volunteer teams across all aspects of our work, be it in animal care, fostering, fundraising or retail are extremely valued and our work would not be achieved without them.

Our volunteers are an amazing group of people and come from all walks of life, whether retired or working, spare a few hours here and there or come to the centre or shop daily. The biggest event of the year is at Thornes Park, our Family Funday & Dog Show, raising more each year and in 2026 it will be bigger than ever.

At the end of 2025 the branch decided to seek help from a business analyst to look closely at our operations, data capture and how we communicate to our supporters and stakeholders. HERD, a company based in Yorkshire came to our aid and are currently working closely with the communications team to look at our operations, website, CRM and all communications to help us do better for a more sustainable future.

**RSPCA LEEDS, WAKEFIELD AND
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**REPORT OF THE TRUSTEES
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The Great Leeds Walk



The team run lots of diverse events throughout the year, including Wreath making workshops, Jingle Paws Carol Service sponsored dog walks, Pet Photo shoots by Ben Adams, Fun Days and Fun Dog shows and much more.

Temple Newsome Dog Show



We would like to extend a huge THANK YOU to everyone who gave so generously to all our appeals for help.

We also acknowledge our responsibilities in relation to receiving donations and being contacted by persons in vulnerable circumstances. We apply the BRUCE protocol and recognise that donors may employ an assistant to look after their affairs or have Power of Attorney in place. In 2025 the charity received no complaints regarding their fundraising activity.

The notes form part of these financial statements

RSPCA LEEDS, WAKEFIELD AND DISTRICT BRANCH CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2025

ACHIEVEMENT AND PERFORMANCE

Charity shops network

Our retail network is expanding and becoming part of more communities in the branch geographical area.

Wakefield.....Roundhay.....Rothwell.....Morley.....Halton.....Pontefract & newly opened Garforth



Our shops have been rebranded in the new RSPCA colours and style, reflecting our close relationship but with a clearly defined independent charity role in the local community, serving local people and caring for local animals.

Retail Network - Turning Donations into Impact!

Powered by Donations. Driven by People and the retail results speak for themselves.

This year RSPCA Leeds Wakefield & District Branch Retail Network worked extremely hard to turn donated items into funding for our cause, opportunities for people, and real environmental change.

Behind every statistic is a shop team, a volunteer, a donor, and a community.

What We Achieved Together

178,186 donated items given a second life

63,753 customers shopped with us

246 tonnes of unwanted items kept out of landfill

8250 of volunteer hours across out 7 shops and e-commerce department, approximately 662 hours per month, saved the charity over £92k.

The notes form part of these financial statements

**RSPCA LEEDS, WAKEFIELD AND
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2025**

Stronger Shops, Stronger Communities

Our charity shops continue to be more than places to buy second-hand goods. They are sources of affordable essentials, and safe spaces to learn new skills.

This year, we helped our members respond to rising costs and changing high streets—sharing practical advice, training, and support to keep shops open and thriving.

Good for the Planet, Every Day

Every donated item reused is one less item wasted. Across our network, charity retail played a powerful role in cutting waste and reducing carbon—simply by helping people buy, donate, and reuse differently.

People Make It Possible

Our volunteers are the heart of charity retail. From first-time volunteers to those returning to work, shops offered friendship, purpose, and confidence. For many, volunteering was about more than retail—it was about belonging.

Looking Ahead

Next year, we will keep focusing on what matters most:

- Supporting ethical, sustainable charity retail
- Championing the value of reuse
- Developing our online platforms by using AI listings
- Helping members adapt and grow, offering learning & training programmes

Thank you to every donor, volunteer, shop team, member, and supporter. Your generosity makes this impact possible.



The notes form part of these financial statements

RSPCA LEEDS, WAKEFIELD AND DISTRICT BRANCH CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2025

Staffing

The following staff numbers ensure the operations of the animal centre, ancillary services and the retail network. The animal care team and support staff were at risk of redundancy early in 2025 but with the huge response to the appeal we were able to retain jobs and continue through, albeit a little differently in staffing hours.

Our Branch Administrator retired in July 2025, and we were able to reallocate those hours to further support the animal care team.

- CEO: 1 FT

- Administration & Finance: 1 FT

- Reception 1 PT

- Animal care: 6 (1 x FT, 5 x PT)

- Charity shops network, stock processing & vans & ecommerce: 18 (9 x FT, 9 x PT)

- Fundraising: 1 FT & 1 PT

- Animal Behaviourist - 1 PT

Full Time (FT) is equivalent to 37.5 hours/week.

Continuing Education & Professional Development

Megan Rattray, Animal Care Manager won a National RSPCA award for Services to Animal Care & Welfare. Megan also achieved a Distinction in a Level 7 Apprenticeship in Leadership & Management

Sally Hoyle, Head of Fundraising & Communications also achieved a Distinction in a Level 7 Apprenticeship in Leadership & Management. Congratulations to both team members for their outstanding effort and contribution to the branch.



