

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

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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.

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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.

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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.

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TRUSTEES' REPORT (CONTINUED)**

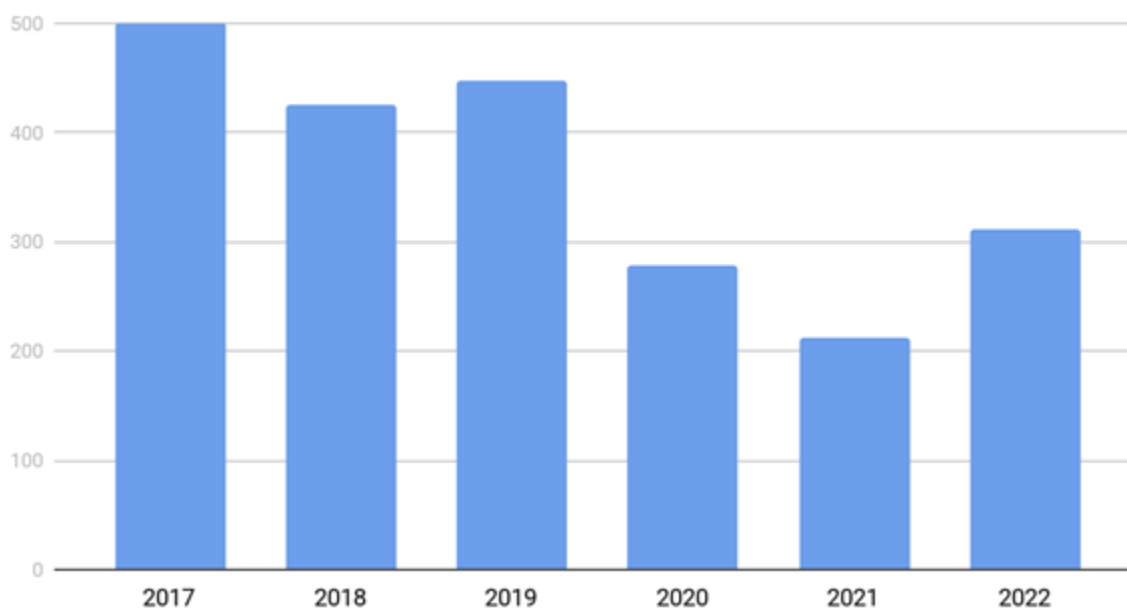
FOR THE YEAR ENDED 31 DECEMBER 2022

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.

