

RSPCA York, Harrogate And District Branch
Annual Report And Unaudited Financial Statements
For The Year Ended 31 December 2019

RSPCA YORK, HARROGATE AND DISTRICT BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	David Blueman (appointed David Hardwick (appointed Anne Hirst (appointed 21 May 2019) Lorna Longman Anita Metcalfe (appointed 25 June 2019) Frank Preston Jean Snelling Sarah Wass (appointed
Charity number	232222
Independent examiner	Garbutt & Elliott Audit Limited 33 Park Place Leeds LS1 2RY
Bankers	The Co-operative Bank 15 Feasgate York YO1 2SH
Solicitors	Burn & Company Lendal House 11 Lendal York YO1 8AQ Mitchells Solicitors 2 Peckitt Street Clifford Street York YO1 9SF

RSPCA YORK, HARROGATE AND DISTRICT BRANCH

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RSPCA YORK, HARROGATE AND DISTRICT BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

The trustees present their report and financial statements for the year ended 31 December 2019.

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

Objectives and activities

The Charity's objects are to promote the work and objects of the RSPCA, 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 RSPCA.

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.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Significant activities

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

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

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

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

RSPCA YORK, HARROGATE AND DISTRICT BRANCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

Achievements and performance

2019 was a challenging year for the York, Harrogate and District Branch. The legacies that the branch relied upon in previous year were no longer coming in, the branch had seen large annual deficits and as a result the charities reserves were beginning to run low. In an attempt to move the branch towards a more sustainable model 2019 saw a number of significant changes at the Animal Home.

The first half of the year saw the organisation undertake a significant restructure of its senior management team and said farewell to the following roles along with the current Branch Manager and Animal Centre Manager.

- Retail Manager
- Volunteer Manager
- Fundraising Manager
- Fundraising Assistant
- Outreach Manager
- Ebay Fundraiser

The decision was also taken to close the Harrogate charity shop and make the staff at the shop redundant, as it had struggled to find a customer base. We continued to operate our shops in Acomb, Selby and York City Centre.

Peter Gorbert was appointed as the new Branch Manager in July with a clear focus on making the branch sustainable and modernising its systems and practices. A second restructure of the organisation took place at the end of the year and saw reductions in the number of administrative and animal care staff employed at the branch.

The redundancy of the Outreach Manager role brought with it a significant reduction in the organisations outreach activity, with microchipping and welfare clinics no longer having someone to coordinate them or the funding to cover the cost of those activities. This along with the close of the Harrogate shop led to some challenges with members of the public in Harrogate.

Fundraising

2019 saw a reduction in fundraising activity due to the redundancy of all paid fundraising positions. Much of the fundraising work was picked up by volunteer members of the branch's fundraising committee.

November saw the launch of a long overdue redesign for the branch website. This allowed the organisation to finally showcase all of the animals in the animal home and allowed potential adopters to apply to adopt them online through a more robust process. The website also brought with it an integrated donation platform that allowed people to give to the home quickly and easily, donations gathered in this manner had covered the cost of the website in three months.

In addition, we have a volunteer fundraising team who have a calendar of activities across the York, Harrogate and district area. They also carry out supermarket and street collections and coordinate the distribution and collection of static collection tins.

We have a lottery scheme, which has been designed by and is run by a volunteer Frank Preston and by the end 2019 this was generating a net monthly profit of over £1,000. All proceeds of which go to the York Animal Home.

RSPCA YORK, HARROGATE AND DISTRICT BRANCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

Rescue, Rehabilitation and Rehoming

As part of the restructure process the difficult decision was taken to reduce the number of animal spaces at the centre from 52 dog kennels to 30 dog kennels. This would allow the animal care staff to deliver a better level of support to the animals in our care, whilst also reducing overall levels of spending to buy the branch time to look at additional cost saving and income generation activities.

