

**Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 31 December 2024
for
Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & 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**

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For The Year Ended 31 December 2024**

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**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 2024**

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 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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
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Bridlington, Driffield & District
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**Report of the Trustees
For The Year Ended 31 December 2024**

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 or need 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 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 neuter free of charge 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 are continuing with a scheme to help pets belonging to homeless people. If their animals are sick we will arrange for them to see a vet through our Welfare Clinic. The RSPCA Inspectors and other frontline staff can also use this service for any animal in need that they deal with.

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. Although it is now compulsory for both dogs and cats to be microchipped, despite our very proactive campaigns to get animals microchipped many are found not to be microchipped. We do our best to trace their owners but sadly if this does not happen, we take the animals into our care and find them new homes.

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 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.

We 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.

We support four local food banks by providing them with surplus or unwanted varieties of pet food that has been donated to us and we support other charities and branches of the RSPCA. We also provide some food and equipment including cages to the wildlife police to help with their ongoing work in preventing wildlife crime such as hare coursing.

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, fundraising and socialising cats at our cattery. 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
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**Report of the Trustees
For The Year Ended 31 December 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2024 we found new homes for 37 dogs, 139 cats and kittens, 16 rabbits , 2 Guinea Pigs and 12 pond fish. Sadly, the number of animals adopted is not as many as usual but this is mainly down to the cost of living crisis and the big increase in veterinary fees. Of course, it is right that people are thinking carefully as to whether they can afford to look after a new pet properly but sad that animals are not being adopted due to these circumstances. All cats and kittens are adopted from our cattery but rabbits are still adopted from the fosterers. We are not doing face to face home visits with potential adopters so where possible a vet check is carried out and Google is used to check out their homes to ensure they are suitable. A Perfect Match form has to be completed and then a long conversation by telephone follows.

Our dogs are still being cared for at the RSPCA York, Harrogate & District branch. We have an excellent relationship with the staff and volunteers there who all go way above and beyond to help all animals.

Our proactive neutering campaign was still ongoing with our local veterinary practices being able to offer 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 12 dogs and 8 cats for people on means tested benefits. We also contributed to the cost of veterinary treatment for 42 dogs, 38 cats and 6 other small animals for people on means tested benefits or low incomes.

35% of the animals we took into care were from the Inspectors and other frontline staff.

Unwanted rabbits are still very difficult to rehome, particularly in pairs and the number of unwanted rabbits is increasing out of control. We are the first port of call for people wanting rid of their rabbit but most people go to a pet shop when they want to buy one but we do try and promote the rabbits in our care through our website and Pet Search as much as possible. We have two very dedicated fosterers for rabbits and other small furries.

Litters of kittens are often just dumped or advertised on social media which just perpetuates the number of kittens being born as often people will get a (free) kitten on a whim that then goes on to have other kittens. This is a very great concern and selling sites on social media are sadly a platform for advertising unwanted animals.

In 2024 we took 8 dogs, 49 cats and kittens and 4 rabbits and 2 other small furries into our care from RSPCA Inspectors and Animal Collection Officers and this figure includes animals from outside our own area. We have an excellent relationship with our Inspectors and other frontline staff and they know that we will do our utmost to help them out whenever they contact us.

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 now have a good number of volunteers who go to our cattery to spend time "cat cuddling". This is really beneficial to the cats particularly the ones who have not been particularly well socialised before they came into our care.

Some of the animals that came into care in 2024 needed considerable amounts of veterinary treatment which often ran into thousands of pounds but the amount of joy you get seeing an animal go off to a new caring home sometimes after months of care is beyond price.

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 website and they get a lot of "likes".

Our volunteers who look after sick, injured and hibernating hedgehogs have done a sterling job again and their dedication has saved many lives of these vulnerable creatures.

