

Royal Society For The Prevention Of Cruelty To Animals York, Harrogate And District Branch

England & Wales · Charity number 232222

Details

Other names	ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS YORK AND DISTRICT BRANCH, RSPCA - YORK AND DISTRICT BRANCH, RSPCA YORK AND DISTRICT BRANCH, RSPCA York Animal Home
Status	Registered
Legal form	Other
Registered	1963-12-19
Register	View on the Charity Commission register

Contact

Address	R S P C A Landing Lane York YO26 4RH
Phone	01904654949
Email	reception@rspca-yorkhome.org.uk
Website	www.rspca-yorkhome.org.uk

Activities

Objects: THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

Activities: York and District Animal home for the rehoming of stray and unwanted animals

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** Education/training, Animals
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** YORK AND DISTRICT.
- City Of York
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,109,198	£1,025,414	£2,141,477	28
2023-12-31	£893,863	£945,615	£1,624,993	30
2022-12-31	£947,423	£855,285	£1,664,976	29
2021-12-31	£950,376	£752,588	£1,575,279	25
2020-12-31	£999,749	£787,064	£1,378,357	27

Trustees

Name	Role	Appointed
Jonathan Latham	Chair	2023-05-16
Andrew Butler		2023-01-24
David Hardwick		2020-03-17
Matthew Harris		2025-03-25
Peter Duggan		2022-06-24
Triona Tootle		2025-07-29
Victoria Jorgensen		2026-01-27

Accounts

**Royal Society for The Prevention Of Cruelty To Animals,
York, Harrogate and District Branch
(Operating as RSPCA York, Harrogate and District Branch)
Annual Report and Audited Financial Statements
For The Year Ended 31 December 2024**

**Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch
(Operating as RSPCA York, Harrogate and District Branch)**

Legal and Administrative Information

Trustees	Mr D Hardwick Mr P Duggan Mrs A Barker Mr A Butler Mr J Latham
Charity Number	232222
Auditors	Brown Butler Chartered Accountants Leigh House 28-32 St Paul's Street Leeds LS1 2JT
Bankers	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP
Solicitors	Burn & Company Lendal House 11 Lendal York YO1 8AQ Mitchells Solicitors 2 Peckitt Street Clifford Street York YO1 9SF

**Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch
(Operating as RSPCA York, Harrogate and District Branch)**

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**Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch
(Operating as RSPCA York, Harrogate and District Branch)
Trustees' Report
For the year ended 31 December 2024**

The Trustees present their report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) as detailed in the accounting policies.

The main objectives of the Charity

The objectives of the RSPCA York, Harrogate & District Branch are to promote the work and objectives of the Society, which are to promote kindness and to prevent or suppress cruelty to animals by all lawful means, within the York, Harrogate and District area, in accordance with the policies of the Society.

As a branch we support the RSPCA Inspectorate and their work wholeheartedly and have started and will continue to offer animal spaces at the York Animal Home to the Inspectors as a priority and only taking animals from the public when no inspector animal needs a rescue place.

This work is key to avoiding the repetition or suppression of cruelty as a part of the York, Harrogate & District objectives and promotes humane sentiments towards animals which involve moral benefit to humankind.

Public benefit statement

We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Significant activities

We support local inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health, financial difficulties or who have passed away.

As a branch we support the RSPCA Inspectorate and their work wholeheartedly and have started and will continue to offer animal spaces at the York Animal Home to the Inspectors as a priority and only taking animals from the public when no inspector animal needs a rescue place. Over 53% of all animals taken into the York Animals Home came from the national RSPCA Inspectors.

Alongside the Inspectorate we provide education, information and advice, to aid the prevention of cruelty and mistreatment of animals.

Achievements and performance

2024 continued to be a challenging year for the animal home. The ongoing global economic challenges saw our operating costs continue to increase and we continue to see high levels of animal abandonments and surrenders from owners who are no longer able to afford to look after their animals. The team at the animal home continues to work tirelessly to ensure we're helping as many animals as we can in this challenging climate.

Our ageing site continues to be a challenge, with the number of urgent maintenance issues growing every year. This year saw us commit a large amount of money to the replacement of the roofing for the external portions of our dog kennels, this was long overdue and could not be left for another year. As the kennels have been allocated to a later stage of our rebuild plans this felt like a sensible use of funds to ensure the ongoing viability of the kennels and to improve the welfare of animals in them over the wetter months. We also undertook tree felling work in our compounds where a number of the trees has been deemed as unsafe and in need of removal.

Achievements and performance (continued)

The day to day work of running an animal centre continues to be challenging particularly in relation to our dogs, many of which are coming to the centre with complex and challenging behaviours that require the support of a behaviourist. Unlike other rehoming centres we do not have a behaviourist on staff and have to rely on a third party behaviourist who we can only afford to bring in for certain cases.

2024 saw us complete the initial planning work for the rebuild, and submit a formal planning application to the local authority. Due to the animal home being located on a floodplain this has unfortunately become quite a drawn out process and has carried on well into 2025. The need for improved facilities remains pressing, although recent changes in RSPCA priorities nationally have led to a rethink on some of the facilities. Unfortunately the delay in the project and the current economic climate have only led to an increase in the estimated costs of delivery, which currently stand upwards of £4m, we do not currently have the funds needed to carry out such a project.

As always the work we do is only possible thanks to the generosity of our supporters. Whether you're donating money or your time, everything you do helps improve the lives of animals in our care.

Trustee Recruitment and Training

The trustee board continues to grow and change with new trustees joining and existing members departing. The board however remains stable and we're taking a proactive approach to recruiting new trustees with the right skills and experience to support with the upcoming challenges.

A significant amount of this year's board activity has been in relation to the rebuild, with trustees inputting at design and strategy level. This is an area of great excitement, but also potential risk and the trustees are taking steps to ensure things are carried out properly and the charity's resources are used effectively. In order to assist with this element of work the trustees will be looking to recruit people from a construction background who can bring their expertise to the board.

The trustees continue to take their responsibilities in regard to Health and Safety and Risk Management, seriously. With regular updates on incidents at the home alongside annual reviews of policies and procedures. A separate working group to provide oversight on annual policy reviews is planned for 2025.

The board have taken the first steps in transitioning the charity to a CIO and will continue with this activity at a pace which allows us to learn from the experiences of other branches going through the process whilst not having to commit significant funds for things like legal advice.

Fundraising

We continue to operate without any dedicated fundraising staff, which does present significant challenges when it comes to growing our fundraising activity and there are a number of opportunities that we have been unable to capitalise on. We are thankfully very well supported by a team of volunteer fundraisers, who amongst other things carry out regular stalls across our region and help to run our three annual fairs. In the current climate it seems sensible to keep the cost of our fundraising activity low so that we can use as much of the money donated towards supporting our animal work while the cost of living crisis impacts of people's ability to donate.

Our regular donations schemes – SuPAWters and the Animal Home Lottery – continue to perform well. However, the lack of any dedicated fundraising or comms resources has meant that we have struggled to communicate with our regular donors in the way we would have liked. The team at See Green have helped us to develop a new donor database and communication platform which we hope to start using when we launch our rebuild campaign.

Fundraising (continued)

We continue to develop positive relationships with local businesses, with many large employers facilitating staff volunteer days on site, to carry out everything from gardening to decoration work. Our existing relationships with The Impossible Wonder Bar and Tea Rooms, Bristol Street Motors, The Green Vets and PetsPantry have continued to develop throughout the year and we're pleased that lots of other businesses are getting in touch wanting to support us. We are also extremely grateful for the support of the team at York Mix who have attended our fundraising events and help promote all of our fundraising and rehoming activities as our official media partners.

Our annual fairs continue to perform extremely well and promote the charity's work in a really effective way. We feel that the fairs have probably reached a plateau in terms of how much can be generated from them, particularly when they are organised and run entirely by volunteers. A huge thank you goes out to the wonderful Ruth Bentley, who volunteers so much time fundraising and helping to organise the fairs. We would really struggle without our amazing volunteer fundraisers.

As always we are extremely fortunate to receive legacy donations from a number of our supporters who sadly passed away. We are extremely reliant on legacy donations to cover the running costs of the animal home, and despite our ongoing efforts to diversify our income sources this continues to be the case. In 2025 we plan to carry out more proactive activity around promoting legacy giving, although this remains a sensitive and challenging topic.

Retail

Following a period of positive growth in 2022, our retail operations faced several challenges throughout 2023 and into 2024. Sales declined across all our stores, with the York shop – historically our strongest performer – seeing the most notable drop. Factors such as unseasonably poor weather, the ongoing cost of living crisis, and persistent staffing shortages all contributed to this downturn. This mirrors a broader national trend in 2024, where charity retail across the UK has experienced volatility, with many charities reporting reduced footfall, rising operational costs, and increasing difficulty in recruiting both staff and volunteers.

2024 saw the departure of our retail manager who was due to return from maternity leave, this alongside the decision to pause retail expansion plans meant that we had the opportunity to review the level of management and oversight needed for retail. While this review took place Selby store manager Kimberley Richards stepped up into the retail manager role on a part-time temporary basis to ensure consistency and standards were maintained across the 4 stores.

We have struggled in regards to management of the York Shop, there has been a high turnover in the management role and we have had to carry out multiple recruitments and training, which have unfortunately meant the shop has struggled to hit its increased sales targets. The shop does however remain profitable and we're hoping that with the right management in place we can get the shop back to the high sales of previous years, despite the current economic challenges.

Our Malton store was closed for 16 weeks while we put in place enhanced training for store managers and underwent a recruitment process. This closure mixed with the initial low sales in Malton at the start of the year, meant that this shop failed to meet its sales targets and ended up costing the charity money. We are pleased to report that the new manager is performing well in the role and the shop now operates 5 days a week, although the sales targets for Malton have been reduced as initially were felt to be too ambitious particularly with the reduced operating days.

Despite these difficulties, our shops still generated a meaningful level of income for the branch. Crucially, we saw an increase in Gift Aid uptake, which helped boost overall returns. We remain incredibly grateful to all those who take the time to register for Gift Aid while donating – this simple act significantly enhances the value of donations.

Retail (continued)

Volunteer recruitment and retention remain ongoing challenges across all locations. While we are fortunate to host many excellent short-term volunteers, often students or individuals gaining work experience, we have struggled to secure long-term, regular volunteers – a trend echoed across the charity sector nationally. We are grateful for the support these volunteers provide and take pride in supporting their development, but we recognise the need for a more stable volunteer base and will focus on volunteer engagement and retention strategies in the coming year.

Although shop income has remained relatively stable, rising costs – especially utilities, insurance, and wages – have squeezed profit margins. As a result, the overall contribution from retail to our core animal welfare work was lower than hoped, with the challenges at Malton having a particular impact. We remain committed to ensuring that our shops are well-supported, well-staffed, and financially sustainable, and retail will continue to be a strategic focus as we move forward through 2025.

Legacies

In line with the Charities Statement of Recommended Practice (SORP), our charity has revised its accounting policy for legacies. Previously, legacies were accounted for upon receipt of payment. However, under SORP FRS 102, legacy income must be recognised when it is probable that it will be received, the value can be reliably measured, and the entitlement has been established – typically at the point of notification of probate. We have therefore adopted this standard approach to ensure our reporting is compliant with current accounting regulations and reflects the charity's true financial position.

As a result of this change in accounting treatment, our reported income for the year appears more favourable. This is because we now include the value of legacies we expect to receive, rather than only those for which payment has been made. While this provides a more accurate picture of anticipated income, it does not reflect cash received within the year.

It is important to note that while legacy income is now recognised at the point of probate notification, this does not guarantee receipt of funds. Factors such as estate administration issues, outstanding debts, legal disputes, or changes to estate value can impact the final amount received – or in some cases, result in no payment at all. As such, although legacy income appears in the accounts, there may be a significant time delay before funds are received, or they may not be received in full.

Volunteering

This year, our volunteer programme has continued to play a vital role in delivering the work of the branch. While we've welcomed new volunteers across animal care, fundraising, and retail, recruitment and retention remain ongoing challenges. Many volunteers support us for short periods – often as part of education, career transitions, or seasonal availability—meaning there is a regular need to train and integrate new people. Without a dedicated volunteer coordinator, this has placed pressure on staff capacity.

Our digital platform, Assemble, has helped streamline volunteer administration and training, especially in our shops, where new starters can be onboarded more consistently. The platform has also improved how we advertise trustee roles, allowing us to reach a wider and more professional audience. However, rollout at the animal centre has been slower due to operational constraints.

We continue to be supported by a small but committed group of regular volunteers, without whom many of our services would not be possible. Our sincere thanks go to Peter and Trevor, who have generously given their time and skills to keep our facilities running smoothly, and to David Forster for his ongoing IT support and systems advice. Their behind-the-scenes contributions are invaluable.

We were also pleased to welcome teams from several corporate partners, including Network Rail, Nestlé, Portakabin, and Aviva, who completed much-needed site projects. While corporate volunteering brings great energy and support, our capacity to host such groups is limited, and we remain focused on building a more sustainable, long-term volunteer base across all areas of the charity.

Outreach

We continued to deliver the Stray Dog Collection service for the City of York Council. We feel this not only provides much needed funding to support our wellbeing works but allows us to deliver improved care to stray dogs in our area. The numbers of dogs coming through the service has been much higher than anticipated due to the XL Bully ban and the cost of living crisis, however we feel we have delivered a good service and improved the welfare for stray dogs in our area. The vast majority of dogs coming through the service are reunited with their owners either the same day or the following day. The contract is up for tender in 2025 and we hope to be able to continue delivering this service for the people of York.

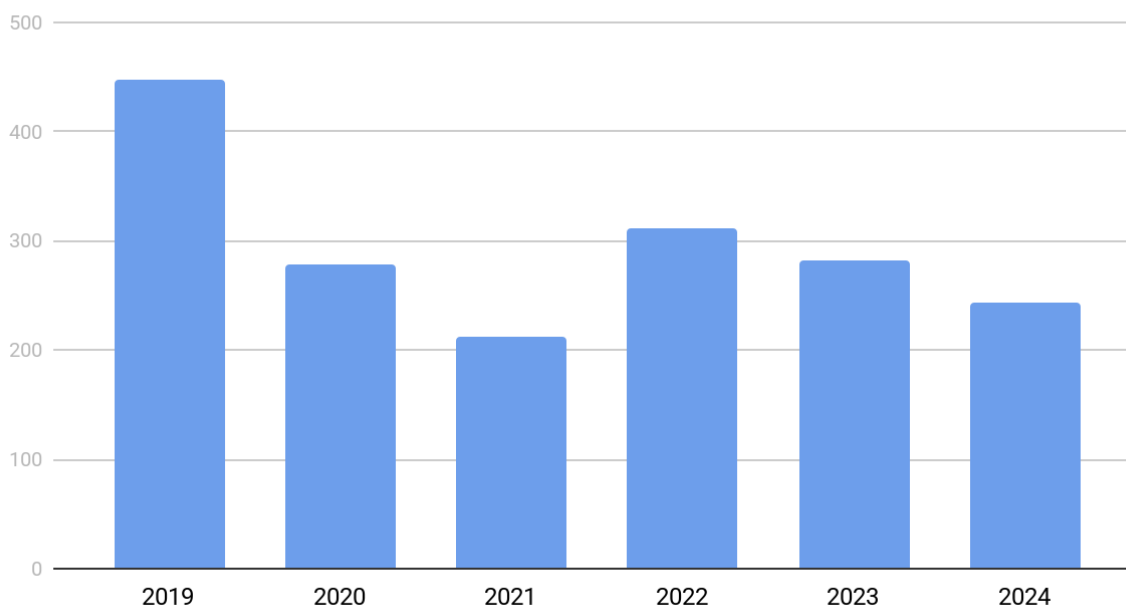
We continue to support local food banks by donating surplus food which we are unable to use at the animal home. We have also been able to act as a conduit for national pet food donation schemes to distribute volumes of food which we couldn't use to food banks and other animal charities within our local network. While we endeavour to make use of all donations that come to the centre, there are a number of items that are close to their expiry date or of a type which we cannot use, and we feel this is an effective use of those items whilst still supporting the wellbeing of animals in our area.

Rescue, Rehabilitation and Rehoming

We continue to carry out our adoptions through our website and via appointment only meet and greets. We also carry out virtual home visits to check the suitability of people's homes and gardens prior to rehoming. The use of technology in our rehoming process has proven effective and means we can continue to rehome at high levels despite not having a large staff team.

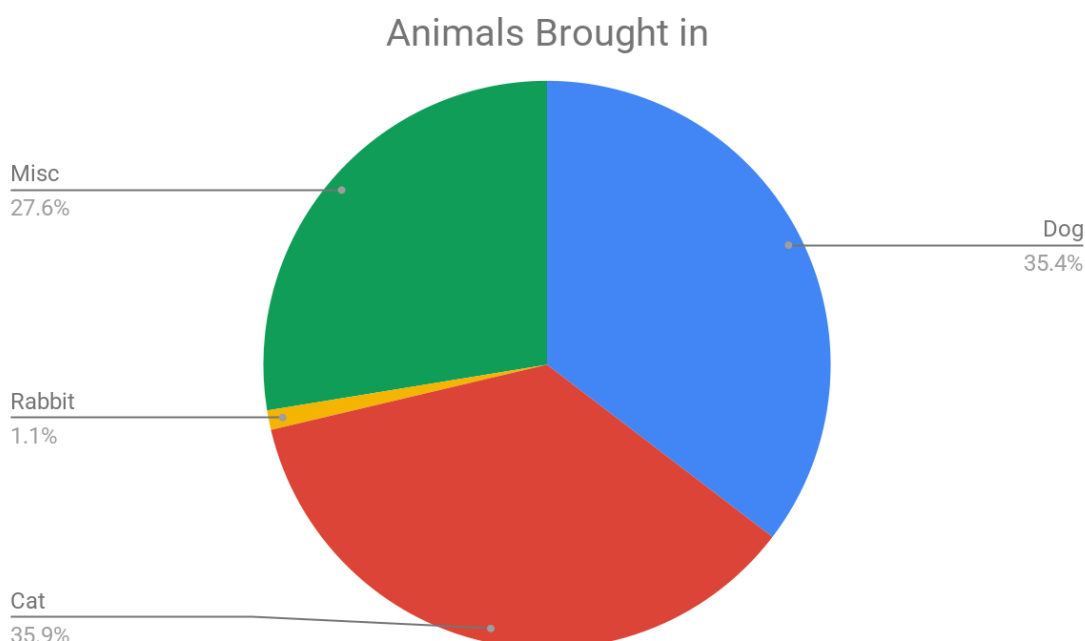
The branch rehomed 244 animals in 2024 (70 Dogs, 117 Cats, 12 Rabbits and 45 other animals). There was a big drop in the number of rehomed dogs this year, mainly due to 7 case dogs which were with us for the full year, meaning we had over a quarter of our available kennel space taken up by dogs which we were unable to rehome while they went through the court system. We did see a slight increase in the number of cats rehomed this year and on the whole our rehoming figures remain strong.

Animals Rehomed



Rescue, Rehabilitation and Rehoming (continued)

The branch took in 244 animals during the year, the majority of which came to the centre from the national RSPCA inspectors. This figure was down from 382 in 2023, while the majority of these animals were still brought in from the inspectorate (191) we continue to take in a large number of dogs directly as a result of our work with the City of York Dog Warden service. This year we also saw an increase in the number of people abandoning and surrendering their dogs as a result of the government's ban on XL Bullies, with dogs being reported as strays or dumped at the centre. Sadly as a result of this we were also unable to rehome these dogs and many of them had to be put to sleep as a result of the change in laws. This was a very difficult situation for our staff as it meant that we were having to put healthy dogs to sleep and also looking after dogs that were going through the courts for a significant length of time knowing that the outcome for these dogs would be euthanasia.



This year saw a pretty even split between dogs, cats and smalls. One of the main reasons for this was that a large amount of our kennel space was taken up with 7 case dogs who came into the centre as puppies and have been with us for the full year, resulting in a reduced capacity for intake.