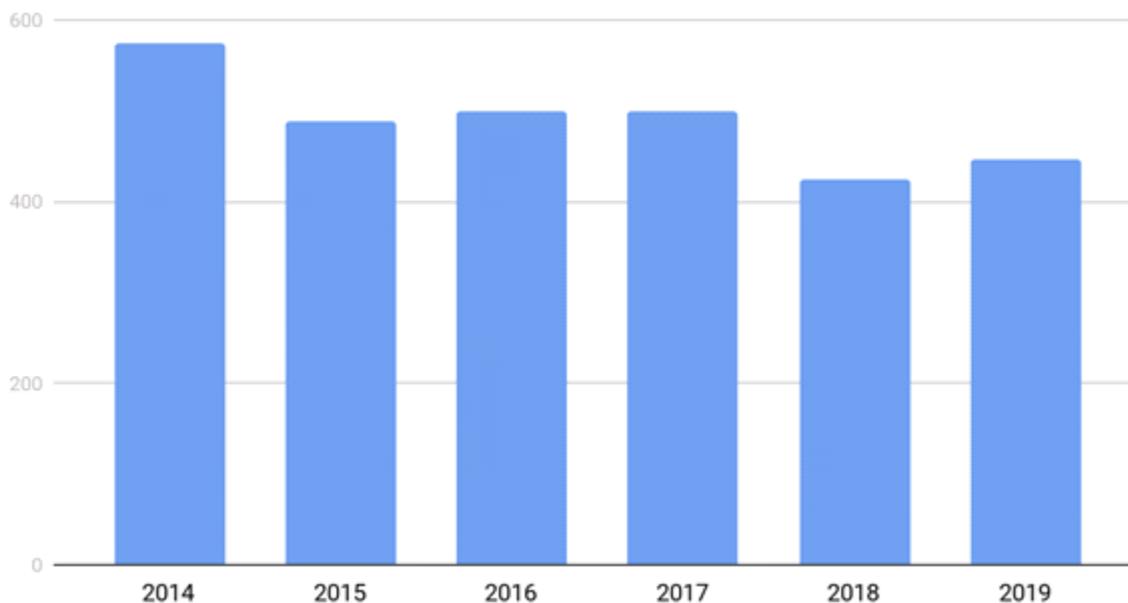
The York Home also continued to support the work of the national RSPCA inspectors in particular during a raid on a site in the middle of the year, where animal care staff supported the recovery and transport of a number of dogs during the actual raid. Many of these dogs were brought back to the York Animal Home where they required extensive rehabilitation work, however a large number of the dogs have already made their ways to their new forever homes.

The contract for the animal homes vet services was put out to tender and was won by The Green Vets, a new independent local vet. The new partnership brought with it the opportunity to take stock of the vet work being carried out and gave the branch a partner eager to help look at how they could reduce costs and do things differently while providing a high standard of care to the animals.

The branch continued to assist colleagues at Scarborough and Bridlington RSPCA branches by providing kennel spaces for those branches at the York Animal Home.

Despite a reduction in animal numbers towards the end of the year, the home actually saw higher animal adoption numbers than last year. The branch rehomed 447 animals in 2019 (184 Dogs, 171 Cats, 19 Rabbits and 73 other animals).

