

RSPCA YORK, HARROGATE & DISTRICT BRANCH

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

	Page
Chairman's Report	1
Report of the Trustees	2 to 12
Report of the Independent Auditors	13 to 14
Statement of Financial Activities	15
Balance Sheet	16 to 17
Cash Flow Statement	18
Notes to the Cash Flow Statement	19
Notes to the Financial Statements	20 to 31
Detailed Statement of Financial Activities	32 to 34

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF RSPCA YORK, HARROGATE & DISTRICT BRANCH

Matters on which we are required to report by exception

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:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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, the trustees are responsible for the preparation of the financial statements which 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.

Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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 for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

UHY Calvert Smith LLP

Statutory Auditor

Chartered Accountants

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

31 St Saviourgate

York

North Yorkshire

YO1 8NQ

Date: 31 October 2018

RSPCA YORK, HARROGATE & DISTRICT BRANCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017**

		Unrestricted funds	Restricted fund	2017 Total funds	2016 Total funds as restated £
	Not es	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	221,704	-	221,704	201,674
Charitable activities	5				
Animal welfare		99,334	-	99,334	98,273
Other trading activities	3	266,963	-	266,963	271,860
Investment income	4	15,054	-	15,054	2,734
Total		603,055	-	603,055	574,541
EXPENDITURE ON					
Raising funds	6	231,029	-	231,029	189,429
Charitable activities	7				
Animal welfare		844,189	-	844,189	727,196
Total		1,075,218	-	1,075,218	916,625
Net gains/(losses) on investments		96,375	-	96,375	154,615
NET INCOME/(EXPENDITURE)		(375,788)	-	(375,788)	(187,469)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,379,614	-	2,379,614	2,567,083
TOTAL FUNDS CARRIED FORWARD		<u>2,003,826</u>	<u>-</u>	<u>2,003,826</u>	<u>2,379,614</u>

The notes form part of these financial statements

RSPCA YORK, HARROGATE & DISTRICT BRANCH

**BALANCE SHEET
AT 31 DECEMBER 2017**

		Unrestricted funds	Restricted fund	2017 Total funds	2016 Total funds as restated £
	Not es	£	£	£	£
FIXED ASSETS					
Tangible assets	14	385,564	-	385,564	373,916
Investments	15	<u>1,256,513</u>	-	<u>1,256,513</u>	<u>1,494,131</u>
		1,642,077	-	1,642,077	1,868,047
CURRENT ASSETS					
Stocks	16	714	-	714	4,318
Debtors	17	53,183	-	53,183	176,653
Cash at bank and in hand		<u>378,399</u>	-	<u>378,399</u>	<u>378,081</u>
		432,296	-	432,296	559,052
CREDITORS					
Amounts falling due within one year	18	<u>(70,547)</u>	-	<u>(70,547)</u>	<u>(47,485)</u>
NET CURRENT ASSETS					
		<u>361,749</u>	-	<u>361,749</u>	<u>511,567</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>2,003,826</u>	-	<u>2,003,826</u>	2,379,614
NET ASSETS					
		<u><u>2,003,826</u></u>	-	<u><u>2,003,826</u></u>	<u><u>2,379,614</u></u>
FUNDS					
Unrestricted funds	20			<u>2,003,826</u>	<u>2,379,614</u>
TOTAL FUNDS					
				<u><u>2,003,826</u></u>	<u><u>2,379,614</u></u>

The notes form part of these financial statements

RSPCA YORK, HARROGATE & DISTRICT BRANCH

**BALANCE SHEET - CONTINUED
AT 31 DECEMBER 2017**

The financial statements were approved by the Board of Trustees on 30 October 2018 and were signed on its behalf by:

Mrs G England -Trustee

Mrs L Longman -Trustee

The notes form part of these financial statements

RSPCA YORK, HARROGATE & DISTRICT BRANCH**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2017**

