

**Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 31 December 2023
for
Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffeld & District Branch**

Charles A. Wood & Co.
Chartered Accountants
15 Prospect Street
Bridlington
East Yorkshire
YO15 2AE

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Contents of the Financial Statements
For The Year Ended 31 December 2023**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Cash Flow Statement	12
Notes to the Financial Statements	13 to 21
Detailed Statement of Financial Activities	22 to 23

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Reference and Administrative Details
For The Year Ended 31 December 2023**

TRUSTEES	K Harrison R Bailey S Preston D Harrison J Morris N Morris H Smith (resigned 25.3.2024) T Hollins G Barker
PRINCIPAL ADDRESS	29 Prospect Street Bridlington East Yorkshire YO15 2AE
REGISTERED CHARITY NUMBER	232212
INDEPENDENT EXAMINER	Charles A. Wood & Co. Chartered Accountants 15 Prospect Street Bridlington East Yorkshire YO15 2AE
BANKERS	Barclays Bank PLC Leicester LE87 2BB

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Report of the Trustees
For The Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the branch are to promote the work and objectives of the National RSPCA, with particular reference to the branch area.

The main aim is to find suitable new homes for as many animals as possible, and to provide proper care for those who have been mistreated or abandoned.

Significant activities

The main activities in achieving the branch's objectives are an animal re-homing programme and the provision of financial support towards veterinary care to pet owners who are on benefits and low incomes, particularly neutering and micro-chipping which reduces the number of unwanted litters and re-unites pets with their owners, rather than them being classed as strays and ending up in the care of the branch. Our force of volunteers provides invaluable support by devoting thousands of hours of their free time to this cause.

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Report of the Trustees
For The Year Ended 31 December 2023**

OBJECTIVES AND ACTIVITIES

Public benefit

We support our local Inspectors by taking in mistreated or abandoned animals as well as animals from people who pass away, have to go into residential care and other welfare reasons.

We provide help towards veterinary treatment for sick and injured animals whose owners cannot afford the full cost. We are helping more pet owners than ever with the cost of taking their pets to the vets. We don't want people to have to give up their pets due to limited finances if it can be avoided. We provide subsidised neutering for pet owners who cannot afford the full cost and all these animals are micro-chipped free of charge as well. This work helps to control the population of dogs, cats and rabbits and promotes responsible pet ownership.

We also fully subsidise the neutering of cats that have had kittens if the kittens are handed over to us for re-homing. This is an incentive to the owners not to give the kittens away to just anyone.

We also work with Social Services and other similar organisations including those that deal with homeless people and victims of domestic violence when they have clients with animals in need of veterinary treatment or need to have their animals neutered. The RSPCA Inspectors and other frontline staff can also use this service for any animal in need that they deal with.

We have developed strong relationships with all our local veterinary practices. They all take part in a scheme providing subsidised micro-chipping. We provide the micro-chips and the vets will chip any animal for around £5. This is available to all pet owners and not just those on low incomes or benefits.

All the animals that come into our care receive a full health check, veterinary treatment as required, vaccinations, treatment for worms and fleas, a micro-chip and they are neutered if this has not already been done. Quite often animals coming into our care need dental work.

Adopters are given a voucher for the full cost of neutering if the animal was too young at the time of adoption for this procedure to be carried out. We neuter all dogs, all cats over 4 months of age and all rabbits before they are re-homed and we do not re-home dogs, cats or rabbits until they have received a full course of vaccinations.

We take in, free of charge, lost animals and take steps to reunite them with their owners. Our very proactive micro-chipping campaigns are reducing the number of lost pets who despite our best efforts are never reunited with their owners and have to be found a new home although sadly we do get animals coming into us who are micro-chipped but their owners have not kept their details up to date with their micro-chip company when they have moved house and, in some instances, we have been unable to trace them.

We re-home the animals in our care to people willing and able to afford to have a companion animal. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of responsible pet ownership. It would not be in the best interests of animals, and would therefore fall outside our objectives to re-home to those who could not afford the cost of their ongoing care.

We respond to enquiries about animals directly from members of the public and the Society's National Control Centre and we have a dedicated mobile telephone number to deal with these calls which are handled by one of our volunteers.

We have volunteers who are trained in animal behaviour who will discuss any behavioural problems adopters of our pets may be having and do their best to find solutions.