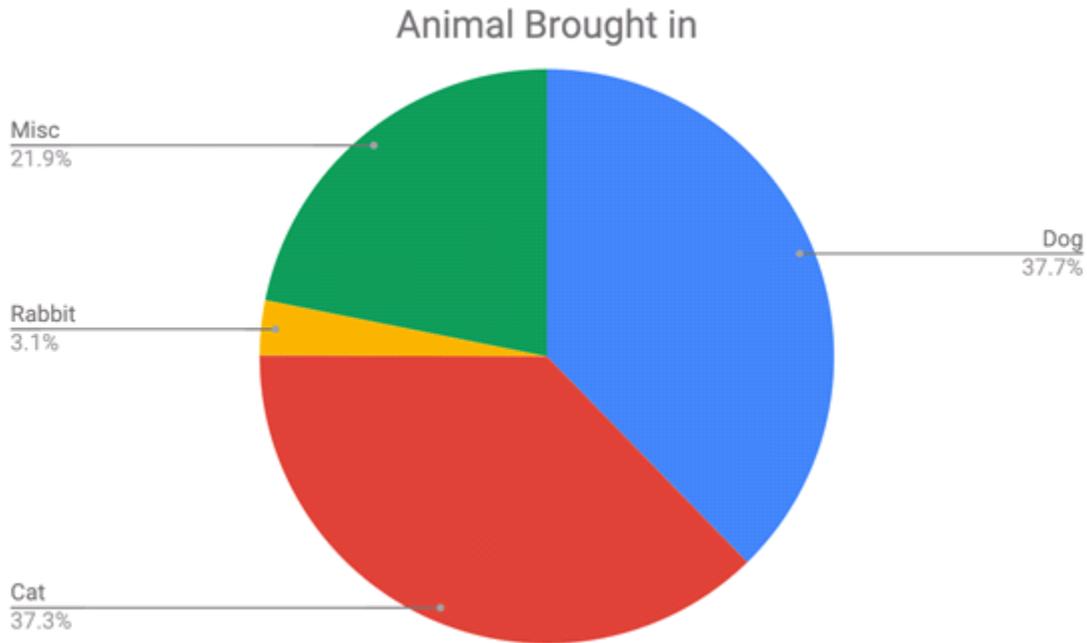
Animal Rehomed



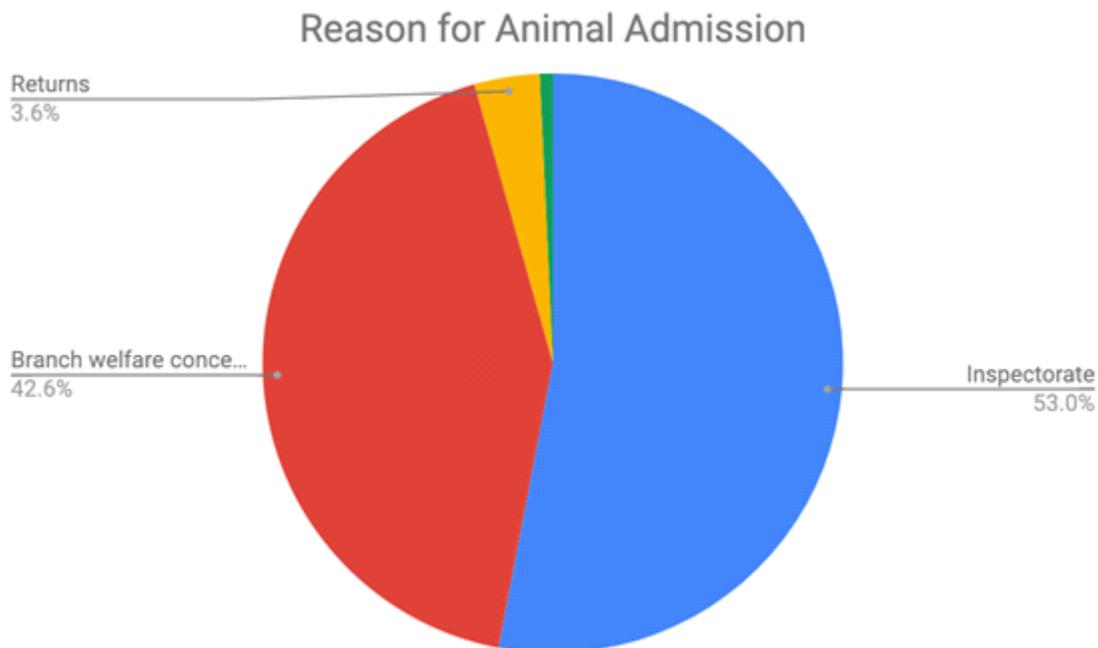
The branch took in 549 animals during the year, the majority of which came to the centre from the national RSPCA inspectors. We are now seeing equal numbers of cats and dogs being brought in, while in the past we would have expected to see larger numbers of dogs than cats.

