

**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.

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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.

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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, YORK, HARROGATE AND DISTRICT BRANCH (OPERATING AS RSPCA YORK, HARROGATE AND DISTRICT BRANCH) 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.

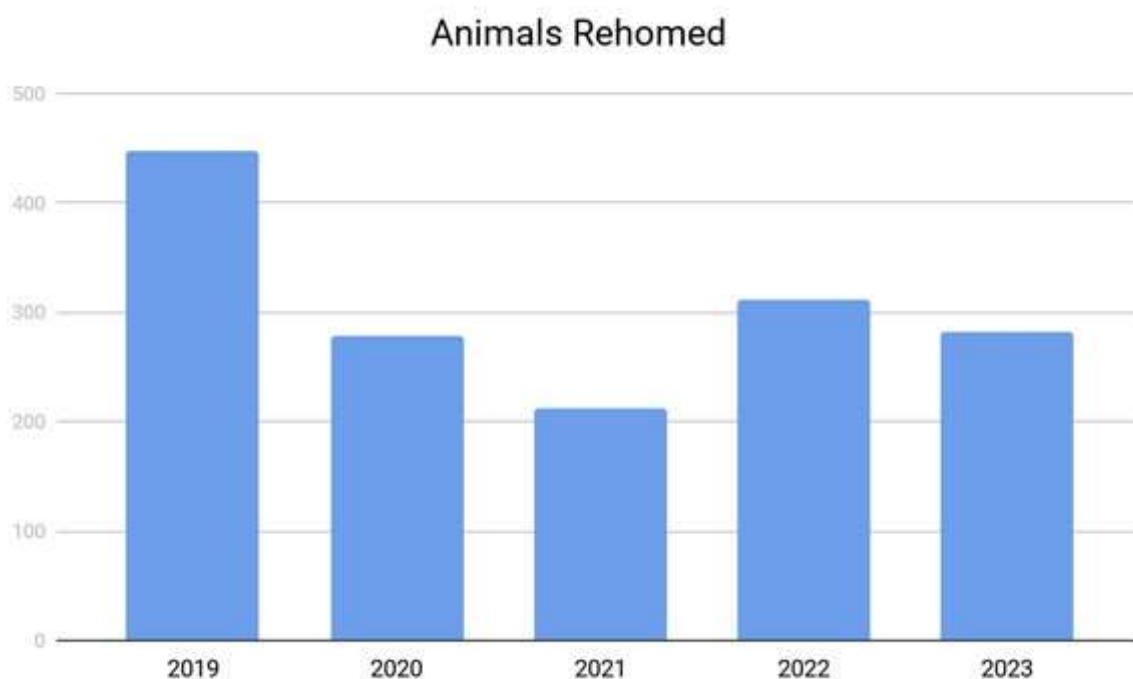
**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS,
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TRUSTEES' REPORT (CONTINUED)**

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.

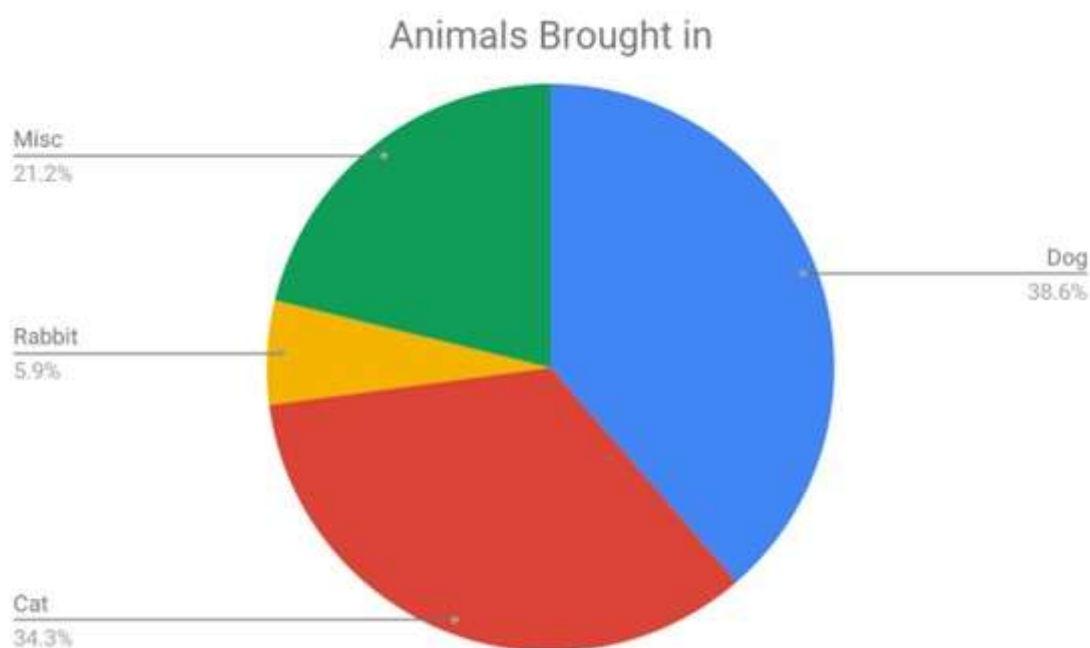
The branch rehomed 282 animals in 2023 (105 Dogs, 109 Cats, 18 Rabbits and 50 other animals). This was a slight reduction on numbers from last year, although our cat rehoming numbers did increase. This was in part caused by the increased complexity of the animal coming into our care which meant they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