The report should end with a picture of why we are here and what can be achieved with dedication, hard work & compassion.



#ThanksToYou
We're still here
Please help us
keep fighting for
our future

RSPCA LEEDS & WAKEFIELD



The notes form part of these financial statements

**RSPCA LEEDS, WAKEFIELD AND
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2025**

FINANCIAL REVIEW

Financial position

The financial statements are as presented on pages 20 to 37 inclusive

Income for the year increased by £583,659 to £1,393,458. Major elements of income are displayed in the table below.

	2025	2024	Variance
	£	£	£
Shop income	613,824	459,664	154,160
Donations	70,723	48,887	21,836
Grants	15,843	49,537	(33,694)
Fundraising	179,352	45,939	133,413
Legacies	325,182	33,408	291,774
Other	188,534	172,364	16,170
Total income	1,393,458	809,799	583,659

Net income for the year totalled £292,414 (2024: Net expenditure £241,185). The net movement in funds can be analysed as follows:

	2025	2024	Variance
	£	£	£
Operational gain/(deficit)	381,336	(173,838)	555,174
Depreciation	(88,922)	(67,347)	(21,575)
Investment gains/(losses)	-	-	-
Net movement in funds	292,414	(241,185)	533,599

The trustees have been absolutely focused on growing future income levels from retail activities as part of the overall strategic plan for the branch with opportunities being explored to drive revenue scale to continue to absorb the central overheads of the Animal Centre. The increase in the Shop Income of £154,160 in 2025 was particularly pleasing despite the ongoing cost-of-living crisis and economic uncertainty which continues into 2026.

The Trustees and Senior Management are also committed to reducing the overall cost base where needed to counter the increased inflationary costs experienced during 2025 and to significantly reduce the operational monthly deficits.

During 2025 £325,182 (2024: £33,408) was received in legacies. The Trustees would like to extend a big thank you to all those people who thought about the Leeds, Wakefield & District branch and who gave so generously in their wills.

Finally, and as outlined in the Trustees Report, in February/March 2025, the charity faced extreme financial difficulties, and so a Public Appeal was initiated which raised over £100,000 by the year end. The response of the public provided valuable time for the Charity to reduce its cost base, to develop an alternative income stream with a pilot operated with the National Society and to receive outstanding legacy income. The Trustees would like to thank those members of the public that donated so generously during the Public Appeal and helped to keep the Animal Centre open during a period of financial difficulty.

Investment policy and objectives

We split our investments between Santander and a savings account held at Nat West Bank to ensure that we benefit from the Financial Services Compensation Scheme (FSCS) and mitigate any investment risks.

The Charity continues to have an ethical stance over its investments, and we continue to meet the requirements of our Investment Statement.

The notes form part of these financial statements

**RSPCA LEEDS, WAKEFIELD AND
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**REPORT OF THE TRUSTEES
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Investment policy and objectives - continued

The Board of Trustees has appointed a Finance and Investment Sub-Committee to review the branch's investment portfolio and the overall financial position of the Charity which meets at least twice a year.

Reserves policy

At the end of the year the branch held an accumulated fund of some £2,053,626 (2024: £1,761,212).

Since their appointment the Trustees have continued to review the branch reserves policy.

- The branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources,
- Reserves in this context should mean funds that are freely available for the branch's general purposes after all commitments have been met.

The Trustees therefore agreed to exclude tangible fixed assets such as property, vehicles, and equipment together with any restricted or designated funds held by the branch from the calculation of general reserves.

The total funds held by the branch as of 31st December 2025 were £2,053,626 (2024: £1,761,212) of which tangible assets represent £1,563,679 (2024: £1,620,005). Restricted funds as of 31st December 2025 totalled £0 (2024: £3,833) and therefore available reserves as at the end of December 2025 were £489,947 (2024: £141,207).

In addition to a target level of reserves the Charity's reserve policy considers a minimum level of reserves at which additional action would be taken. This measure is the period of cover reserves offer when compared to any forecast annual operating deficit. This ensures the Charity's ongoing potential for income generation is considered. When comparing the operational deficit forecasted for 2026 of £169,477 to free reserves, the free reserves would cover a period of approximately 34 months.

The Charity's reserve policy is to hold a target level of twelve months' expenditure to ensure continued financial security and to provide for contingencies, this would equate to approximately £1M. Reserves levels are reviewed every six months as a minimum. As at year End 2025, the unrestricted funds of £489,947 would cover expenditure with no operational income activity for approximately 6 months. It is the opinion of the Trustees that the existing reserves are insufficient to meet any further reduction in incoming resources.