Within the terms of our governing document, we support the National Society, other RSPCA branches and other local animal welfare charities by taking in animals from them whenever we have space available.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering, charity shop work, home visiting and fundraising. This benefits local people by providing the possibility of doing work which is compassionate and rewarding.

The trustees confirm they have had regard to the Charity Commissions guidance on public benefit.

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Report of the Trustees
For The Year Ended 31 December 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2023 we found new homes for 55 dogs, 168 cats and kittens, 15 rabbits and 44 other small animals and birds. We have fosterers who care for kittens in their own homes but once the kittens reach the age when they can be adopted, they are taken to our cattery for the adoption procedures to be carried out. We are still not doing face to face home visits with potential adopters, so continue to undertake virtual checks to ensure suitability and where possible a vet check is also carried out. Rabbits and other small animals are adopted directly from their fosterers.

Following the new legal restrictions on XL bully dogs making it illegal to breed, sell, advertise, gift, exchange and abandon the dogs or let them stray we have joined forces with Aldgate Veterinary Practice to offer subsidised neutering to help owners of these dogs to cover some of the financial burden of meeting the requirements of owning this type of dog.

Our proactive neutering campaign continues via our local veterinary practices offering 50% help with the cost of neutering cats and rabbits on our behalf to suitable clients in receipt of means tested benefits. We helped with the cost of neutering 6 cats and 2 rabbits and contributed to the cost of veterinary treatment for 51 dogs, 93 cats, 1 rabbit and 1 other small animal and birds for people on means tested benefits or low incomes.

We continued to provide micro-chips to all our local veterinary practices so that the subsidised scheme remains available to all pet owners. The number of animals micro-chipped in 2023 dropped again from last year to 193 and we still get animals being found who are micro-chipped but the owners' contact details have not been kept updated which is very frustrating.

Unwanted rabbits are still very difficult to rehome, particularly in pairs and the number of unwanted rabbits has risen at an alarming rate.

We gave assistance again in 2023 to the RSPCA Inspectors and Animal Collection Officers by taking in animals from them whenever spaces were available and we also helped with funding some of the veterinary treatment needed for animals that they rescued. Some of the animals that came into care in 2023 needed considerable amounts of veterinary treatment which on some occasions was thousands of pounds.

In 2023 we took 5 dogs, 65 cats and kittens and 2 rabbits into our care from RSPCA Inspectors and Animal Collection Officers and this figure includes quite a lot of animals from outside our own area. 32% of the animals we took into care were from the Inspectors and other frontline staff. They have all received excellent care from our cattery staff and fosterers.

Our excellent relationship with the York branch continues and we have taken on an additional 6 kennels to be used specifically to help Inspectors with the increasing numbers of dogs being removed from cruel environments. We now have a total of 16 kennels at the York Animal Home.

We continue to be very proactive in the testing and neutering of feral cats and we have volunteers who dedicate many hours of their time to this and unless the cat is really wild, we are able to find suitable homes for them. Very few are released back into the area they were found.

We continue to help pets belonging to homeless people through our welfare fund and animals referred to us for help by our Inspectors.

The employment of a Cattery Manager in October has already resulted in positive changes and improvements at the cattery, enhancing the care of our animals and improving the overall experience at the cattery for all.

As well as featuring pets looking for homes on the RSPCA Pet Search and our own website, we also publicise them on our Facebook page. Many people who adopt animals from us, particularly cats and kittens, send us Happy Ending stories and photographs of their new pets settled in their new homes. These are published on our Facebook page and receive lots of "likes".

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Report of the Trustees
For The Year Ended 31 December 2023**

We have continued to work with two local independent hedgehog rescues who will foster hedgehogs coming into care through our local branch and we are grateful for their continued support. Between them they dealt with 406 hedgehogs through their own rescues and the RSPCA.

In March 2023 we employed a part-time Branch Administrator to assist the committee with various areas of administration. She already works for a neighbouring branch so is very experienced in how the RSPCA operates and has already proved invaluable. She has set up a new branch website and email addresses, taken on dealing with the Gift Aid and helped to introduce an Employee Handbook, as well as taking the minutes at our meetings.

Fundraising activities

The first full year of trading at our new charity shop was extremely successful. We have a very enthusiastic shop manager and we also have a good team of volunteers. Several fundraising events were held at our shop including raffles and tombolas. We were able to do these events thanks to the many kind donations from people who support us including a beautiful photograph from a local professional photographer.