We continue to provide kennelling and rehoming facilities for the Bridlington branch and support a large number of dogs through that service in excess of our own animal numbers.

In 2024, the national RSPCA implemented a revised scope of service, which included a shift in how frontline rescue and rehoming services are delivered. As part of this change, the RSPCA has focused more heavily on cruelty investigations, which has directly impacted on intake and rehoming of animals across the country.

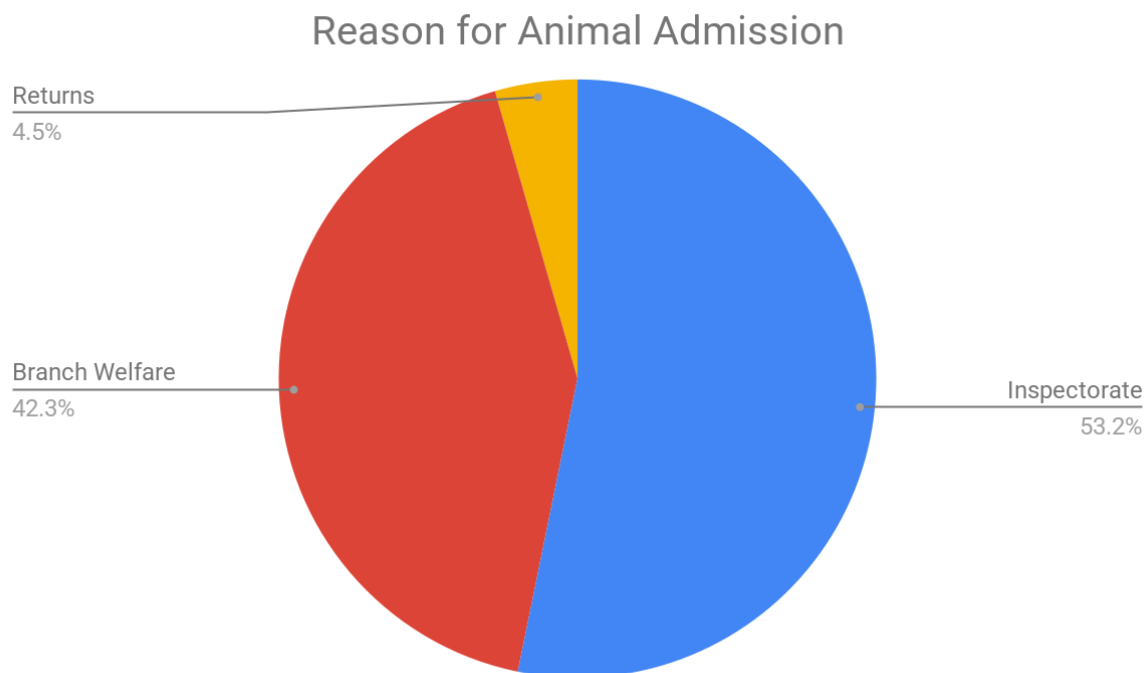
The impact of this shift has been significant for our centre. We have seen an increase in direct requests for help from the public and other agencies, particular from members of the public who contact the centre following an unsuccessful call to the national RSPCA.

This change in priority has directly impacted on the work of the animal centre because it has significantly changed the make-up of the animals coming in. We have seen a reduction in the requests for spaces for small animals – rabbits, guinea pigs and rodents, which has meant that toward the end of the year our small animal unit was mostly empty and putting a question mark over the future of that unit.

Rescue, Rehabilitation and Rehoming (continued)

There continues to be huge demand nationally, for space in animal centres, across the RSPCA and other charities. This has lead the RSPCA to rely heavily on private boarding establishments (PBE's) that do not provide the same level of care or welfare for animals, as RSPCA rehoming centres. The result of this is that when animals eventually get into RSPCA centres they require significant behavioural support and often have health conditions which were not treated in those PBE's. The outcome is that the animals, particularly dogs, coming into the centres are more challenging to work with and take longer to rehome, ultimately resulting in fewer dogs being rehomed each year. Nationally the RSPCA is exploring other options like an increase in fostering, however this trend looks set to continue.

At the end of the year only one dog had been with us for over 6 months, with the majority of cats and dogs getting rehomed in less than 3 months. Unfortunately we continue to struggle with the rehoming of small animals, with 13 rabbits and guinea pigs being at the centre for over 6 months at the end of the year. Rehoming of smalls has always been challenging as our rehoming requirements are much higher than from a pet shop.



STRUCTURE, GOVERNANCE AND MANAGEMENT

Financial review

The Statement of Financial Activities shows a net surplus for the year of £83,784 (2023: £392,717). The charity does not have any restricted funds.

Net current assets stand in total at £1,996,341 at 31 December 2024 (2023: £1,908,743). The charity also owns the York animal home which is carried in the accounts at its depreciated cost of £110,701 (2023: £107,608).

The total income for the year was £1,109,198 (2023: £1,326,563). Income from donations and legacies was £442,663 (2023: £663,498), with income from charitable activities which includes boarding and re-homing fees totalling £274,926 (2023: £243,788). The charity's shops contributed income of £334,934 (2023: £344,435).

Governing document

The charity is constituted as an unincorporated charitable association. The charity operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2012).

- The objects of the charity are;
- To prevent cruelty to animals;
- To look after their general welfare in York, Harrogate and District.

The York, Harrogate and District branch has a Committee of no less than 5 and up to 14 board members who meet monthly and are responsible for the strategic direction and policy of the charity.

A scheme of delegation is in place and the day to day responsibility of the York, Harrogate and District branch animal home and shops rests with the Branch Manager, overseen by the trustees board.

The pay of the charity's key management personnel is reviewed annually and increased at the trustees' discretion and taking into consideration the financial situation of the charity.

During the year the charity has been working towards setting up a separate CIO with the long term goal of transitioning the charity to the new governance structure, as this meets current best practice and reduces personal risk for individual trustees.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr D Hardwick
Mr P Duggan
Mrs A Barker
Mr A Butler
Mr J Latham

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. During the monthly meetings, the Trustees actively review risks which the charity faces. Looking at operational and financial reviews and business risks which have been identified as:

- Inability to operate the animal home because of fire or other destruction;
- Loss of reputation through error or fraud;
- Loss of income through error or fraud;
- Insufficient funds to cover costs of animal welfare activities.

Steps to mitigate significant risk include:

- Internal control risks have been minimised by the implementation of procedures in accordance to the Charity Commission Act 2011;
- Procedures are in place to ensure compliance of health and safety regulations for staff, volunteers and visitors;
- Emergency plans have been drawn up to ensure the animal centre can continue to operate in the event of fire, flood or other destruction.

Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least £300k, which represents 3 months running costs along with the amounts required to pay outstanding liabilities and staff redundancy costs. Estimated expenditure for 2025 is £1.1m.

Unfortunately, the impact of minimum wage and national insurance increases, ongoing inflationary pressures on prices has resulted in significant increases to costs in every aspect of running the animal home, particularly in regards to fuel and waste disposal. It seems unlikely that these prices will come down and 2025 is set to bring further increases particularly in relation to staffing costs.

The slight downturn in the income from fundraising and donations seems likely to continue as our supporters also feel the pressures of increased costs. As we move into 2025 as well we expect to need to also focus on fundraising for the planned rebuild works, which would end up drawing attention and funding away from our core work. The branch is forecasting levels of income in 2025 of £804k, resulting in a £300k deficit for the year.

The trustees have currently had the decision to ring-fence £1m of the reserves to commit towards the first phase of the rebuild work. Work on this is ongoing and the planning application for the rebuild work is expected to be granted in 2025, with activity beginning in earnest in late 2025.

Investment policy

At the end of 2023 we were notified that our long term investment portfolio through Clerical Medical would be closing, unfortunately this also resulted in the £207k held in that portfolio in Luxembourg until we were able to update trustee details and complete money laundering checks, which has proved challenging as the money used to set up the account was the result of historic legacies from over a decade ago. This process is still ongoing.

The closure of this portfolio did allow the board to review its investment policy and as a result of research with other branches and local charities, we identified the investment platform Flagstone as a safe and low risk way to get a good return on the charities funds whilst also allowing us to ensure large sums were not held with a single provider. This has enabled us to invest the funds ring-fenced for the rebuild project in a mix of instant access and short-notice accounts with interest rates of around 4%.

Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch
(Operating as RSPCA York, Harrogate and District Branch)
Trustees' Report
For the year ended 31 December 2024

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees Report was approved by the Board of Trustees and signed on its behalf by:


Signed on 01/07/25 @ 15:59

.....
Mr L Latham
Trustee

Date: 01/07/2025
.....

**Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch
(Operating as RSPCA York, Harrogate and District Branch)
Independent Auditor's Report
To The Trustees of Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and
District Branch For the year ended 31 December 2024**

Opinion

We have audited the financial statements of Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, Balance Sheet, 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 United Kingdom Accounting Standards, comprising Charities SORP – FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (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 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure 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 SORP FRS102 (October 2019) and 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 Auditor's 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 conducted 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 original financial statements were authorised for issue.

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

**Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch
(Operating as RSPCA York, Harrogate and District Branch)
Independent Auditor's Report
To The Trustees of Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and
District Branch For the year ended 31 December 2024 (continued)**

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 10), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor 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 an auditor's report 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.

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Capability of the audit in detecting irregularities, including fraud

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 key laws and regulations we have considered in this context included the Charities Act 2011, employment and tax legislation together with the Charities SORP FRS 102 (October 2019). In addition, we have considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Using our general commercial and sector experience and through discussions with the trustees and other management, we identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements as well as those arising from management's own assessment of the risks that irregularities may occur either as a result of fraud or error.
- We examined the charity's regulatory and legal correspondence and discussed with the trustees and other management any known or suspected instances of fraud or non-compliance with laws and regulations.
- We communicated and discussed identified laws and regulations and potential fraud risks with all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.
- In addressing the risk of management override of controls, we tested the appropriateness of journal entries. We also challenged assumptions and judgements made by management in their significant accounting estimates and judgements. We also discussed related party relationships and transactions involving them.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion.

Other matters

Corresponding figures are presented and the prior year financial statements were not audited. Sufficient and appropriate audit evidence has been obtained to ensure that the opening balances do not contain misstatements that materially affect the current periods financial statements.

**Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch
(Operating as RSPCA York, Harrogate and District Branch)**

Independent Auditor's Report

To The Trustees of Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch For the year ended 31 December 2024 (continued)

Use of our report

This report is made solely to the charity is trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditor's 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Signed on 03/07/25 @ 17:55

Brown Butler
Chartered Accountants and Statutory Auditor
Leigh House
28-32 St Paul's Street
Leeds
LS1 2JT

Date: 03/07/2025

Brown Butler is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch
(Operating as RSPCA York, Harrogate and District Branch)**

**Statement of Financial Activities including Income and Expenditure Account
For the Year Ended 31 December 2024**

		2024	As restated
	Notes	£	2023 £
Income and endowments from:			
Donations and legacies	3	442,663	663,498
Charitable activities	4	274,926	243,788
Other trading activities	5	374,281	409,375
Investments	6	17,328	9,902
Total income		<u>1,109,198</u>	<u>1,326,563</u>
Expenditure on:			
Raising funds	7	213,867	205,193
Charitable activities	8	811,547	740,422
Total expenditure		<u>1,025,414</u>	<u>945,615</u>
Net gains on investments	12	-	11,769
Net movement in funds		83,784	392,717
Fund balances at 1 January 2024		2,057,693	1,664,976
Fund balances at 31 December 2024		<u><u>2,141,477</u></u>	<u><u>2,057,693</u></u>

All income and expenditure for 2024 and 2023 is unrestricted.

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 18 to 27 form part of these financial statements.

**Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch
(Operating as RSPCA York, Harrogate and District Branch)**

**Balance Sheet
As at 31 December 2024**

	Notes	2024 £	As restated 2023 £
Fixed assets			
Tangible assets	14	145,136	148,950
		<u>145,136</u>	<u>148,950</u>
Current assets			
Stocks	15	500	500
Debtors	16	435,252	729,703
Cash at bank and in hand		1,589,176	1,211,720
		<u>2,024,928</u>	<u>1,941,923</u>
Creditors: amounts falling due within one year	17	<u>(28,587)</u>	<u>(33,180)</u>
Net current assets		<u>1,996,341</u>	<u>1,908,743</u>
Net assets		<u><u>2,141,477</u></u>	<u><u>2,057,693</u></u>
Total funds			
Unrestricted funds		<u>2,141,477</u>	<u>2,057,693</u>
		<u><u>2,141,477</u></u>	<u><u>2,057,693</u></u>

The financial statements were approved by the Trustees on **1 July** 2025.

Jonathan Latham

Signed on 01/07/25 @ 15:59

.....

Mr J Latham

Trustee

The notes on pages 18 to 27 form part of these financial statements.

**Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch
(Operating as RSPCA York, Harrogate and District Branch)**

**Statement of Cash Flows
For the Year Ended 31 December 2024**

	Notes	2024 £	As restated 2023 £
Cash flows from operating activities			
Cash generated from/(absorbed by) operations	21	407,457	(217,365)
Investing activities			
Purchase of tangible fixed assets		(47,329)	(20,345)
Proceeds on disposal of investments		-	207,198
Interest received		17,328	9,902
		<u> </u>	<u> </u>
Net cash generated (used in)/from investing activities		<u>(30,001)</u>	<u>196,755</u>
Net increase/(decrease) in cash and cash equivalents		<u>377,456</u>	<u>(20,610)</u>
Cash and cash equivalents at beginning of year		<u>1,211,720</u>	<u>1,232,330</u>
Cash and cash equivalents at end of year		<u><u>1,589,176</u></u>	<u><u>1,211,720</u></u>

The notes on pages 18 to 27 form part of these financial statements.

**Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch
(Operating as RSPCA York, Harrogate and District Branch)**

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

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charity information

RSPCA York, Harrogate and District Branch is a charity registered with the Charity Commission in England and Wales under the registered number 232222.

The principal address is:

RSPCA York Animal Home
Landing Lane
York
YO26 4RH

1.1 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following Charities SORP (FRS 102) rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

**Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch
(Operating as RSPCA York, Harrogate and District Branch)**

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

1 Accounting policies - continued

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from government grants and other grants is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes attributable VAT which cannot be recovered.

Expenditure is classified under the following activity headings:

- Charitable activity comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.
- Cost of raising funds comprises the costs of running the charity shops.
- Support costs include those costs which cannot be directly attributed to a particular heading, and include the governance costs of the charity. These are allocated to the relevant activity based on usage and staff time associated with each activity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Straight line over 25 years
Improvements to property	Straight line over 10 years
Animal home equipment	20% on a reducing balance basis
Shop and office equipment	20% on a reducing balance basis
Fixtures and fittings	20% on a reducing balance basis
Motor vehicles	25% on a reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment basis. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks of bought in goods are valued at the lower of cost and estimated selling price less costs to complete and sell.

It is impractical to estimate the fair value of goods donated for sale in the charity's shops due to the high volume of these items and to include it on the balance sheet. The value of these goods to the charity is instead recognised when they are sold in the shops.

Notes to the Financial Statements
For the Year Ended 31 December 2024

1 Accounting policies - continued

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch
(Operating as RSPCA York, Harrogate and District Branch)**

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

1 Accounting policies - continued

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

RSPCA York, Harrogate and District Branch is a registered charity and as such is potentially entitled to tax exemption under Section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employments of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.14 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

After review the Trustees consider that there are no critical estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the financial statements.

Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch
(Operating as RSPCA York, Harrogate and District Branch)

Notes to the Financial Statements
For the Year Ended 31 December 2024

3 Donations and legacies

	2024 £	As restated 2023 £
Donations and gifts	155,831	157,509
Legacies receivable	286,832	505,989
	<u>442,663</u>	<u>663,498</u>

4 Charitable activities

	2024 £	2023 £
Boarding fees	169,468	115,044
Re-homing fees	90,396	105,563
Rents	4,920	4,920
Sundry income	142	8,261
Grants received	10,000	10,000
	<u>274,926</u>	<u>243,788</u>

5 Other trading activities

	2024 £	2023 £
Shop income	334,934	344,435
Fundraising events	39,347	64,940
	<u>374,281</u>	<u>409,375</u>

6 Investments

	2024 £	2023 £
Interest receivable	<u>17,328</u>	<u>9,902</u>

7 Raising funds

	2024 £	2023 £
<u>Trading costs</u>		
Operating charity shops	61,552	55,727
Staff costs	152,315	149,466
	<u>213,867</u>	<u>205,193</u>

**Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch
(Operating as RSPCA York, Harrogate and District Branch)**

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

8 Charitable activities

	2024 £	2023 £
Staff costs	462,963	431,228
Depreciation	45,386	44,864
Rates and water	13,403	13,364
Insurance	3,308	2,419
Light and heat	53,618	46,162
Telephone	3,341	6,057
Postage and stationery	1,865	2,748
Sundries	23,455	15,494
Feeding and bedding	7,045	7,357
Cleaning, laundry and waste disposal	41,082	39,411
Vets fees and medicine	69,918	70,666
Microchips	-	258
Motor expenses	1,593	953
Repairs and renewals	20,224	22,322
Legal and professional	15,616	4,616
Staff training and recruitment	738	417
Loss on disposal of fixed assets	8,667	-
	<u>772,222</u>	<u>708,336</u>
Support costs (see note 9)	39,325	32,086
	<u>811,547</u>	<u>740,422</u>

9 Support costs

	2024 £	2023 £
Management	6,315	5,553
Finance	24,310	22,633
Fees paid to the Auditor/ Independent Examiner		
- Audit/ IE fee	7,600	2,100
- Accountancy fees	1,100	1,800
	<u>39,325</u>	<u>32,086</u>

10 Trustees

None of the Trustees (2024: no Trustees) (or any persons connected with them) received any expenses, remuneration or benefits from the charity during the year.

**Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch
(Operating as RSPCA York, Harrogate and District Branch)**

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

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Animal centre managers	1	1
Animal care centre and other staff	14	15
Charity shop managers	3	3
Charity shop staff	9	10
Branch retail manager	1	1
	<u>28</u>	<u>30</u>

Employment costs

	2024 £	2023 £
Wages and salaries	562,449	531,127
Social security costs	36,953	37,074
Other pension costs	15,876	12,493
	<u>615,278</u>	<u>580,694</u>

Key Management Personnel are the Branch Manager, Animal Centre Manager and Retail Managers.

During the year the charity's key management personnel, comprising 5 individuals, received remuneration of £96,394 (2023: £111,430 comprising 3 individuals).

There were no employees whose annual remuneration was £60,000 or more (2023: No employees).

12 Net gains on investments

	2024 £	2023 £
Gain on sale of investments	-	11,769
	<u>-</u>	<u>11,769</u>

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch
(Operating as RSPCA York, Harrogate and District Branch)

Notes to the Financial Statements
For the Year Ended 31 December 2024

14 Tangible fixed assets

	Freehold land and buildings £	Improvements to property £	Animal home equipment £	Shop and office equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost							
At 1 January 2024	823,774	49,164	76,063	79,913	4,502	9,430	1,042,846
Additions	36,100	-	1,534	1,367	-	8,329	47,329
Disposals	-	(29,048)	-	-	-	-	(29,048)
At 31 December 2024	859,874	20,116	77,597	81,280	4,502	17,759	1,061,128
Depreciation							
At 1 January 2024	716,166	38,489	68,133	63,156	1,373	6,579	893,896
Depreciation charge in the year	33,007	4,917	1,829	3,489	615	1,529	45,386
Disposals	-	(23,290)	-	-	-	-	(23,290)
At 31 December 2024	749,173	20,116	69,962	66,645	1,988	8,108	915,992
Carrying amount							
At 31 December 2024	110,701	-	7,635	14,635	2,514	9,651	145,136
At 31 December 2023	107,608	10,675	7,930	16,757	3,129	2,851	148,950

15 Stocks

	2024 £	2023 £
Finished goods or consumables for resale	500	500

16 Debtors

	2024 £	As restated 2023 £
Trade debtors	58,276	27,076
Other debtors	376,976	702,627
	435,252	729,703

**Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch
(Operating as RSPCA York, Harrogate and District Branch)**

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

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	23,887	22,988
Other creditors	4,700	10,192
	<u>28,587</u>	<u>33,180</u>

18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	48,750	48,750
Between two and five years	86,563	126,313
Over five years	24,000	33,000
	<u>159,313</u>	<u>208,063</u>

19 Related party transactions

The charity is an affiliated branch of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) (charity registration number 219099) and is governed by the RSPCA Branch Model Rules. During the year the charity received grants, donations and other income from the RSPCA of £228,020 (2023: £175,601) and made purchases of £2,551 (2023: nil) from them.