RSPCA YORK, HARROGATE AND DISTRICT BRANCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019



We also took in a large number of injured wild animals from the public. It is now less common for animals to be brought in and signed over by members of the public although this does still happen. We are proud of the fact we have seen very low numbers of animals returned to the centre, this is due in large part to the robust rehoming process we run and the meet and greet work that staff at the home do prior to animals being rehomed.



RSPCA YORK, HARROGATE AND DISTRICT BRANCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

Financial review

The Statement of Financial Activities shows a net deficit for the year of £365,369. The charity does not have restricted funds

The Net Current Assets, stand in total at £674,310 at 31 December 2019. The charity owns the York animal home.

Principal Funding Sources

The total income for the year was £679,942. Income from donations and legacies was £197,130, charitable activities which includes boarding and re-homing fees brought in £176,706. The charity's shops contributed income of £242,886.

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (free reserves) 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 2020 is £600k. At the end of 2019 the free reserves stood at £674,310.

The branch has already made significant steps towards reducing its annual overspend, the branch is forecasting levels of income in 2020 of £360k, resulting in a £240k deficit for the year. Without additional savings or increased income generation the branch would be forced to begin winding down in 2022.

Investment policy

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

The trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

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

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

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

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

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

The trustee board saw some significant changes with a number of trustees choosing to step down from the board and new trustees joining. At the end of the year the branch was undertaking a coordinated recruitment campaign to bring new trustees onto the board with the mix of skills currently missing. 3 new trustees were recruited to bring the board back up to full strength and further board development work is planned for 2020.

RSPCA YORK, HARROGATE AND DISTRICT BRANCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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

The trustees' report was approved by the Board of Trustees.

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Trustee 10/08/2020
Dated:

RSPCA YORK, HARROGATE AND DISTRICT BRANCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RSPCA YORK, HARROGATE AND DISTRICT BRANCH

I report to the trustees on my examination of the financial statements of RSPCA York, Harrogate And District Branch (the Charity) for the year ended 31 December 2019.

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

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act;
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Laura Masheder

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

11/08/2020

Dated:

RSPCA YORK, HARROGATE AND DISTRICT BRANCH**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2019**

	Notes	2019 £	2018 £
<u>Income and endowments from:</u>			
Donations and legacies	3	197,130	291,898
Charitable activities	4	176,706	164,666
Other trading activities	5	292,862	356,126
Other income	6	13,244	28,911
Total income		679,942	841,601
<u>Expenditure on:</u>			
Raising funds	7	198,323	290,318
Charitable activities	8	846,225	954,910
Other	12	2,297	-
Total resources expended		1,046,845	1,245,228
Net gains/(losses) on investments	13	1,534	(71,126)
Net movement in funds		(365,369)	(474,753)
Fund balances at 1 January 2019		1,529,073	2,003,826
Fund balances at 31 December 2019		1,163,704	1,529,073

All income and expenditure for 2019 and 2018 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 statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

RSPCA YORK, HARROGATE AND DISTRICT BRANCH**BALANCE SHEET
AS AT 31 DECEMBER 2019**

	Notes	2019		2018	
		£	£	£	£
Fixed assets					
Tangible assets	14		292,627		344,562
Investments	15		196,767		907,213
			<u>489,394</u>		<u>1,251,775</u>
Current assets					
Stocks	16	714		714	
Debtors	17	69,267		180,134	
Cash at bank and in hand		645,085		160,521	
			<u>715,066</u>	<u>341,369</u>	
Creditors: amounts falling due within one year	18	(40,756)		(64,071)	
Net current assets			<u>674,310</u>	<u>277,298</u>	
Total assets less current liabilities			<u>1,163,704</u>	<u>1,529,073</u>	
Total funds					
Unrestricted funds			<u>1,163,704</u>	<u>1,529,073</u>	
			<u>1,163,704</u>	<u>1,529,073</u>	