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**Report of the Trustees
For The Year Ended 31 December 2024**

We have spent all of 2024 working towards a planning application for more facilities for cats and also a facility for rabbits and this was passed by East Riding of Yorkshire Council towards the end of the year. The property where the facilities will be built is a haven for wildlife too and we regularly catch sight of foxes, deer, rabbits and other animals on our cameras. A local bat group checked our bat boxes for activity earlier this year and they confirmed there had been activity in some boxes. One of the bat boxes when checked had a Bluetit nest with a mum and 5 babies! A wildlife pond we made also gets a variety of pondlife and we had visiting ducks and ducklings this year as well as frogs.

Fundraising activities

Our charity shop had another excellent year of trading raising more money than the previous year. They held various Tombola's and Raffles during the year too. Thanks to appeals on our Facebook page our supporters donated a lot of really good quality items for us to use for our fundraising events. The donations of Easter eggs are always amazing for the Easter Tombola. These fundraising events at the shop are always well supported with customers queuing up to buy their tickets.

Our charity shop window displays are now the talk of the town with people now waiting to see what displays are coming next. We receive loads of lovely comments both in the shop and on our Facebook page. Our Christmas window with the knitted mice made our local paper and a National RSPCA publication. We must thank our volunteer who spent two years knitting all the mice, everyone of which was different.

We were chosen as the Charity of the Year again at our local Pets at Home store and had a couple of stalls in there during the earlier part of the year. Unfortunately, after that, the lack of volunteers meant we could no longer hold events in there and despite a campaign to recruit new volunteers we did not get much interest. Sadly, we had to advise them that we would not be able to hold the required number of events in the store in December for Santa Paws which was very disappointing. However, the Pets Foundation were very kind and gave us a donation of £250.

We have not been able to organise fundraising events of our own due to lack of volunteers apart from the regular raffles held at the Bridlington Spa, the collections at the Spa Pantomime and the Bark the Herald Pet Service at Bridlington Priory which had the best attendance of dogs and humans so far, but we have had some support during the year from other organisations and local people.

We received a very generous donation of £1,000 from Pinkney Grunwell solicitors, a lady asked for donations in lieu of presents for her 80th birthday, one of our volunteers held a few Tombola's for us at other events where she lives, we received a donation from Driffield Art Club, a lady made some of her own Christmas cards and donated the proceeds to us and BridBeat held a concert for us again. One of volunteers who is an avid knitter makes and sells knitted items all year and donates the proceeds to us.

A concert organised by Coastal voices which was to be held before Christmas in the Promenades Centre sadly had to be cancelled on the day due to Storm Daragh. It is hoped that this event will take place at some point in 2025.

We had a good year for legacies again, with some payments still due in 2025 and we were the charity to benefit from quite a few funeral collections too.

Two local organisations have chosen us as their charity in 2025.

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 £1,892,526 of which unrestricted reserves amount to £1,817,344. Cash at bank and in hand amounted to £856,912 at 31 December 2024. Total incoming resources for the year amounted to £524,197 (2023 - £801,751) including legacies of £216,138 (2023 - £533,161). Total resources expended in the year were £456,035 (2023 - £440,706). There was a net increase in funds during the year of £68,162 (Increase 2023 - £361,405).

**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 2024**

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 2024 the free reserves are represented by the net current assets of £1,185,860

FUTURE PLANS

After a lot of work at the end of 2024 our planning application to build facilities at Cloverdale were agreed and we are hoping that these will be well on the way to being completed if not fully operational by the end of 2025.

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 and once our new facilities for cats and rabbits are operational, we will be able to help more animals in need.

We really need to be proactive in recruiting new trustees and volunteers. As with a lot of charities our trustees are getting older and the younger generation seem to lack enthusiasm for voluntary work. We also need new volunteers for fundraising activities and helping out at Cloverdale with jobs like keeping the garden tidy where necessary and some basic maintenance work.

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
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**Report of the Trustees
For The Year Ended 31 December 2024**

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 4 June 2025 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**

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

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 (the Trust) for the year ended 31 December 2024.