There are no other related party transactions in the current or previous year.

20 Prior year adjustments

The prior year adjustment corrects the recognition of income, in respect of Legacies receivable, that was previously excluded from the financial statements. The comparative figures have been restated accordingly and resulted in a £432,700 increase to the funds balance, as at 31 December 2023.

**Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch
(Operating as RSPCA York, Harrogate and District Branch)**

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

21 Cash generated from operations

	2024 £	As restated 2023 £
Surplus for the year	83,784	392,717
Adjustments for:		
Depreciation of tangible fixed assets	45,386	44,864
Investment income recognised in statement of financial activities	(17,328)	(9,902)
Gain on disposal of investments	-	(11,769)
Loss on disposal of assets	5,757	-
Movements in working capital:		
Decrease/(increase) in debtors	294,451	(601,615)
Decrease in creditors	(4,593)	(31,660)
Cash generated from/(absorbed by) operations	<u>407,457</u>	<u>(217,365)</u>

Accounts

**Royal Society For The Prevention Of Cruelty To Animals, York,
Harrogate And District Branch**

(Operating as RSPCA York, Harrogate and District Branch)

Annual Report And Unaudited Financial Statements

For The Year Ended 31 December 2023

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Mr D Hardwick Mr P Duggan Mrs A Barker Mr A Butler Mr J Latham	(Appointed 24 January 2023) (Appointed 24 January 2023) (Appointed 16 May 2023)
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Charity number	232222
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Independent examiner	Azets Audit Services Limited 12 King Street Leeds LS1 2HL
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Bankers	The Co-operative Bank p.l.c. P.O. Box 101, 1 Balloon Street Manchester M60 4EP
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Solicitors	Burn & Company Lendal House 11 Lendal York YO1 8AQ
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	Mitchells Solicitors 2 Peckitt Street Clifford Street York YO1 9SF
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**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
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ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, YORK, HARROGATE AND DISTRICT BRANCH (OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH) TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and 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) as detailed in the accounting policies.

Objectives and activities

The objects of the RSPCA York, Harrogate & District Branch are to promote the work and objects of the Society, which are to promote kindness and to prevent or suppress cruelty to animals by all lawful means, within the York, Harrogate and District area, in accordance with the policies of the Society.

As a branch we support the RSPCA Inspectorate and their work wholeheartedly and have started and will continue to offer animal spaces at the York Animal Home to the Inspectors as a priority and only taking animals from the public when no inspector animal needs a rescue place.

This work is key to avoiding the repetition or suppression of cruelty as a part of the York, Harrogate & District objectives and promotes humane sentiments towards animals which involve moral benefit to humankind.

Public benefit statement

We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Significant activities

We support local inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health, financial difficulties or who have passed away.

As a branch we support the RSPCA Inspectorate and their work wholeheartedly and have started and will continue to offer animal spaces at the York Animal Home to the Inspectors as a priority and only taking animals from the public when no inspector animal needs a rescue place. Over 55% of all animals taken into the York Animals Home came from the national RSPCA Inspectors.

Alongside the Inspectorate we provide education, information and advice, to aid the prevention of cruelty and mistreatment of animals. This work is key to avoiding the repetition or suppression of cruelty as a part of the York, Harrogate & District objectives and promotes humane sentiments towards animals which involve moral benefit to humankind.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, YORK, HARROGATE AND DISTRICT BRANCH (OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

2023 was another challenging year for the animal home. The cost of living crisis brought increased costs alongside record demand for spaces in RSPCA centres. The team at the animal home continue to work tirelessly to ensure we're helping as many animals as we can in this challenging climate.

Our ageing site continues to be a challenge, with the number of urgent maintenance issues growing every year, this year saw a significant jump in maintenance costs as we had to tackle a number of issues and replace various pieces of equipment which had reached the end of their life.

2023 was presented with a number of challenges due to outbreaks of canine parvovirus, which was brought into the home by inspectorate dogs on numerous occasions. In addition there was an increase in parvovirus cases in the local area, we believe this was caused by lockdown owners who had not been getting their dogs vaccinated.

When appropriate we decided to lockdown and quarantine the animal home to ensure there was no increased spread of the virus, while this was successful in helping to contain and control the virus it didn't sadly mean that rehoming was paused and that dogs were forced to stay in kennels for extended periods of time. These outbreaks required us to review and enhance our biosecurity procedures, particularly in relation to puppies who are at a greater risk from these viruses. Despite our best efforts we sadly lost a number of dogs to the parvovirus. Thankfully we have not had any further outbreaks but we continue to monitor the situation.

In 2023 we continued to move forward with the planning process for rebuilding the animal home, with a planning application ready to be submitted in early 2024. The need for improved facilities remains pressing, although we do not currently have the funds (estimated to be around £3 million) needed to carry out such a project.

As always the work we do is only possible thanks to the generosity of our supporters. Whether you're donating money or your time, everything you do helps improve the lives of animals in our care.

Trustee Recruitment and Training

We continue to recruit new trustees and see a regular turnover of board members. In 2023 we struggled to board number above the minimum required so will continue to carry out proactive recruitment to build in a safety net should current trustees step down from their role.

This year the trustees have been paying particular attention to matters regarding the rebuild and this is an area which will continue to grow in importance over the next few years. In order to assist with this element of work the trustees will be looking to recruit people from a construction background who can bring their expertise to the board.

The trustees continue to take their responsibilities in regard to Health and Safety and Risk Management, seriously. With regular updates on incidents at the home alongside annual reviews of policies and procedures. A separate working group to provide oversight on annual policy reviews is planned for 2024.

The national RSPCA is currently encouraging branches to become CIO's under a new partnership arrangement. We are waiting for the first batch of branches to have gone through this process so that we can learn from their experiences and hopefully avoid making any mistakes or spending money on advice that we could gain from those that have been through the process already. This is a long term goal and will continue into the future.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
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(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2023

Fundraising

We continue to operate without any dedicated fundraising staff, which does present significant challenges when it comes to growing our fundraising activity and there are a number of opportunities that we have been unable to capitalise on. We are thankfully very well supported by a team of volunteer fundraisers, who amongst other things carry out regular stalls across our region and help to run our three annual fairs. In the current climate it seems sensible to keep the cost of our fundraising activity low so that we can use as much of the money donated towards supporting our animal work while the cost of living crisis impacts of peoples ability to donate.

Our regular donations schemes - SuPAWters and the Animal Home Lottery continued to perform well. However the lack of any dedicated fundraising or comms resources has meant that we have struggled to communicate with our regular donors in the way we would have liked. Towards the end of the year we began a piece of work to create an integrated supporter database that should enable us to communicate more effectively in the future.

We continue to develop positive relationships with local businesses, with many large employers facilitating staff volunteer days on site, to carry out everything from gardening to decoration work. Our relationship with The Impossible Wonder Bar and Tea Rooms continues, even playing host to our AGM last year alongside our regular Doggie Brunches. We also entered into a new partnership with Bristol Street Motors who started donating to the branch on behalf of customers when they buy a new car.

We continued to grow and develop our annual fair, with all three of the fairs taking place and raising significantly more than in previous years. A huge thanks goes to all our volunteers that assist with these events, especially Ruth Bentley and Dawn Malloy who take on much of the organisation. A big thanks also goes to Homestead Park for continuing to allow us to host our Summer Fair there, and to Poppleton Road primary School who stepped in at the last minute and allowed us to hold our Christmas Fair in their playground.

As always we are extremely fortunate to receive legacy donations from a number of our supporters who sadly passed away. We are extremely reliant on legacy donations to cover the running costs of the animal home, and despite our ongoing efforts to diversify our income sources this continues to be the case. In 2024 we plan to carry out more proactive activity around promoting legacy giving, although this remains a sensitive and challenging topic.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
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(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2023

Retail

Despite the positive growth shown our retail store in 2022, 2023 brought with it a reduction in sales across all of our stores, but particularly in our York store, which has previously been our best performing. Poor weather, the Cost of Living Crisis and staffing issues in the stores, likely led to these reduction in sales. Despite these challenges the stores still brought in a healthy level of income, increasing the amounts from 2022 thanks in large part to the increased level of Gift Aided donations we were able to claim. A big thank you to all of the donors who take the time to sign up to Gift Aid while in our stores, it really does make a massive difference.

2023 also saw our retail manager go on maternity leave and her replacement was brought in to ensure things were managed in her absence.

November 2023 saw the opening of our first new store in Malton. While the store opened to high levels of sales, it struggled to maintain those over the rest of the year and continues to perform poorly in 2024.

We struggled to recruit effective staff in various roles across our retail network and continue to review the roles, responsibilities and remuneration of retail staff, particularly for the store manager roles. Hopefully we will be able to get all of our stores fully staffed so they can return to generating the significant profits required to support the home.

The staffing challenges and poor performance of the Malton shops have unfortunately put a hold on future retail growth plans and we take the opportunity in 2024 to review the structure and resources being directed towards retail.

We continue to struggle to recruit enough volunteers for our charity shop, with many newer volunteers moving on after a number of months. We have had some great volunteers who have come for work experience and left once they've found paid employment or completed their studies. It is of course great when that happens and we're pleased we can play a role in the development of our volunteers. This leads to a need for ongoing recruitment and a need to focus on finding more permanent volunteers and ensure a stronger retention of current volunteers.

While income levels appear to be fairly stable it is important to remember that this year saw significant cost increases across all areas, particularly in relation to staffing and utilities, which impact directly on the profitability of our shops. Retail will continue to be a focus for the charity moving in to 2024.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
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TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2023

Volunteering

We continue to utilise Assemble to train and recruit new volunteers. The platform has worked really well in areas like retail where the shop managers have time to allow them to process applications and train them, however we've struggled to use it as effectively in the home. The platform has allowed us to ensure all volunteers are meeting minimum standards of training when they start, which has proved extremely beneficial. In regards to trustee recruitment it has really helped to promote our vacancies to a new audience and professionalise the application process.

While we have seen an increase in our ad-hoc volunteers at activities like our fairs and fundraising stalls, we are still very reliant on a small number of key volunteers who organise the majority of our activity. While more volunteers would benefit the branch in the long term, it is challenging finding the time and resources to recruit and train new volunteers. We also struggle with volunteer retention, especially during the colder months. This is an issue we are aware of and continue to explore various. Unfortunately we are still very reliant on a small number of volunteers. We have struggled to bring new volunteers on board due to the lack of dedicated volunteer coordination. However we did welcome a number of new animal welfare and fundraising volunteers to the organisation and hope to continue to build on this in 2023.

Another massive thank you needs to go out to our maintenance volunteers Peter and Trevor, who continue to tirelessly support the animal home and save us thousands of pounds each year with their invaluable support. We have also benefited greatly from the support of David Forster who has assisted with a range of IT issues in his own time and helped us to identify areas where we could save money.

We were fortunate to again welcome groups of volunteers from Network Rail, Nestle, Portakabin and Aviva who came down to the animal home and carried out a range of activities to improve the overall environment of the animal home. We are always grateful for the support of these volunteering groups although we would struggle to accommodate any more than we already do.

Outreach

We continued to deliver the Stray Dog Collection service for the City of York Council. We feel this not only provides much needed funding to support our wellbeing works but allows us to deliver improved care to stray dogs in our area. Since taking on the service the number of stray dogs collected and reunited with their owners has increased significantly based on figures provided by CYC.

This year we have supported a number of local food banks by donating surplus food which we are unable to use at the animal home. While we endeavour to make use of all donations that come to the centre, there are a number of items that are close to their expiry date or of a type which we cannot use, and we feel this is an effective use of those items whilst still supporting the wellbeing of animal in our area..

In 2024 we hope to continue work with our colleagues in the City of York Council to deliver animal welfare information to the city alongside proactive activities like microchipping. However funding constraints continue to put a restriction on how much proactive outreach work we are able to do.

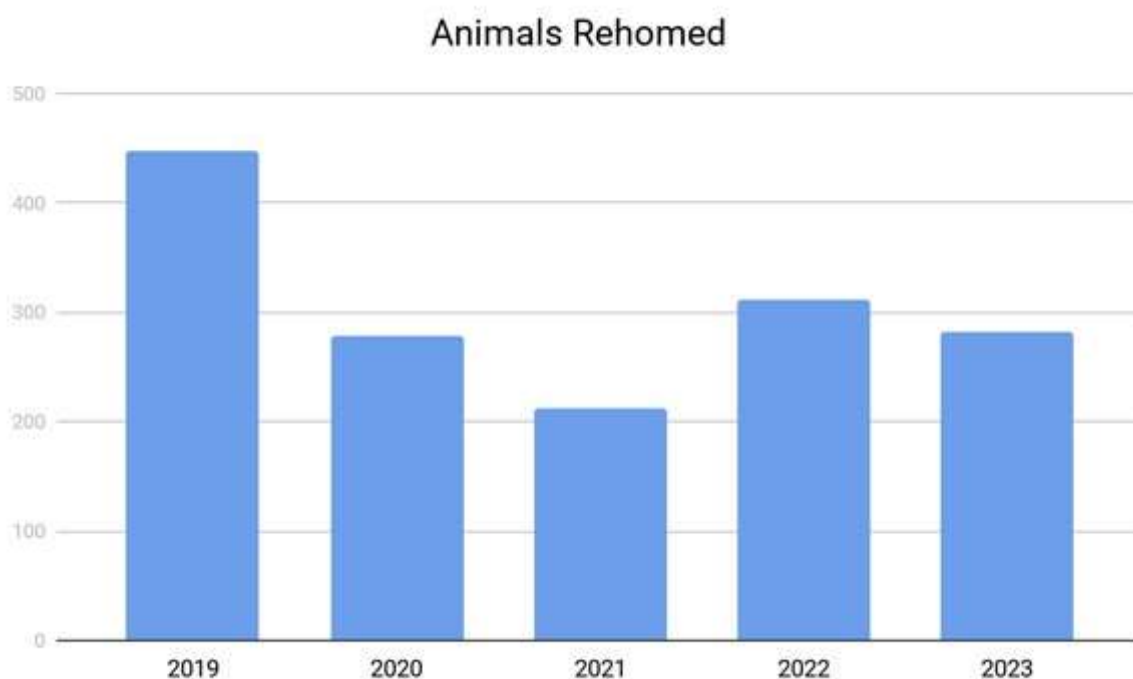
**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
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(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2023

Rescue, Rehabilitation and Rehoming

We continue to carry out our adoptions through our website and via appointment only meet and greets. While this works well for the majority of cases, we still receive some complaints from people who wish they could walk around the centre and look at the animals. We continue to review this decision. However with adoption figures remaining strong and animal welfare being improved by people not looking round, it is unlikely that we will change the current process.

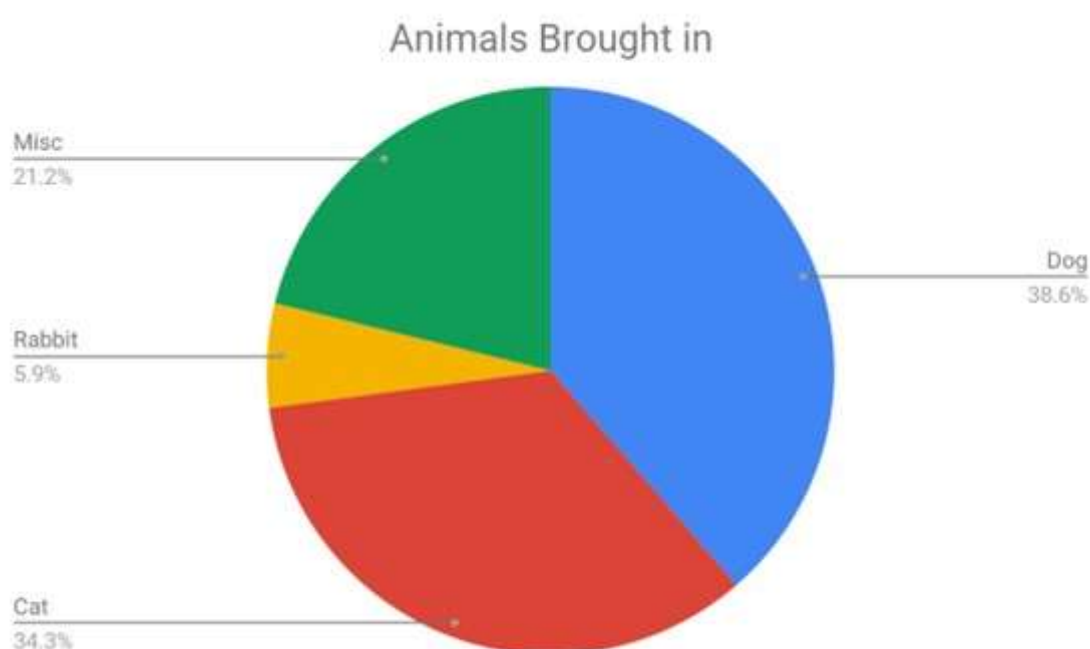
The branch rehomed 282 animals in 2023 (105 Dogs, 109 Cats, 18 Rabbits and 50 other animals). This was a slight reduction on numbers from last year, although our cat rehoming numbers did increase. This was in part caused by the increased complexity of the animal coming into our care which meant they were harder to rehome and took longer than they had last year.



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TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2023

The branch took in 321 animals during the year, the majority of which came to the centre from the national RSPCA inspectors. This figure was down from 374 in 2022, while the majority of these animals were still brought in from the inspectorate (177) we also saw an increase in animals being taken in directly by the branch as a result of our new work with the City of York Dog Warden service, and the cost of living crisis forcing many people to put their animals up for rehoming or abandoning them at the centre. Unfortunately this year also saw an increase in the number of dogs being returned to us (29), this is in large part due to the challenging dogs that we are seeing at the centre, many of which have complex behavioural issues which make them difficult to rehome and require experienced owners.



ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, YORK, HARROGATE AND DISTRICT BRANCH (OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH) TRUSTEES' REPORT (CONTINUED)

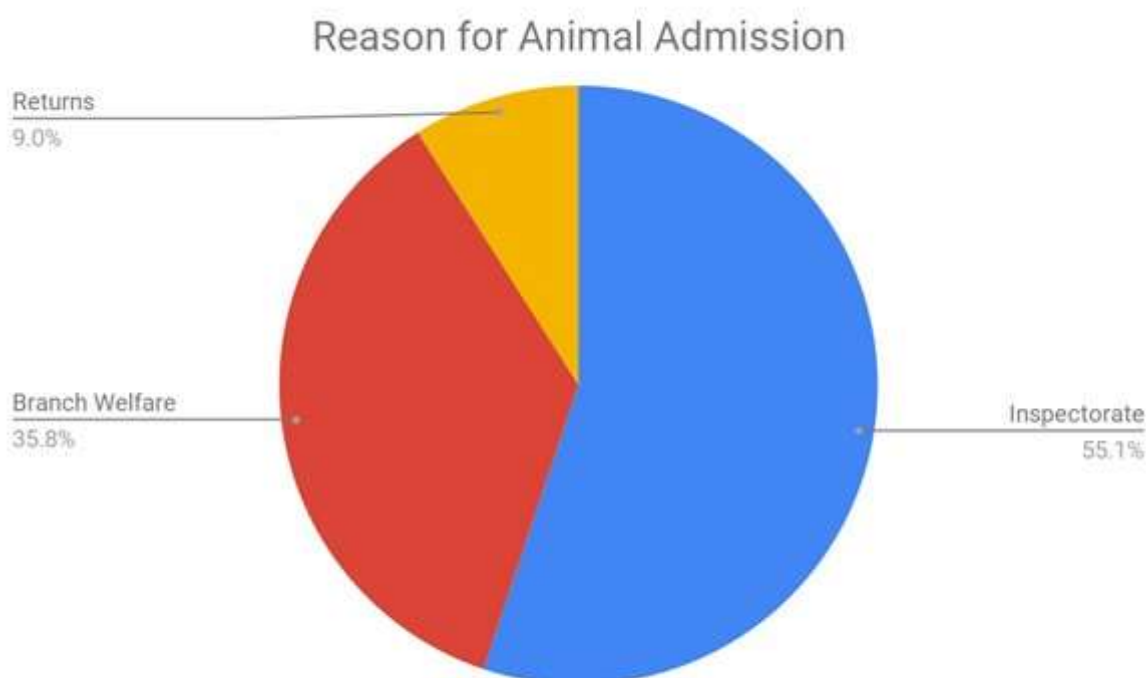
FOR THE YEAR ENDED 31 DECEMBER 2023

Dogs remain our largest intake criteria, although cats are not far behind. This year we saw a large increase in the number of other animals brought into the centre. The majority of these were either small rodents or guinea pigs that had come from one specific home where they had been allowed to breed in large numbers. We are unfortunately seeing more cases like this and we struggle to accommodate such large numbers in one go. Small animals are also more challenging to rehome as people tend to favour getting animals from petshops where welfare standards are not enforced, this means that the animals spend longer times with us and take up the space needed for others.