Over the past few years, the Trustees have been focused on moving beyond just a balanced budget by developing plans to increase available reserve levels with new income streams whilst taking immediate action to reduce operating costs wherever possible but still maintaining the integrity of the branch operations and charitable objectives. This approach is likely to be followed in 2026 and future years given inflationary pressures which will continue to impact with increased costs likely.

The Charity also continues to apply for grants to help sustain its operations.

FUTURE PLANS

The Trustees are constantly reviewing branch activities to ensure that the branch can:

- Continue a contribution to local animal welfare through various initiatives, existing schemes and new ventures including care of animals on behalf of the society,
- Control operational costs while providing significant but sustainable animal welfare services,
- Promote partnerships with other animal charities to broaden our impact on animal welfare and keep costs sustainable,
- Continue to strive for a balanced budget and increase the level of free reserves,
- Continue animal care facilities in the branch area at affordable levels,
- Establish additional fundraising income streams & optimise opportunities,
- Increase engagement with corporate friends and helping them promote social responsibility,
- Continue to manage a volunteer recruitment & retention programme through the branch's professional recruitment process.

The notes form part of these financial statements

RSPCA LEEDS, WAKEFIELD AND DISTRICT BRANCH CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2025

Future plans - continued

- Remain digitally active to meet the needs of a changing world.

As part of this activity, the Trustees are focussing with key staff on the ongoing branch business plan, strategy, and risk document to identify the priority activities for the branch to undertake in the years ahead. To make a positive impact on the risk of a sustained budget deficit and counteract the ongoing & lasting economic effect of UK inflationary increases and continuing Global & European unrest.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its new governing document, a constitution approved by the Charity Commission on gaining CIO status.

Charity constitution

The RSPCA Leeds, Wakefield & District branch CIO (the branch) is now a CIO (Charitable Incorporated Organization)

The branch adopts the policies of the Royal Society for the Prevention of Cruelty to Animals (the National Society) but has been a separately registered charity since 1963 in accordance with the Charities Act.

The branch was not required to notify the Charity Commission of any Serious Incidents in 2025.

Organisation and management

In 2025 the branch developed a network of 7 charity shops (1 of which opened in November 2025), an eBay shop, an animal centre, branch headquarters and various services to the public including off lead play area, Berties DIY Grooming Salon, welfare services and hire of space for businesses and support services for animals owned by members of the public. A small stock generation team, Head of Fundraising & Communications, Digital Communications Assistant, and reception team also support the branch. The retail outlets sell mainly second-hand goods donated by the public to raise funds for the branch's charitable activities but also stock a small number of items to sell to adopters and pet owners. In addition, the charity has continued collaboration with the National Society, Cats Protection and as a charity partner with Amazon.

The branch continues to focus on high quality, affordable & short-term animal care with an overall aim of rehoming animal victims of cruelty as effectively & efficiently as possible for the benefit of the animal and pursuing education of the public to reduce animal cruelty in the future. In 2025, a pilot scheme with the society changed this focus to providing specialist care for the most affected animal victims of cruelty and less rehoming for the short term. The branch anticipates a return to rehoming a small number of dogs in 2026, alongside continuing to provide specialist and high quality kennelling & welfare for animals in society care.

The branch works closely with staff from the National Society and in particular RSPCA Inspectors and Animal Collection Officers in pursuit of the charity's objectives, along with collaboration with neighbouring branches to achieve the overall aims of the organisation. The branch concentrates on the animals most in need and accepts cats & dogs.

Decision making

The charity is governed by a trustee board elected from amongst the branch membership according to the branch constitution and new trustees can be appointed at each Annual General Meeting to manage the affairs of the branch for the ensuing year. Trustee terms are now for 3 years, and re-election is not required each year.

The officers of the branch are appointed from amongst the Committee and shall, as a minimum, consist of a Chairperson, Secretary and Treasurer all serving in an honorary capacity.

Key management remuneration

The Senior Leadership Team comprises of key management personnel who are delegated by the Board of Trustees to control, run and operate the charity on a day-to-day basis.

The Board of Trustees receive no remuneration for the time they give to the governance of the charity. Details of expenses and related third party transactions are disclosed in the accounts and follow the payment rules laid down by the Charity Commission.

The pay of senior staff is reviewed annually in line with the charity pay review procedure and decisions are made in relation to increases based on related industry benchmarked earnings & economic and affordability data.

The notes form part of these financial statements

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH CIO**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2025**

Key management remuneration – continued

All staff salaries are reviewed in line with branch policy to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles within the charity sector or in breach of statutory government minimum or living wage rates.

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.