We were accepted as our local Pets at Home Charity of the Year again and we held the required number of events in their store to fulfil our obligations. This was quite difficult to do due to the lack of fundraising volunteers and two of our long-standing volunteers who have helped at events for many years both left at the end of the year. We have recruited a few new volunteers to help at events but these are mainly existing people who already volunteer in the shop. We have also benefitted from several pallets of donated goods from Pets at Home over the year as well as a donation to our funds from the Santa Paws event.

Although we haven't been able to do a lot of fundraising ourselves other than the regular raffles held at the Spa, a stall at the Pride event and collections at the annual pantomime at the Spa due to lack of volunteers we have had a lot of support from local people.

Two events have been held at East Riding College, Bridbeat (a local singing group) held a concert, the Telegraph Inn held a collection for us at a two-day music event, a pupil at Headlands School did a sponsored bike ride, and a student did a Tombola under the Operation Lifestyle initiative. We also received a nice donation from Hutton Cranswick Church from a Pet service held there and half the proceeds of the Christmas Raffle held at Cammish Butchers.

The Bark the Herald service at Priory Church had the best attendance ever, with 78 dogs bringing their humans along. All the dogs got treats and their humans got tea and mince pies.

Ernest Brigham Funeral Directors bought us a cat tree for our cattery and donated some Easter Eggs to use at a fundraising event and we received quite a few funeral collections through them too.

One volunteer knits all through the year. Some things she sells herself and others are sold on eBay by another volunteer and we have a volunteer who has a stall in Hutton Cranswick who donates the proceeds. We were given the proceeds of two concerts held at the orangery in Sewerby Park thanks to a volunteer who performs there occasionally.

We are still supplying food to four local food banks and our help with this is needed more than ever. We were successful in an application to the RSPCA national society for a grant and were given £500 to spend on food to donate to the food banks. They are all really grateful for our help.

FINANCIAL REVIEW

Financial position

The trustees have exercised good control of spending during the year, leaving the charity in a sound financial position, having net assets of £1,824,364 of which unrestricted reserves amount to £1,740,257. Cash at bank and in hand amounted to £870,080 at 31 December 2023. Total incoming resources for the year amounted to £801,751 (2022 - £298,771) including legacies of £533,161 (2022 - £50,717). Total resources expended in the year were £ 440,706 (2022 - £366,466). There was a net increase in funds during the year of £361,045 (Decrease 2022 - £67,674).

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Report of the Trustees
For The Year Ended 31 December 2023**

FINANCIAL REVIEW

Principal funding sources

The principal funding source is from operating the RSPCA Charity Shop in Bridlington.

The charity has benefited from legacies, fund raising events, donations and collections and continues to rely on the continued support of its unpaid volunteers.

Investment policy and objectives

The charity manages its cash reserves to ensure that it receives a good interest income without taking on significant risks to the capital.

Reserves policy

The charity holds reserves in order that the service level provided for animal welfare is maintained should there be a reduction in incoming resources. The trustees aim to maintain the level of free reserves of two years expenditure in order to enable the charity to continue to operate, should there be a significant decline in its income. Reserves are those that are freely available for general purposes and are uncommitted.

At 31 December 2023 the free reserves are represented by the net current assets of £1,093,518.

FUTURE PLANS

Although some progress has been made in regards to plans for Cloverdale this continues to be an ongoing project.

We will continue to support the local Inspectors and frontline staff and as much as possible again by taking rescued animals from them into our care.

We continue to be proactive in recruiting new trustees and volunteers and we are always looking for enthusiastic individuals. We also need new volunteers for fundraising activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The Charity's Governing Document is the RSPCA Branch Rules as updated in 2006.

Recruitment and appointment of new trustees

In accordance with the branch rules the trustees are elected by the members at the Annual General Meeting.

Organisational structure

The charity is constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2006).

Decision making

The Trustees hold monthly meetings at which decisions are made. The day to day running of the charity shop is delegated to the shop manager. Any problems arising at the charity shop are initially discussed with the shop's line manager and then raised with the Trustees if appropriate.

Induction and training of new trustees

All trustees are briefed on their responsibilities prior to their acceptance of the role. In house training days are also provided for trustees.

