

**Royal Society for The Prevention Of Cruelty To Animals,
York, Harrogate and District Branch**
(Operating as RSPCA York, Harrogate and District Branch)
Annual Report and Audited Financial Statements
For The Year Ended 31 December 2025

**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 A Butler
Mr J Latham
Ms V Jorgensen
Ms T Tootle
Mr M Harris

Charity Number 232222

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

**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 2025**

The Trustees present their report and financial statements for the year ended 31 December 2025.

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

The main objectives of the Charity

The 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 53% of all animals taken into the York Animals Home came from the national RSPCA Inspectors.

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

Achievements and performance

2025 was a year of significant change for the animal home. The change in scope of work carried out by the national RSPCA led to a decrease in small animals and wildlife coming to the centre and an increase in demand from the general public for support. In order to meet these challenges we took the difficult decision to close out small animal unit and focus our attention on cats and dogs.

Operating costs continue to rise at a level that exceeds donations. Economic pressures alongside the increases to employer national insurance and minimum wage costs are resulting in significant increases to our core overhead costs. The team at the animal home are already very lean and there is little space to make additional savings, so financial sustainability will continue to be a growing concern. We have seen animal abandonments and surrenders from owners who are no longer able to afford to look after their animals. The team at the animal home continues to work tirelessly to ensure we're helping as many animals as we can in this challenging climate, however the national picture is one where demand for space far outweighs capacity in animal centres across the country.

Achievements and performance (continued)

We made great strides in our plans to rebuild the animal home. After 18 months of waiting, we were finally granted planning permission and were able to move ahead with the work required to get our plans construction ready. We hope to begin construction and fundraising for the animal home rebuild in early 2026.

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

2025 saw the continued work to progress our animal centre rebuild. Our planning application approval was significantly delayed due to the animal centre being on a floodplain, however it was eventually approved in the summer. With the planning application approved we appointed principal designers to move the plans to a build ready state with a view to start construction work in mid-2026.

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

Trustee Recruitment and Training

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

The animal centre rebuild continues to be a main focus for the board and we're extremely grateful for the construction expertise provided by Matt Harris, who has been leading on the pre-construction work at board level, ensuring the branch has proper contracts in place and carried out all necessary due diligence. This work has been supported by the forming of a construction sub-committee, which is working alongside KennelBuild to get the project ready for a start in 2026.

The trustees continue to take their responsibilities in regard to Health and Safety and Risk Management, seriously. In late 2024 we implemented a new risk register, which we have continued to build on and review at board level. The board also now receives regular updates on incidents at the home along with actions taken to mitigate future incidents. The board continues to review policies and procedures on an annual basis alongside carrying out the charity compliance checklist.

Additionally the board has been looking in detail at our retail strategy and retail plans for the future, This has been spearheaded by the formation of a retail strategy group which has brought together operational and strategic leads in the charity to look at how we can ensure our retail operations are providing the best possible outcomes for the branch.

In 2025 we completed the registration of the CIO, which is currently in a dormant state. The board plans to complete the transition process once branch funds currently held in Luxembourg have been secured and when operational capacity allows.

Fundraising

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

Fundraising (continued)

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

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

As always I want to say a huge thank you to Ruth Bentley and the amazing team of volunteers who help put on our three annual fairs. The fairs continue to out-perform all our expectations, raising more each year despite terrible weather and other setbacks. We are extremely grateful for the support from the Joseph Roundtree Foundation who continue to let us hold our Summer air in their beautiful Homestead park. In 2025 our fairs made over £19,000 a massive thank you to everyone who came along to support the events and the fantastic volunteers who made it all possible.

This year we took a proactive approach to legacy fundraising and signed up with Octopus Legacy to enable us to offer our supporters a free will writing service. As part of our partnership with Octopus we are part of their national will campaigns that take place during national free wills months in April and October. The gifts left to us by our supporters in their wills continue to play a vital part of our annual income strategy and we remain reliant on them to ensure we break even each year. Any surplus legacy income has been set aside for our rebuild project and we are extremely grateful to all of our supporters whose generosity has made starting this project a reality.