The branch has a risk management strategy, which comprises:

- an annual review of the risks the charity may face,
- an annual independent financial examination or audit in line with Charity Commission requirements
- completion of the annual self-assessment Charity Commission toolkit checklist,
- the establishment of systems and procedures to mitigate those risks identified,
- the implementation of procedures to minimise the potential impact on the charity should those risks materialise

The Trustees have identified these main areas of risk with those of most concern:

- insufficient funds to cover the costs of animal welfare activities,
- low legacy, donor, fundraising and retail income,
- rising costs associated with running the charity,
- The potential closure of the animal centre because of declining income and rising costs.

The Trustees have implemented an ongoing review of the branch's policies, procedures, and controls to ensure that these are adequate to mitigate the main identified risks. A formal Business risk management document is in place and reviewed annually. The Finance & Investment Sub Committee meet regularly to review the cash flow considering the ongoing impacts of all these risks and attempt to plan to mitigate them and be agile and dynamic in its approach to risk.

It is recognised that legacies are a natural complement to the branch financial picture but not reliable or timely. The branch makes every attempt to balance its budget without reliance on legacies, and in 2025 with the continuing rise in costs, the ability to refrain from drawing down reserves has been impossible. Indeed, the need for a Public Appeal to save the Animal Centre earlier in 2025 was a reminder of the financial challenges that continue to face the Charity. However, the Trustees continue to remain focused on driving income levels and controlling the costs.

Donations

Donations to the charity should be sent to the Trustees at the registered office. Cheques should be made payable to "RSPCA Leeds, Wakefield & District Branch". Alternatively, donations may be made online and further details of this are available on our website. www.rspcaleedsandwakefield.org.uk

Approved by order of the board of trustees on 28th May 2026 and signed on its behalf by:



D Chappell - Chair of the Trustees

The notes form part of these financial statements

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF RSPCA LEEDS, WAKEFIELD AND DISTRICT BRANCH CIO

Opinion

We have audited the financial statements of RSPCA Leeds, Wakefield and District Branch CIO (the 'charity') for the year ended 31st December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH CIO**

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our knowledge of the business and sector, enquiries of directors and management, and review of regulatory information and correspondence. We communicated identified laws and regulations throughout the audit team and remained alert to any indication of non-compliance through the audit.

We discussed with directors and management the policies and procedures in place to ensure compliance with laws and regulations and otherwise prevent, deter and detect fraud.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations identified as potentially having a material effect on the financial statements. Our procedures included review of financial statement information and testing of that information, enquiries of management and examination of documents, analytical procedures to identify unusual or unexpected relationships that may indicate fraud, and procedures to address the risk of fraud through director or management override of controls.

At the completion stage of the audit, the engagement partner's review included ensuring the audit team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

The primary responsibility for the prevention and detection of fraud rests with those charged with governance and management, and we cannot be expected to detect non-compliance with all laws and regulations. There are inherent limitations in the audit procedures described above and the further removed non-compliance of laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. In addition, the risk of not detecting a material misstatement relating to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Other matters which we are required to address

The corresponding figures for the year ending 31st December 2024 are unaudited.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH CIO**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Thomas Coombs Limited

Thomas Coombs Limited
Statutory Auditor
Chartered Accountants
3365 The Pentagon
Century Way
Thorpe Park
Leeds
West Yorkshire
LS15 8ZB

28th May 2026

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH CIO**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	395,905	15,843	411,748	131,832
Charitable activities	5				
Animal welfare		179,058	-	179,058	161,283
Other trading activities	3	799,403	-	799,403	509,995
Investment income	4	2,345	-	2,345	6,391
Other income		904	-	904	298
Total		1,377,615	15,843	1,393,458	809,799
EXPENDITURE ON					
Raising funds	6	630,883	1,200	632,083	582,870
Charitable activities	7				
General administrative expenses		-	-	-	-
Other costs		49,499	-	49,499	55,752
Employee costs		252,879	-	263,879	254,808
Direct costs on animal welfare		20,305	14,643	23,948	55,421
Premises costs		117,908	-	117,908	98,602
Governance costs		13,727	-	13,727	3,531
Total		1,085,201	15,843	1,101,044	1,050,984
NET INCOME/(EXPENDITURE)		292,414	-	292,414	(241,185)
Transfers between funds	19	3,833	(3,833)	-	-
Net movement in funds		296,247	(3,833)	292,414	(241,185)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,757,379	3,833	1,761,212	2,002,397
TOTAL FUNDS CARRIED FORWARD		2,053,626	-	2,053,626	1,761,212

The notes form part of these financial statements

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH CIO**

**BALANCE SHEET
31ST DECEMBER 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	13	1,563,679	-	1,563,679	1,620,005
CURRENT ASSETS					
Debtors	14	402,570	-	402,570	162,691
Cash at bank		224,125	-	224,125	153,196
		626,695	-	626,695	315,887
CREDITORS					
Amounts falling due within one year	15	(89,713)	-	(89,713)	(87,645)
NET CURRENT ASSETS		536,982	-	536,982	228,242
TOTAL ASSETS LESS CURRENT LIABILITIES		2,100,661	-	2,100,661	1,848,247
CREDITORS					
Amounts falling due after more than one year	16	(47,035)	-	(47,035)	(87,035)
NET ASSETS		2,053,626	-	2,053,626	1,761,212
FUNDS	19				
Unrestricted funds				2,053,626	1,757,379
Restricted funds				-	3,833
TOTAL FUNDS				2,053,626	1,761,212