		2017	2016
	Notes	£	as restated £
Cash flows from operating activities:			
Cash generated from operations	1	<u>(293,024)</u>	<u>(61,579)</u>
Net cash provided by (used in) operating activities		<u>(293,024)</u>	<u>(61,579)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(55,705)	(24,606)
Purchase of fixed asset investments		(16,007)	(1,875)
Sale of fixed asset investments		350,000	50,000
Interest received		4	424
Dividends received		<u>15,050</u>	<u>2,310</u>
Net cash provided by (used in) investing activities		<u>293,342</u>	<u>26,253</u>
Change in cash and cash equivalents in the reporting period		318	(35,326)
Cash and cash equivalents at the beginning of the reporting period		<u>378,081</u>	<u>413,407</u>
Cash and cash equivalents at the end of the reporting period		<u>378,399</u>	<u>378,081</u>

The notes form part of these financial statements

RSPCA YORK, HARROGATE & DISTRICT BRANCH

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2017**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2017	2016
	£	as restated £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(375,788)	(187,469)
Adjustments for:		
Depreciation charges	44,057	42,277
Gain on investments	(96,375)	(154,615)
Interest received	(4)	(424)
Dividends received	(15,050)	(2,310)
Decrease/(increase) in stocks	3,604	(952)
Decrease in debtors	123,470	237,254
Increase in creditors	<u>23,062</u>	<u>4,660</u>
Net cash provided by (used in) operating activities	<u>(293,024)</u>	<u>(61,579)</u>

RSPCA YORK, HARROGATE & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

RSPCA York & District Branch is a registered charity in England. The address of the registered office is given in the charity information on page 4 of these financial statements. The nature of the charity's operations and principal activities are to promote the work and objects of the RSPCA, with particular reference to the area of the branch, in accordance with the policies of the RSPCA.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets. The financial statements are presented in sterling which is the functional currency of the charity.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Merger accounting

These financial statements cover the charity's first accounting period, from merger on 1 January 2017 to 31 December 2017. However, in accordance with the merger accounting rules as set out in the Charities SORP, the comparative amounts have been restated to reflect the combined results of RSPCA York & District Branch and RSPCA Harrogate & District branch; being the two combining charities.

Further details are included in note 22.

Income

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers or items donated for resale in the shop.

RSPCA YORK, HARROGATE & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2017

1. ACCOUNTING POLICIES - continued

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Costs of generating funds are those costs incurred in attracting voluntary income and those in trading activities that raise funds. Charitable activities include those costs incurred in the operation of the animal home.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- straight line over 25 years
Improvements to property	- 10% straight line
Animal home equipment	- 20% on reducing balance
Shop & office equipment	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

Investments are stated in the balance sheet at their market value with annual gains and losses on revaluation being accounted for in the Statement of Financial Activities.

Financial instruments

Fixed asset investments are measured at fair value.

All other company financial assets and liabilities are measured at amortised cost.

RSPCA YORK, HARROGATE & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2017

2. DONATIONS AND LEGACIES

	2017	2016 as restated
	£	£
Subscriptions, collections & donations	49,500	50,833
Legacies	172,204	145,841
Grants	<u>-</u>	<u>5,000</u>
	<u>221,704</u>	<u>201,674</u>

Grants received, included in the above, are as follows:

	2017	2016 as restated
	£	£
Other grants	<u>-</u>	<u>5,000</u>

3. OTHER TRADING ACTIVITIES

	2017	2016 as restated
	£	£
Fundraising events	77,302	77,672
Shop income - Landing Lane	9,950	12,034
Shop income - Gillygate	4,197	40,908
Shop income - Goodramgate	67,457	62,933
Shop income - Selby	81,201	78,313
Shop income - Acomb	19,744	-
Shop income - Harrogate	<u>7,112</u>	<u>-</u>
	<u>266,963</u>	<u>271,860</u>

4. INVESTMENT INCOME

	2017	2016 as restated
	£	£
Other fixed asset investments	15,050	2,310
Deposit account interest	<u>4</u>	<u>424</u>
	<u>15,054</u>	<u>2,734</u>

RSPCA YORK, HARROGATE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017**

5. INCOME FROM CHARITABLE ACTIVITIES

		2017	2016 as restated
	Activity	£	£
Rehoming fees	Animal welfare	38,046	44,969
Rents	Animal welfare	4,920	4,920
Sundries	Animal welfare	2,229	5,736
Boarding fees	Animal welfare	<u>54,139</u>	<u>42,648</u>
		<u>99,334</u>	<u>98,273</u>

6. RAISING FUNDS

Other trading activities

	2017	2016 as restated
	£	£
Shop operating costs	<u>231,029</u>	<u>189,429</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 8)	Totals
	£	£	£
Animal welfare	<u>833,328</u>	<u>10,861</u>	<u>844,189</u>

8. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Animal welfare	<u>6,654</u>	<u>707</u>	<u>3,500</u>	<u>10,861</u>

9. AUDITORS' REMUNERATION

The auditor's remuneration amounts to an audit fee of £3,500 (2016: £3,000).