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Report of the Trustees
For The Year Ended 31 December 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees actively review the risks that the charity faces through regular Trustee meetings which cover operational and financial reviews. The Trustees also examine other operational and business risks that the branch may face and ensure that they have established systems to mitigate those significant risks, these include

- The inability to operate a charity shop because of fire or other destruction
- Loss of reputation through error or fraud
- Loss of income through error or fraud
- Insufficient funds to cover the costs of animal welfare services.

Approved by order of the board of trustees on 3 June 2024 and signed on its behalf by:

K Harrison - Trustee

**Independent Examiner's Report to the Trustees of
Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

Independent examiner's report to the trustees of Royal Society for the Prevention of Cruelty to Animals Yorkshire Region Bridlington, Driffield & District Branch

I report to the charity trustees on my examination of the accounts of Royal Society for the Prevention of Cruelty to Animals Yorkshire Region Bridlington, Driffield & District Branch (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A W Ingham BSc FCA CTA

Charles A. Wood & Co.
Chartered Accountants
15 Prospect Street
Bridlington
East Yorkshire
YO15 2AE

3 June 2024

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Statement of Financial Activities
For The Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	543,829	-	543,829	64,655
Charitable activities	5				
Animal welfare		13,740	-	13,740	11,460
Other trading activities	3	223,824	-	223,824	216,090
Investment income	4	<u>20,358</u>	<u>-</u>	<u>20,358</u>	<u>6,566</u>
Total		<u>801,751</u>	<u>-</u>	<u>801,751</u>	<u>298,771</u>
 EXPENDITURE ON					
Raising funds	6	87,935	-	87,935	25,106
Charitable activities	7				
Animal welfare		<u>343,846</u>	<u>8,925</u>	<u>352,771</u>	<u>341,359</u>
Total		<u>431,781</u>	<u>8,925</u>	<u>440,706</u>	<u>366,465</u>
 NET INCOME/(EXPENDITURE)		369,970	(8,925)	361,045	(67,694)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,370,287</u>	<u>93,032</u>	<u>1,463,319</u>	<u>1,531,013</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>1,740,257</u></u>	<u><u>84,107</u></u>	<u><u>1,824,364</u></u>	<u><u>1,463,319</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Balance Sheet
31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	13	646,739	84,107	730,846	770,741
CURRENT ASSETS					
Stocks	14	3,505	-	3,505	4,011
Debtors	15	248,841	-	248,841	66,116
Cash at bank and in hand		<u>870,080</u>	<u>-</u>	<u>870,080</u>	<u>646,928</u>
		1,122,426	-	1,122,426	717,055
CREDITORS					
Amounts falling due within one year	16	(28,908)	-	(28,908)	(24,477)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>1,093,518</u>	<u>-</u>	<u>1,093,518</u>	<u>692,578</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,740,257</u>	<u>84,107</u>	<u>1,824,364</u>	<u>1,463,319</u>
NET ASSETS		<u>1,740,257</u>	<u>84,107</u>	<u>1,824,364</u>	<u>1,463,319</u>
FUNDS	17				
Unrestricted funds				1,740,257	1,370,287
Restricted funds				<u>84,107</u>	<u>93,032</u>
TOTAL FUNDS				<u>1,824,364</u>	<u>1,463,319</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3 June 2024 and were signed on its behalf by:

D Harrison - Trustee

R Bailey - Trustee

The notes form part of these financial statements

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Cash Flow Statement
For The Year Ended 31 December 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>203,517</u>	<u>(102,653)</u>
Net cash provided by/(used in) operating activities		<u>203,517</u>	<u>(102,653)</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		-	(6,137)
Sale of tangible fixed assets		-	109,999
Interest received		<u>19,635</u>	<u>6,048</u>
Net cash provided by investing activities		<u>19,635</u>	<u>109,910</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		223,152	7,257
Cash and cash equivalents at the beginning of the reporting period		<u>646,928</u>	<u>639,671</u>
 Cash and cash equivalents at the end of the reporting period		<u>870,080</u>	<u>646,928</u>

The notes form part of these financial statements

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Notes to the Cash Flow Statement
For The Year Ended 31 December 2023**