In 2026 we will be recruiting a capital fundraiser who will lead the public fundraising campaign to raise the funds required to rebuild the animal home. Towards the end of the year we had submitted a few grants and were beginning to develop the materials and tools needed to make the campaign a success.

Retail

Following a period of positive growth in previous years, our retail operations continued to face significant challenges throughout 2025. Trading conditions across the charity retail sector have remained difficult, with many charities reporting declining consumer confidence, increased competition for donated goods, and rising operating costs. Although the wider retail sector has shown some resilience, charity shops have continued to face pressure from increasing wage costs, employer National Insurance contributions, utility bills, and property-related expenses.

Nationally we have seen a number of larger charities closing down charity shops and scaling back their retail efforts, moving towards online selling rather than physical retail locations. Our shops have struggled to hit their targets, but are still generating a good level of income for the charity and we would be hard placed to find this income from other sources.

Kimberley Richards continues to fill the retail manager role alongside her management role in the Selby shop, this has allowed us to reduce overall management costs for retail, however it has been challenging to ensure all stores are effectively supported and managed, with reduced management capacity. This will be something we continue to monitor as we move into 2026 and make decisions on the future of our retail operations and potential other shop locations.

Retail (continued)

Our Malton store continues to fail to meet expectations, despite showing promising momentum under the guidance of a new manager. Unfortunately, this positive momentum was slowed by the new manager going on maternity leave, which has meant the shop failing to turn a profit again this year. The board have decided to extend the break clause for one further year to allow the shop the chance to turn a profit once the manager has returned from maternity. However if the shop continued to fail to generate positive income, the board are committed to exiting that location and exploring more favourable retail avenues.

We continue to make slow progress on online selling, but this is something we hope to increase in 2026.

Despite these varied challenges, our retail operations remain a vital source of unrestricted income. Gift Aid promotion was a particular success story this year, proving yet again to be an incredibly effective way to maximize the value of donations at no extra cost to our supporters. We extend our sincere thanks to everyone who signed up for Gift Aid; this additional revenue flows directly into funding our vital animal welfare work.

Volunteering presented an ongoing challenge in 2025, a trend mirrored across the wider charity and voluntary sectors. While we continue to welcome a vibrant influx of students, work experience placements, and short-term supporters, recruiting and retaining long-term, regular volunteers has become increasingly difficult. Nurturing a positive volunteer experience and building a sustainable, dependable volunteer base remains a top priority to secure our future retail success and individual stores are exploring bespoke methods to recruit volunteers.

Looking ahead, we recognise that the charity retail environment is likely to remain challenging. Nevertheless, our shops remain a vital part of our income generation strategy, as well as an important community presence for the charity. We will continue to focus on strengthening management, improving volunteer recruitment and retention, maximising Gift Aid opportunities, and ensuring that our retail operations remain financially sustainable while supporting our wider mission.

Legacies

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

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

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

Volunteering

Volunteers continue to play a vital role in the charity, in particular in regards to retail and fundraising. Our volunteering opportunities at the animal home are quite limited due to the required training complexity of the animals we work with and the fact we have no dedicated volunteering staff.

Volunteering (continued)

Recruitment and retention remain ongoing challenges as the demographic of volunteers has shifted over the years, and the type of volunteering activity wanted has changed along with it. Many volunteers support us for short periods—often as part of education, career transitions, or seasonal availability—meaning there is a regular need to train and integrate new people. Without a dedicated volunteer coordinator, this has placed pressure on staff capacity.

We continue to recruit using the digital platform Assemble, however we have noticed that for some volunteer roles this has proven a barrier to entry and so have been using more traditional volunteer recruitment methods alongside the digital platform.

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

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

Outreach

We continued to deliver the Stray Dog Collection service for the City of York Council. We feel this not only provides much needed funding to support our wellbeing works but allows us to deliver improved care to stray dogs in our area. We recently won the new tender for this work and for the next three years aim to continue to deliver a great service that improves the welfare for stray dogs in our area and gets dogs back to their owners quickly. In 2025 we took in 95 dogs through the dog warden service with the vast majority (76) of dogs being reunited with their owner the same day or the following day.