We continue to see many larger breeds like Akitas, Cane Corsos and Bull Mastiffs coming in to the centre, particularly with the introduction of the XL Bully Ban, which caused many people to surrender or abandon their dogs. This is particularly challenging for us as the new legislation meant that we were also unable to rehome any of these dogs, resulting in many of them having to be euthanised. As a centre we always do everything we can to avoid having to put animals to sleep, so it was particularly hard on staff to be put in this position where we had no choice but to comply with the law.

Nationally there is a huge increase in demand for space at RSPCA centres. There is currently a national waiting list which, had reached over 1000 animals in private boarding waiting for spaces in RSPCA centres. While these animals are held in private boarding they are also unable to be rehomed. Nationally the RSPCA is exploring other options like an increase in fostering, however this trend looks set to continue.

One positive item to note is that at the end of the year we had 0 dogs that had been at the animal home for over 6 months. In the past we would regularly have dogs who had been with us for over 12 months and sometimes almost 2 years. This shows that the work we've carried out to improve our rehoming process has paid off and something we should be really proud of because the shorter we have animals in the centre the better.



ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, YORK, HARROGATE AND DISTRICT BRANCH (OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

The Statement of Financial Activities shows a net deficit for the year of £39,983 (2022 surplus - £89,697). The charity does not have any restricted funds.

Net Current Assets stand in total at £1,476,043 at 31 December 2023 (2022 - £1,296,078). The charity also owns the York animal home which is carried in the accounts at its depreciated cost of £107,608 (2022 - £123,964).

The total income for the year was £893,863 (2022 - £947,423). Income from donations and legacies was £230,798 (2022 - £362,215), with income from charitable activities which includes boarding and re-homing fees totalling £243,788 (2022 - £224,328). The charity's shops contributed income of £344,435 (2022 - £322,872).

During the year, there was a net gain of £11,769 on the sale of investments through Clerical Medical resulting in proceeds of £207,198 which are still outstanding.

Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least £300k, which represents 3 months running costs along with the amounts required to pay outstanding liabilities and staff redundancy costs. Estimated expenditure for 2024 is £1.1m.

Unfortunately the impact of Brexit, inflationary pressures on prices and the cost of living crisis has resulted in significant increases to costs in every aspect of running the animal home, particularly in regards to fuel and waste disposal. While we are hopeful that the overhead costs may reduce as the economy improves we are budgeting for an increase in costs in the upcoming years.

In addition to the increased costs, we are also expecting the downturn in our fundraising to continue into 2024, as our supporters continue to feel the effects of the increased costs. The branch is forecasting levels of income in 2024 of £835k, resulting in a £272k deficit for the year.

Whilst we continue to work towards becoming sustainable, we must also recognise the impact of external financial pressures on our ability to reduce our deficit further in 2023. In 2024 we plan to progress the work to rebuild the Animal Home, this will require the use of some of the reserves in order to initiate this process. The economic challenges and need to deploy resources for the redevelopment of the animal home building means that we are likely to face a sizable deficit in 2024, and will need to use our reserves to cover this.

Investment policy

In November the Clerical Medical investment portfolio was closed by the investment company and the funds from the liquidation of these stocks were held in Luxembourg until they can be reclaimed by the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. During the monthly meetings, the Trustees actively review risks which the charity faces, looking at operational and financial reviews and business risks which have been identified as:

- Inability to operate the animal home because of fire or other destruction;
- Loss of reputation through error or fraud;
- Loss of income through error or fraud;
- Insufficient funds to cover costs of animal welfare activities.

Steps to mitigate significant risks include:

- Internal control risks have been minimised by the implementation of procedures in accordance with the Charity Act 2011;
- Procedures are in place to ensure compliance with health and safety regulations for staff, volunteers and visitors;
- Emergency plans have been drawn up to ensure the animal centre can continue to operate in the event of fire, flood or other destruction.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
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(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

Governing document

The charity is constituted as an unincorporated charitable association. The charity operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2012).

The objects of the charity are:

- To prevent cruelty to animals;
- To look after their general welfare in York, Harrogate and District.

The York, Harrogate and District branch has a Committee of no less than 5 and up to 14 board members who meet monthly and are responsible for the strategic direction and policy of the charity.

A scheme of delegation is in place and the day to day responsibility of the York, Harrogate and District branch animal home and shops rests with the Branch Manager, overseen by the trustees board.

The pay of the charity's key management personnel is reviewed annually and increased at the trustees' discretion and taking into consideration the financial situation of the charity.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mrs J Snelling	(Resigned 24 October 2023)
Mr D Hardwick	
Mr P Duggan	
Mrs B Reed	(Resigned 25 July 2023)
Mrs A Barker	(Appointed 24 January 2023)
Mr A Butler	(Appointed 24 January 2023)
Mr P Rushton	(Resigned 9 March 2023)
Mr J Latham	(Appointed 16 May 2023)

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees Report was approved by the Board of Trustees and signed on its behalf by:



.....
Mr P Duggan

Trustee

Dated: 01/08/2024

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS, YORK, HARROGATE AND DISTRICT BRANCH**

I report to the Trustees on my examination of the financial statements of Royal Society for the Prevention of Cruelty to Animals, York, Harrogate And District Branch (the Charity) for the year ended 31 December 2023.

This report is made solely to the charity's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011, including the FRC's Ethical Standard and the provisions available to small entities, in the circumstances in note 19 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. My independent examination work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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 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 Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Jessica Lawrence

Jessica Lawrence FCA CTA
Azets Audit Services Limited
12 King Street
Leeds
LS1 2HL

Dated: 07/08/2024

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 £	2022 £
<u>Income and endowments from:</u>			
Donations and legacies	3	230,798	362,215
Charitable activities	4	243,788	224,328
Other trading activities	5	409,375	354,756
Investments	6	9,902	4
Government grants	7	-	6,120
Total income		893,863	947,423
<u>Expenditure on:</u>			
Raising funds	8	205,193	176,098
Charitable activities	9	740,422	679,187
Total expenditure		945,615	855,285
 Net (losses)/gains on investments	 13	 11,769	 (2,441)
 Net movement in funds		 (39,983)	 89,697
Fund balances at 1 January 2023		1,664,976	1,575,279
Fund balances at 31 December 2023		1,624,993	1,664,976

All income and expenditure for 2023 and 2022 is unrestricted.

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 16 - 26 form part of these financial statements.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
BALANCE SHEET**

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	15		148,950		173,469
Investments	16		-		195,429
			<u>148,950</u>		<u>368,898</u>
Current assets					
Stocks	17	500		500	
Debtors	18	297,003		128,088	
Cash at bank and in hand		1,211,720		1,232,330	
		<u>1,509,223</u>		<u>1,360,918</u>	
Creditors: amounts falling due within one year	19	(33,180)		(64,840)	
Net current assets			<u>1,476,043</u>		<u>1,296,078</u>
Total assets less current liabilities			<u><u>1,624,993</u></u>		<u><u>1,664,976</u></u>
Total funds					
Unrestricted funds			<u>1,624,993</u>		<u>1,664,976</u>
			<u><u>1,624,993</u></u>		<u><u>1,664,976</u></u>

The financial statements were approved by the Trustees on 01/08/2024.



.....
Mr P. Duggan
Trustee

The notes on pages 16 - 26 form part of these financial statements.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
STATEMENT OF CASH FLOWS**

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	23		(217,365)		130,370
Investing activities					
Purchase of tangible fixed assets		(20,345)		(14,052)	
Proceeds on disposal of investments		207,198		-	
Interest received		9,902		4	
Net cash generated from/(used in) investing activities			196,755		(14,048)
Net (decrease)/increase in cash and cash equivalents			(20,610)		116,322
Cash and cash equivalents at beginning of year			1,232,330		1,116,008
Cash and cash equivalents at end of year			1,211,720		1,232,330

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, YORK, HARROGATE AND DISTRICT BRANCH (OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charity information

RSPCA York, Harrogate and District Branch is a charity registered with the Charity Commission in England and Wales under the registered number 232222. The principal address is RSPCA York Animal Home, Landing Lane, York, YO26 4RH.

1.1 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charities SORP (FRS 102) rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of investments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from government grants and other grants is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes attributable VAT which cannot be recovered.

Expenditure is classified under the following activity headings:

- Charitable activity comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.
- Cost of raising funds comprises the costs of running the charity shops.
- Support costs include those costs which cannot be directly attributed to a particular heading, and include the governance costs of the charity. These are allocated to the relevant activity based on usage and staff time associated with each activity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Straight line over 25 years
Improvements to property	Straight line over 10 years
Animal home equipment	20% on a reducing balance basis
Shop and office equipment	20% on a reducing balance basis
Fixtures and fittings	20% on a reducing balance basis
Motor vehicles	25% on a reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks of bought in goods is valued at the lower of cost and estimated selling price less costs to complete and sell.

It is impractical to estimate the fair value of goods donated for sale in the charity's shops due to the high volume of these items and to include it on the balance sheet. The value of these goods to the charity is instead recognised when they are sold in the shops.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.12 Taxation

RSPCA York, Harrogate and District Branch is a registered charity and as such is potentially entitled to tax exemption under Section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.15 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

After review the Trustees consider that there are no critical estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the financial statements.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

3 Donations and legacies

	2023	2022
	£	£
Donations and gifts	157,509	202,051
Legacies receivable	73,289	160,164
	<u>230,798</u>	<u>362,215</u>

4 Charitable activities

	2023	2022
	£	£
Boarding fees	115,044	139,166
Re-homing fees	105,563	76,320
Rents	4,920	4,305
Sundry income	8,261	4,537
Grants received	10,000	-
	<u>243,788</u>	<u>224,328</u>

5 Other trading activities

	2023	2022
	£	£
Shop income	344,435	322,872
Fundraising events	64,940	31,884
	<u>409,375</u>	<u>354,756</u>

6 Investments

	2023	2022
	£	£
Interest receivable	9,902	4
	<u>9,902</u>	<u>4</u>

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Government Grants

	2023	2022
	£	£
Coronavirus Government support grants	-	6,120

8 Raising funds

	2023	2022
	£	£
<u>Trading costs</u>		
Operating charity shops	55,727	54,816
Staff costs	149,466	121,282
	<u>205,193</u>	<u>176,098</u>

9 Charitable activities

	2023	2022
	£	£
Staff costs	431,228	402,032
Depreciation	44,864	45,366
Rates and water	13,364	13,688
Insurance	2,419	1,574
Light and heat	46,162	35,062
Telephone	6,057	5,975
Postage and stationery	2,748	1,214
Sundries	15,494	19,305
Feeding and bedding	7,357	11,267
Cleaning, laundry and waste disposal	39,411	32,891
Vets fees and medicine	70,666	65,311
Microchips	258	455
Motor expenses	953	1,131
Repairs and renewals	22,322	7,692
Legal and professional	4,616	5,633
Staff training and recruitment	417	(787)
	<u>708,336</u>	<u>647,809</u>
Share of support costs (see note 10)	32,086	31,378
	<u>740,422</u>	<u>679,187</u>

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2023

10 Support costs

	2023	2022
	£	£
Management	5,553	5,019
Finance	22,633	22,289
Fees paid to the Independent Examiner: - Independent examination fee	2,100	2,200
- Accountancy fees	1,800	1,870
	<u>32,086</u>	<u>31,378</u>

11 Trustees

None of the Trustees (2022: no Trustees) (or any persons connected with them) received any expenses, remuneration or benefits from the Charity during the year.

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Animal centre managers	1	1
Animal care centre and other staff	15	17
Charity shop managers	3	3
Charity shop staff	10	7
Branch retail manager	1	1
	<u>30</u>	<u>29</u>

Employment costs

	2023	2022
	£	£
Wages and salaries	531,127	480,999
Social security costs	37,074	31,705
Other pension costs	12,493	10,610
	<u>580,694</u>	<u>523,314</u>

Key Management Personnel are the Branch Manager, Deputy Centre Manager, and Retail Manager.

During the year the charity's key management personnel, comprising 3 individuals, received remuneration of £111,430 (2022: £112,315 comprising 4 individuals).

There were no employees whose annual remuneration was £60,000 or more (2022: No employees).

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

13 Net gains/(losses) on investments

	2023	2022
	£	£
Revaluation of investments	-	(2,441)
Gain/(loss) on sale of investments	11,769	-
	<u>11,769</u>	<u>(2,441)</u>

14 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, YORK, HARROGATE AND DISTRICT
BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Tangible fixed assets		Freehold land and buildings		Improvements to property		Animal home equipment		Shop and office equipment		Fixtures and fittings		Motor vehicles		Total	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£
Cost															
At 1 January 2023		807,496		49,164		76,063		77,835		2,513		9,430		1,022,501	
Additions		16,278		-		-		2,078		1,989		-		20,345	
At 31 December 2023		823,774		49,164		76,063		79,913		4,502		9,430		1,042,846	
Depreciation															
At 1 January 2023		683,532		33,574		66,151		59,242		905		5,628		849,032	
Depreciation charged in the year		32,634		4,915		1,982		3,914		468		951		44,864	
At 31 December 2023		716,166		38,489		68,133		63,156		1,373		6,579		893,896	
Carrying amount															
At 31 December 2023		107,608		10,675		7,930		16,757		3,129		2,851		148,950	
At 31 December 2022		123,964		15,590		9,912		18,593		1,608		3,802		173,469	

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

16 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2023	195,429
Disposals	(195,429)
At 31 December 2023	-
Carrying amount	
At 31 December 2023	-
At 31 December 2022	195,429

17 Stocks

	2023 £	2022 £
Finished goods or consumables for resale	500	500

18 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	27,076	75,634
Other debtors	269,927	52,454
	297,003	128,088

19 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	-	17,742
Trade creditors	22,988	23,563
Other creditors	10,192	23,535
	33,180	64,840

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

20 Provisions available for small entities

In common with many other charities of our size and nature, we use independent examiners to assist with the detailed preparation of the financial statements.

21 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	31,348	31,248
Between two and five years	42,687	50,036
	<u>74,035</u>	<u>81,284</u>

22 Related party transactions

The charity is an affiliated branch of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) (Charity registration number: 219099) and is governed by the RSPCA Branch Model Rules. During the year the charity received grants and donations from the RSPCA of £10,000 (2022: £Nil) in financial support, and £45,637 (2022: £46,436) from the door to door fundraising event.

There are no other related party transactions in the current or previous year.

23 Cash generated from operations

	2023	2022
	£	£
(Deficit)/surplus for the year	(39,983)	89,697
Adjustments for:		
Investment income recognised in statement of financial activities	(9,902)	(4)
Gain on disposal of investments	(11,769)	-
Fair value losses/(gains) on investments	-	2,441
Depreciation of tangible fixed assets	44,864	45,366
Movements in working capital:		
(Increase)/decrease in stocks	-	214
(Increase) in debtors	(168,915)	(28,468)
(Decrease)/increase in creditors	(31,660)	21,124
Cash (absorbed by)/generated from operations	<u>(217,365)</u>	<u>130,370</u>

Accounts

**Royal Society For The Prevention Of Cruelty To Animals, York,
Harrogate And District Branch**

(Operating as RSPCA York, Harrogate and District Branch)

Annual Report And Unaudited Financial Statements

For The Year Ended 31 December 2022

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	J Snelling D Hardwick Mr P Duggan Mrs B Reed Mrs A Barker Mr A Butler	(Appointed 24 June 2022) (Appointed 24 May 2022) (Appointed 24 January 2023) (Appointed 24 January 2023)
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Charity number 232222

Independent examiner Azets Audit Services Limited
33 Park Place
Leeds
LS1 2RY

Bankers The Co-operative Bank p.l.c.
P.O. Box 101,
1 Balloon Street
Manchester
M60 4EP

Solicitors Burn & Company
Lendal House
11 Lendal
York
YO1 8AQ

Mitchells Solicitors
2 Peckitt Street
Clifford Street
York
YO1 9SF

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
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**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
TRUSTEES' REPORT**

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and 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) as detailed in the accounting policies.

Objectives and activities

The objects of the RSPCA York, Harrogate & District Branch are to promote the work and objects of the Society, which are to promote kindness and to prevent or suppress cruelty to animals by all lawful means, within the York, Harrogate and District area, in accordance with the policies of the Society.

As a branch we support the RSPCA Inspectorate and their work wholeheartedly and have started and will continue to offer animal spaces at the York Animal Home to the Inspectors as a priority and only taking animals from the public when no inspector animal needs a rescue place.

This work is key to avoiding the repetition or suppression of cruelty as a part of the York, Harrogate & District objectives and promotes humane sentiments towards animals which involve moral benefit to humankind.

Public benefit statement

We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Significant activities

We support local inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health, financial difficulties or who have passed away.

As a branch we support the RSPCA Inspectorate and their work wholeheartedly and have started and will continue to offer animal spaces at the York Animal Home to the Inspectors as a priority and only taking animals from the public, when no inspector animal needs a rescue place. Over 57% of all animals taken into the York Animals Home came from the national RSPCA Inspectors.

Alongside the Inspectorate we provide education, information and advice, to aid the prevention of cruelty and mistreatment of animals. This work is key to avoiding the repetition or suppression of cruelty as a part of the York, Harrogate & District objectives and promotes humane sentiments towards animals which involve moral benefit to humankind.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

2022 was another challenging year for the animal home, as we adjusted to life after the pandemic. Our animal home staff who have worked tirelessly over the last 3 years, continue to go above and beyond for the animals in their care, against a backdrop of escalating costs and unfilled vacancies. We have a fantastic team at the York Animal Home, and their efforts cannot be praised highly enough.

Despite the challenges 2022 presented we continued to deliver the best possible experience for animals in our care, rehoming more animals than in previous years, whilst also improving animal welfare through the delivery of new services.

Our ageing site continues to be a challenge, with the number of urgent maintenance issues growing every year, and the cost of keeping the older facilities becoming a significant financial burden. In addition to this, the lack of proactive management for the trees on our site is also causing issues, with many of the trees now needing to be removed due to flood related issues.

In 2022 we pushed ahead with the planning process for rebuilding the animal home, the need for improved facilities has never been greater, although we do not currently have the funds (estimated to be around £3 million) needed to carry out such a project.

2022 was a tough year for everyone and we want to thank our supporters for their ongoing support, and for everyone who shares the stories of their rescue pets and helps remind the staff why we do what we do.

Trustee Recruitment and Training

In 2022 our board of trustees resumed their in person meetings at the animal home. We also recruited a number of new trustees with a wide range of skills and experiences. The new trustee toolkit has been used to train these new trustees.