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

	2023 £	2022 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	361,045	(67,694)
Adjustments for:		
Depreciation charges	39,896	41,470
Profit on disposal of fixed assets	-	(43,389)
Interest received	(19,635)	(6,048)
Decrease/(increase) in stocks	506	(2,241)
Increase in debtors	(182,726)	(32,767)
Increase in creditors	<u>4,431</u>	<u>8,016</u>
Net cash provided by/(used in) operations	<u><u>203,517</u></u>	<u><u>(102,653)</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23 £	Cash flow £	At 31.12.23 £
Net cash			
Cash at bank and in hand	<u>646,928</u>	<u>223,152</u>	<u>870,080</u>
	<u>646,928</u>	<u>223,152</u>	<u>870,080</u>
Total	<u><u>646,928</u></u>	<u><u>223,152</u></u>	<u><u>870,080</u></u>

The notes form part of these financial statements

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Notes to the Financial Statements
For The Year Ended 31 December 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

Allocation and apportionment of costs

Costs are allocated to the appropriate fund as they are incurred. Where it is necessary to allocate costs between funds, the trustees use their best judgement and estimates to fairly allocate the cost between the appropriate funds.

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	-	Straight line over 50 years
Freehold property	-	2% on cost
Cattery	-	Straight line over 20 years
Equipment	-	20% on reducing balance
Motor vehicle	-	25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2023**

1. ACCOUNTING POLICIES - continued

Donated goods

Gifts in kind are recognised at the estimated market value of the gift when received, with the exception of donated goods for sale in the shop which are not recognised until they have been sold.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations and collections	9,156	11,407
Gift aid	1,512	2,531
Legacies	<u>533,161</u>	<u>50,717</u>
	<u><u>543,829</u></u>	<u><u>64,655</u></u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	4,566	4,171
Shop income	170,519	148,131
Case Animals fees from HQ	23,420	38,123
Social lotteries	2,225	2,447
RSPCA door to door grant	<u>23,094</u>	<u>23,218</u>
	<u><u>223,824</u></u>	<u><u>216,090</u></u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>20,358</u>	<u>6,566</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Animal adoptions	Animal welfare	<u>13,740</u>	<u>11,460</u>

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2023**

6. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Stall fees and fundraising	20	47
Professional fees	<u>5,699</u>	<u>-</u>
	<u>5,719</u>	<u>47</u>

Other trading activities

	2023	2022
	£	£
Purchases	3,731	3,312
Staff costs	46,458	33,389
Employment allowance	(2,699)	(2,322)
Rent, rates, water and power	4,902	4,542
Insurance	1,137	1,163
Stationery and postage	1,528	1,531
Sundry expenses	6,633	6,060
Repairs and renewals	8,020	6,933
Accountancy	1,043	698
Motor and travel expenses	3,318	3,699
Bank charges	1,192	912
Telephone	211	215
Depreciation	6,742	8,316
Loss/(Profit) on sale of assets	<u>-</u>	<u>(43,389)</u>
	<u>82,216</u>	<u>25,059</u>
Aggregate amounts	<u>87,935</u>	<u>25,106</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Animal welfare	<u>345,212</u>	<u>7,559</u>	<u>352,771</u>

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2023**

8. SUPPORT COSTS

	Governance costs £ <u>7,559</u>
Animal welfare	

Support costs, included in the above, are as follows:

	2023 Animal welfare £	2022 Total activities £
Independent examiner	1,043	698
Staff costs	<u>6,516</u>	<u>-</u>
	<u>7,559</u>	<u>698</u>

9. INDEPENDENT EXAMINER

	2023 £	2022 £
Fee payable to Charles A Wood & Co for carrying out the Independent examination	1,043	698
Fee payable to Charles A Wood & Co for compilation of financial statements	2,087	1,396
Fee payable to Charles A Wood & Co for payroll service and VAT support	<u>1,841</u>	<u>1,747</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

Administrative expenses of £4,387 (2022 - £2,422) have been reimbursed to 6 (2022 - 7) of the trustees.