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

4 June 2025

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District
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**Statement of Financial Activities
For The Year Ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	230,744	-	230,744	543,829
Charitable activities					
Animal welfare	5	13,600	-	13,600	13,740
Other trading activities	3	252,583	-	252,583	223,824
Investment income	4	27,271	-	27,271	20,358
Total		<u>524,198</u>	<u>-</u>	<u>524,198</u>	<u>801,751</u>
EXPENDITURE ON					
Raising funds	6	95,153	-	95,153	87,935
Charitable activities					
Animal welfare	7	351,958	8,925	360,883	352,771
Total		<u>447,111</u>	<u>8,925</u>	<u>456,036</u>	<u>440,706</u>
NET INCOME/(EXPENDITURE)		77,087	(8,925)	68,162	361,045
RECONCILIATION OF FUNDS					
Total funds brought forward		1,740,257	84,107	1,824,364	1,463,319
TOTAL FUNDS CARRIED FORWARD		<u><u>1,817,344</u></u>	<u><u>75,182</u></u>	<u><u>1,892,526</u></u>	<u><u>1,824,364</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
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**Balance Sheet
31 December 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	14	631,484	75,182	706,666	730,846
CURRENT ASSETS					
Stocks	15	2,968	-	2,968	3,505
Debtors	16	348,963	-	348,963	248,841
Cash at bank and in hand		856,912	-	856,912	870,080
		<u>1,208,843</u>	<u>-</u>	<u>1,208,843</u>	<u>1,122,426</u>
CREDITORS					
Amounts falling due within one year	17	(22,983)	-	(22,983)	(28,908)
NET CURRENT ASSETS		<u>1,185,860</u>	<u>-</u>	<u>1,185,860</u>	<u>1,093,518</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,817,344</u>	<u>75,182</u>	<u>1,892,526</u>	<u>1,824,364</u>
NET ASSETS		<u>1,817,344</u>	<u>75,182</u>	<u>1,892,526</u>	<u>1,824,364</u>
FUNDS	18				
Unrestricted funds				1,817,344	1,740,257
Restricted funds				75,182	84,107
TOTAL FUNDS				<u>1,892,526</u>	<u>1,824,364</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 June 2025 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
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**Cash Flow Statement
For The Year Ended 31 December 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(25,163)	203,517
Net cash (used in)/provided by operating activities		(25,163)	203,517
Cash flows from investing activities			
Purchase of tangible fixed assets		(18,495)	-
Sale of tangible fixed assets		1,875	-
Interest received		28,615	19,635
Net cash provided by investing activities		11,995	19,635
Change in cash and cash equivalents in the reporting period		(13,168)	223,152
Cash and cash equivalents at the beginning of the reporting period		870,080	646,928
Cash and cash equivalents at the end of the reporting period		856,912	870,080

The notes form part of these financial statements

**Royal Society for the Prevention of
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**Notes to the Cash Flow Statement
For The Year Ended 31 December 2024**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income for the reporting period (as per the Statement of Financial Activities)	68,162	361,045
Adjustments for:		
Depreciation charges	42,592	39,896
Profit on disposal of fixed assets	(1,792)	-
Interest received	(28,615)	(19,635)
Decrease in stocks	537	506
Increase in debtors	(100,122)	(182,726)
(Decrease)/increase in creditors	(5,925)	4,431
Net cash (used in)/provided by operations	<u>(25,163)</u>	<u>203,517</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24 £	Cash flow £	At 31.12.24 £
Net cash			
Cash at bank and in hand	870,080	(13,168)	856,912
	<u>870,080</u>	<u>(13,168)</u>	<u>856,912</u>
Total	<u>870,080</u>	<u>(13,168)</u>	<u>856,912</u>

The notes form part of these financial statements

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffeld & District
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**Notes to the Financial Statements
For The Year Ended 31 December 2024**

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.