The financial statements were approved by the Board of Trustees and authorised for issue on 28th May 2026 and were signed on its behalf by:



D Chappell - Chair of the Trustees

The notes form part of these financial statements

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH CIO**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	143,773	6,389
Net cash provided by operating activities		143,773	6,389
Cash flows from investing activities			
Purchase of tangible fixed assets		(32,844)	(68,495)
Sale of tangible fixed assets		-	192
Net cash used in investing activities		(32,844)	(68,303)
Cash flows from financing activities			
Loan repayments in year		(40,000)	(64,965)
Net cash used in financing activities		(40,000)	(64,965)
Change in cash and cash equivalents in the reporting period		70,929	(126,879)
Cash and cash equivalents at the beginning of the reporting period		153,196	280,075
Cash and cash equivalents at the end of the reporting period		224,125	153,196

The notes form part of these financial statements

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH CIO**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2025**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	292,414	(241,185)
Adjustments for:		
Depreciation charges	88,923	67,347
Loss/(profit) on disposal of fixed assets	247	(103)
(Increase)/decrease in debtors	(239,879)	179,204
Increase in creditors	2,068	1,126
Net cash provided by operations	<u>143,773</u>	<u>6,389</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/25	Cash flow	At 31/12/25
	£	£	£
Net cash			
Cash at bank	153,196	70,929	224,125
	<u>153,196</u>	<u>70,929</u>	<u>224,125</u>
Debt			
Debts falling due within 1 year	(38,000)	-	(38,000)
Debts falling due after 1 year	(87,035)	40,000	(47,035)
	<u>(125,035)</u>	<u>40,000</u>	<u>(85,035)</u>
Total	<u>28,161</u>	<u>110,929</u>	<u>139,090</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

RSPCA Leeds, Wakefield and District CIO (Charity number: 1210235) is a Charitable Incorporated Organisation, which is a public benefit entity under FRS 102. The entity was incorporated on the 26th September 2024. On 30th June 2025, the charitable activity of RSPCA Leeds, Wakefield and District Branch (Charity number: 232223), was transferred to the CIO. The transfer of the unincorporated charity has been accounted for as a reconstruction and in accordance with the principles of merger accounting as permitted by the Charity SORP Section 27.13 as the beneficiary class is not significantly changed, the purpose of the funds remain the same and the trustee body has not seen significant change.

Under the principals of merger accounting, the assets and liabilities of the former unincorporated charity have been brought in as their book values and the relevant income and expenditure and cash flows of the charity to the date of the transfer, have been included in these financial statements, together with those for the entire previous year. The balance sheet of the charity at 31st December 2024 is presented as a comparative. Consequently, these financial statements have been prepared as if the CIO has been in existence for the both current and previous financial year.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Going concern - basis of preparation

As at year end, the Charity held unrestricted funds of £489,947 and its reserve policy is to hold a target level of twelve months' expenditure to ensure continued financial security and to provide for contingencies, which equated to approximately £1M. As at year end 2025, the unrestricted funds of £489,947 would cover expenditure with no operational income activity for approximately 5 months.

However, the Charity continues to receive revenues from shop income, donations, grants, legacies and fundraising events which equated to £1,393,458 in 2025. Therefore, in addition to a target level of reserves the Charity's reserve policy considers a minimum level of reserves at which additional action would be taken. This measure is the period of cover reserves offer when compared to any forecast annual operating deficit. This ensures the Charity's ongoing potential for income generation is considered. When comparing the operational deficit forecasted for 2026 of £257,648 to free reserves, the free reserves would cover a period of approximately 22 months.

Taking all of the above into the account the trustees consider that the charity will continue to operate within available banking facilities for at least the next 12 months from the date of these accounts. Accordingly the trustees continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Income

Donations and sponsored events are included in the Statement of Financial Activities when: - the Charity is told it is to receive the gift or donation - the Trustees are reasonably certain of the amount to be received - the Trustees are reasonably certain they will receive the money and - any conditions for receipt are met

Legacies are recognised when it is probable that they will be received. Receipt is normally probable when:

- there has been grant of a probate:
- the executors have established that there are sufficient assets in the estate after settling any liabilities to pay the legacy;
- any conditions attached to the legacy are either within the control of the Charity or have been met.