In addition to the usual business the trustee board have been leading on the oversight of new risk management procedures for the work of the animal home alongside the early plans for rebuilding the animal home.

The national society's work around modernising the governance of branches continues. Hopefully in 2023 these changes will be brought in that will allow the branch to update its governance and bring us in line with most other charities.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2022

Fundraising

Our newly implemented paid fundraising role struggled to result in the increased income we had hoped for. The departure of the most recent fundraiser and uncertainty presented by the looming cost of living crisis, has meant that we have put an indefinite pause on the employment of a paid fundraiser. Instead we will continue to rely on our team of volunteer fundraisers and supporter organised events, coordinated by the Branch Manager.

Our regular donations schemes - SuPAWters and the Animal Home Lottery continued to perform well.

We have been really fortunate to enter into some relationships with external businesses this year. The Impossible Wonder Bar and Tea Rooms has become a regular venue for our fundraising events, with the team offering us fantastic support and a free city centre venue. Events to date have included a Sustainable Fashion Show, Regular Doggie Brunches and a Volunteer Christmas Social. We're hoping to explore more corporate partnerships next year.

2022 saw the return of all of our seasonal fairs, with our Christmas and Easter fairs taking place at the animal home and performing better than they ever have. We also took the opportunity to move our Summer Fair to the nearby Homestead Park, which allowed us to run a bigger event than ever before and reach new supporters. The Summer Fair was a huge success raising thousands of pounds more than in previous years. A big thank you goes to all of the volunteers who helped coordinate the fairs, in particular Ruth Bentley and Dawn Malloy who took on the responsibilities of coordinating the fairs.

We were also extremely fortunate to receive legacy donations from a number of our supporters who sadly passed away. We continue to be extremely reliant on legacy donations to cover the running costs of the animal home, despite our ongoing efforts to diversify our income sources. Thanks to these generous legacy donations we were able to generate a small surplus this year which we can set aside for the much needed building work at the home.

Retail

2022 saw some dramatic changes to our retail work, driven by our new retail manager. We appointed three new managers to oversee the work in our shops along with four new sales assistants. As a result of these changes we saw sales in our shops increase by 75% on 2021, with the biggest change coming in our Goodramgate shop which has gone from struggling to break even, to comfortably generating a surplus in excess of £60k.

A new staff team brought with it the opportunity to review many of the practices in the shop and we spent 2022 implementing a number of changes to the way our shops ran, one of the major areas we worked to improve was health and safety, with our retail manager attaining an IOSH certification and using her newly gained skills to review the risk assessments and H&S practices in the stores.

Volunteer numbers in our shops have sadly been up and down this year. We have had some great volunteers who have come for work experience and left once they've found paid employment. It is great when that happens but we need to focus on finding more permanent volunteers and ensure a stronger retention of current volunteers. With this in mind we are going to work on the back of the shops in 2023 and make the environment one that volunteers will enjoy being a part of.

Now that our existing shops are performing well, we are starting to explore the opportunity of opening a fourth shop somewhere else in our branch area. This will enable us to bring in vital funds but also expand the reach of our rehoming and fundraising work.

Unfortunately in December we experienced a burst pipe in one of our buildings that we were using to store our charity shop stock. This destroyed the stock we had stored there and resulted in a lack of quality items in the run up to Christmas. Thankfully our supporters along with our friends at Bridlington RSPCA rose to the challenge and donated a mountain of items to get us through the Christmas period. We were also extremely thankful for the team at Pickford's Storage, who provided us with a safe and dry place to store our stock.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2022

Volunteering

Unfortunately we are still very reliant on a small number of volunteers. We have struggled to bring new volunteers on board due to the lack of dedicated volunteer coordination. However we did welcome a number of new animal welfare and fundraising volunteers to the organisation and hope to continue to build on this in 2023.

We continue to rely very heavily on our maintenance volunteers Peter and Trevor, who between them have kept the animal home running and saved us thousands of pounds this year.

Thanks to Assemble we have been able to streamline and better manage our application and induction process, and we've seen particular success in the recruitment of volunteer drivers for the charity shops and Trustees.

With the pandemic and restrictions behind us, we were able to start bringing groups of volunteers back into the animal home. Groups from Network Rail, Nestle, Portakabin and Aviva all came down to the animal home and carried out a range of activities to improve the overall environment of the animal home. We are always grateful for the support of these volunteering groups.

Outreach

2022 saw us tender for and begin delivering Dog Warden Services for City of York Council. We felt that our focus on animal welfare and close links with the RSPCA Inspectors gave us the unique opportunity to deliver an improved service for CYC and ensure stray dogs in the city received the best possible care. The contract also provided us with a much needed additional income stream to allow us to continue to deliver our vital rehoming work.

In 2023 we hope to work with our colleagues in the City of York Council to deliver animal welfare information to the city alongside proactive activities like microchipping, which we no longer have the funding to carry out on our own.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
TRUSTEES' REPORT (CONTINUED)**

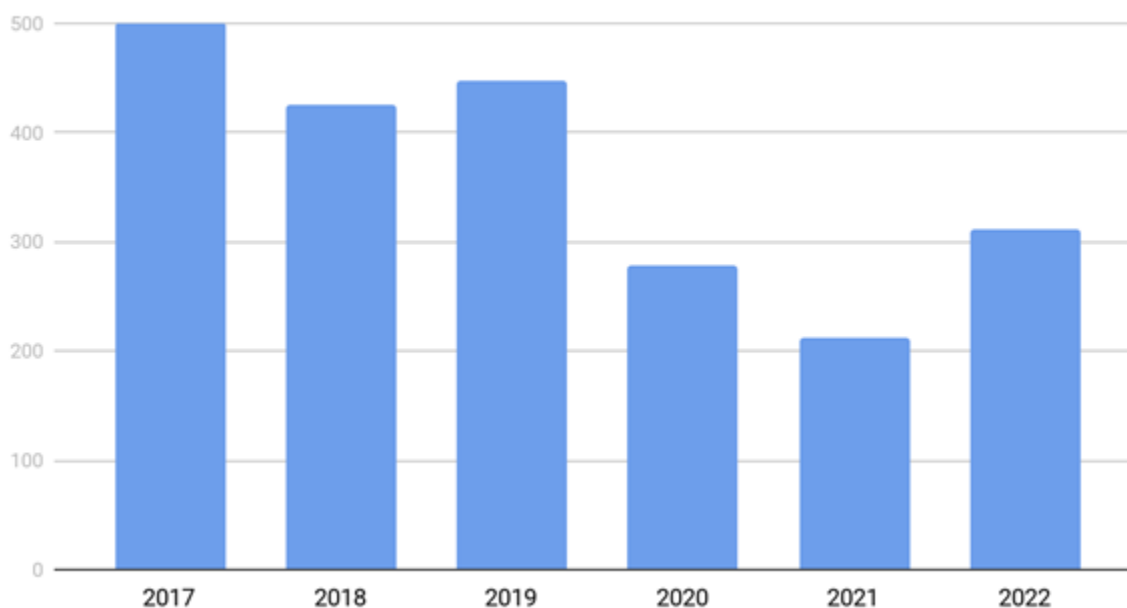
FOR THE YEAR ENDED 31 DECEMBER 2022

Rescue, Rehabilitation and Rehoming

We continue to operate and refine our online adoption process, which has enabled us to rehome more animals in 2022 than in the previous 2 years. The new digital systems have proven popular with adopters and allow us to easily promote our animals online and through social media. Our appointment only meet-and-greets continue to provide a positive experience for adopters and animals alike, and were able to reintroduce in person meet-and-greets on an appointment basis. The only area we occasionally receive complaints is from people who can no longer call the animal home, as we do not have the staff resources to man the phones, however the majority of these enquiries are now dealt with through emails or our social media channels like Facebook.

The branch rehomed 312 animals in 2022 (117 Dogs, 106 Cats, 21 Rabbits and 68 other animals). This was a significant increase on the numbers from last year (212 animals rehomed in 2021), this was in part caused by the increase in animals coming in now that inspectors have resumed normal operations following the pandemic.

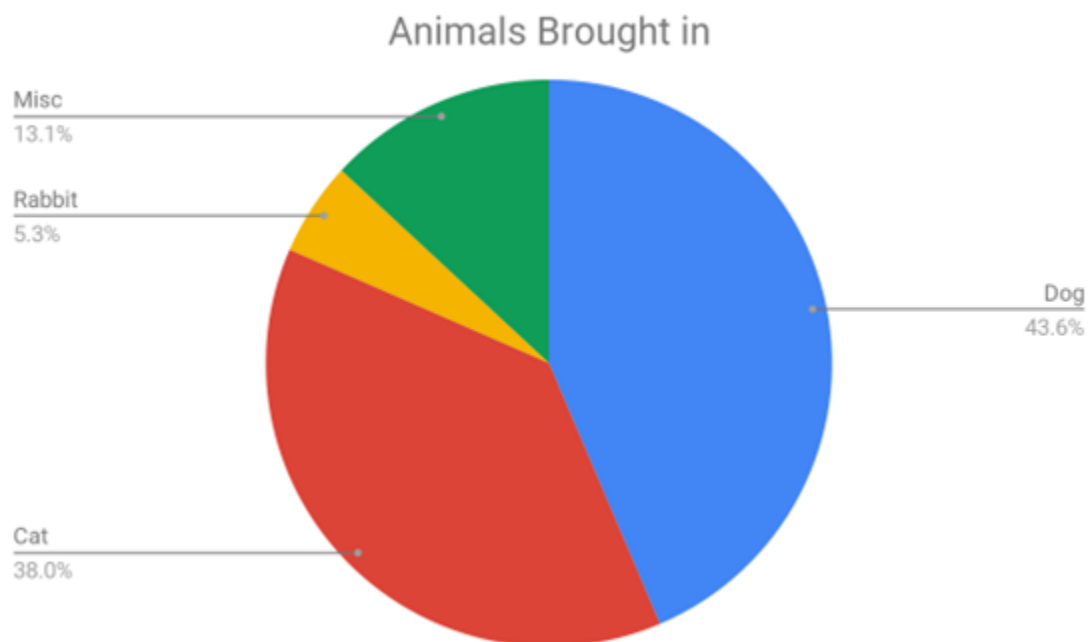
Animals Rehomed



**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
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TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2022

The branch took in 374 animals during the year, the majority of which came to the centre from the national RSPCA inspectors. This figure was up from 303 in 2021, while the majority of these animals were still brought in from the inspectorate (194) we also saw an increase in animals being taken in directly by the branch as a result of our new work with the City of York Dog Warden service, and the cost of living crisis forcing many people to put their animals up for rehoming or abandoning them at the centre.

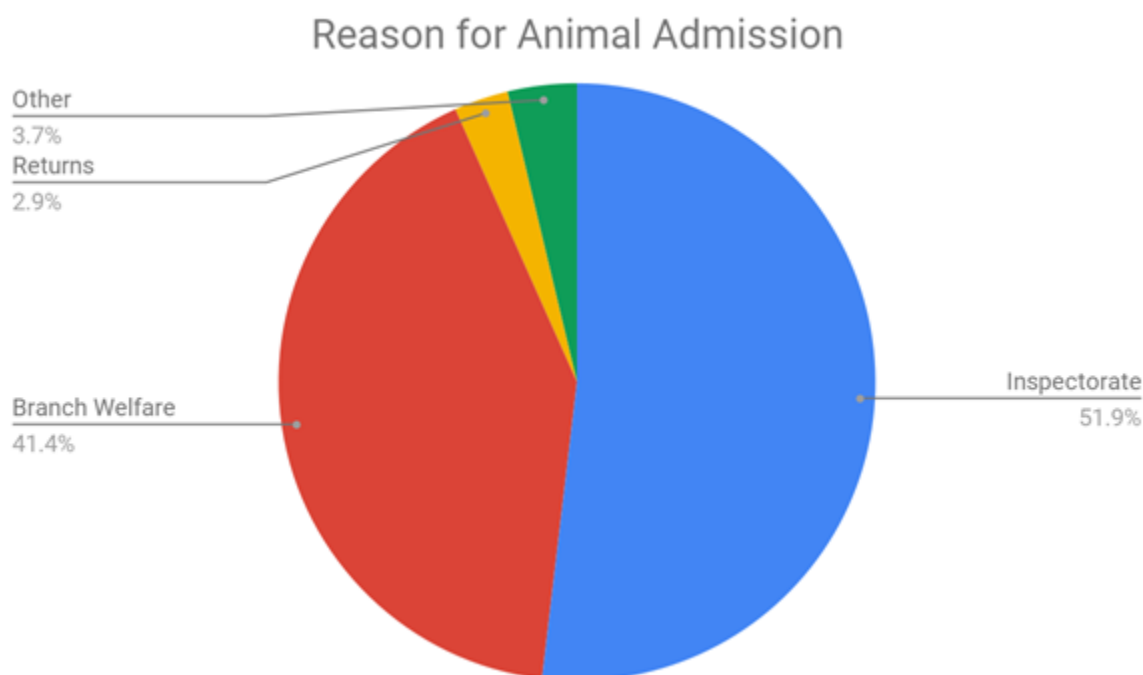


**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
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(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2022

We also saw a return to the norms of previous years, with dogs being our largest intake criteria. It is important to note that the size and complexity of the dogs being brought into the centre has increased in the last few years, with larger breeds like Akitas, Cane Corsos and Bull Mastiffs becoming common sites at the centre. These dogs often come with challenging behavioural needs and struggle in being kept in kennels for long periods of time.

Unfortunately there was also a dramatic increase in the demand for rabbit spaces and we could have filled our rabbit cubicles 10 times over, if the current rabbits were adopted faster. While we continued to help as many animals as we could, the national waiting list for animal spaces continued to grow significantly over the course of the year. This was fueled in part by a backlog of work from the inspectors post pandemic, but also as a result of the cost of living crisis resulting in people abandoning and mistreating their animals.



Financial review

The Statement of Financial Activities shows a net surplus for the year of £89,911 (2021 - £196,922). The charity does not have any restricted funds.

Net Current Assets stand in total at £1,296,292 at 31 December 2022 (2021 - £1,172,626). The charity also owns the York animal home which is carried in the accounts at its depreciated cost of £123,964 (2021 - £149,210).

The total income for the year was £947,423 (2021 - £950,376). Income from donations and legacies was £362,215 (2021 - £501,978), with income from charitable activities which includes boarding and re-homing fees totalling £224,328 (2021 - £162,256). The charity's shops contributed income of £322,872 (2021 - £183,072).

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TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2022

Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least £300k, which represents 3 months running costs along with the amounts required to pay outstanding liabilities and staff redundancy costs. Estimated expenditure for 2023 is £946k. At the end of 2022 the free reserves stood at £1,491,721.

Unfortunately the impact of Brexit and the cost of living crisis has resulted in significant increases to costs in every aspect of running the animal home, particularly in regards to fuel and waste disposal. While we are hopeful that the overhead costs may reduce as the economy improves we are budgeting for an increase in costs.

In addition to the increased costs, we are also expecting our fundraising to struggle in 2023, as our supporters feel the effects of the increased costs. The branch is forecasting levels of income in 2023 of £766k, resulting in a £180k deficit for the year.

Whilst we continue to work towards becoming sustainable, we must also recognise the impact of external financial pressures on our ability to reduce our deficit further in 2023. The economic challenges and need to deploy resources for the redevelopment of the animal home building means that we are likely to face a sizable deficit in 2023, and will need to use our reserves to cover this.

Investment policy

The branch continues to invest c.£195k in low risk stocks through Clerical Medical, but the majority of assets are now held in the branches bank accounts.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. During the monthly meetings, the Trustees actively review risks which the charity faces, looking at operational and financial reviews and business risks which have been identified as:

- Inability to operate the animal home because of fire or other destruction;
- Loss of reputation through error or fraud;
- Loss of income through error or fraud;
- Insufficient funds to cover costs of animal welfare activities.

Steps to mitigate significant risks include:

- Internal control risks have been minimised by the implementation of procedures in accordance with the Charity Act 2011;
- Procedures are in place to ensure compliance with health and safety regulations for staff, volunteers and visitors;
- Emergency plans have been drawn up to ensure the animal centre can continue to operate in the event of fire, flood or other destruction.

Structure, governance and management

Governing document

The charity is constituted as an unincorporated charitable association. The charity operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2012).

The objects of the charity are:

- To prevent cruelty to animals;
- To look after their general welfare in York, Harrogate and District.

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TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2022

The York, Harrogate and District branch has a Committee of no less than 5 and up to 14 board members who meet monthly and are responsible for the strategic direction and policy of the charity.

A scheme of delegation is in place and the day to day responsibility of the York, Harrogate and District branch animal home and shops rests with the Branch Manager, overseen by the trustees board.

The pay of the charity's key management personnel is reviewed annually and increased at the trustees' discretion and taking into consideration the financial situation of the charity.

The Trustees who served during the year and up to the date of signature of the financial statements were:

J Snelling	
D Hardwick	
D Blueman	(Resigned 26 July 2022)
B Smith van Carroll	(Resigned 28 June 2022)
S Scholey	(Resigned 28 June 2022)
A Metcalfe	(Resigned 29 March 2022)
A Dryburgh	(Resigned 25 October 2022)
Mr P Duggan	(Appointed 24 June 2022)
Mrs B Reed	(Appointed 24 May 2022)
Mrs A Barker	(Appointed 24 January 2023)
Mr A Butler	(Appointed 24 January 2023)
Mr P Rushton	(Appointed 24 June 2022 and resigned 9 March 2023)

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
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(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees Report was approved by the Board of Trustees and signed on its behalf by:

.....

D Hardwick

Trustee

Dated:.....

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS, YORK, HARROGATE AND DISTRICT BRANCH**

I report to the Trustees on my examination of the financial statements of Royal Society for the Prevention of Cruelty to Animals, York, Harrogate And District Branch (the Charity) for the year ended 31 December 2022.

This report is made solely to the charity's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011, including the FRC's Ethical Standard and the provisions available to small entities, in the circumstances in note 19 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. My independent examination work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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 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 Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Jessica Lawrence FCA CTA
Azets Audit Services Limited
33 Park Place
Leeds
LS1 2RY

Dated:

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 £	2021 £
<u>Income and endowments from:</u>			
Donations and legacies	3	362,215	501,978
Charitable activities	4	224,328	162,256
Other trading activities	5	354,756	218,979
Investments	6	4	227
Government grants	7	6,120	66,936
Total income		<u>947,423</u>	<u>950,376</u>
<u>Expenditure on:</u>			
Raising funds	8	176,098	149,889
Charitable activities	9	679,187	602,699
Total expenditure		<u>855,285</u>	<u>752,588</u>
 Net (losses)/gains on investments	 13	 <u>(2,441)</u>	 <u>(866)</u>
 Net movement in funds		 89,697	 196,922
 Fund balances at 1 January 2022		 <u>1,575,279</u>	 <u>1,378,357</u>
Fund balances at 31 December 2022		<u><u>1,664,976</u></u>	<u><u>1,575,279</u></u>

All income and expenditure for 2022 and 2021 is unrestricted.

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 15 - 25 form part of these financial statements.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
BALANCE SHEET**

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	14		173,469		204,783
Investments	15		195,429		197,870
			<u>368,898</u>		<u>402,653</u>
Current assets					
Stocks	16	500		714	
Debtors	17	128,088		99,620	
Cash at bank and in hand		1,232,330		1,116,008	
		<u>1,360,918</u>		<u>1,216,342</u>	
Creditors: amounts falling due within one year	18	(64,840)		(43,716)	
Net current assets			<u>1,296,078</u>		<u>1,172,626</u>
Total assets less current liabilities			<u><u>1,664,976</u></u>		<u><u>1,575,279</u></u>
Total funds					
Unrestricted funds			<u>1,664,976</u>		<u>1,575,279</u>
			<u><u>1,664,976</u></u>		<u><u>1,575,279</u></u>

The financial statements were approved by the Trustees on

.....
D Hardwick
Trustee

The notes on pages 15 - 25 form part of these financial statements.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
STATEMENT OF CASH FLOWS**

FOR THE YEAR ENDED 31 DECEMBER 2022

		2022		2021	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from operations	22		130,370		188,096
Investing activities					
Purchase of tangible fixed assets		(14,052)		(2,513)	
Interest received		4		227	
Net cash used in investing activities			(14,048)		(2,286)
Net increase in cash and cash equivalents			116,322		185,810
Cash and cash equivalents at beginning of year			1,116,008		930,198
Cash and cash equivalents at end of year			1,232,330		1,116,008

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charity information

RSPCA York, Harrogate and District Branch is a charity registered with the Charity Commission in England and Wales under the registered number 232222. The principal address is RSPCA York Animal Home, Landing Lane, York, YO26 4RH.