**Royal Society for the Prevention of
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**Notes to the Financial Statements - continued
For The Year Ended 31 December 2024**

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.

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

	2024	2023
	£	£
Donations and collections	11,502	9,156
Gift aid	3,104	1,512
Legacies	216,138	533,161
	<u>230,744</u>	<u>543,829</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	2,708	4,566
Shop income	190,299	170,519
Case Animals fees from HQ	36,854	23,420
Social lotteries	906	2,225
RSPCA door to door grant	21,816	23,094
	<u>252,583</u>	<u>223,824</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>27,271</u>	<u>20,358</u>

**Royal Society for the Prevention of
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**Notes to the Financial Statements - continued
For The Year Ended 31 December 2024**

5. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Animal adoptions	Animal welfare	13,600	13,740
		<u>13,600</u>	<u>13,740</u>

6. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Stall fees and fundraising	2	20
Professional fees	2,927	5,699
	<u>2,929</u>	<u>5,719</u>

Other trading activities

	2024	2023
	£	£
Purchases	3,729	3,731
Staff costs	63,247	46,458
Employment allowance	(3,056)	(2,699)
Rent, rates, water and power	5,709	4,902
Insurance	698	1,137
Stationery and postage	1,184	1,528
Sundry expenses	5,529	6,633
Repairs and renewals	2,375	8,020
Accountancy	920	1,043
Motor and travel expenses	2,450	3,318
Bank charges	1,461	1,192
Telephone	332	211
Depreciation	9,438	6,742
Loss on sale of assets	(1,792)	-
	<u>92,224</u>	<u>82,216</u>
Aggregate amounts	<u>95,153</u>	<u>87,935</u>

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**Notes to the Financial Statements - continued
For The Year Ended 31 December 2024**

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Animal welfare	351,698	9,185	360,883
	<u>351,698</u>	<u>9,185</u>	<u>360,883</u>

8. SUPPORT COSTS

	Governance costs £
Animal welfare	9,185
	<u>9,185</u>

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

	2024 Animal welfare £	2023 Total activities £
Staff costs	8,265	6,516
Independent examiner	920	1,043
	<u>9,185</u>	<u>7,559</u>

9. OTHER

	2024 £	2023 £
Support costs	9,185	7,559
	<u>9,185</u>	<u>7,559</u>

10. INDEPENDENT EXAMINER

	2024 £	2023 £
Fee payable to Charles A Wood & Co for carrying out the Independent examination	920	1,043
Fee payable to Charles A Wood & Co for compilation of financial statements	1,840	2,087
Fee payable to Charles A Wood & Co for payroll service and VAT support	1,913	1,841
	<u>4,673</u>	<u>5,071</u>

**Royal Society for the Prevention of
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**Notes to the Financial Statements - continued
For The Year Ended 31 December 2024**

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

Administrative expenses of £2,528 (2023 - £4,387) have been reimbursed to 5 (2023 - 6) of the trustees.

12. STAFF COSTS

	2024 £	2023 £
Wages and salaries	130,582	100,648
Social security costs	8,359	5,101
Other pension costs	1,552	728
	<u>140,493</u>	<u>106,477</u>

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

	2024	2023
Shop Manager	1	1
Shop deputy manager	1	1
Shop assistant	2	1
Cattery staff	4	4
Branch administrator	1	1
	<u>9</u>	<u>8</u>

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

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	543,829	-	543,829
Charitable activities			
Animal welfare	13,740	-	13,740
Other trading activities	223,824	-	223,824
Investment income	20,358	-	20,358
Total	<u>801,751</u>	<u>-</u>	<u>801,751</u>
EXPENDITURE ON			
Raising funds	87,935	-	87,935
Charitable activities			
Animal welfare	343,846	8,925	352,771
Total	<u>431,781</u>	<u>8,925</u>	<u>440,706</u>