Gifts donated for resale are included as income following their sales together with any related gift aid income (recognition of income before the date of sale is not considered appropriate due to the excessive costs of obtaining the relevant information). Accordingly no stock value is attributed to goods held at the balance sheet date.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the company will comply with conditions attaching to them and the grants will be received using the accruals model.

The charity operates a retail gift aid scheme to reclaim gift aid on the value of donated foods sold for those donors registered with the scheme.

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025**

1. ACCOUNTING POLICIES - continued

Income

Interest is accounted for on an accruals basis.

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.

All expenditure is accounted for net of recoverable VAT.

Cost of charitable activities comprise all costs, including depreciation, incurred in respect of and directly attributable to the operation and maintenance of the animal centre in the Leeds & Wakefield district.

Costs of raising funds includes the overhead costs directly attributable to operating the charity's shops, as well as events and investment portfolio management.

Support costs are those costs incurred directly in support of expenditure in furtherance of the charity's objective.

Governance costs comprise the costs attributable to the management of the charity's assets and organisational administration.

The cost of volunteer time is not accounted for as this cannot be estimated reliably.

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	- 4% on cost and 2% on cost
Fixtures and fittings	- 33% on cost
Motor vehicles	- 25% on reducing balance

Tangible fixed assets are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset is estimated and compared to the carrying amount. When the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025**

1. ACCOUNTING POLICIES - continued

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.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Door to door donations	20,564	21,821
Other donations	50,159	27,066
Legacies	325,182	33,408
Grants	15,843	49,537
	<u>411,748</u>	<u>131,832</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Other grants	1,000	3,086
RSPCA Regional Board	12,495	12,965
Pets at Home	-	5,000
RSPCA National	2,348	28,486
	<u>15,843</u>	<u>49,537</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	179,352	45,939
Shop income	613,824	459,664
Pet grooming	6,227	4,392
	<u>799,403</u>	<u>509,995</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable	2,345	6,391

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025**

5. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Animal centre adoption	Animal welfare	79,753	119,156
Pet insurance commission	Animal welfare	5,908	4,874
Case animals	Animal welfare	8,963	9,709
Use of animal centre	Animal welfare	25,934	27,544
Assessment pilot	Animal welfare	58,500	-
		179,058	161,283

6. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Fundraising costs	42,409	63,957

Other trading activities

	2025	2024
	£	£
Purchases	4,505	4,221
Staff costs	366,687	308,394
Property leases	118,370	97,924
Rates and water	7,901	5,852
Insurance, light and heat	22,499	17,771
Telephone, postage, stationery and sundries	61,122	65,410
Legal fees	4,522	12,014
Motor and travelling	3,832	6,306
Staff training	236	1,021
	589,674	518,913
Aggregate amounts	632,083	582,870

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025**

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Other costs	27,878	21,621	49,499
Employee costs	151,789	112,090	263,879
Direct costs on animal welfare	23,948	-	23,948
Premises costs	80,748	37,160	117,908
Governance costs	-	13,727	13,727
	<u>284,363</u>	<u>184,598</u>	<u>468,961</u>

8. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Other costs	21,621	-	21,621
Employee costs	112,090	-	112,090
Premises costs	37,160	-	37,160
Governance costs	-	13,727	13,727
	<u>170,871</u>	<u>13,727</u>	<u>184,598</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2025 nor for the year ended 31st December 2024.

10. STAFF COSTS

	2025 £	2024 £
Wages and salaries	592,317	574,082
Social security costs	62,613	44,844
Other pension costs	11,978	11,367
	<u>666,908</u>	<u>627,295</u>

The total employment cost to the charity for the senior management team during the year was £226,821 (2024: £206,062).

The average full time equivalent of employees during the year was 26 (2024: 26)

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025**

10. STAFF COSTS - continued

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

	2025	2024
Admin	2	3
Management	1	1
Animal care	6	6
Charity shops	18	16
Fundraising	1	2
	<u>28</u>	<u>28</u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	94,692	37,140	131,832
Charitable activities			
Animal welfare	161,283	-	161,283
Other trading activities	509,995	-	509,995
Investment income	6,391	-	6,391
Other income	298	-	298
Total	<u>772,659</u>	<u>37,140</u>	<u>809,799</u>
EXPENDITURE ON			
Raising funds	581,713	1,157	582,870
Charitable activities			
General administrative expenses	-	-	-
Other costs	55,752	-	55,752
Employee costs	254,808	-	254,808
Direct costs on animal welfare	47,222	8,199	55,421
Premises costs	98,602	-	98,602
Governance costs	3,531	-	3,531
Total	<u>1,041,628</u>	<u>9,356</u>	<u>1,050,984</u>
NET INCOME/(EXPENDITURE)	(268,969)	27,784	(241,185)
Transfers between funds	23,951	(23,951)	-
Net movement in funds	<u>(245,018)</u>	<u>3,833</u>	<u>(241,185)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	2,002,397	-	2,002,397

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	1,757,379	3,833	1,761,212

12. DISCLOSURES RELATING TO MERGER

The following disclosures are required under the FRS 102 and detailed in the Charities SORP (FRS 102 - Second edition 2019). In the tables below, UC refers to RSPCA Leeds, Wakefield and District Branch (Charity Number: 232223) and CIO refers to RSPCA Leeds, Wakefield and District Branch CIO (Charity Number: 1210235).