11. STAFF COSTS

	2023 £	2022 £
Wages and salaries	43,496	30,989
Social security costs	2,699	2,322
Other pension costs	<u>263</u>	<u>78</u>
	<u>46,458</u>	<u>33,389</u>

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2023**

11. STAFF COSTS - continued

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

	2023	2022
Shop Manager	1	1
Shop deputy manager	1	1
Shop assistant	1	-
Cattery staff	4	4
Branch administrator	<u>1</u>	<u>-</u>
	<u><u>8</u></u>	<u><u>6</u></u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	64,655	-	64,655
Charitable activities			
Animal welfare	11,460	-	11,460
Other trading activities	216,090	-	216,090
Investment income	<u>6,566</u>	<u>-</u>	<u>6,566</u>
Total	<u>298,771</u>	<u>-</u>	<u>298,771</u>
EXPENDITURE ON			
Raising funds	25,106	-	25,106
Charitable activities			
Animal welfare	<u>332,434</u>	<u>8,925</u>	<u>341,359</u>
Total	<u>357,540</u>	<u>8,925</u>	<u>366,465</u>
NET INCOME/(EXPENDITURE)	(58,769)	(8,925)	(67,694)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,429,056</u>	<u>101,957</u>	<u>1,531,013</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>1,370,287</u></u>	<u><u>93,032</u></u>	<u><u>1,463,319</u></u>

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2023**

13. TANGIBLE FIXED ASSETS

	Freehold property £	Cattery £	Equipment £
COST			
At 1 January 2023 and 31 December 2023	<u>597,779</u>	<u>443,955</u>	<u>72,169</u>
DEPRECIATION			
At 1 January 2023	36,453	265,832	44,235
Charge for year	<u>10,955</u>	<u>22,197</u>	<u>5,408</u>
At 31 December 2023	<u>47,408</u>	<u>288,029</u>	<u>49,643</u>
NET BOOK VALUE			
At 31 December 2023	<u>550,371</u>	<u>155,926</u>	<u>22,526</u>
At 31 December 2022	<u>561,326</u>	<u>178,123</u>	<u>27,934</u>
	Motor vehicle £	Computer equipment £	Totals £
COST			
At 1 January 2023 and 31 December 2023	<u>20,745</u>	<u>2,663</u>	<u>1,137,311</u>
DEPRECIATION			
At 1 January 2023	18,047	2,003	366,570
Charge for year	<u>675</u>	<u>660</u>	<u>39,895</u>
At 31 December 2023	<u>18,722</u>	<u>2,663</u>	<u>406,465</u>
NET BOOK VALUE			
At 31 December 2023	<u>2,023</u>	<u>-</u>	<u>730,846</u>
At 31 December 2022	<u>2,698</u>	<u>660</u>	<u>770,741</u>

Included in cost or valuation of land and buildings is freehold land of £50,000 (2022 - £50,000) which is not depreciated.

14. STOCKS

	2023 £	2022 £
Stocks	<u>3,505</u>	<u>4,011</u>

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2023**

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	230,774	49,545
VAT	13,681	13,055
Prepayments and accrued income	<u>4,386</u>	<u>3,516</u>
	<u><u>248,841</u></u>	<u><u>66,116</u></u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	<u>28,908</u>	<u>24,477</u>

17. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	1,370,287	369,970	1,740,257
Restricted funds			
Animal Welfare Activities	93,032	(8,925)	84,107
	<u>1,463,319</u>	<u>361,045</u>	<u>1,824,364</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	801,751	(431,781)	369,970
Restricted funds			
Animal Welfare Activities	-	(8,925)	(8,925)
	<u>801,751</u>	<u>(440,706)</u>	<u>361,045</u>

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2023**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	1,429,056	(58,769)	1,370,287
Restricted funds			
Animal Welfare Activities	101,957	(8,925)	93,032
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,531,013</u>	<u>(67,694)</u>	<u>1,463,319</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	298,771	(357,540)	(58,769)
Restricted funds			
Animal Welfare Activities	-	(8,925)	(8,925)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>298,771</u>	<u>(366,465)</u>	<u>(67,694)</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	1,429,056	311,201	1,740,257
Restricted funds			
Animal Welfare Activities	101,957	(17,850)	84,107
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,531,013</u>	<u>293,351</u>	<u>1,824,364</u>

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2023**

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,100,522	(789,321)	311,201
Restricted funds			
Animal Welfare Activities	-	(17,850)	(17,850)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,100,522</u>	<u>(807,171)</u>	<u>293,351</u>

The restricted fund relates to the fundraising receipts used for the construction of the Cattery. The restricted fund is reduced each year by the proportion of the depreciation charge in relation to the Cattery.

18. CONTINGENT LIABILITIES

The lease of the land in relation to the cattery provides that the landlord may terminate the lease by giving 12 months notice. If the lease is terminated in this way the Charity would be entitled to receive a compensation payment of £7,200 for each complete year remaining between the date of termination and 11 November 2037.