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**Notes to the Financial Statements - continued
For The Year Ended 31 December 2024**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	369,970	(8,925)	361,045
 RECONCILIATION OF FUNDS			
Total funds brought forward	1,370,287	93,032	1,463,319
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>1,740,257</u>	<u>84,107</u>	<u>1,824,364</u>

14. TANGIBLE FIXED ASSETS

	Freehold property £	Cattery £	Equipment £
	<u> </u>	<u> </u>	<u> </u>
COST			
At 1 January 2024	597,779	443,955	72,169
Additions	-	-	-
Disposals	-	-	-
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	<u>597,779</u>	<u>443,955</u>	<u>72,169</u>
 DEPRECIATION			
At 1 January 2024	47,408	288,029	49,643
Charge for year	10,956	22,198	4,329
Eliminated on disposal	-	-	-
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	<u>58,364</u>	<u>310,227</u>	<u>53,972</u>
 NET BOOK VALUE			
At 31 December 2024	<u>539,415</u>	<u>133,728</u>	<u>18,197</u>
At 31 December 2023	<u>550,371</u>	<u>155,926</u>	<u>22,526</u>

**Royal Society for the Prevention of
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**Notes to the Financial Statements - continued
For The Year Ended 31 December 2024**

14. TANGIBLE FIXED ASSETS - continued

	Motor vehicle £	Computer equipment £	Totals £
COST			
At 1 January 2024	20,745	2,663	1,137,311
Additions	18,495	-	18,495
Disposals	(6,210)	-	(6,210)
	<hr/>	<hr/>	<hr/>
At 31 December 2024	33,030	2,663	1,149,596
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 January 2024	18,722	2,663	406,465
Charge for year	5,109	-	42,592
Eliminated on disposal	(6,127)	-	(6,127)
	<hr/>	<hr/>	<hr/>
At 31 December 2024	17,704	2,663	442,930
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2024	15,326	-	706,666
	<hr/>	<hr/>	<hr/>
At 31 December 2023	2,023	-	730,846
	<hr/>	<hr/>	<hr/>

Included in cost or valuation of land and buildings is freehold land of £50,000 (2023 - £50,000) which is not depreciated.

15. STOCKS

	2024 £	2023 £
Stocks	2,968	3,505
	<hr/>	<hr/>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	329,822	230,774
VAT	7,932	13,681
Prepayments and accrued income	11,209	4,386
	<hr/>	<hr/>
	348,963	248,841
	<hr/>	<hr/>

**Royal Society for the Prevention of
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**Notes to the Financial Statements - continued
For The Year Ended 31 December 2024**

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	14,997	-
Other creditors	7,986	28,908
	<u>22,983</u>	<u>28,908</u>

18. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	1,740,257	77,087	1,817,344
Restricted funds			
Animal Welfare Activities	84,107	(8,925)	75,182
TOTAL FUNDS	<u>1,824,364</u>	<u>68,162</u>	<u>1,892,526</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	524,198	(447,111)	77,087
Restricted funds			
Animal Welfare Activities	-	(8,925)	(8,925)
TOTAL FUNDS	<u>524,198</u>	<u>(456,036)</u>	<u>68,162</u>

Comparatives for 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
TOTAL FUNDS	<u>1,463,319</u>	<u>361,045</u>	<u>1,824,364</u>

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**Notes to the Financial Statements - continued
For The Year Ended 31 December 2024**

18. 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			
General fund	801,751	(431,781)	369,970
Restricted funds			
Animal Welfare Activities	-	(8,925)	(8,925)
TOTAL FUNDS	<u>801,751</u>	<u>(440,706)</u>	<u>361,045</u>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	1,370,287	447,057	1,817,344
Restricted funds			
Animal Welfare Activities	93,032	(17,850)	75,182
TOTAL FUNDS	<u>1,463,319</u>	<u>429,207</u>	<u>1,892,526</u>

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	1,325,949	(878,892)	447,057
Restricted funds			
Animal Welfare Activities	-	(17,850)	(17,850)
TOTAL FUNDS	<u>1,325,949</u>	<u>(896,742)</u>	<u>429,207</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.