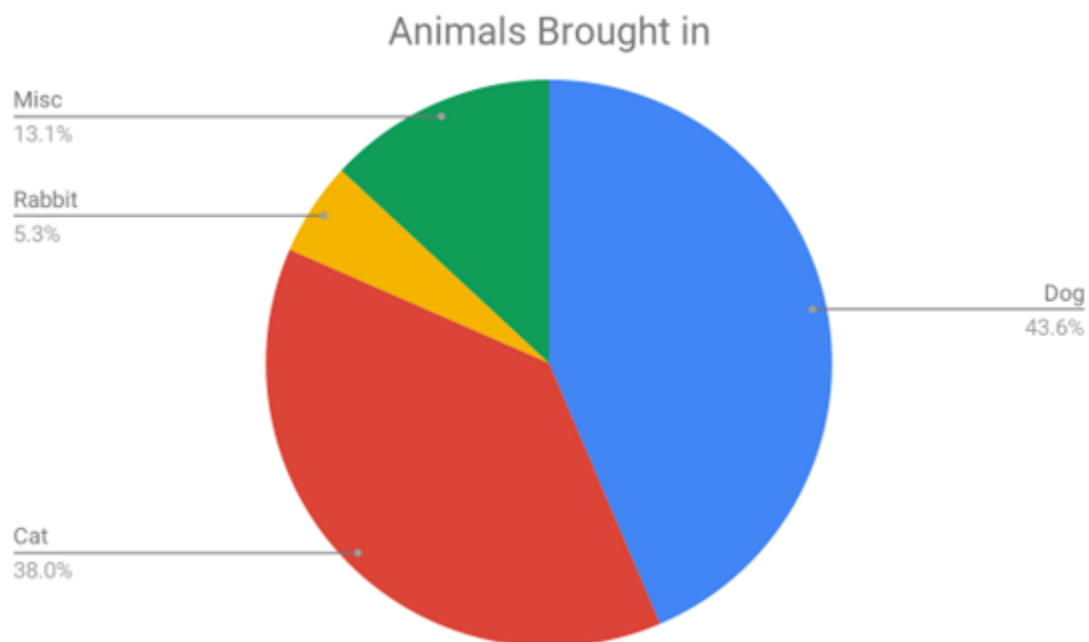
Animals Rehomed



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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.

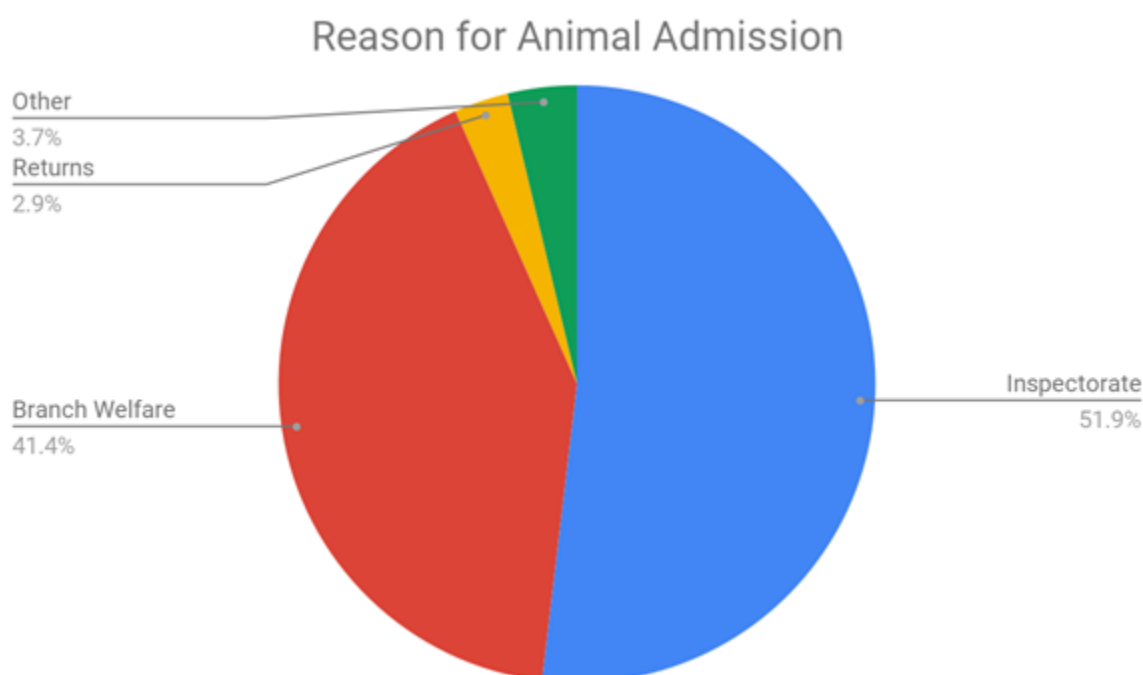


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TRUSTEES' REPORT (CONTINUED)**

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)

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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,
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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,
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STATEMENT OF CASH FLOWS**

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
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,
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(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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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).

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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.

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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.

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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>

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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,
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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.

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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
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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

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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)
	<hr/>
At 31 December 2022	195,429
	<hr/>
Carrying amount	
At 31 December 2022	195,429
	<hr/> <hr/>
At 31 December 2021	197,870
	<hr/> <hr/>

16 Stocks

	2022 £	2021 £
Finished goods or consumables for resale	500	714
	<hr/> <hr/>	<hr/> <hr/>

17 Debtors

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

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
	<hr/>	<hr/>
	64,840	43,716
	<hr/> <hr/>	<hr/> <hr/>

**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

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>