The financial statements were approved by the Trustees on 10/08/2020

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Alan

Trustee

RSPCA YORK, HARROGATE AND DISTRICT BRANCH**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2019**

	Notes	2019 £	£	2018 £	£
Cash flows from operating activities					
Cash absorbed by operations	21		(227,416)		(485,297)
Investing activities					
Purchase of tangible fixed assets		-		(10,755)	
Purchase of investments		-		(29,749)	
Proceeds on disposal of investments		711,980		307,923	
Net cash generated from investing activities			711,980		267,419
Net increase/(decrease) in cash and cash equivalents			484,564		(217,878)
Cash and cash equivalents at beginning of year			160,521		378,399
Cash and cash equivalents at end of year			645,085		160,521

RSPCA YORK, HARROGATE AND DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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 registered 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 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 £.

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

1.2 Going concern

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

Subsequent to the year end, coronavirus COVID-19 has resulted in a global pandemic affecting the global economy. The speed and severity of the impact has been unprecedented but the UK Government has introduced considerable measures to help organisations through this extremely challenging time. COVID-19 has however impacted the ability of the charity to trade via its shops, which have now temporarily ceased trading in line with Government guidelines.

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

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.

RSPCA YORK, HARROGATE AND DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

(Continued)

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

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

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Expenditure

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

Expenditure is classified under the following activity headings:

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

1.6 Tangible fixed assets

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

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

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

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Fixed asset investments

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

1.8 Impairment of fixed assets

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

RSPCA YORK, HARROGATE AND DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

(Continued)

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

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

1.11 Financial instruments

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

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

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

Basic financial assets

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

Impairment of financial assets

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

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

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

Derecognition of financial assets

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

RSPCA YORK, HARROGATE AND DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.12 Employee benefits

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

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

1.13 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.

RSPCA YORK, HARROGATE AND DISTRICT BRANCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 DECEMBER 2019**3 Donations and legacies**

	2019	2018
	£	£
Donations and gifts	150,594	64,580
Legacies receivable	46,536	227,318
	<u>197,130</u>	<u>291,898</u>

4 Charitable activities

	2019	2018
	£	£
Re-homing fees	53,502	34,650
Rents	5,018	6,040
Sundries	80	1,969
Boarding fees	118,106	122,007
	<u>176,706</u>	<u>164,666</u>

5 Other trading activities

	2019	2018
	£	£
Fundraising events	49,996	90,185
Shop income	242,866	265,941
	<u>292,862</u>	<u>356,126</u>

6 Investment income

	2019	2018
	£	£
Investment income	<u>13,244</u>	<u>28,911</u>

RSPCA YORK, HARROGATE AND DISTRICT BRANCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019****7 Raising funds**

	2019	2018
	£	£
<u>Trading costs</u>		
Operating charity shops	84,346	126,812
Staff costs	113,977	163,506
	<u>198,323</u>	<u>290,318</u>
Trading costs	198,323	290,318
	<u><u>198,323</u></u>	<u><u>290,318</u></u>

	2019	2018
	£	£
Staff costs	519,893	548,671
Depreciation	49,638	51,757
Rates and water	6,982	9,502
Insurance	4,753	3,024
Light and heat	26,260	29,861
Telephone	3,566	4,180
Postage and stationery	4,270	2,980
Sundries	18,798	22,698
Feeding and bedding	32,586	52,873
Cleaning, laundry and waste disposal	39,066	38,197
Vets fees and medicine	102,675	154,268
Microchips	997	804
Motor expenses	3,038	2,904
Repairs and renewals	10,882	17,987
Legal and professional	10,637	7,946
	<u>834,041</u>	<u>947,652</u>
Share of support costs (see note 9)	12,184	7,258
	<u><u>846,225</u></u>	<u><u>954,910</u></u>

RSPCA YORK, HARROGATE AND DISTRICT BRANCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019****9 Support costs**