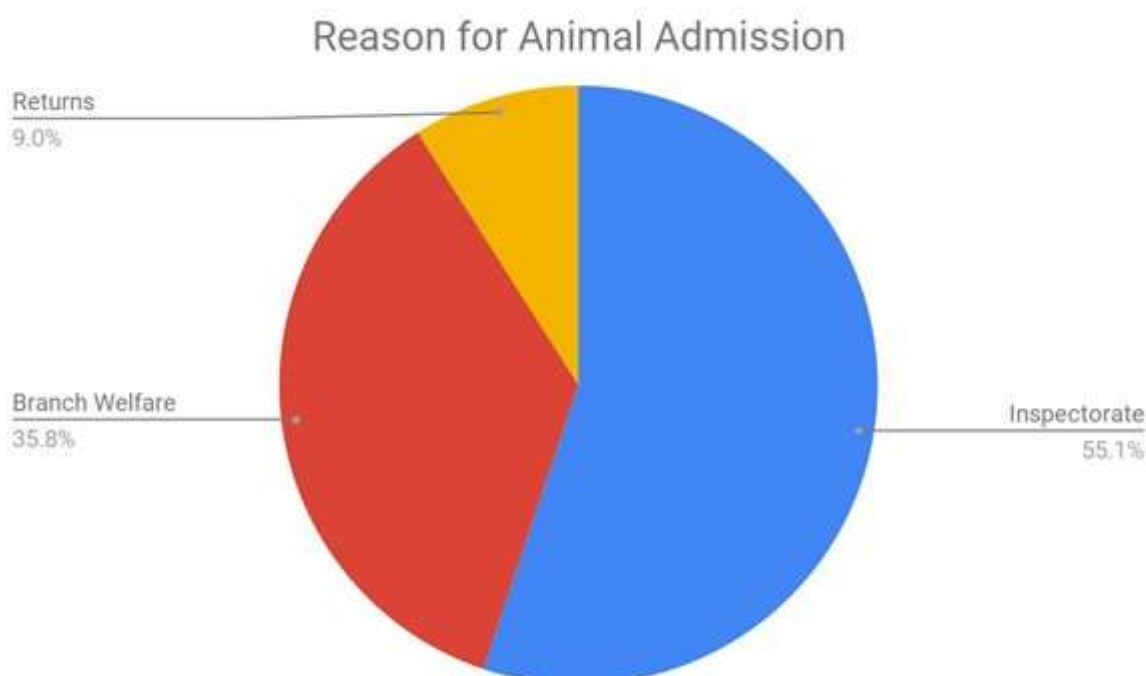
FOR THE YEAR ENDED 31 DECEMBER 2023

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.

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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,
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(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,
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(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,
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(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,
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(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.

FOR THE YEAR ENDED 31 DECEMBER 2023

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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)
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)
	<u> </u>
At 31 December 2023	<u> </u>
Carrying amount	
At 31 December 2023	<u> </u>
	<u> </u>
At 31 December 2022	<u>195,429</u>

17 Stocks

	2023 £	2022 £
Finished goods or consumables for resale	500	500
	<u> </u>	<u> </u>

18 Debtors

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

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
	<u> </u>	<u> </u>
	<u>33,180</u>	<u>64,840</u>

**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 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>