1.1 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charities SORP (FRS 102) rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of investments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from government grants and other grants is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

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(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes attributable VAT which cannot be recovered.

Expenditure is classified under the following activity headings:

- Charitable activity comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.
- Cost of raising funds comprises the costs of running the charity shops.
- Support costs include those costs which cannot be directly attributed to a particular heading, and include the governance costs of the charity. These are allocated to the relevant activity based on usage and staff time associated with each activity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Straight line over 25 years
Improvements to property	Straight line over 10 years
Animal home equipment	20% on a reducing balance basis
Shop and office equipment	20% on a reducing balance basis
Fixtures and fittings	20% on a reducing balance basis
Motor vehicles	25% on a reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.9 Stocks

Stocks of bought in goods is valued at the lower of cost and estimated selling price less costs to complete and sell.

It is impractical to estimate the fair value of goods donated for sale in the charity's shops due to the high volume of these items and to include it on the balance sheet. The value of these goods to the charity is instead recognised when they are sold in the shops.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
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(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.12 Taxation

RSPCA York, Harrogate and District Branch is a registered charity and as such is potentially entitled to tax exemption under Section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.15 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

After review the Trustees consider that there are no critical estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the financial statements.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

	2022	2021
	£	£
Donations and gifts	202,051	123,743
Legacies receivable	160,164	378,235
	<u>362,215</u>	<u>501,978</u>

4 Charitable activities

	2022	2021
	£	£
Boarding fees	139,166	108,986
Re-homing fees	76,320	32,081
Rents	4,305	4,920
Sundry income	4,537	6,269
Grants received	-	10,000
	<u>224,328</u>	<u>162,256</u>

5 Other trading activities

	2022	2021
	£	£
Shop income	322,872	183,072
Fundraising events	31,884	35,907
	<u>354,756</u>	<u>218,979</u>

6 Investments

	2022	2021
	£	£
Interest receivable	4	227
	<u>4</u>	<u>227</u>

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Government Grants

	2022	2021
	£	£
Coronavirus Job Retention Scheme	-	23,877
Coronavirus Government support grants	6,120	43,059
	<u>6,120</u>	<u>66,936</u>

8 Raising funds

	2022	2021
	£	£
<u>Trading costs</u>		
Operating charity shops	54,816	53,791
Staff costs	121,282	96,098
	<u>176,098</u>	<u>149,889</u>

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2022

9 Charitable activities

	2022	2021
	£	£
Staff costs	402,032	370,238
Depreciation	45,366	45,706
Rates and water	13,688	12,239
Insurance	1,574	3,116
Light and heat	35,062	24,439
Telephone	5,975	6,099
Postage and stationery	1,214	1,291
Sundries	19,305	28,234
Feeding and bedding	11,267	9,164
Cleaning, laundry and waste disposal	32,891	28,661
Vets fees and medicine	65,311	55,754
Microchips	455	324
Motor expenses	1,131	1,022
Repairs and renewals	7,692	3,569
Legal and professional	5,633	657
Staff training and recruitment	(787)	3,633
	<u>647,809</u>	<u>594,146</u>
Share of support costs (see note 10)	31,378	8,553
	<u>679,187</u>	<u>602,699</u>

10 Support costs

	2022	2021
	£	£
Management	5,019	2,582
Finance	22,289	2,296
Fees paid to the Independent Examiner: - Independent examination fee	2,200	2,350
- Accountancy fees	1,870	1,325
	<u>31,378</u>	<u>8,553</u>

11 Trustees

None of the Trustees (2021: no Trustees) (or any persons connected with them) received any expenses, remuneration or benefits from the Charity during the year.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2022

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Branch managers	-	1
Animal centre managers	1	1
Animal care centre and other staff	17	18
Charity shop managers	3	1
Charity shop staff	7	4
Branch retail manager	1	-
	<u>29</u>	<u>25</u>

Employment costs

	2022 £	2021 £
Wages and salaries	480,999	430,572
Social security costs	31,705	26,041
Other pension costs	10,610	9,723
	<u>523,314</u>	<u>466,336</u>

Key Management Personnel are the Branch Manager, Deputy Centre Manager, Fundraising Coordinator, Finance Administrator and Retail Manager.

During the year the charity's key management personnel, comprising 4 individuals, received remuneration of £112,315 (2021: £99,626, comprising 5 individuals).

There were no employees whose annual remuneration was £60,000 or more (2021: No employees).

13 Net gains/(losses) on investments

	2022 £	2021 £
Revaluation of investments	<u>(2,441)</u>	<u>(866)</u>

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, YORK, HARROGATE AND DISTRICT
BRANCH**
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022
14 Tangible fixed assets

	Freehold land and buildings	Improvements to property	Animal home equipment	Shop and office equipment	Fixtures and Motor vehicles fittings	Total
	£	£	£	£	£	£
Cost						
At 1 January 2022	800,512	49,164	74,024	72,806	2,513	9,430
Additions	6,984	-	2,039	5,029	-	-
At 31 December 2022	807,496	49,164	76,063	77,835	2,513	9,430
Depreciation						
At 1 January 2022	651,302	28,658	63,879	54,963	503	4,361
Depreciation charged in the year	32,230	4,916	2,272	4,279	402	1,267
At 31 December 2022	683,532	33,574	66,151	59,242	905	5,628
Carrying amount						
At 31 December 2022	123,964	15,590	9,912	18,593	1,608	3,802
At 31 December 2021	149,210	20,506	10,145	17,843	2,010	5,069

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2022

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2022	197,870
Valuation changes	(2,441)
At 31 December 2022	195,429
Carrying amount	
At 31 December 2022	195,429
At 31 December 2021	197,870

16 Stocks

	2022 £	2021 £
Finished goods or consumables for resale	500	714

17 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	75,634	23,011
Other debtors	52,454	76,609
	128,088	99,620

18 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	(591)	11,704
Trade creditors	23,563	26,223
Other creditors	41,868	5,789
	64,840	43,716

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2022

19 Provisions available for small entities

In common with many other charities of our size and nature, we use independent examiners to assist with the detailed preparation of the financial statements.

20 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Within one year	31,248	43,354
Between two and five years	50,036	81,284
	<u>81,284</u>	<u>124,638</u>

21 Related party transactions

The charity is an affiliated branch of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) (Charity registration number: 219099) and is governed by the RSPCA Branch Model Rules. During the year the charity received grants and donations from the RSPCA of NIL (2021: £10,000) in financial support, and £46,436 (2021: £48,268) from the door to door fundraising event.

There are no other related party transactions in the current or previous year.

22 Cash generated from operations

	2022	2021
	£	£
Surplus for the year	89,697	196,922
Adjustments for:		
Investment income recognised in statement of financial activities	(4)	(227)
Fair value losses/(gains) on investments	2,441	866
Depreciation of tangible fixed assets	45,366	45,706
Movements in working capital:		
Decrease in stocks	214	-
(Increase) in debtors	(28,468)	(72,449)
Increase in creditors	21,124	17,278
Cash generated from operations	<u>130,370</u>	<u>188,096</u>

Accounts

**Royal Society For The Prevention Of Cruelty To Animals, York,
Harrogate And District Branch**

(Operating as RSPCA York, Harrogate and District Branch)

Annual Report And Unaudited Financial Statements

For The Year Ended 31 December 2021

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	J Snelling D Hardwick D Blueman B Smith van Carroll S Scholey A Dryburgh	(Appointed 28 October 2021)
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Charity number	232222
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Independent examiner	Azets Audit Services Limited Triune Court Monks Cross Drive York YO32 9GZ
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Bankers	The Co-operative Bank p.l.c. P.O. Box 101, 1 Balloon Street Manchester M60 4EP
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Solicitors	Burn & Company Lendal House 11 Lendal York YO1 8AQ
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	Mitchells Solicitors 2 Peckitt Street Clifford Street York YO1 9SF
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**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
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ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, YORK, HARROGATE AND DISTRICT BRANCH (OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH) TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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) as detailed in the accounting policies.

Objectives and activities

The objects of the RSPCA York, Harrogate & District Branch are to promote the work and objects of the Society, which are to promote kindness and to prevent or suppress cruelty to animals by all lawful means, within the York, Harrogate and District area, in accordance with the policies of the Society.

As a branch we support the RSPCA Inspectorate and their work wholeheartedly and have started and will continue to offer animal spaces at the York Animal Home to the Inspectors as a priority and only taking animals from the public, when no inspector animal needs a rescue place.

This work is key to avoiding the repetition or suppression of cruelty as a part of the York, Harrogate & District objectives and promotes humane sentiments towards animals which involve moral benefit to humankind.

Public benefit statement

We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Significant activities

We support local inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health, financial difficulties or who have passed away.

As a branch we support the RSPCA Inspectorate and their work wholeheartedly and have started and will continue to offer animal spaces at the York Animal Home to the Inspectors as a priority and only taking animals from the public, when no inspector animal needs a rescue place. Over 57% of all animals taken into the York Animals Home came from the national RSPCA Inspectors.

We provide a subsidised clinic to provide veterinary treatment for sick or injured animals for local people on low incomes. This clinic uses means tested benefits as a guide as to whom to give financial help to obtain care.

Alongside the Inspectorate we provide education, information and advice, to aid the prevention of cruelty and mistreatment of animals. This work is key to avoiding the repetition or suppression of cruelty as a part of the York, Harrogate & District objectives and promotes humane sentiments towards animals which involve moral benefit to humankind.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, YORK, HARROGATE AND DISTRICT BRANCH (OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

2021 proved to be another challenging year for the animal home. Staff at the home have worked tirelessly during the pandemic with the reduction in volunteer numbers making the job even harder. Despite this they continued to deliver the best possible experience for animals in our care.

In addition to the pandemic we continued to battle against flooding and the challenges of operating with an ageing site. Against the backdrop of the pandemic we have continued to try and modernise our systems and services and continue to explore options for rebuilding the animal home.

2021 also saw the return of the national RSPCA licensing team to reassess our centre licence. Despite the challenges presented by the ageing animal home, and working in the context of a global pandemic the visit went well. We were commended for the fantastic care and attention provided by our staff team, and with a few minor pieces of work we were issued with another 5 year licence, however future licensing will likely be dependent on the animal home having modern facilities. This is a testament to the hard work of Ruth McCabe and the rest of the team at the animal home.

We also sadly lost several members of the RSPCA York family this year, including long term staff members Rachael Harris and Dianne Baggot who will both be sadly missed.

A decision was taken midway through the year to increase the staffing levels at the home, to enable us to provide more contact time with the animals and in particular training for the dogs. Due to this we embarked on a recruitment campaign which proved particularly challenging in the current climate and we are still recruiting for some vacancies to bring our animal care team up to full capacity.

2021 was a tough year for everyone and we want to thank our supporters for their ongoing support, and for everyone who shares the stories of their rescue pets and helps remind the staff why we do what we do.

Trustee Recruitment and Training

Our trustee board continued to meet virtually throughout the pandemic.

We were able to carry out our first Annual General Meeting in 2 years and report back to our members about the work we had been carrying out during the lockdown. The AGM saw two trustees stand down and two new members join our board.

The national society has been working on modernising the governance of branches, with some recent changes to board number requirements and the development of a trustee induction toolkit, which we plan to use for a future recruitment campaign for new board members.

Fundraising

As the pandemic continued we found fundraising more challenging with many of our supporters having already been extremely generous in the first year of lockdown. We saw reduced interest in our digital fundraising campaigns and restrictions on in-person fundraising made the majority of our regular activity impossible to carry out.

Our regular donations schemes - SuPAWters and the Animal Home Lottery continued to perform well.

We hired a new fundraising coordinator in order to capitalise on the positive fundraising campaigns we ran in 2021 and to meet our need to modernise our fundraising techniques and invest in growing and developing our fundraising efforts. A number of new fundraising tools were developed including improved marketing materials and a supporters pack to enable individuals to fundraise for us.

Unfortunately the ongoing restrictions limited what could be achieved by this new role, as many of our collections and events could not take place for most of the year. However we were able to participate in a number of external fundraising activities and begin to develop new relationships with external organisations and companies, which we hope to grow in the future.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, YORK, HARROGATE AND DISTRICT BRANCH (OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Christmas saw the return of our seasonal fair for the first time since 2019. Despite the challenges presented by social distancing and managing the coronavirus risks, the fair was a huge success raising more money than in previous years. A big thank you to all of the volunteers who helped coordinate the fair and the supporters who showed up despite the bad weather.

We were also extremely fortunate to receive legacy donations from a number of our supporters who sadly passed away. We continue to be extremely reliant on legacy donations to cover the running costs of the animal home, despite our ongoing efforts to diversify our income sources. Thanks to these generous legacy donations we were able to generate a surplus this year which we can set aside for the much needed building work at the home.

Retail

Our three charity shops were able to reopen following the national lockdowns. Thanks to the government grants made available to the retail and hospitality sector we were able to come through the pandemic relatively unscathed, although unfortunately one of our long term managers Diane Baggot sadly passed away.

The pandemic gave us the opportunity to take a step back and review our retail efforts. We carried out a restructure of the shop staffing model and brought in a new retail manager to oversee the work of the three shops, with the aim of improving standards and increasing sales. Since starting in September the new retail manager has been hard at work modernising the shops. We are already seeing significant increases in sales and customer satisfaction, which has enabled us to set an ambitious income target for shops in 2022.

Volunteering

The pandemic highlighted the need to communicate quickly and effectively with our volunteer teams. Previously we were operating with a number of fragmented volunteer lists, several of which existed physically, which made contacting our volunteers challenging. In 2021 we were approached by the national society to trial their volunteering database "Assemble" on a branch level. This was implemented towards the end of the year, with all new volunteer applications being managed through this software.

The pandemic has sadly seen the loss of many volunteers in the RSPCA York family, so we are increasing our levels of volunteer recruitment as we need new volunteers to help carry on our vital work. Thanks to Assemble we have been able to streamline and better manage our application and induction process, and we've seen particular success in the recruitment of volunteer drivers for the charity shop.

Outreach

The pandemic continued to have a significant impact on our ability to carry out outreach work, however we were able to attend a number of events during the year including the York Balloon Fiesta. We were also able to start carrying out a small number of school visits within the year. We continued to work with the local authority during the pandemic to provide information and advice to pet owners about how to prepare their animals for owners returning to the workplace.

We plan for 2022 to be much more active in terms of outreach with an increase in welfare and microchipping activity within the local community.

Rescue, Rehabilitation and Rehoming

Thanks to the hard work last year we were able to maintain a system that allowed us to rehome animals successfully whilst keeping everyone involved in the process safe. A big thank you needs to go out to our team of volunteer home visitors who carried out online home visits during the pandemic, in particular Celia Hammond who carried out over 200 virtual visits during the pandemic.

We continued to take in animals and operate throughout the entire pandemic. The branch rehomed 212 animals in 2021 (48 Dogs, 107 Cats, 16 Rabbits and 41 other animals). This was a further reduction on the numbers from last year, mainly due to the reduced number of animals being brought in by the inspectors.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, YORK, HARROGATE AND DISTRICT BRANCH (OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

We continued to operate our online adoption process and were able to reintroduce in person meet-and-greets on an appointment basis. This new system of working allows us to manage adoptions in a really positive way and ensure a positive experience for staff, adopters and the animals. We will be continuing to operate in this way in the future as it's been so successful.

The branch took in 303 animals during the year, the majority of which came to the centre from the national RSPCA inspectors. This figure was down from 447 in 2020 as the pandemic meant the RSPCA inspectors were still unable to enter properties to carry out animal welfare investigations, meaning fewer animals were rescued and brought to the centre. Thankfully this started to improve towards the end of the year, however this dramatically impacted our ability to rehome animals this year.

The biggest change in our intake figure this year was the reduction in the number of dogs, which were almost half what they were last year. This did mean that we were able to increase the number of animals we took in from the public during the pandemic. Thankfully we did not see the levels of animal abandonment that we feared the pandemic would cause.

Financial review

The Statement of Financial Activities shows a net surplus for the year of £196,922 (2020 - £214,653). The charity does not have any restricted funds.

Net Current Assets stand in total at £1,172,626 at 31 December 2021 (2020 - £931,645). The charity also owns the York animal home which is carried in the accounts at its depreciated cost of £149,210 (2020 - £181,230).

The total income for the year was £950,376 (2020 - £999,749). Income from donations and legacies was £501,978 (2020 - £437,034), with income from charitable activities which includes boarding and re-homing fees totalling £162,256 (2020 - £238,703). The charity's shops contributed income of £183,072 (2020 - £138,959).

Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least £300k, which represents 4-5 months running costs along with the amounts required to pay outstanding liabilities and staff redundancy costs. Estimated expenditure for 2022 is £856k. At the end of 2021 the free reserves stood at £1,370k.

Following the previous years steps to reduce the branch expenditure, we were able to reduce the operating overspend and bring in a surplus thanks to legacy contributions. However with increased operating costs due to external economic factors we are again forecasting an overspend. The branch is forecasting levels of income in 2022 of £659k, resulting in a £197k deficit for the year.

The branch is continuing to work towards becoming sustainable, but due to the current economic climate this is proving increasingly challenging. The trustees still intend to designate annual surpluses from legacy income for use in the rebuild and/or refurbishment of the animal home, however due to the current economic volatility if required those designated fund would be made available to cover annual operating cost.

Investment policy

The branch continues to invest c.£198k in low risk stocks through Clerical Medical, but the majority of assets are now held in the branches bank accounts.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, YORK, HARROGATE AND DISTRICT BRANCH (OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. During the monthly meetings, the Trustees actively review risks which the charity faces, looking at operational and financial reviews and business risks which have been identified as:

- Inability to operate the animal home because of fire or other destruction;
- Loss of reputation through error or fraud;
- Loss of income through error or fraud;
- Insufficient funds to cover costs of animal welfare activities.

Steps to mitigate significant risks include:

- Internal control risks have been minimised by the implementation of procedures in accordance with the Charity Act 2011;
- Procedures are in place to ensure compliance with health and safety regulations for staff, volunteers and visitors;
- Emergency plans have been drawn up to ensure the animal centre can continue to operate in the event of fire, flood or other destruction.

Structure, governance and management

Governing document

The charity is constituted as an unincorporated charitable association. The charity operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2012).

The objects of the charity are:

- To prevent cruelty to animals;
- To look after their general welfare in York, Harrogate and District.

The York, Harrogate and District branch has a Committee of no less than 5 and up to 14 board members who meet monthly and are responsible for the strategic direction and policy of the charity.

A scheme of delegation is in place and the day to day responsibility of the York, Harrogate and District branch animal home and shops rests with the Branch Manager, overseen by the trustees board.

The pay of the charity's key management personnel is reviewed annually and increased at the trustees' discretion and taking into consideration the financial situation of the charity.

The Trustees who served during the year and up to the date of signature of the financial statements were:

J Snelling	
D Hardwick	
D Blueman	
G Carsey	(Resigned 28 October 2021)
B Smith van Carroll	
S Scholey	
Mrs S L Wass	(Resigned 28 October 2021)
A Metcalfe	(Appointed 28 October 2021 and resigned 29 March 2022)
A Dryburgh	(Appointed 28 October 2021)
F Preston	(Resigned 26 January 2021)

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2021

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees Report was approved by the Board of Trustees and signed on its behalf by:



.....
D Hardwick

Trustee

Dated: 27/05/2022

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS, YORK, HARROGATE AND DISTRICT BRANCH**

I report to the Trustees on my examination of the financial statements of Royal Society for the Prevention of Cruelty to Animals, York, Harrogate And District Branch (the Charity) for the year ended 31 December 2021.