RSPCA YORK, HARROGATE & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2017

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2017 nor for the year ended 31 December 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2017 nor for the year ended 31 December 2016.

11. STAFF COSTS

	2017	2016 as restated
	£	£
Wages and salaries	428,197	376,745
Social security costs	16,032	12,495
Other pension costs	<u>8,581</u>	<u>4,944</u>
	<u><u>452,810</u></u>	<u><u>394,184</u></u>

The average monthly number of employees during the year was as follows:

	2017	2016
Branch managers	1	1
Animal centre managers	1	1
Animal care centre & other staff	24	22
Charity shop manager	3	2
Charity shop staff	<u>4</u>	<u>4</u>
	<u><u>33</u></u>	<u><u>30</u></u>

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

During the year the charity's key management personnel received remuneration of £78,189.

RSPCA YORK, HARROGATE & DISTRICT BRANCH**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017****12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds	Restricted fund	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	201,674	-	201,674
Charitable activities			
Animal welfare	98,273	-	98,273
Other trading activities	271,860	-	271,860
Investment income	2,734	-	2,734
Total	574,541	-	574,541
EXPENDITURE ON			
Raising funds	189,429	-	189,429
Charitable activities			
Animal welfare	727,196	-	727,196
Total	916,625	-	916,625
Net gains/(losses) on investments	154,615	-	154,615
NET INCOME/(EXPENDITURE)	(187,469)	-	(187,469)
RECONCILIATION OF FUNDS			
Total funds brought forward	2,567,083	-	2,567,083
TOTAL FUNDS CARRIED FORWARD	<u>2,379,614</u>	<u>-</u>	<u>2,379,614</u>

13. PRIOR YEAR ADJUSTMENT

The comparative amounts shown in these financial statements represent the combined results of the merged charities in accordance with merger accounting rules as outlined in the Charities SORP. Further detail on the merger is given in note 22.

RSPCA YORK, HARROGATE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017**

14. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Animal home equipment £
COST			
At 1 January 2017	793,053	39,736	71,069
Additions	<u>6,514</u>	<u>9,428</u>	<u>2,955</u>
At 31 December 2017	<u>799,567</u>	<u>49,164</u>	<u>74,024</u>
 DEPRECIATION			
At 1 January 2017	491,501	6,036	43,369
Charge for year	<u>31,722</u>	<u>2,955</u>	<u>5,885</u>
At 31 December 2017	<u>523,223</u>	<u>8,991</u>	<u>49,254</u>
 NET BOOK VALUE			
At 31 December 2017	<u>276,344</u>	<u>40,173</u>	<u>24,770</u>
At 31 December 2016	<u>301,552</u>	<u>33,700</u>	<u>27,700</u>
	Shop & office equipment £	Motor vehicles £	Totals £
COST			
At 1 January 2017	35,618	4,750	944,226
Additions	<u>36,808</u>	<u>-</u>	<u>55,705</u>
At 31 December 2017	<u>72,426</u>	<u>4,750</u>	<u>999,931</u>
 DEPRECIATION			
At 1 January 2017	26,157	3,247	570,310
Charge for year	<u>3,119</u>	<u>376</u>	<u>44,057</u>
At 31 December 2017	<u>29,276</u>	<u>3,623</u>	<u>614,367</u>
 NET BOOK VALUE			
At 31 December 2017	<u>43,150</u>	<u>1,127</u>	<u>385,564</u>
At 31 December 2016	<u>9,461</u>	<u>1,503</u>	<u>373,916</u>

RSPCA YORK, HARROGATE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017**

15. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2017	1,494,131
Additions	16,007
Disposals	(350,000)
Revaluations	<u>96,375</u>
At 31 December 2017	<u>1,256,513</u>
NET BOOK VALUE	
At 31 December 2017	<u>1,256,513</u>
At 31 December 2016	<u>1,494,131</u>

The listed investment is a managed investment portfolio, comprising bonds, equity funds and other investments held within and outside of the UK.

