

**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 2024**

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

Legal and Administrative Information

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

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

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

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

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

The main objectives of the Charity

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

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

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

Public benefit statement

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

Significant activities

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

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

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

Achievements and performance

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

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

Achievements and performance (continued)

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

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

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

Trustee Recruitment and Training

The trustee board continues to grow and change with new trustees 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.

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

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

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

Fundraising

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

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

Fundraising (continued)

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

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

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

Retail

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

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

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

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

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

Retail (continued)

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

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

Legacies

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

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

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

Volunteering

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

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

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

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

Outreach

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

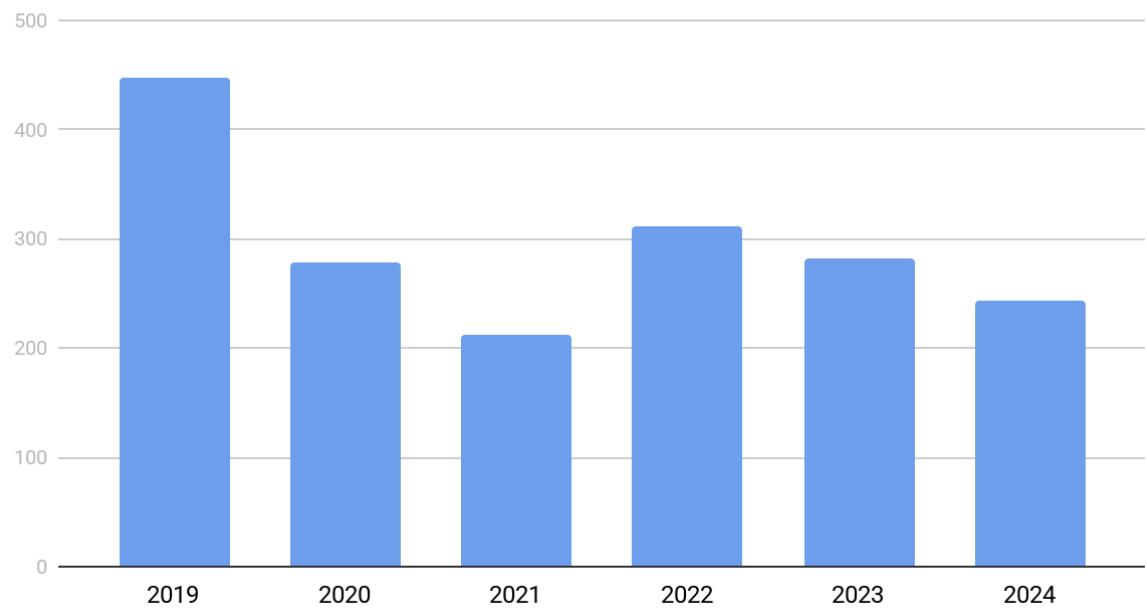
We continue to support local food banks by donating surplus food which we are unable to use at the animal home. We have also been able to act as a conduit for national pet food donation schemes to distribute volumes of food which we couldn't use at food banks and other animal charities within our local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

Rescue, Rehabilitation and Rehoming

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

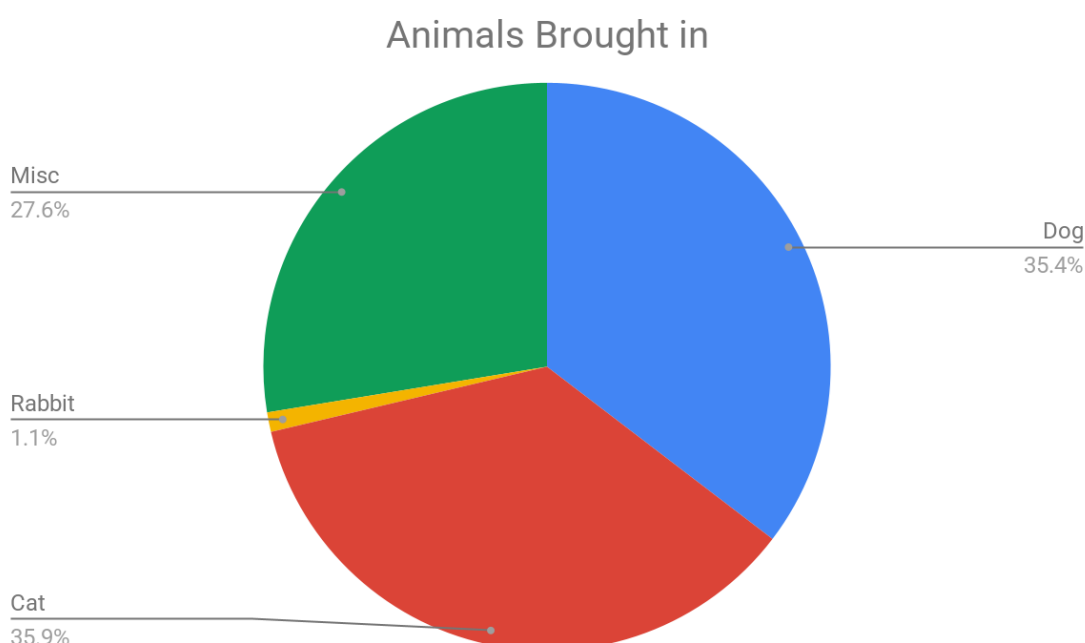
The branch rehomed 244 animals in 2024 (70 Dogs, 117 Cats, 12 Rabbits and 45 other animals). There was a big drop in the number of rehomed dogs this year, mainly due to 7 case dogs which were with us for the full year, meaning we had over a quarter of our available kennel space taken up by dogs which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