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

Rescue, Rehabilitation and Rehoming

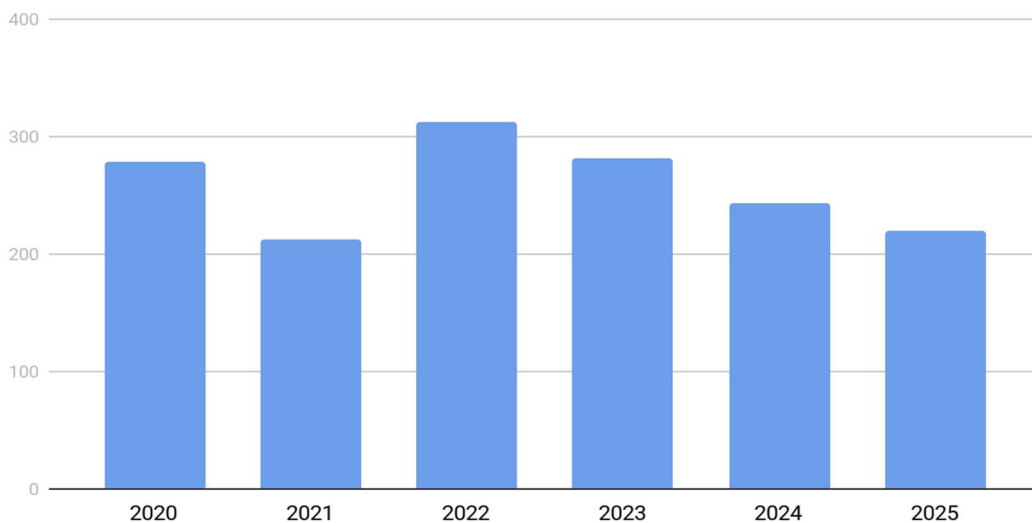
We continue to carry out our adoptions through our website and via appointment only meet and greets. We also carry out virtual home visits to check the suitability of peoples' homes and gardens prior to rehoming. The use of technology in our rehoming process has proven effective and means we can continue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

The biggest change to our rehoming activity came about as a direct result of the national RSPCA's decision to change their focus to prioritising cruelty and neglect. This has resulted in a significant decrease in the demand for small animal spaces. As a result we took the decision to close down our small animal unit and rehomed the remaining small animals. Previously small animals had represented just under a third of our total animal intake, so this change has resulted in a significant reduction in our overall animal numbers.

Rescue, Rehabilitation and Rehoming (continued)

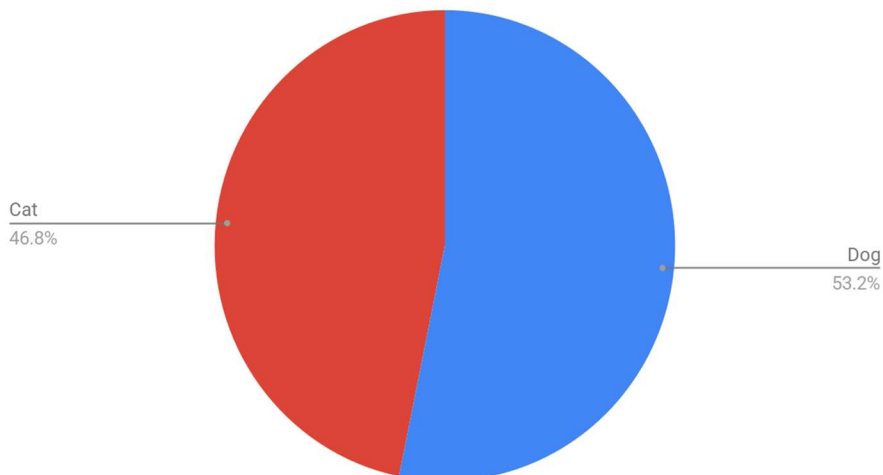
In 2025 The branch rehomed 220 animals (101 Dogs, 106 Cats, 7 Rabbits and 6 other animals) in addition to these animals the branch also rehomed 28 dogs as part of our boarding arrangement with RSPCA Bridlington Branch. We saw a big increase in rehomed dogs this year as in previous years half of our kennels were taken up with long term case dogs who we could not rehome while their cases were going through court. We did very well on cat rehoming this year, this number could have been higher but due to the impending rebuild work planned for our cattery we have been restricting our intake to ensure we were able to rehome all animals in our care prior to the demolition of existing facilities. As mentioned above our rabbit small animal and wildlife intake has been massively impacted by the national societies change in scope of service.