16. STOCKS

	2017	2016 as restated
	£	£
Stocks	<u>714</u>	<u>4,318</u>

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016 as restated
	£	£
Trade debtors	11,664	2,981
Other debtors	<u>41,519</u>	<u>173,672</u>
	<u>53,183</u>	<u>176,653</u>

RSPCA YORK, HARROGATE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017**

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016 as restated
	£	£
Trade creditors	42,230	14,554
Taxation and social security	-	293
Other creditors	<u>28,317</u>	<u>32,638</u>
	<u>70,547</u>	<u>47,485</u>

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2017	2016 as restated
	£	£
Within one year	66,210	17,960
Between one and five years	105,597	46,844
In more than five years	-	<u>7,463</u>
	<u>171,807</u>	<u>72,267</u>

20. MOVEMENT IN FUNDS

	At 1/1/17 £	Net movement in funds £	Transfers between funds £	At 31/12/17 £
Unrestricted funds				
General fund	1,879,614	(375,788)	(500,000)	1,003,826
Animal home refurbishment fund	<u>500,000</u>	-	<u>500,000</u>	<u>1,000,000</u>
	<u>2,379,614</u>	<u>(375,788)</u>	-	<u>2,003,826</u>
TOTAL FUNDS	<u>2,379,614</u>	<u>(375,788)</u>	-	<u>2,003,826</u>

RSPCA YORK, HARROGATE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017**

20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	603,055	(1,075,218)	96,375	(375,788)
	<u>603,055</u>	<u>(1,075,218)</u>	<u>96,375</u>	<u>(375,788)</u>
TOTAL FUNDS	<u>603,055</u>	<u>(1,075,218)</u>	<u>96,375</u>	<u>(375,788)</u>

Comparatives for movement in funds

	At 1/1/16 £	Net movement in funds £	Transfers between funds £	At 31/12/16 £
Unrestricted Funds				
General fund	2,567,083	(187,469)	(500,000)	1,879,614
Animal home refurbishment fund	-	-	500,000	500,000
	<u>2,567,083</u>	<u>(187,469)</u>	<u>-</u>	<u>2,379,614</u>
TOTAL FUNDS	<u>2,567,083</u>	<u>(187,469)</u>	<u>-</u>	<u>2,379,614</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	574,541	(916,625)	154,615	(187,469)
	<u>574,541</u>	<u>(916,625)</u>	<u>154,615</u>	<u>(187,469)</u>
TOTAL FUNDS	<u>574,541</u>	<u>(916,625)</u>	<u>154,615</u>	<u>(187,469)</u>

Transfers between funds

During the year the trustees have designated £500,000 from the general fund to the Animal home refurbishment fund. The balance in this fund is £1,000,000 as at 31 December 2017 (£500,000 31 December 2016).

RSPCA YORK, HARROGATE & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2017

21. RELATED PARTY DISCLOSURES

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 donations of £49,522 (2016: £44,094) from the RSPCA door to door fundraising event and received grants and donations of £1,000 (2016: £Nil).

At 31 December 2017 £847 (2016: £17) was due to the RSPCA.

RSPCA YORK, HARROGATE & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2017

22. MERGER ACCOUNTING

RSPCA York, Harrogate & District Branch was established to take on the charitable activities, assets and liabilities of RSPCA York & District Branch and RSPCA Harrogate & District Branch.

The operations of RSPCA Harrogate & District Branch ceased on 31 December 2016, with all assets and liabilities effectively transferred to RSPCA York & District Branch at this date. RSPCA York & District Branch was renamed as RSPCA York, Harrogate & District Branch from 1 January 2017.

The combination of the charities meets the criteria for merger accounting under the Charities SORP. Merger accounting involves aggregating the assets, liabilities and funds of the combining charities and presenting them as though they had always been part of the same reporting charity. These accounts therefore present comparative amounts showing the aggregated results of the combining charities.