Animals Rehomed



Rescue, Rehabilitation and Rehoming (continued)

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



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

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

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

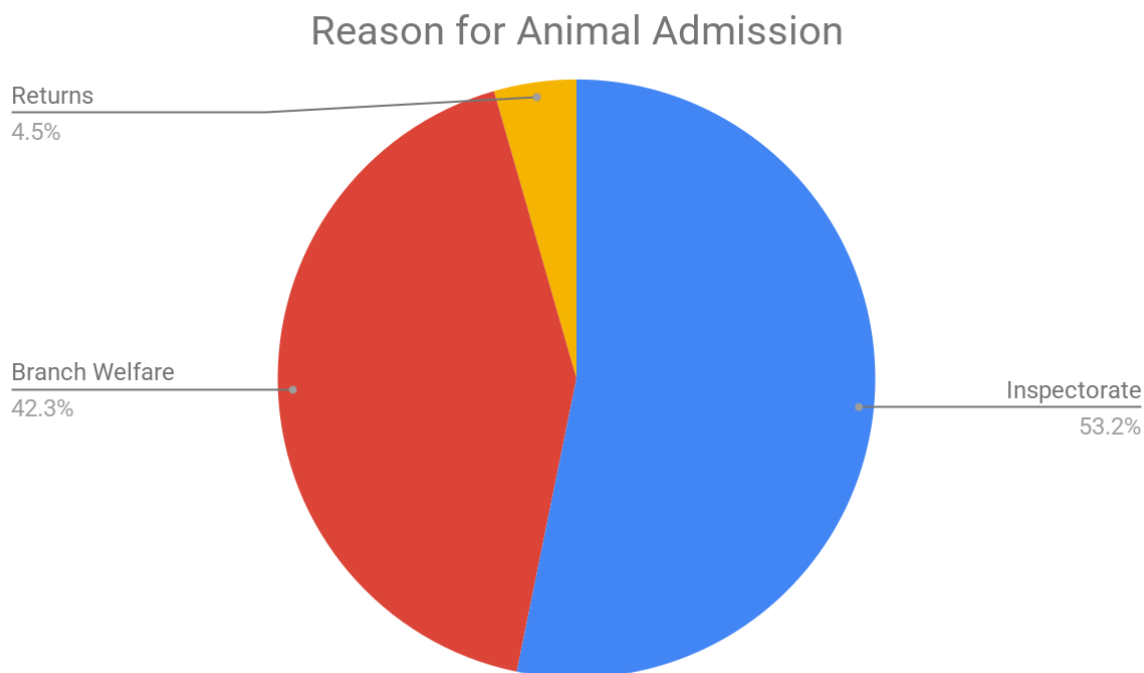
The impact of this shift has been significant for our centre. We have seen an increase in direct requests for help from the public and other agencies, particular from members of the public who contact the centre following an unsuccessful call to the national RSPCA.

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

Rescue, Rehabilitation and Rehoming (continued)

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

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



STRUCTURE, GOVERNANCE AND MANAGEMENT

Financial review

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

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

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

Governing document

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

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

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

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

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

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

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

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

Risk management

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

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

Steps to mitigate significant risk include:

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

Reserves Policy

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

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

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

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

Investment policy

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

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

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

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 2024**

Opinion

We have audited the financial statements of Royal Society For The Prevention of Cruelty To Animals, York, Harrogate and District Branch (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and Notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP – FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities SORP FRS102 (October 2019) and the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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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 2024 (continued)**

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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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 2024 (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 2024 (continued)

Use of our report

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

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 2024**

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

All income and expenditure for 2024 and 2023 is unrestricted.

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

All income and expenditure derive from continuing activities.

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

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

**Balance Sheet
As at 31 December 2024**

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

The financial statements were approved by the Trustees on 2025.

.....
Mr P Duggan
Trustee

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

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

Statement of Cash Flows
For the Year Ended 31 December 2024

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

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

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

1 Accounting policies

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

Charity information

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

The principal address is:

RSPCA York Animal Home
Landing Lane
York
YO26 4RH

1.1 Accounting convention

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

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

1.4 Income

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

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

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

1 Accounting policies - continued

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

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

1.5 Expenditure

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

Expenditure is classified under the following activity headings:

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Stocks

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

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

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

1 Accounting policies - continued

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

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

Impairment of financial assets

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

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

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

Derecognition of financial assets

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

Basic financial liabilities

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

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

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

1 Accounting policies - continued

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

Derecognition of financial liabilities

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

1.11 Taxation

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

1.12 Employee benefits

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

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

1.13 Retirement benefits

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

1.14 Leases

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

2 Critical accounting estimates and judgements

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

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

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

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

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

3 Donations and legacies

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

4 Charitable activities

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

5 Other trading activities

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

6 Investments

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

7 Raising funds

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

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

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

8 Charitable activities

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

9 Support costs

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

10 Trustees

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

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

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

11 Employees

Number of employees

The average monthly number of employees during the year was:

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

Employment costs

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

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

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

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

12 Net gains on investments

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

13 Taxation

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

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

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

14 Tangible fixed assets

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

15 Stocks

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

16 Debtors

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

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

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

17 Creditors: amounts falling due within one year

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

18 Operating lease commitments

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

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

19 Related party transactions

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

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

20 Prior year adjustments

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

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

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

21 Cash generated from operations

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