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**Notes to the Financial Statements - continued
For The Year Ended 31 December 2024**

19. 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.

20. RELATED PARTY DISCLOSURES

Administration fees of £2,927 have been paid to the RSPCA National Charity in relation to legacies received during the year. (2023 - £8,954). In addition the Branch has made a contribution to the RSPCA National Charity of £551. (2023 - £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 £21,816. (2023 - £23,094).

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 £76,620 (2023 - £51,180).

The Charity also received from RSPCA HQ £36,854 (2023 - £23,420) for Case animals.

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**Detailed Statement of Financial Activities
For The Year Ended 31 December 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and collections	11,502	9,156
Gift aid	3,104	1,512
Legacies	216,138	533,161
	<hr/>	<hr/>
	230,744	543,829
Other trading activities		
Fundraising events	2,708	4,566
Shop income	190,299	170,519
Case Animals fees from HQ	36,854	23,420
Social lotteries	906	2,225
RSPCA door to door grant	21,816	23,094
	<hr/>	<hr/>
	252,583	223,824
Investment income		
Deposit account interest	27,271	20,358
Charitable activities		
Animal adoptions	13,600	13,740
	<hr/>	<hr/>
Total incoming resources	524,198	801,751
EXPENDITURE		
Raising donations and legacies		
Stall fees and fundraising	2	20
Professional fees	2,927	5,699
	<hr/>	<hr/>
	2,929	5,719
Other trading activities		
Purchases	3,729	3,731
Wages - Shop	58,398	43,496
Social security	4,440	2,699
Pensions	409	263
Employment allowance	(3,056)	(2,699)
Rent, rates, water and power	5,709	4,902
Insurance	698	1,137
Stationery and postage	1,184	1,528
Sundry expenses	5,529	6,633
Repairs and renewals	2,375	8,020
Accountancy	920	1,043
Carried forward	80,335	70,753

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**Detailed Statement of Financial Activities
For The Year Ended 31 December 2024**

	2024 £	2023 £
Other trading activities		
Brought forward	80,335	70,753
Motor and travel expenses	2,450	3,318
Bank charges	1,461	1,192
Telephone	332	211
Depreciation of equipment	4,329	5,408
Depreciation of motor vehicles	5,109	674
Computer equipment	-	660
(Profit) / Loss on MV	(1,792)	-
	<hr/> 92,224	<hr/> 82,216
Charitable activities		
Wages - Cattery	63,919	50,636
Social security - Cattery	3,919	2,402
Pensions - Cattery	1,143	465
Donation to RSPCA York/ ROLDA	-	3,120
Telephone	2,097	2,145
Rent, rates, water and power	6,229	4,729
Sundries	5,713	5,385
Accountancy	920	1,043
Motor and travel	814	1,757
Kennel and cattery fees	135,276	114,782
Veterinary fees and drugs	74,933	100,266
Animal food	12,628	13,428
Branch contribution	551	1,378
Professional fees	3,152	5,699
Employment allowance	(2,874)	(2,402)
Repairs and renewals	3,570	1,221
Bank charges	1,172	1,289
Cloverdale wildlife haven - Rates, light and heat	3,762	3,575
Cloverdale wildlife haven - Repairs & renewals	815	670
Cloverdale wildlife haven - Sundry expenses	380	163
Cloverdale wildlife haven - Insurance	425	307
Freehold property	10,956	10,956
Depreciation of cattery	22,198	22,198
	<hr/> 351,698	<hr/> 345,212
Support costs		
Governance costs		
Staff costs	8,265	6,516
Independent examiner	920	1,043
	<hr/> 9,185	<hr/> 7,559
Total resources expended	<hr/> 456,036	<hr/> 440,706
Net income	<hr/> <hr/> 68,162	<hr/> <hr/> 361,045

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