If the landlord were to issue a notice to terminate the lease it would be necessary to reduce the value of the cattery to the estimated recoverable amount.

The trustees do not anticipate any notice to terminate the lease to be given and consequently no provision has been included for the loss in the value of the fixed assets that would otherwise arise.

19. RELATED PARTY DISCLOSURES

Administration fees of £8,954 have been paid to the RSPCA National Charity in relation to legacies received during the year. (2022 - NIL). In addition the Branch has made a contribution to the RSPCA National Charity of £1,378. (2022 - £1,378) in relation to the administration assistance provided.

During the year the charity participated in the national RSPCA Door to Door collection week and received donations of £23,094. (2022 - £23,218).

The Charity has continued its contract with the York, Harrogate & District Branch of the RSPCA in connection with the boarding and re-homing of dogs. The Charity paid to the branch during the year £51,180 (2022 - £46,800).

The Charity also received from RSPCA HQ £23,420 (2022 - £38,123) for Case dogs.

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Detailed Statement of Financial Activities
For The Year Ended 31 December 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and collections	9,156	11,407
Gift aid	1,512	2,531
Legacies	<u>533,161</u>	<u>50,717</u>
	543,829	64,655
Other trading activities		
Fundraising events	4,566	4,171
Shop income	170,519	148,131
Case Animals fees from HQ	23,420	38,123
Social lotteries	2,225	2,447
RSPCA door to door grant	<u>23,094</u>	<u>23,218</u>
	223,824	216,090
Investment income		
Deposit account interest	20,358	6,566
Charitable activities		
Animal adoptions	<u>13,740</u>	<u>11,460</u>
Total incoming resources	801,751	298,771
EXPENDITURE		
Raising donations and legacies		
Stall fees and fundraising	20	47
Professional fees	<u>5,699</u>	<u>-</u>
	5,719	47
Other trading activities		
Purchases	3,731	3,312
Wages - Shop	43,496	30,989
Social security	2,699	2,322
Pensions	263	78
Employment allowance	(2,699)	(2,322)
Rent, rates, water and power	4,902	4,542
Insurance	1,137	1,163
Stationery and postage	1,528	1,531
Sundry expenses	6,633	6,060
Repairs and renewals	8,020	6,933
Accountancy	1,043	698
Motor and travel expenses	3,318	3,699
Carried forward	<u>74,071</u>	<u>59,005</u>

This page does not form part of the statutory financial statements

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffeld & District Branch**

**Detailed Statement of Financial Activities
For The Year Ended 31 December 2023**

	2023 £	2022 £
Other trading activities		
Brought forward	74,071	59,005
Bank charges	1,192	912
Telephone	211	215
Depreciation of equipment	5,408	6,757
Depreciation of motor vehicles	674	899
Computer equipment	660	660
(Profit) on sale of F/hold Prp	<u>-</u>	<u>(43,389)</u>
	82,216	25,059
Charitable activities		
Donation to RSPCA York/ ROLDA	3,120	2,000
Telephone	2,145	1,438
Rent, rates, water and power	4,729	3,636
Sundries	5,385	5,430
Accountancy	1,043	698
Motor and travel	1,757	3,177
Kennel and cattery fees	114,782	110,956
Veterinary fees and drugs	100,266	103,764
Animal food	13,428	12,105
Branch contribution	1,378	1,378
Professional fees	5,699	3,580
Employment allowance	(2,402)	(1,626)
Wages - Cattery	50,636	45,253
Repairs and renewals	1,221	7,818
Social Security - Cattery	2,402	1,626
Pensions - Cattery	465	464
Bank charges	1,289	1,287
Cloverdale wildlife haven - Rates, light and heat	3,575	3,349
Cloverdale wildlife haven - Repairs & renewals	670	366
Cloverdale wildlife haven - Sundry expenses	163	414
Cloverdale wildlife haven - Insurance	307	394
Freehold property	10,956	10,956
Depreciation of cattery	<u>22,198</u>	<u>22,198</u>
	345,212	340,661
Support costs		
Governance costs		
Independent examiner	1,043	698
Staff costs	<u>6,516</u>	<u>-</u>
	7,559	698
Total resources expended	<u>440,706</u>	<u>366,465</u>
Net income/(expenditure)	<u><u>361,045</u></u>	<u><u>(67,694)</u></u>

This page does not form part of the statutory financial statements