Analysis of principal SOFA components for the current reporting period (£)

	UC (pre-merger)	CIO (pre-merger)	Charity (post-merger)	Combined total
Total income	539,173	-	854,285	1,393,458
Total expenditure	527,349	-	573,695	1,101,044
Net income/(expenditure)	11,824	-	280,590	292,414
Other gains/(losses)	-	-	-	-
Net movement in funds	11,824	-	280,590	292,414

Analysis of principal SOFA components for the previous reporting period (£)

	UC	CIO	Combined total
Total income	809,799	-	809,799
Total expenditure	1,050,984	-	1,050,984
Net income/(expenditure)	(241,185)	-	(241,185)
Other gains/(losses)	-	-	-
Net movement in funds	(241,185)	-	(241,185)
Total funds b/fwd	2,002,397	-	2,002,397
Total funds c/fwd	1,761,212	-	1,761,212

Analysis of net assets at the date of merger (£)

	UC	CIO	Combined total
Net assets	1,774,236	-	1,774,236
Represented by:			
Unrestricted funds	1,774,236	-	1,774,236
Restricted funds	-	-	-
Total funds	1,774,236	-	1,774,236

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025**

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1st January 2025	2,014,399	476,022	27,773	2,518,194
Additions	-	29,011	3,833	32,844
Disposals	-	(168,133)	-	(168,133)
At 31st December 2025	2,014,399	336,900	31,606	2,382,905
DEPRECIATION				
At 1st January 2025	479,169	404,536	14,484	898,189
Charge for year	53,371	31,793	3,759	88,923
Eliminated on disposal	-	(167,886)	-	(167,886)
At 31st December 2025	532,540	268,443	18,243	819,226
NET BOOK VALUE				
At 31st December 2025	1,481,859	68,457	13,363	1,563,679
At 31st December 2024	1,535,230	71,486	13,289	1,620,005

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	19,008	16,909
Other debtors	-	27
VAT	2,243	10,505
Prepayments and accrued income	381,319	135,250
	402,570	162,691

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	4,801	15,140
Taxation and social security	13,114	10,454
Other creditors	71,798	62,051
	<u>89,713</u>	<u>87,645</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Other creditors	<u>47,035</u>	<u>87,035</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand: Other loans	<u>38,000</u>	<u>38,000</u>
Amounts falling between one and two years: Other loans - 1-2 years	<u>38,000</u>	<u>38,000</u>
Amounts falling due between two and five years: Other loans - 2-5 years	<u>9,035</u>	<u>49,035</u>

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	109,075	105,450
Between one and five years	139,225	182,375
	<u>248,300</u>	<u>287,825</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025

19. MOVEMENT IN FUNDS

	At 1/1/25 £	Net movement in funds £	Transfers between funds £	At 31/12/25 £
Unrestricted funds				
Free charitable reserve	137,374	381,337	(28,764)	489,947
Tangible fixed assets reserve	1,620,005	(88,923)	32,597	1,563,679
	<u>1,757,379</u>	<u>292,414</u>	<u>3,833</u>	<u>2,053,626</u>
Restricted funds				
Branding fund	3,833	-	(3,833)	-
	<u>1,761,212</u>	<u>292,414</u>	<u>-</u>	<u>2,053,626</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Free charitable reserve	1,377,615	(996,278)	381,337
Tangible fixed assets reserve	-	(88,923)	(88,923)
	<u>1,377,615</u>	<u>(1,085,201)</u>	<u>292,414</u>
Restricted funds			
Animal welfare	3,643	(3,643)	-
Fundraising	1,200	(1,200)	-
Regional board fund	11,000	(11,000)	-
	<u>15,843</u>	<u>(15,843)</u>	<u>-</u>
TOTAL FUNDS	<u>1,393,458</u>	<u>(1,101,044)</u>	<u>292,414</u>