Animals Rehomed



The branch took in 235 animals during the year, the majority of which still come through from the national RSPCA inspectors, in addition to this we took in 32 dogs as part of our boarding agreement with Bridlington. 11 of the dogs that came into our care in 2025 were as a result of the stray dog service.

Animals Brought in

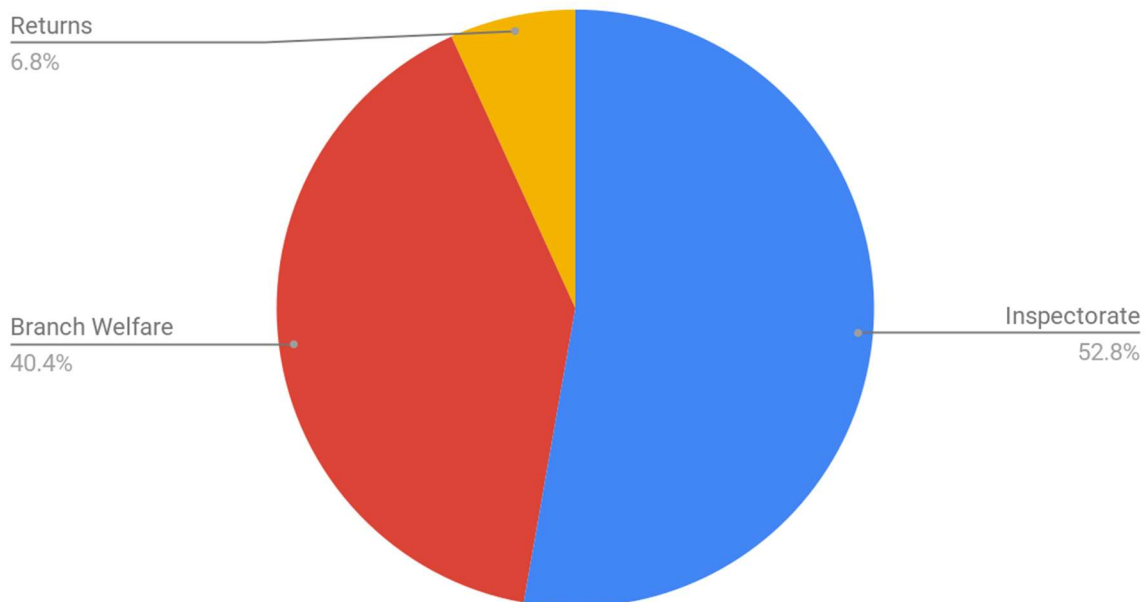


Rescue, Rehabilitation and Rehoming (continued)

There continues to be an overwhelming demand for space in animal centres, across the RSPCA and other charities. This has led the RSPCA nationally to put intake control measures in place which will limit the level of jobs the inspectors are called out to and the situations where animals are being brought into RSPCA care. We are concerned that this will have an impact on our intake of animals and mean we are taking more animals that have been in private boarding establishments (PBE's) for a significant period of time. This is an issue because PBE's do not provide the same level of care or welfare for animals, as RSPCA rehoming centres and as a result animals coming into RSPCA centres will require significant behavioural support and often present with undiagnosed health condition, which ultimately will increase the cost of rehoming those animals and the length of time they need to spend at the animal home before they can be rehomed.

At the end of the year only two dogs and one cat had been with us for over 6 months, with the majority of animals still getting rehomed in less than 3 months.

Reason for Animal Admission



**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 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Financial review

The Statement of Financial Activities shows a net surplus for the year of £298,044 (2024: £82,784). The charity does not have any restricted funds.

Net current assets stand in total at £2,285,658 at 31 December 2025 (2024: £1,996,341). The charity also owns the York animal home which is carried in the accounts at its depreciated cost of £126,496 (2024: £110,701).