	2019	2018
	£	£
Management	2,439	2,240
Finance	6,395	1,018
Audit fee	-	4,000
Independent Examiner's fee	3,350	-
	<u>12,184</u>	<u>7,258</u>

10 Employees**Number of employees**

The average monthly number of employees during the year was:

	2019	2018
	Number	Number
Branch managers	1	1
Animal centre managers	1	1
Animal care centre & other staff	30	31
Charity shop manager	3	4
Charity shop staff	3	4
	<u>38</u>	<u>41</u>

Employment costs

	2019	2018
	£	£
Wages and salaries	585,405	658,584
Social security costs	35,411	42,367
Other pension costs	13,054	11,226
	<u>633,870</u>	<u>712,177</u>

No employees received emoluments in excess of £60,000.

During the year the charity's key management personnel received remuneration of £100,037 (2018: £113,638).

There were no employees whose annual remuneration was £60,000 or more. (2018 - No employees)

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

RSPCA YORK, HARROGATE AND DISTRICT BRANCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 DECEMBER 2019

12 Other

	2019	2018
	£	£
Net loss on disposal of tangible fixed assets	2,297	-
	<u>2,297</u>	<u>-</u>

13 Net gains/(losses) on investments

	2019	2018
	£	£
Revaluation of investments	1,534	(71,126)
	<u>1,534</u>	<u>(71,126)</u>

RSPCA YORK, HARROGATE AND DISTRICT BRANCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 DECEMBER 2019**14 Tangible fixed assets**

	Freehold land and buildings	Improvements to property	Animal home equipment	Shop & office equipment	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 January 2019	800,512	49,164	74,024	72,806	14,180	1,010,686
Disposals	-	-	-	-	(4,750)	(4,750)
At 31 December 2019	800,512	49,164	74,024	72,806	9,430	1,005,936
Depreciation						
At 1 January 2019	555,242	13,908	54,207	37,956	4,811	666,124
Depreciation charged in the year	32,020	4,916	3,964	6,970	1,768	49,638
Disposals	-	-	-	-	(2,453)	(2,453)
At 31 December 2019	587,262	18,824	58,171	44,926	4,126	713,309
Carrying amount						
At 31 December 2019	213,250	30,340	15,853	27,880	5,304	292,627
At 31 December 2018	245,270	35,256	19,817	34,850	9,369	344,562

RSPCA YORK, HARROGATE AND DISTRICT BRANCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019****15 Fixed asset investments**

	Listed investments £
Cost or valuation	
At 1 January 2019	907,213
Valuation changes	1,534
Disposals	(711,980)
	<u>196,767</u>
At 31 December 2019	196,767
Carrying amount	
At 31 December 2019	<u>196,767</u>
At 31 December 2018	<u>907,213</u>

16 Stocks

	2019 £	2018 £
Finished goods and goods for resale	714	714
	<u>714</u>	<u>714</u>

17 Debtors

	2019 £	2018 £
Amounts falling due within one year:		
Trade debtors	17,373	13,367
Other debtors	51,894	166,767
	<u>69,267</u>	<u>180,134</u>

18 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	17,322	35,491
Other creditors	23,434	28,580
	<u>40,756</u>	<u>64,071</u>

RSPCA YORK, HARROGATE AND DISTRICT BRANCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 DECEMBER 2019**19 Analysis of net assets between funds**

	2019	2018
	£	£
Fund balances at 31 December 2019 are represented by:		
Tangible assets	292,627	344,562
Investments	196,767	907,213
Current assets/(liabilities)	674,310	277,298
	<u>1,163,704</u>	<u>1,529,073</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2018 - none).