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
Free charitable reserve	383,451	(201,622)	(44,455)	137,374
Tangible fixed assets reserve	1,618,946	(67,347)	68,406	1,620,005
	<u>2,002,397</u>	<u>(268,969)</u>	<u>23,951</u>	<u>1,757,379</u>
Restricted funds				
Summer fair fund	-	497	(497)	-
Branding fund	-	27,287	(23,454)	3,833
	<u>-</u>	<u>27,784</u>	<u>(23,951)</u>	<u>3,833</u>
TOTAL FUNDS	<u>2,002,397</u>	<u>(241,185)</u>	<u>-</u>	<u>1,761,212</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Free charitable reserve	840,006	(1,041,628)	(201,622)
Tangible fixed assets reserve	(67,347)	-	(67,347)
	772,659	(1,041,628)	(268,969)
Restricted funds			
Neutering grant	2,000	(2,000)	-
Pets at Home	5,000	(5,000)	-
Summer fair fund	1,154	(657)	497
Fundraising	1,199	(1,199)	-
Branding fund	27,787	(500)	27,287
	37,140	(9,356)	27,784
TOTAL FUNDS	809,799	(1,050,984)	(241,185)

The transfers from restricted funding relate to the capitalisation of the items of which the restriction has been satisfied for.

- Animal welfare: donations received to be used to contribute towards the Charity's vet bills.
- Neutering grant: a grant received to be used to contribute towards the Charity's vet bills.
- Pets at Home: a grant received to be used towards animal welfare.
- Fundraising : grants received to assist with equipment purchase for fundraising events .
- Branding fund: funding received to be used towards rebranding in line with the RSPCA National Organisation.
- Summer fair fund: grants received to enable marketing, sponsorship and equipment to help the Summer Fair Event be successful.
- Regional board fund: grants received to assist with the running costs to enable the continuing operation of the charity.

20. RELATED PARTY DISCLOSURES

During the year the Leeds and Wakefield branch made purchases from the RSPCA National Society of £17,682 (2024 £16,135). The Leeds and Wakefield branch made sales to the RSPCA National Society of £79,396 (2024 £67,833) and to the RSPCA Yorkshire Regional Board of £Nil (2024 £12,430).

During the year the Leeds and Wakefield branch received grants totalling £12,495 (2024: £28,287) from the RSPCA Yorkshire Regional Board.

At 31st December 2025 the net amount owed from RSPCA National Society was £14,826 (2024 £5,867) as per note 17.

During the year ended 31st December 2023 an interest free loan of £190,000 was advanced to the Leeds and Wakefield branch by the RSPCA National Society. As of 31st December 2025, the outstanding amount was £85,035.

During the financial year, a total of £3,330 (FY24: £3,650) has been received by the Charity from the trustees in a form of donations without conditions. The trustees provided their time to the charity at no cost.

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH CIO**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Door to door donations	20,564	21,821
Other donations	50,159	27,066
Legacies	325,182	33,408
Grants	15,843	49,537
	411,748	131,832
Other trading activities		
Fundraising events	179,352	45,939
Shop income	613,824	459,664
Pet grooming	6,227	4,392
	799,403	509,995
Investment income		
Interest receivable	2,345	6,391
Charitable activities		
Animal centre adoption	79,753	119,156
Pet insurance commission	5,908	4,874
Case animals	8,963	9,709
Use of animal centre	25,934	27,544
Assessment pilot	58,500	-
	179,058	161,283
Other income		
Insurance claims	904	298
Total incoming resources	1,393,458	809,799
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	42,409	63,957
Other trading activities		
Purchases	4,505	4,221
Wages	336,562	283,754
Social security	23,417	19,246
Pensions	6,708	5,394
Property leases	118,370	97,924
Carried forward	489,562	410,539

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**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH CIO**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025**

	2025 £	2024 £
Other trading activities		
Brought forward	489,562	410,539
Rates and water	7,901	5,852
Insurance, light and heat	22,499	17,771
Telephone, postage, stationery and sundries	61,122	65,410
Legal fees	4,522	12,014
Motor and travelling	3,832	6,306
Staff training	236	1,021
	589,674	518,913
Charitable activities		
Wages	141,410	159,570
Social security	8,106	9,407
Pensions	2,273	2,894
Purchases	514	534
Insurance, light and heat	12,361	15,888
Rates and water	4,197	2,078
Telephone, cleaning etc	2,627	3,055
Re-homing and welfare costs (including boarding and kennel fees)	23,948	55,421
Sundries	24,248	26,135
Legal fees	472	649
Depreciation of tangible fixed assets	64,207	42,632
	284,363	318,263
Support costs		
Other		
Wages	100,732	74,213
Social security	8,864	6,872
Pensions	2,494	1,852
Rates and water	1,114	1,075
Insurance, light and heat	11,085	11,215
Sundries	18,835	24,433
Legal fees	2,786	2,049
Depreciation of tangible fixed assets	24,715	24,715
Loss on sale of tangible fixed assets	246	(103)
	170,871	146,321
Governance costs		
Auditors' remuneration	10,727	-
Independent examination fees	-	3,530
Accountancy Fees	3,000	-
	13,727	3,530

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**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH CIO**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025**

	2025 £	2024 £
Total resources expended	1,101,044	1,050,984
Net income/(expenditure)	292,414	(241,185)

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