This report is made solely to the charity's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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 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 Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Laura Masheder

Laura Masheder FCA, DChA
Azets Audit Services Limited
Triune Court
Monks Cross Drive
York
YO32 9GZ

Dated: 10/06/2022
.....

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	2020 £
<u>Income and endowments from:</u>			
Donations and legacies	3	501,978	437,034
Charitable activities	4	162,256	238,703
Other trading activities	5	218,979	186,412
Investments	6	227	3,771
Government grants	7	66,936	133,829
Total income		950,376	999,749
<u>Expenditure on:</u>			
Raising funds	8	149,889	161,025
Charitable activities	9	602,699	626,040
Total expenditure		752,588	787,065
Net (losses)/gains on investments	13	(866)	1,969
Net movement in funds		196,922	214,653
Fund balances at 1 January 2021		1,378,357	1,163,704
Fund balances at 31 December 2021		1,575,279	1,378,357

All income and expenditure for 2021 and 2020 is unrestricted.

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 13 - 23 form part of these financial statements.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
BALANCE SHEET**

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	14		204,783		247,976
Investments	15		197,870		198,736
			<u>402,653</u>		<u>446,712</u>
Current assets					
Stocks	16	714		714	
Debtors	17	99,620		27,171	
Cash at bank and in hand		<u>1,116,008</u>		<u>930,198</u>	
			1,216,342		958,083
Creditors: amounts falling due within one year	18	<u>(43,716)</u>		<u>(26,438)</u>	
Net current assets			<u>1,172,626</u>		<u>931,645</u>
Total assets less current liabilities			<u>1,575,279</u>		<u>1,378,357</u>
Total funds					
Unrestricted funds			<u>1,575,279</u>		<u>1,378,357</u>
			<u>1,575,279</u>		<u>1,378,357</u>

The financial statements were approved by the Trustees on 27/05/2022



.....
D Hardwick
Trustee

The notes on pages 13 - 23 form part of these financial statements.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
STATEMENT OF CASH FLOWS**

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	21		188,096		281,342
Investing activities					
Purchase of tangible fixed assets		(2,513)		-	
Interest received		227		3,771	
Net cash (used in)/generated from investing activities			(2,286)		3,771
Net increase in cash and cash equivalents			185,810		285,113
Cash and cash equivalents at beginning of year			930,198		645,085
Cash and cash equivalents at end of year			1,116,008		930,198

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, YORK, HARROGATE AND DISTRICT BRANCH (OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH) NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charity information

RSPCA York, Harrogate and District Branch is a charity registered with the Charity Commission in England and Wales under the registered number 232222. The principal address is RSPCA York Animal Home, Landing Lane, York, YO26 4RH.

1.1 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charities SORP (FRS 102) rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of investments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

During the year coronavirus COVID-19 has resulted in a global pandemic affecting the global economy. The speed and severity of the impact has been unprecedented but the UK Government has introduced considerable measures to help organisations through this extremely challenging time. COVID-19 has however impacted the ability of the charity to trade via its shops, which have traded in accordance with government restrictions.

On the basis of the strong result this year, which was bolstered significantly by legacy income, and the continued financial support available via government schemes, strong cash reserves and outright ownership of the charity's animal home, the Trustees are confident that the charity is a going concern and has the ability to meet its liabilities as they fall due. The Trustees therefore believe it is appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments that would be necessary if the charity was not a going concern.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from government grants and other grants is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes attributable VAT which cannot be recovered.

Expenditure is classified under the following activity headings:

- Charitable activity comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.
- Cost of raising funds comprises the costs of running the charity shops.
- Support costs include those costs which cannot be directly attributed to a particular heading, and include the governance costs of the charity. These are allocated to the relevant activity based on usage and staff time associated with each activity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Straight line over 25 years
Improvements to property	Straight line over 10 years
Animal home equipment	20% on a reducing balance basis
Shop and office equipment	20% on a reducing balance basis
Fixtures and fittings	
Motor vehicles	25% on a reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks of bought in goods is valued at the lower of cost and estimated selling price less costs to complete and sell.

It is impractical to estimate the fair value of goods donated for sale in the charity's shops due to the high volume of these items and to include it on the balance sheet. The value of these goods to the charity is instead recognised when they are sold in the shops.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.12 Taxation

RSPCA York, Harrogate and District Branch is a registered charity and as such is potentially entitled to tax exemption under Section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.15 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

After review the Trustees consider that there are no critical estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the financial statements.

3 Donations and legacies

	2021	2020
	£	£
Donations and gifts	123,743	157,523
Legacies receivable	378,235	279,511
	<u>501,978</u>	<u>437,034</u>

4 Charitable activities

	2021	2020
	£	£
Boarding fees	108,986	108,429
Re-homing fees	32,081	26,981
Rents	4,920	4,920
Sundry income	6,269	3,073
Grants received	10,000	95,300
	<u>162,256</u>	<u>238,703</u>

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2021

5 Other trading activities

	2021	2020
	£	£
Shop income	183,072	138,959
Fundraising events	35,907	47,453
	<u>218,979</u>	<u>186,412</u>

6 Investments

	2021	2020
	£	£
Interest receivable	<u>227</u>	<u>3,771</u>

7 Government Grants

	2021	2020
	£	£
Coronavirus Job Retention Scheme	23,877	65,283
Coronavirus Government support grants	43,059	68,546
	<u>66,936</u>	<u>133,829</u>

8 Raising funds

	2021	2020
	£	£
<u>Trading costs</u>		
Operating charity shops	53,791	53,801
Staff costs	96,098	107,224
	<u>149,889</u>	<u>161,025</u>

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2021

9 Charitable activities

	2021	2020
	£	£
Staff costs	370,238	391,242
Depreciation	45,706	44,651
Rates and water	12,239	9,398
Insurance	3,116	2,487
Light and heat	24,439	26,471
Telephone	6,099	6,020
Postage and stationery	1,291	1,212
Sundries	28,234	29,258
Feeding and bedding	9,164	4,239
Cleaning, laundry and waste disposal	28,661	25,567
Vets fees and medicine	55,754	71,314
Microchips	324	518
Motor expenses	1,022	1,061
Repairs and renewals	3,569	3,105
Legal and professional	657	665
Staff training and recruitment	3,633	-
	<u>594,146</u>	<u>617,208</u>
Share of support costs (see note 10)	8,553	8,832
	<u><u>602,699</u></u>	<u><u>626,040</u></u>

10 Support costs

	2021	2020
	£	£
Management	2,582	2,430
Finance	2,296	2,902
Fees paid to the Independent Examiner: - Independent examination fee	2,350	2,240
- Accountancy fees	1,325	1,260
	<u>8,553</u>	<u>8,832</u>

11 Trustees

None of the Trustees (2020: no Trustees) (or any persons connected with them) received any expenses, remuneration or benefits from the Charity during the year.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2021

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Branch managers	1	1
Animal centre managers	1	1
Animal care centre and other staff	18	18
Charity shop managers	1	3
Charity shop staff	4	4
	<u>25</u>	<u>27</u>

Employment costs

	2021 £	2020 £
Wages and salaries	430,572	461,214
Social security costs	26,041	26,168
Other pension costs	9,723	11,084
	<u>466,336</u>	<u>498,466</u>

Key Management Personnel are the Branch Manager, Deputy Centre Manager, Fundraising Coordinator, Finance Administrator and Retail Manager.

During the year the charity's key management personnel, comprising 5 individuals, received remuneration of £99,626 (2020: £75,147, comprising 3 individuals).

There were no employees whose annual remuneration was £60,000 or more (2020: No employees).

13 Net gains/(losses) on investments

	2021 £	2020 £
Revaluation of investments	<u>(866)</u>	<u>1,969</u>

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, YORK, HARROGATE AND DISTRICT
BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2021

14 Tangible fixed assets													
		Freehold land and buildings		Improvements to property		Animal home equipment		Shop and office equipment		Fixtures and Motor vehicles fittings		Total	
		£		£		£		£		£		£	
Cost													
At 1 January 2021		800,512		49,164		74,024		72,806		-	9,430	1,005,936	
Additions		-		-		-		-		2,513	-	2,513	
At 31 December 2021		800,512		49,164		74,024		72,806		2,513	9,430	1,008,449	
Depreciation													
At 1 January 2021		619,282		23,741		61,341		50,502		-	3,094	757,960	
Depreciation charged in the year		32,020		4,917		2,538		4,461		503	1,267	45,706	
At 31 December 2021		651,302		28,658		63,879		54,963		503	4,361	803,666	
Carrying amount													
At 31 December 2021		149,210		20,506		10,145		17,843		2,010	5,069	204,783	
At 31 December 2020		181,230		25,423		12,683		22,304		-	6,336	247,976	

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2021

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2021	198,736
Valuation changes	(866)
	<u>197,870</u>
At 31 December 2021	<u>197,870</u>
Carrying amount	
At 31 December 2021	<u>197,870</u>
At 31 December 2020	<u>198,736</u>

16 Stocks

	2021 £	2020 £
Finished goods or consumables for resale	<u>714</u>	<u>714</u>

17 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	23,011	13,941
Other debtors	76,609	13,230
	<u>99,620</u>	<u>27,171</u>

18 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	11,704	7,022
Trade creditors	26,223	10,012
Other creditors	5,789	9,404
	<u>43,716</u>	<u>26,438</u>

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2021

19 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021	2020
	£	£
Within one year	43,354	46,566
Between two and five years	81,284	30,500
	<u>124,638</u>	<u>77,066</u>

20 Related party transactions

The charity is an affiliated branch of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) (Charity registration number: 219099) and is governed by the RSPCA Branch Model Rules. During the year the charity received grants and donations from the RSPCA of £10,000 (2020: £95,300) in financial support, and £48,268 (2020: £50,346) from the door to door fundraising event.

There are no other related party transactions in the current or previous year.

21 Cash generated from operations

	2021	2020
	£	£
Surplus for the year	196,922	214,653
Adjustments for:		
Investment income recognised in statement of financial activities	(227)	(3,771)
Fair value losses/(gains) on investments	866	(1,969)
Depreciation of tangible fixed assets	45,706	44,651
Movements in working capital:		
(Increase)/decrease in debtors	(72,449)	42,096
Increase/(decrease) in creditors	17,278	(14,318)
Cash generated from operations	<u>188,096</u>	<u>281,342</u>

Accounts

**Royal Society For The Prevention Of Cruelty To Animals, York,
Harrogate And District Branch**

(Operating as RSPCA York, Harrogate and District Branch)

Annual Report And Unaudited Financial Statements

For The Year Ended 31 December 2020

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

J Snelling
F Preston (resigned 26 January 2021)
A Metcalfe (resigned 26 May 2020)
A Hirst (resigned 27 October 2020)
L Longman (resigned 24 November 2020)
D Blueman (appointed 17 March 2020)
D Hardwick (appointed 17 March 2020)
S Wass (appointed 21 February 2020)
G Carsey (appointed 22 September 2020)
B Smith van Carroll (appointed 22 September 2020)
S Scholey (appointed 22 September 2020)

Charity number

232222

Independent examiner

Laura Masheder FCA DChA
Garbutt & Elliott LLP
Triune Court
Monks Cross Drive
York
YO32 9GZ

Bankers

The Co-operative Bank
15 Feasgate
York
YO1 2SH

Solicitors

Burn & Company
Lendal House
11 Lendal
York
YO1 8AQ

Mitchells Solicitors
2 Peckitt Street
Clifford Street
York
YO1 9SF

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
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ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, YORK, HARROGATE AND DISTRICT BRANCH (OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH) TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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) as detailed in the accounting policies.

Objectives and activities

The objects of the RSPCA York, Harrogate & District Branch are to promote the work and objects of the Society, which are to promote kindness and to prevent or suppress cruelty to animals by all lawful means, within the York, Harrogate and District area, in accordance with the policies of the Society.

As a branch we support the RSPCA Inspectorate and their work wholeheartedly and have started and will continue to offer animal spaces at the York Animal Home to the Inspectors as a priority and only taking animals from the public, when no inspector animal needs a rescue place.

This work is key to avoiding the repetition or suppression of cruelty as a part of the York, Harrogate & District objectives and promotes humane sentiments towards animals which involve moral benefit to humankind.

Public benefit statement

We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Significant activities

We support local inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health, financial difficulties or who have passed away.

As a branch we support the RSPCA Inspectorate and their work wholeheartedly and have started and will continue to offer animal spaces at the York Animal Home to the Inspectors as a priority and only taking animals from the public, when no inspector animal needs a rescue place. Over 70% of all animals taken into the York Animals Home came from the national RSPCA Inspectors.

We provide a subsidised clinic to provide veterinary treatment for sick or injured animals for local people on low incomes. This clinic uses means tested benefits as a guide as to whom to give financial help to obtain care.

Alongside the Inspectorate we provide education, information and advice, to aid the prevention of cruelty and mistreatment of animals. This work is key to avoiding the repetition or suppression of cruelty as a part of the York, Harrogate & District objectives and promotes humane sentiments towards animals which involve moral benefit to humankind.

Achievements and performance

Due to the Coronavirus and subsequent lockdowns, 2020 was a challenging year for the York, Harrogate and District Branch, as it was for many charities. Thankfully the work we had done last year to reduce our expenditure put us in a better financial position to weather the pandemic than we would have been. The government furlough scheme and a freeze of recruitment allowed us to retain the majority of staff throughout the year, although one member of reception staff decided to take a voluntary exit from the organisation.

We were very fortunate to be approached by the team at Independent Pet Nutrition early on in the pandemic, who offered to donate enough dry food to the centre for all our animals. This lifeline has allowed us to continue to feed our animals a stable healthy diet without having to rely solely on the donations of our supporters or fundraising to cover the costs.

Despite a challenging year, our staff and volunteer team pulled together to ensure that the home could keep running and we could continue to rescue animals and help them find their forever home.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Trustee Recruitment and Training

We saw many changes within our board of trustees this year. Sarah Wass took over as the chair of trustees and David Hardwick as secretary. We also bid farewell to a number of long serving trustees. We were able to continue our regular schedule of trustee meetings via video conferencing and supplemented these with a number of additional meetings at the start of the pandemic.

The board itself has continued to develop with a coordinated recruitment effort bringing a number of new trustees on board to help fill the skills gaps identified. We hope to continue recruiting more trustees once the pandemic is over to help strengthen the board and provide more skills in areas related to building projects and finance.

Despite the effects of the pandemic the board have also been pushing ahead with the shaping of a new organisational strategy, which we hope to link in with the new national RSPCA strategy and launch in 2021.

Fundraising

Fundraising at the animal home has always been predominantly carried out by volunteers and heavily reliant on in-person community fundraising. Due to the pandemic all of our events and collections for the year were cancelled, putting the home at a significant financial risk.

At the start of lockdown we launched an emergency fundraising appeal, which was well supported by our fantastic supporters. This was also bolstered by a number of digital fundraising initiatives, including Badly Drawn Pets, Digital Raffles, Digital Summer Fairs and online challenges. This new online fundraising went some way to filling the void left by our in-person activity.

Our online appeals garnered a lot of support from our regular supporters, however as the pandemic continued we saw the levels of support decrease as many of the supporters had already given multiple times. Fundraising became much more difficult towards the end of the year as people wished for a return to normality. We did however see positive growth in our monthly lottery and regular giving schemes.

We were also extremely fortunate to receive legacy donations from a number of our supporters who sadly passed away. Thanks to generous donations like these the animal home is able to continue to operate while also setting some funds aside for the much needed building work at the home.

We were also extremely grateful to our neighbouring branches who provided funding to the RSPCA National Coronavirus Emergency fund, which we successfully applied for. Unfortunately most of the other funding made available during the coronavirus was focussed on front line charities providing support to individuals so we were ineligible for most funds.

Despite these many challenges 2020 was a successful year for fundraising at the branch and we hope to use the lessons learned this year to grow our fundraising in the future. The pandemic highlighted our need to modernise our fundraising techniques and invest in growing and developing our fundraising efforts, which we hope to do in 2021.

Retail

Our network of three charity shops were heavily impacted by the pandemic and subsequent lockdowns. For most of the year our shops remained closed and our staff were all placed on furlough. When it was possible to open the shops did so, but the need to social distance in small shops and quarantine donated goods made this particularly challenging, especially when coupled with our elderly volunteering team.

Thankfully the shops were eligible for the government's retail support grants, which along with the limited trading allowed the retail network to end the year making a positive financial contribution to the organisation as a whole.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Outreach

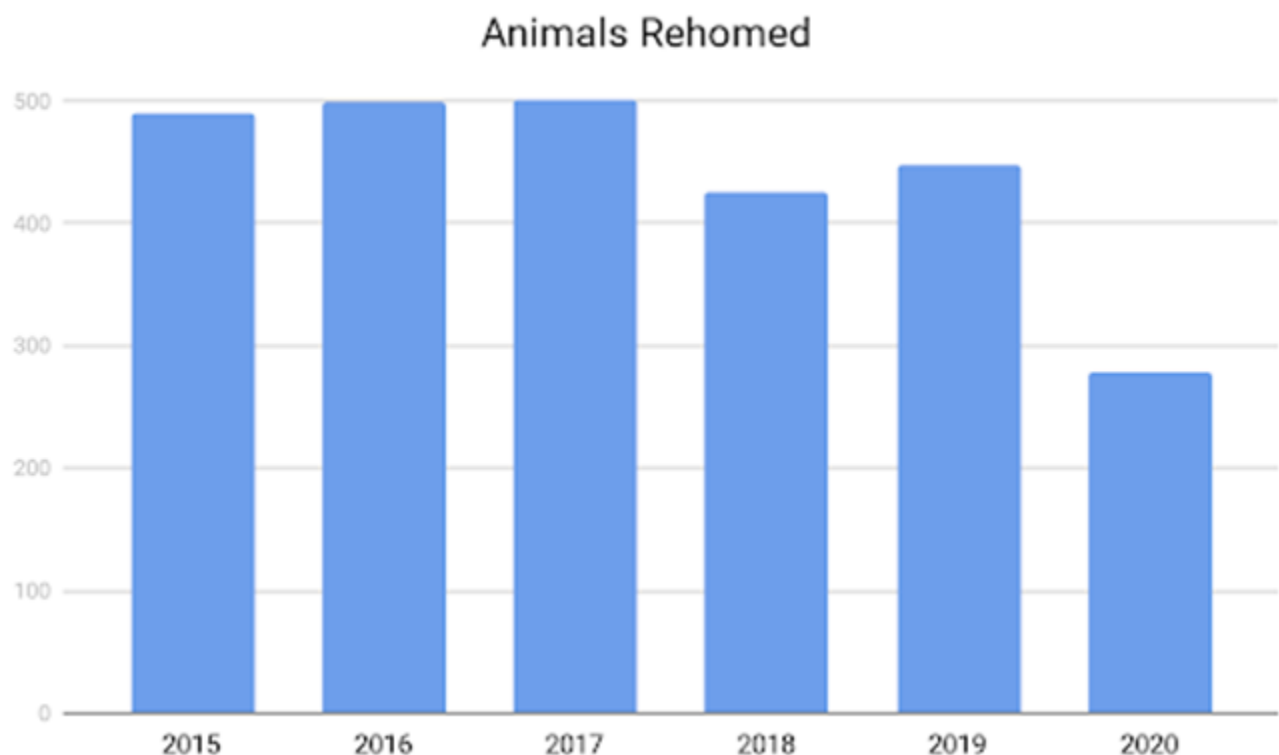
Due to the pandemic our outreach work was greatly diminished, with school visits and educational stalls no longer a possibility. Much of our outreach and education work moved online, with the branches website and social media channels being used to disseminate information around how to care for pets during the pandemic, focussing on exercising within the government guidelines and keeping your pets safe from theft. Senior branch staff also carried out an increased number of interviews with the local press to provide information on how to care for pets.