The total income for the year was £1,319,962 (2024: £1,109,198). Income from donations and legacies was £549,866 (2024: £442,663), with income from charitable activities which includes boarding and re-homing fees totalling £324,778 (2024: £274,926). The charity's shops contributed income of £349,795 (2024: £334,934).

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 charity has now registered a separate CIO with the view to transition to the new charity in the near future. However this process has been delayed by an ongoing situation with funds held in Luxembourg and lack of staff capacity during the rebuild planning works.

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

Mr D Hardwick
Mr P Duggan (resigned 24 April 2026)
Mrs A Barker (resigned 25 November 2025)
Mr A Butler
Mr J Latham
Ms V Jorgensen (appointed 27 January 2026)
Ms T Tootle (appointed 29 July 2025)
Mr M Harris (appointed 25 March 2025)
Ms K Carlyle (resigned 29 April 2025)

Risk management

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

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

Steps to mitigate significant risk include:

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

Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least £300k, which represents 3 months running costs along with the amounts required to pay outstanding liabilities and staff redundancy costs. Estimated expenditure for 2026 is £1.1m.

Unfortunately, increases in the National Minimum Wage and employer National Insurance contributions, combined with ongoing inflationary pressures, have led to substantial rises in costs across all areas of the animal home's operations. In particular, fuel and waste disposal expenses have increased significantly. There is little indication that these costs will decrease, and further rises—especially in staffing costs—are anticipated throughout 2026.

At the same time, income from fundraising activities and donations has seen a slight decline, a trend that is expected to continue as many of our supporters face the same financial pressures. Looking ahead to 2026, we also anticipate the need to raise funds for planned rebuilding works. This is likely to divert both attention and financial support away from our core activities and services.

The branch is forecasting levels of income in 2026 of £841k, resulting in a £250k deficit for the year, which is slightly reduced from the forecasted deficit from 2025.

The trustees have currently ring-fenced £1.1m of the reserves to commit towards the first phase of the rebuild work. Planning permission for this was granted in 2025 and work is expected to begin in Summer 2026. It is expected that the majority of these ring-fenced funds will be spent during the course of 2026.

Investment policy

At the end of 2023 we were notified that our long term investment portfolio through Clerical Medical would be closing, unfortunately this also resulted in the £207k held in that portfolio being held in Luxembourg. We have been going through a lengthy process to have this money returned to us, however this process needs to be restarted every time there is a change to our trustee board and we are having to submit physical documents which is slowing down the process significantly. This process is still ongoing but we expect the money to be returned to us in 2026.

The rest of the charity's funds are invested using the investment platform Flagstone. This allows us to invest our funds in low risk savings accounts, ensuring not all of our funds are held with one provider, whilst still ensuring a good return on investment. This has enabled us to invest the funds ring-fenced for the rebuild project in a mix of instant access and short-notice accounts with interest rates ranging from 3-4%.

**Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch
(Operating as RSPCA York, Harrogate and District Branch)
Trustees' Report
For the year ended 31 December 2025**

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 L Latham
Trustee

Date:

**Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch
(Operating as RSPCA York, Harrogate and District Branch)
Independent Auditor's Report
To The Trustees of Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and
District Branch For the year ended 31 December 2025**

Opinion

We have audited the financial statements of Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch (the 'charity') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and Notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP – FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities SORP FRS102 (October 2019) and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have conducted that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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Independent Auditor's Report
To The Trustees of Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and
District Branch For the year ended 31 December 2025 (continued)**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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(Operating as RSPCA York, Harrogate and District Branch)
Independent Auditor's Report
To The Trustees of Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and
District Branch For the year ended 31 December 2025 (continued)**

Capability of the audit in detecting irregularities, including fraud

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

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

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

Other matters

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

**Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch
(Operating as RSPCA York, Harrogate and District Branch)
Independent Auditor's Report
To The Trustees of Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and
District Branch For the year ended 31 December 2025 (continued)**

Use of our report

This report is made solely to the charity is trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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

Date:

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

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

**Statement of Financial Activities including Income and Expenditure Account
For the Year Ended 31 December 2025**

| | Notes | 2025 £ | 2024 £ |
|--|-------|-------------------------|-------------------------|
| Income and endowments from: | | | |
| Donations and legacies | 3 | 549,866 | 442,663 |
| Charitable activities | 4 | 324,778 | 274,926 |
| Other trading activities | 5 | 391,774 | 374,281 |
| Investments | 6 | 53,544 | 17,328 |
| Total income | | <u>1,319,962</u> | <u>1,109,198</u> |
| Expenditure on: | | | |
| Raising funds | 7 | 257,891 | 213,867 |
| Charitable activities | 8 | 764,027 | 811,547 |
| Total expenditure | | <u>1,021,918</u> | <u>1,025,414</u> |
| Net movement in funds | | 298,044 | 83,784 |
| Fund balances at 1 January 2025 | | <u>2,141,477</u> | <u>2,057,693</u> |
| Fund balances at 31 December 2025 | | <u><u>2,439,521</u></u> | <u><u>2,141,477</u></u> |

All income and expenditure for 2025 and 2024 is unrestricted.

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

All income and expenditure derive from continuing activities.

The notes on pages 18 to 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 2025**

| | Notes | 2025 £ | 2024 £ |
|---|-------|------------------|------------------|
| Fixed assets | | | |
| Tangible assets | 13 | 153,863 | 145,136 |
| | | <u>153,863</u> | <u>145,136</u> |
| Current assets | | | |
| Stocks | 14 | 500 | 500 |
| Debtors | 15 | 623,218 | 435,252 |
| Cash at bank and in hand | | 1,701,257 | 1,589,176 |
| | | <u>2,324,975</u> | <u>2,024,928</u> |
| Creditors: amounts falling due within one year | | | |
| | 16 | (39,317) | (28,587) |
| | | <u>(39,317)</u> | <u>(28,587)</u> |
| Net current assets | | 2,285,658 | 1,996,341 |
| Net assets | | <u>2,439,521</u> | <u>2,141,477</u> |
| Total funds | | | |
| Unrestricted funds | | 2,439,521 | 2,141,477 |
| | | <u>2,439,521</u> | <u>2,141,477</u> |

The financial statements were approved by the Trustees on 2026.

.....
Mr J Latham
Trustee

The notes on pages 18 to 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 2025**

| | Notes | 2025 £ | 2024 £ |
|---|-------|-------------------------|-------------------------|
| Cash flows from operating activities | | | |
| Cash generated from/(absorbed by) operations | 19 | 89,094 | 407,457 |
| Investing activities | | | |
| Purchase of tangible fixed assets | | (30,557) | (47,329) |
| Interest received | | 53,544 | 17,328 |
| | | <u>22,987</u> | <u>(30,001)</u> |
| Net cash generated (used in)/from investing activities | | <u>22,987</u> | <u>(30,001)</u> |
| Net increase/(decrease) in cash and cash equivalents | | 112,081 | 377,456 |
| Cash and cash equivalents at beginning of year | | <u>1,589,176</u> | <u>1,211,720</u> |
| Cash and cash equivalents at end of year | | <u><u>1,701,257</u></u> | <u><u>1,589,176</u></u> |

The notes on pages 18 to 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)**

**Notes to the Financial Statements
For the Year Ended 31 December 2025**

1 Accounting policies

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

Charity information

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

The principal address is:

RSPCA York Animal Home
Landing Lane
York
YO26 4RH

1.1 Accounting convention

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

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

1.4 Income

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

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

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

**Notes to the Financial Statements
For the Year Ended 31 December 2025**

1 Accounting policies - continued

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

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

1.5 Expenditure

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

Expenditure is classified under the following activity headings:

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Stocks

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

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

Notes to the Financial Statements
For the Year Ended 31 December 2025

1 Accounting policies - continued

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

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

Impairment of financial assets

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

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

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

Derecognition of financial assets

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

Basic financial liabilities

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

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

**Notes to the Financial Statements
For the Year Ended 31 December 2025**

1 Accounting policies - continued

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

Derecognition of financial liabilities

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

1.11 Taxation

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

1.12 Employee benefits

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

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

1.13 Retirement benefits

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

1.14 Leases

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

2 Critical accounting estimates and judgements

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

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

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

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

**Notes to the Financial Statements
For the Year Ended 31 December 2025**

3 Donations and legacies

| | 2025 £ | 2024 £ |
|---------------------|----------------|----------------|
| Donations and gifts | 179,811 | 155,831 |
| Legacies receivable | 370,055 | 286,832 |
| | <u>549,866</u> | <u>442,663</u> |

4 Charitable activities

| | 2025 £ | 2024 £ |
|-----------------|----------------|----------------|
| Boarding fees | 172,791 | 169,468 |
| Re-homing fees | 111,208 | 90,396 |
| Rents | 5,040 | 4,920 |
| Sundry income | 5,491 | 142 |
| Grants received | 30,248 | 10,000 |
| | <u>324,778</u> | <u>274,926</u> |

5 Other trading activities

| | 2025 £ | 2024 £ |
|--------------------|----------------|----------------|
| Shop income | 349,795 | 334,934 |
| Fundraising events | 41,979 | 39,347 |
| | <u>391,774</u> | <u>374,281</u> |

6 Investments

| | 2025 £ | 2024 £ |
|---------------------|---------------|---------------|
| Interest receivable | <u>53,544</u> | <u>17,328</u> |

7 Raising funds

| | 2025 £ | 2024 £ |
|-------------------------|----------------|----------------|
| <u>Trading costs</u> | | |
| Operating charity shops | 61,307 | 61,552 |
| Staff costs | 196,584 | 152,315 |
| | <u>257,891</u> | <u>213,867</u> |

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

**Notes to the Financial Statements
For the Year Ended 31 December 2025**

8 Charitable activities

| | 2025 £ | 2024 £ |
|--------------------------------------|----------------|----------------|
| Staff costs | 449,736 | 462,963 |
| Depreciation | 21,469 | 45,386 |
| Rates and water | 13,622 | 13,403 |
| Insurance | 8,029 | 3,308 |
| Light and heat | 52,028 | 53,618 |
| Telephone | 5,741 | 3,341 |
| Postage and stationery | 2,110 | 1,865 |
| Sundries | 25,476 | 23,455 |
| Feeding and bedding | 6,294 | 7,045 |
| Cleaning, laundry and waste disposal | 36,497 | 41,082 |
| Vets fees and medicine | 70,613 | 69,918 |
| Motor expenses | 5,140 | 1,593 |
| Repairs and renewals | 20,547 | 20,224 |
| Legal and professional | 3,490 | 15,616 |
| Staff training and recruitment | - | 738 |
| Loss on disposal of fixed assets | 363 | 8,667 |
| | <u>721,155</u> | <u>772,222</u> |
| Support costs (see note 9) | 42,872 | 39,325 |
| | <u>764,027</u> | <u>811,547</u> |

9 Support costs

| | 2025 £ | 2024 £ |
|--|---------------|---------------|
| Management | 8,584 | 6,315 |
| Finance | 25,153 | 24,310 |
| Fees paid to the Auditor/ Independent Examiner | | |
| - Audit/ IE fee | 7,980 | 7,600 |
| - Accountancy fees | 1,155 | 1,100 |
| | <u>42,872</u> | <u>39,325</u> |

10 Trustees

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

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

**Notes to the Financial Statements
For the Year Ended 31 December 2025**

11 Employees

Number of employees

The average monthly number of employees during the year was:

| | 2025 Number | 2024 Number |
|------------------------------------|----------------|----------------|
| Animal centre managers | 1 | 1 |
| Animal care centre and other staff | 15 | 14 |
| Charity shop managers | 4 | 3 |
| Charity shop staff | 4 | 9 |
| Branch managers | 2 | 1 |
| | <u>26</u> | <u>28</u> |

Employment costs

| | 2025 £ | 2024 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 582,139 | 562,449 |
| Social security costs | 50,554 | 36,953 |
| Other pension costs | 13,627 | 15,876 |
| | <u>646,320</u> | <u>615,278</u> |

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

During the year the charity's key management personnel, comprising 5 individuals, received remuneration of £105,153 (2024: £96,394 comprising 5 individuals).