21 Cash generated from operations

	2019	2018
	£	£
Deficit for the year	(365,369)	(474,753)
Adjustments for:		
Loss on disposal of tangible fixed assets	2,297	-
Fair value gains and losses on investments	(1,534)	71,126
Depreciation of tangible fixed assets	49,638	51,757
Movements in working capital:		
Decrease/(increase) in debtors	110,867	(126,951)
(Decrease) in creditors	(23,315)	(6,476)
Cash absorbed by operations	<u>(227,416)</u>	<u>(485,297)</u>

RSPCA YORK, HARROGATE AND DISTRICT BRANCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019****22 Comparative Statement of Financial Activities**

	2018
	£
<u>Income and endowments from:</u>	
Donations and legacies	291,898
Charitable activities	164,666
Other trading activities	356,126
Other income	28,911
	<hr/>
Total income	841,601
	<hr/>
<u>Expenditure on:</u>	
Raising funds	290,318
	<hr/>
Charitable activities	954,910
	<hr/>
Total expenditure	1,245,228
	<hr/>
Net gains/(losses) on investments	(71,126)
	<hr/>
Gross transfers between funds	-
	<hr/>
Net movement in funds	(474,753)
Fund balances at 1 January 2018	2,003,826
	<hr/>
Fund balances at 31 December 2018	1,529,073
	<hr/> <hr/>

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The Board of Trustees
RSPCA York Harrogate and District Branch
RSPCA York Animal Home
Landing Lane
York
YO26 4RH

Dear Sirs

During the course of the examination of your Financial Statements for the year ended 31 December 2019 the following representations were made to us by the management and trustees. Please read these representations carefully and, if you agree with our understanding, sign and return a copy of this letter to ourselves as confirmation of this.

1. You acknowledge as trustees your responsibility for making accurate representations to us and for the accounts, which we have prepared for the charity. You confirm that all the accounting records have been made available to us for the purpose of our review and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
2. You confirm that there have been no changes in the accounting policies other than those disclosed in the Financial Statements. In your opinion, the accounting policies are appropriate to the charity and conform with generally accepted accounting principles. You confirm that all transactions and balances have been accounted for in accordance with these accounting policies.
3. You confirm that all assets have been included in the balance sheet, that they exist, that the cost or value is fairly stated and that they are owned by the charity.
4. You confirm that depreciation has been provided on all fixed assets with a limited economic life in accordance with the stated accounting policy. In your opinion, the rates of depreciation are reasonable.
5. You confirm that all liabilities have been fully recorded in the balance sheet, are properly those of the charity and that they have been recorded at fair value.
6. You confirm that there has been no netting off of assets and liabilities.



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Garbutt + Elliott

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7. You confirm that all income has been fully recorded and correctly classified.
8. You confirm that the charity has not at any time during the year had any transactions with trustees and connected parties.
9. You confirm that the charity has no contingent liabilities other than those disclosed in the Financial Statements.
10. You confirm there has been no event since the balance sheet date which requires disclosing or which would materially affect the amounts in the Financial Statements, other than those already disclosed or included in the Financial Statements.
11. You confirm that the charity has not entered into any charitable commitments other than those disclosed in the Financial Statements.
12. You confirmed that, in your opinion, the charity is a going concern (and that the disclosures in note 1 to the Financial Statements are an accurate reflection of your plans and the reasons for your confirmation of the charity's ability to continue operating).
13. You confirm that no Serious Incident Reports were made to the Charity Commission in the year.
14. You confirm that the two HSBC accounts held by the charity (account numbers 34296095 and 04262697) were closed in the year and the balances on the accounts paid to the charity by cheque.
15. You confirm that the balance of the HSBC Money Market 50624098 account was £7.04 at that there was no movement in the balance at the statements date of 1 November 2019 and 31 December 2019.
16. You confirm that the value held in stock of £714 is a materially fair estimate of the value of items to hand at 31 December 2019.

Yours faithfully

Garbutt & Elliott LLP

Garbutt & Elliott LLP

We confirm that the above representations are made on the basis of enquiries of trustees, management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of the above representations to you.

We confirm that we have read and understood the contents of this letter and agree that it accurately reflects the representations made to you by the trustees during the course of the independent examination.

Ilana

.....
Trustee

Adun

.....
Trustee

10/08/2020

.....
Date