Analysis of the principal Statement of Financial Activities components for the year ending 31 December 2016:

	RSPCA York & District Branch	RSPCA Harrogate & District Branch	Combined results
	£	£	£
Total income	514,479	60,062	574,541
Total expenditure	(868,708)	(47,917)	(916,625)
Net gains/(losses) on investments	<u>154,615</u>	<u>-</u>	<u>154,615</u>
Net income / (expenditure)	(199,614)	12,145	(187,469)
Total funds brought forward	<u>2,535,552</u>	<u>31,531</u>	<u>2,567,083</u>
TOTAL FUNDS CARRIED FORWARD	<u>2,335,938</u>	<u>43,676</u>	<u>2,379,614</u>

Analysis of net assets at the date of the merger:

	RSPCA York & District Branch	RSPCA Harrogate & District Branch	Combined assets
	£	£	£
Fixed assets	1,868,047	-	1,868,047
Current assets	513,396	45,656	559,052
Creditors: amounts falling due within one year	<u>(45,505)</u>	<u>(1,980)</u>	<u>(47,485)</u>
Net assets	2,335,938	43,676	2,379,614
Represented by:			
Unrestricted funds	<u>2,335,938</u>	<u>43,676</u>	<u>2,379,614</u>
TOTAL FUNDS	<u>2,335,968</u>	<u>43,676</u>	<u>2,379,614</u>

RSPCA YORK, HARROGATE & DISTRICT BRANCH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017**

	2017	2016
	£	as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions, collections & donations	49,500	50,833
Legacies	172,204	145,841
Grants	<u>-</u>	<u>5,000</u>
	221,704	201,674
Other trading activities		
Fundraising events	77,302	77,672
Shop income - Landing Lane	9,950	12,034
Shop income - Gillygate	4,197	40,908
Shop income - Goodramgate	67,457	62,933
Shop income - Selby	81,201	78,313
Shop income - Acomb	19,744	-
Shop income - Harrogate	<u>7,112</u>	<u>-</u>
	266,963	271,860
Investment income		
Other fixed asset investments	15,050	2,310
Deposit account interest	<u>4</u>	<u>424</u>
	15,054	2,734
Charitable activities		
Rehoming fees	38,046	44,969
Rents	4,920	4,920
Sundries	2,229	5,736
Boarding fees	<u>54,139</u>	<u>42,648</u>
	99,334	98,273
Total incoming resources	603,055	574,541

This page does not form part of the statutory financial statements

RSPCA YORK, HARROGATE & DISTRICT BRANCH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017****EXPENDITURE**

	2017	2016
	£	as restated £
Other trading activities		
Shop operating costs	231,029	189,429
Charitable activities		
Wages & NI	428,197	376,745
Caretaker fees	16,032	12,495
Pensions	8,581	4,944
Rates and water	5,284	5,788
Insurance	2,894	2,578
Light and heat	25,300	16,998
Telephone	3,853	3,344
Postage and stationery	3,417	2,173
Sundries	13,896	11,056
Feeding & bedding	49,589	40,755
Cleaning & laundry	13,025	9,670
Waste disposal	17,675	15,041
Vets fees & medicines	160,119	139,773
Microchips	940	1,740
Motor expenses	4,748	3,368
Repairs & renewals	26,322	21,115
Legal & professional fees	9,399	2,579
Freehold property	31,722	31,720
Improvements to property	2,955	2,012
Depn of home equipment	5,885	6,271
Depn of shop & office equip	3,119	1,773
Motor vehicles	376	501
	833,328	712,439
Support costs		
Management		
Accountancy fees	6,654	10,899
Finance		
Bank charges	707	858
Governance costs		
Auditors' remuneration	3,500	3,000
Total resources expended	1,075,218	916,625
Net expenditure before gains and losses	(472,163)	(342,084)

This page does not form part of the statutory financial statements

RSPCA YORK, HARROGATE & DISTRICT BRANCH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017**

	2017	2016
	£	as restated £
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	96,375	154,615
	<hr/>	<hr/>
Net expenditure	<u>(375,788)</u>	<u>(187,469)</u>

This page does not form part of the statutory financial statements