There were no employees whose annual remuneration was £60,000 or more (2024: No employees).

12 Taxation

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

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

**Notes to the Financial Statements
For the Year Ended 31 December 2025**

13 Tangible fixed assets

| | Freehold land and buildings £ | Improvements to property £ | Animal home equipment £ | Shop and office equipment £ | Fixtures and fittings £ | Motor vehicles £ | Total £ |
|------------------------------------|--|----------------------------------|----------------------------------|--------------------------------------|----------------------------------|------------------------|------------------|
| Cost | | | | | | | |
| At 1 January 2025 | 859,874 | 20,116 | 77,597 | 81,280 | 4,502 | 17,759 | 1,061,128 |
| Additions | 29,406 | - | 526 | 625 | - | - | 30,557 |
| Disposals | - | - | (928) | - | - | - | (928) |
| At 31 December 2025 | <u>889,280</u> | <u>20,116</u> | <u>77,195</u> | <u>81,905</u> | <u>4,502</u> | <u>17,759</u> | <u>1,090,757</u> |
| Depreciation | | | | | | | |
| At 1 January 2025 | 749,173 | 20,116 | 69,962 | 66,645 | 1,988 | 8,108 | 915,992 |
| Depreciation charge in the year | 13,611 | - | 1,546 | 3,030 | 503 | 2,779 | 21,469 |
| Disposals | - | - | (567) | - | - | - | (567) |
| At 31 December 2025 | <u>762,784</u> | <u>20,116</u> | <u>70,941</u> | <u>69,675</u> | <u>2,491</u> | <u>10,887</u> | <u>936,894</u> |
| Carrying amount | | | | | | | |
| At 31 December 2025 | <u>126,496</u> | <u>-</u> | <u>6,254</u> | <u>12,230</u> | <u>2,011</u> | <u>6,872</u> | <u>153,863</u> |
| At 31 December 2024 | <u>110,701</u> | <u>-</u> | <u>7,635</u> | <u>14,635</u> | <u>2,514</u> | <u>9,651</u> | <u>145,136</u> |

14 Stocks

| | 2025 £ | 2024 £ |
|--|------------|------------|
| Finished goods or consumables for resale | <u>500</u> | <u>500</u> |

15 Debtors

| | 2025 £ | 2024 £ |
|---------------|----------------|----------------|
| Trade debtors | 40,191 | 58,276 |
| Other debtors | 583,027 | 376,976 |
| | <u>623,218</u> | <u>435,252</u> |

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

**Notes to the Financial Statements
For the Year Ended 31 December 2025**

16 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|-----------------|---------------|---------------|
| Trade creditors | 29,774 | 23,887 |
| Other creditors | 9,543 | 4,700 |
| | <u>39,317</u> | <u>28,587</u> |

17 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:

| | 2025 £ | 2024 £ |
|----------------------------|----------------|----------------|
| Within one year | 33,000 | 48,750 |
| Between two and five years | 62,563 | 86,563 |
| Over five years | 15,000 | 24,000 |
| | <u>110,563</u> | <u>159,313</u> |

18 Related party transactions

The charity is an affiliated branch of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) (charity registration number 219099) and is governed by the RSPCA Branch Model Rules. During the year the charity received grants, donations and other income from the RSPCA of £215,760 (2024: £228,020) and made purchases of £5,211 (2024: £2,551) from them.

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

19 Cash generated from operations

| | 2025 £ | 2024 £ |
|---|---------------|----------------|
| Surplus for the year | 298,044 | 83,784 |
| Adjustments for: | | |
| Depreciation of tangible fixed assets | 21,469 | 45,386 |
| Investment income recognised in statement of financial activities | (53,544) | (17,328) |
| Loss on disposal of assets | 361 | 5,757 |
| Movements in working capital: | | |
| Decrease/(increase) in debtors | (187,966) | 294,451 |
| Decrease in creditors | 10,730 | (4,593) |
| Cash generated from/(absorbed by) operations | <u>89,094</u> | <u>407,457</u> |