Rescue, Rehabilitation and Rehoming

The pandemic has a significant impact on the rehoming activity of the animal centre. Rehoming activity had always relied upon people coming to the centre to express interest in adopting and to visit the animals. The lockdown made this impossible and so we needed to find a new way of doing things.

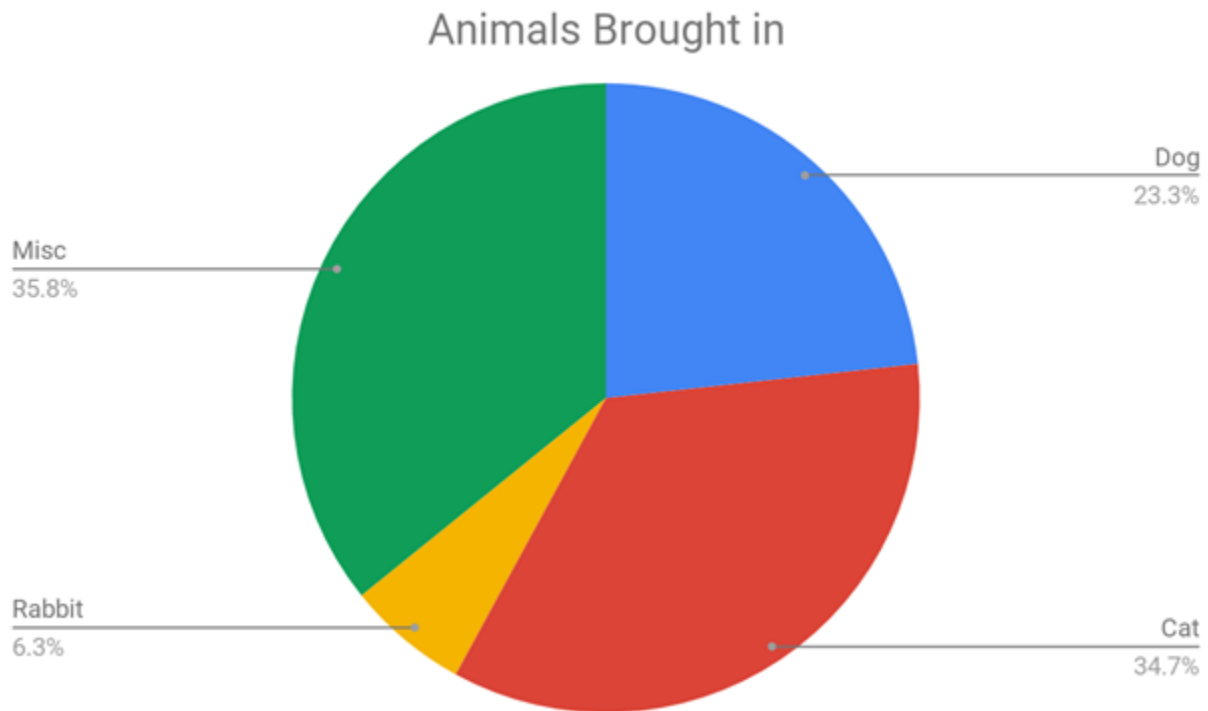
We were fortunate in that the work we carried out at the end of last year to improve our website allowed us to transition all of our adoption processes online, including conducting home home visits virtually via video chat. While the year was challenging and we needed to adapt in order to overcome the challenges, a lot of the lessons learned will be brought into a post-pandemic world and will allow us to continue operating in a more efficient way after lockdowns have ended.

We continued to take in animals and operate throughout the entire pandemic. The branch rehomed 279 animals in 2020 (75 Dogs, 129 Cats, 15 Rabbits and 49 other animals). This was significantly reduced from last year, mainly due to the restrictions placed on rehoming and the reduced number of animals being brought in by the inspectors. Dogs were significantly impacted because many of the dogs at the centre have challenging behaviours and require an in-person meet and greet with potential adopters prior to rehoming.

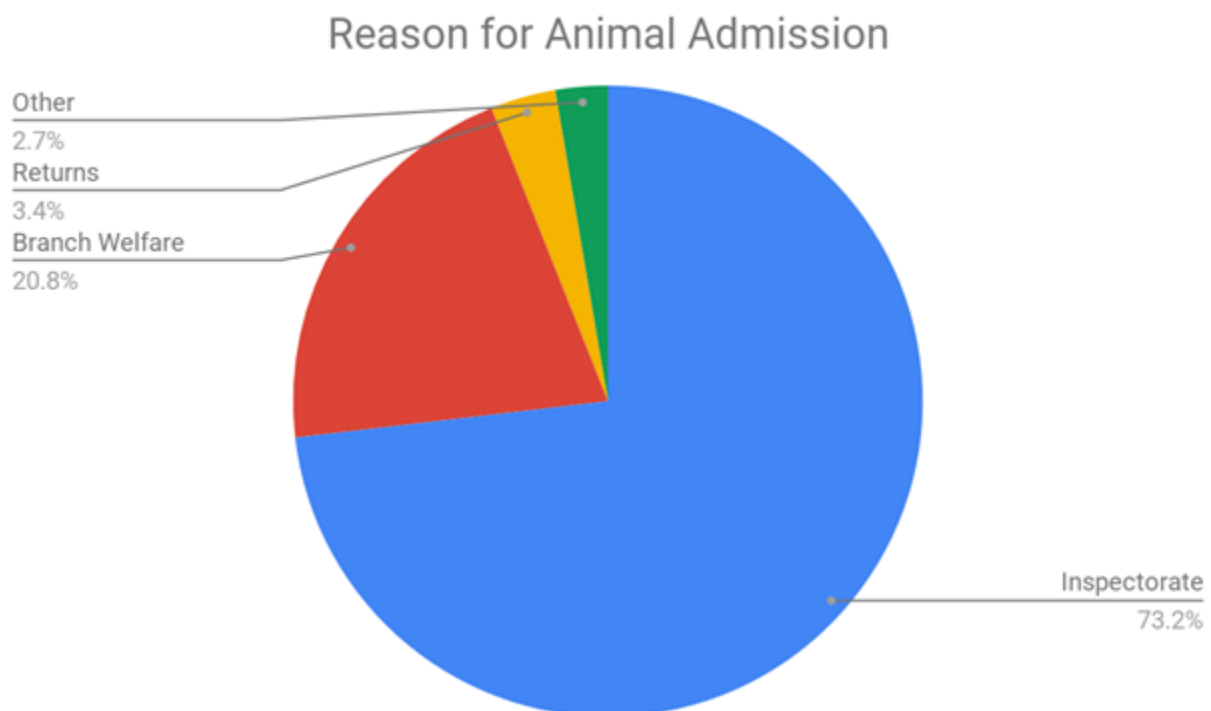


The branch took in 447 animals during the year, the majority of which came to the centre from the national RSPCA inspectors. Unfortunately due to the pandemic, RSPCA inspectors were unable to enter properties to carry out animal welfare investigations, this meant that fewer animals were rescued and brought to the centre, this has a significant impact on the number of dogs.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**



While the number of “traditional” animals did reduce during the pandemic, we used the available space to house different types of animals including chickens and a significant number of degus.



**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Financial review

The Statement of Financial Activities shows a net surplus for the year of £214,653 (2019 - deficit £365,369). The charity does not have any restricted funds.

Net Current Assets stand in total at £931,645 at 31 December 2020 (2019 - £674,310). The charity also owns the York animal home which is carried in the accounts at its depreciated cost of £181,230 (2019 - £213,250).

The total income for the year was £999,749 (2019 - £679,942). Income from donations and legacies was £437,034 (2019 - £197,130), with income from charitable activities which includes boarding and re-homing fees totalling £238,703 (2019 - £176,706). The charity's shops contributed income of £138,959 (2019 - £242,866).

Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least £300k, which represents 3 months running costs along with the amounts required to pay outstanding liabilities and staff redundancy costs. Estimated expenditure for 2021 is £684k. At the end of 2020 the free cash reserves stood at £930k.

The branch has already made significant steps towards reducing its annual overspend, the branch is forecasting levels of income in 2021 of £562k, resulting in a £122k deficit for the year, which is half the forecasted deficit for 2020.

As the organisation begins to move towards a more sustainable footing the trustees will be ring-fencing legacy donations above £40k a year, towards the refurbishment or rebuild of the animal home.

Investment policy

Due to the volatility of the investment market in 2019 the decision was taken by the branch to reduce its investment portfolio. The branch continues to invest £195k in low risk stocks through Clerical Medical, but the majority of assets are now held in the branch bank accounts.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. During the monthly meetings, the Trustees actively review risks which the charity faces, looking at operational and financial reviews and business risks which have been identified as:

- Inability to operate the animal home because of fire or other destruction;
- Loss of reputation through error or fraud;
- Loss of income through error or fraud;
- Insufficient funds to cover costs of animal welfare activities.

Steps to mitigate significant risks include:

- Internal control risks have been minimised by the implementation of procedures in accordance with the Charity Act 2011;
- Procedures are in place to ensure compliance with health and safety regulations for staff, volunteers and visitors;
- Emergency plans have been drawn up to ensure the animal centre can continue to operate in the event of fire, flood or other destruction.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
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(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Structure, governance and management

The charity is constituted as an unincorporated charitable association. The charity operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2012).

The objects of the charity are:

- To prevent cruelty to animals;
- To look after their general welfare in York, Harrogate and District.

The York, Harrogate and District Branch has a Committee of no less than 7 and up to 14 board who meet monthly and are responsible for the strategic direction and policy of the charity.

A scheme of delegation is in place and the day to day responsibility of the York, Harrogate and District Branch home and shops rests with the Branch Manager, overseen by the Trustee board.

The Trustees who served during the year and up to the date of signature of the financial statements are set out on page 1.

The Trustee board saw some significant changes with a number of Trustees choosing to step down from the board and new trustees joining. At the end of the year the branch was undertaking a coordinated recruitment campaign to bring new Trustees onto the board with the mix of skills currently missing. Three new Trustees were recruited to bring the board back up to full strength and further board development work is planned for 2021.

The legal and administrative information at the front of the financial statements forms part of this Trustees' report.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
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(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees Report was approved by the Board of Trustees and signed on its behalf by:

8 June 2021

S Wass

Trustee

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS, YORK, HARROGATE AND DISTRICT BRANCH**

I report to the Trustees on my examination of the financial statements of Royal Society for the Prevention of Cruelty to Animals, York, Harrogate And District Branch (the Charity) for the year ended 31 December 2020.

This report is made solely to the charity's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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 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 Charity as required by section 130 of the 2011 Act;
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Laura Masheder FCA, DChA
Garbutt & Elliott LLP
Triune Court
Monks Cross Drive
York
YO32 9GZ

Dated: 17 June 2021

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 £	2019 £
<u>Income and endowments from:</u>			
Donations and legacies	3	437,034	197,130
Charitable activities	4	238,703	176,706
Other trading activities	5	186,412	292,862
Investments	6	3,771	13,244
Government grants	7	133,829	-
Total income		999,749	679,942
<u>Expenditure on:</u>			
Raising funds	8	161,025	198,323
Charitable activities	9	626,039	848,522
Total expenditure		787,064	1,046,845
Net gains/(losses) on investments	13	1,968	1,534
Net movement in funds		214,653	(365,369)
Fund balances at 1 January 2020		1,163,704	1,529,073
Fund balances at 31 December 2020		1,378,357	1,163,704

All income and expenditure for 2020 and 2019 is unrestricted.

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	14	247,976		292,627	
Investments	15	198,736		196,767	
		<u>446,712</u>		<u>489,394</u>	
Current assets					
Stocks	16	714		714	
Debtors	17	27,171		69,267	
Cash at bank and in hand		930,198		645,085	
		<u>958,083</u>		<u>715,066</u>	
Creditors: amounts falling due within one year	18	<u>(26,438)</u>		<u>(40,756)</u>	
Net current assets		931,645		674,310	
Total assets less current liabilities		<u>1,378,357</u>		<u>1,163,704</u>	
Total funds					
Unrestricted funds		1,378,357		1,163,704	
		<u>1,378,357</u>		<u>1,163,704</u>	

The financial statements were approved by the Trustees on 8 June 2021

S Wass
Trustee

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	22		281,342		(240,660)
Investing activities					
Proceeds on disposal of investments		-		711,980	
Interest received		3,771		13,244	
Net cash generated from investing activities			3,771		725,224
Net increase in cash and cash equivalents			285,113		484,564
Cash and cash equivalents at beginning of year			645,085		160,521
Cash and cash equivalents at end of year			930,198		645,085

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
YORK, HARROGATE AND DISTRICT BRANCH
(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charity information

RSPCA York, Harrogate and District Branch is a charity registered with the Charity Commission in England and Wales under the registered number 232222. The principal address is RSPCA York Animal Home, Landing Lane, York, YO26 4RH.

1.1 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charities SORP (FRS 102) rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of investments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

During the year coronavirus COVID-19 has resulted in a global pandemic affecting the global economy. The speed and severity of the impact has been unprecedented but the UK Government has introduced considerable measures to help organisations through this extremely challenging time. COVID-19 has however impacted the ability of the charity to trade via its shops, which have traded in accordance with government restrictions which has included temporarily closures both in the year and post year end.

On the basis of the strong result this year, which was bolstered significantly by legacy income, and the continued financial support available via government schemes, strong cash reserves and outright ownership of the charity's animal home, the Trustees are confident that the charity is a going concern and has the ability to meet its liabilities as they fall due. The Trustees therefore believe it is appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments that would be necessary if the charity was not a going concern.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
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(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

1 Accounting policies

(Continued)

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from government grants and other grants is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes attributable VAT which cannot be recovered.

Expenditure is classified under the following activity headings:

- Charitable activity comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.
- Support costs include those costs which cannot be directly attributed to a particular heading, and include the governance costs of the charity. These are allocated to the relevant activity based on usage and staff time associated with each activity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Straight line over 25 years
Improvements to property	Straight line over 10 years
Animal home equipment	20% on a reducing balance basis
Shop and office equipment	20% on a reducing balance basis
Motor vehicles	25% on a reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

1 Accounting policies

(Continued)

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

1 Accounting policies

(Continued)

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.12 Taxation

RSPCA York, Harrogate and District Branch is a registered charity and as such is potentially entitled to tax exemption under Section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.15 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
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(OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees are of the opinion that there are no material critical accounting estimates.

3 Donations and legacies

	2020	2019
	£	£
Donations and gifts	157,523	150,594
Legacies receivable	279,511	46,536
	<u>437,034</u>	<u>197,130</u>

4 Charitable activities

	2020	2019
	£	£
Boarding fees	108,429	118,106
Re-homing fees	26,981	53,502
Rents	4,920	5,018
Sundry income	3,073	80
Grants received	95,300	-
	<u>238,703</u>	<u>176,706</u>

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5 Other trading activities

	2020	2019
	£	£
Shop income	138,959	242,866
Fundraising events	47,453	49,996
	<u>186,412</u>	<u>292,862</u>

6 Investments

	2020	2019
	£	£
Interest receivable	3,771	13,244
	<u>3,771</u>	<u>13,244</u>

7 Investment income

	2020	2019
	£	£
Coronavirus Job Retention Scheme	65,283	-
Coronavirus Government support grants	68,546	-
	<u>133,829</u>	<u>-</u>

8 Raising funds

	2020	2019
	£	£
<u>Trading costs</u>		
Operating charity shops	53,801	84,346
Staff costs	107,224	113,977
	<u>161,025</u>	<u>198,323</u>

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9 Charitable activities

	2020	2019
	£	£
Staff costs	391,242	519,893
Depreciation	44,652	49,638
Rates and water	9,398	6,982
Insurance	2,487	4,753
Light and heat	26,471	26,260
Telephone	6,020	3,566
Postage and stationery	1,212	4,270
Sundries	29,256	18,798
Feeding and bedding	4,239	32,586
Cleaning, laundry and waste disposal	25,567	39,066
Vets fees and medicine	71,314	102,675
Microchips	518	997
Motor expenses	1,061	3,038
Repairs and renewals	3,105	10,882
Legal and professional	665	10,637
Loss on disposal of tangible fixed assets	-	2,297
	<u>617,207</u>	<u>836,338</u>
Share of support costs (see note 10)	8,832	12,184
	<u>626,039</u>	<u>848,522</u>

10 Support costs

	2020	2019
	£	£
Management	2,430	2,439
Finance	2,902	6,395
Independent Examiner's fee	2,240	2,150
Accountancy fees	1,260	1,200
	<u>8,832</u>	<u>12,184</u>

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11 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Branch managers	1	1
Animal centre managers	1	1
Animal care centre and other staff	18	30
Charity shop managers	3	3
Charity shop staff	4	3
	<u>27</u>	<u>38</u>

Employment costs

	2020 £	2019 £
Wages and salaries	461,214	585,405
Social security costs	26,168	35,411
Other pension costs	11,084	13,054
	<u>498,466</u>	<u>633,870</u>

During the year to 31 December 2020 that charity incurred redundancy costs of £nil (2019: £2,671) due to the restructure of the charity.

Key Management Personnel are the Branch Manager, Deputy Centre Manager, and Finance Administrator,

During the year the charity's key management personnel, comprising 3 individuals, received remuneration of £75,147 (2019: £100,037, comprising 5 individuals, with a mid year restructure).

There were no employees whose annual remuneration was £60,000 or more (2019: No employees).

12 Trustees

None of the Trustees (2019: no Trustees) (or any persons connected with them) received any expenses, remuneration or benefits from the Charity during the year.

13 Net gains/(losses) on investments

	2020 £	2019 £
Revaluation of investments	<u>1,968</u>	<u>1,534</u>

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FOR THE YEAR ENDED 31 DECEMBER 2020

14 Tangible fixed assets

	Freehold land and buildings	Improvements to property	Animal home equipment	Shop and office equipment	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 January 2020	800,512	49,164	74,024	72,806	9,430	1,005,936
At 31 December 2020	800,512	49,164	74,024	72,806	9,430	1,005,936
Depreciation						
At 1 January 2020	587,262	18,824	58,171	44,926	4,126	713,309
Depreciation charged in the year	32,020	4,917	3,170	5,576	(1,032)	44,651
At 31 December 2020	619,282	23,741	61,341	50,502	3,094	757,960
Carrying amount						
At 31 December 2020	181,230	25,423	12,683	22,304	6,336	247,976
At 31 December 2019	213,250	30,340	15,853	27,880	5,304	292,627

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15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2020	196,767
Valuation changes	1,969
At 31 December 2020	198,736
Carrying amount	
At 31 December 2020	198,736
At 31 December 2019	196,767

16 Stocks

	2020 £	2019 £
Finished goods and goods for resale	714	714

17 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	13,941	17,373
Other debtors	13,230	51,894
	27,171	69,267

18 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	10,012	17,322
Other creditors	16,426	23,434
	26,438	40,756

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19 Analysis of net assets between funds

	2020	2019
	£	£
Fund balances at 31 December 2020 are represented by:		
Tangible assets	247,976	292,627
Investments	198,736	196,767
Current assets/(liabilities)	931,645	674,310
	<u>1,378,357</u>	<u>1,163,704</u>

20 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020	2019
	£	£
Within one year	46,566	50,073
Between two and five years	30,500	169,939
	<u>77,066</u>	<u>220,012</u>

21 Related party transactions

The charity is an affiliated branch of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) (Charity registration number: 219099) and is governed by the RSPCA Branch Model Rules. During the year the charity received grants and donations from the RSPCA of £95,300 (2019: Nil) in financial support, and £50,346 (2019: £53,478) from the door to door fundraising event.

22 Cash generated from operations

	2020	2019
	£	£
Surplus/(deficit) for the year	214,653	(365,369)
Adjustments for:		
Investment income recognised in statement of financial activities	(3,771)	(13,244)
(Gain)/loss on disposal of tangible fixed assets	-	2,297
Fair value (gains) and losses on investments	(1,968)	(1,534)
Depreciation of tangible fixed assets	44,652	49,638
Movements in working capital:		
Decrease in debtors	42,096	110,867
(Decrease) in creditors	(14,318)	(23,315)
Cash generated from/(absorbed by) operations	<u>281,344</u>	<u>(240,660)</u>