

**REGISTERED CHARITY NUMBER: 232222**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2017  
FOR  
RSPCA YORK, HARROGATE & DISTRICT BRANCH**

UHY Calvert Smith LLP  
Statutory Auditor  
Chartered Accountants  
31 St Saviourgate  
York  
North Yorkshire  
YO1 8NQ

# **RSPCA YORK, HARROGATE & DISTRICT BRANCH**

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## **RSPCA YORK, HARROGATE & DISTRICT BRANCH**

### **CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2017**

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The York, Harrogate and District branch have now been in full operation for nearly a year and a half. In that time we have not rested on our laurels. We, the employees, volunteers, trustees and the general public, give our time, experience and generosity to, in our case, The York Animal Home and to animal welfare in our area.

As trustees, one of the first things we did with our combined branch was to identify that our modus operandi, of responding to cruelty to animals was costly and unremitting, although essential. There had to be a different direction to take, therefore our branch decided to have an Outreach Manager. Nic Willis, who, after transferring from the Harrogate branch has been doing sterling work over the past 18 months. In 2017 our outreach volunteers visited 43 different schools, speaking to and enthusing over 1640 pupils. This has gained positive attention from other branches and the National Society.

In the past year we have employed a Fundraiser, Val Hogg, who tells me that she is thoroughly enjoying her role. Among many fundraising events, we have been chosen as the Captains charity for this year, at the Forest of Galtres Golf Club. Plus we have a major fundraising event in September with the Yorkshire 100 cycle ride (not race), which takes a lot of planning and volunteers.

We have also employed a Volunteer Co-ordinator, Cath Booth Thomas, who informs me that over the past 11 months our volunteers have contributed a minimum of 14,200 hours to our branch equating to a saving of £125,000.

We welcomed four new trustees, Kerry Smith, Kevin Quigley, David Hawthorne and Bev Fisher, who I'm sure, with their skills will be assets to the branch.

We have closed one shop in Gillygate, York and opened two new ones in Acomb and Harrogate, to complement our existing shops in Goodramgate and Selby. These shops are now being overseen by our Branch Retail Manager Mick Prescott, who at the time of writing, will be our new General Manager, sharing the role with Angela from the 1st June 2018, while continuing his current position.

Our Fundraising Committee, led by Frank, is doing a tremendous job. We also have a Harrogate Events Team, who with the help of our opera singer David, will go from strength to strength.

Our Branch Manager Angela, will be reducing her hours to 3 days a week from June after completing or nearly completing her long and arduous work on General Data Protection Regulations. This has taken up an enormous amount of time and effort, and on behalf of the trustees I would like to thank her. I would also like everyone to know, that after three and a bit long years Henry has now been officially adopted by Angela. Henry was one of 15 dogs and 3 cats that came to the Animal Home in January 2015.

On behalf of the trustees I would like to offer a sincere thank you to all of our fantastic staff for their continued hard work and dedication. I see this in action at fundraising events when our staff give their time to help raise money and awareness and at the Animal Home, where staff are walking dogs and caring for other animals well into the evening. Thank you also to all our volunteers and supporters who give so much time to help the animals in our area and to those friends who support us with their donations, we cannot continue without your generosity.

John Yeomans  
Chair of Trustees, York, Harrogate and District Branch

## **RSPCA YORK, HARROGATE & DISTRICT BRANCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017**

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The trustees are pleased to present their report with the financial statements of the charity for the year ended 31 December 2017. The trustees have adopted the provisions of 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 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **The main objectives of the Charity**

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

##### **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. 68% 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.

During the year, the branch rehomed 500 animals, neutered 457 domestic animals, microchipped 407, supported 174 animal visits to our welfare clinic and rehabilitated and released 86 hedgehogs and fledglings through the year.

##### **Statutory declaration**

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year 2017. We have complied with the duty of care under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

During 2017, the board met on a regular basis to discuss and monitor set objectives. The total spends in 2017 was £1,075,218, and we predict to be spending similar amounts in 2018. Our income was £603,055, and we are aiming to increase our income by fundraising and our Retail Shop network.

## **RSPCA YORK, HARROGATE & DISTRICT BRANCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Achievements highlighted by the General Manager**

In 2017 we have proactively dedicated some of our resources in 'investing in the future of the branch' and have consequently expanded our management team to provide a proactive presence amongst the communities we serve and volunteers who deserve our thanks and support.

Joining our team are:

- Branch Outreach Manager - responsible for running our fostering network and providing our services in the community, such as neutering of owned animals and providing responsible pet ownership lessons to schools in our area.
- Branch Fundraiser - principally engaged in the larger fundraising projects with a focus on corporate funding and grant applications, as well bringing some new and innovative fundraising ideas such as providing cream teas etc.
- Volunteer Coordinator - started by overhauling our volunteer induction programme and provides support and core induction sessions to new volunteers.
- Finance Officer - The decision was made to bring all aspects our bookkeeping and financial management information production in house and the role of Finance Officer was created to support.
- Branch Retail Manager - responsible running our retail network and in time expanding the number of charity shops, earning funds for the branch in our wider branch area.

The York Animal Home staff continue to provide excellent care for the animals in residence and careful matching of adopters to animals is continuing to keep reducing the length of stay of animals to 70 days (2016 - 74 days) for dogs and 60 days (2016 - 71 days) for cats.

Of course, we are part of a larger family and supporters have helped the RSPCA National Society to achieve some notable successes this year:

- Gaining government commitment that animals will continue to be recognised as sentient beings after Brexit.
- Tougher maximum prison sentences for animal offenders, increasing from just 6 months to 5 years
- Mandatory CCTV in all slaughterhouses across England
- Proposed end to the ivory trade

I am so proud to work with such dedicated, hardworking team of people, who all have one goal: the improvement of the lives of animals who have been abandoned, neglected and cruelly treated, whether this by the expansion of our welfare work with the public or the rehabilitation of those that end up in our animal home.

We are nothing without our supporters - so thank you to all of you.

Angela Hunter, General Manager

## **RSPCA YORK, HARROGATE & DISTRICT BRANCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Achievements highlighted by the Animal Care Manager**

2017 has been an extremely good year with regard to the rehoming of most of our longest stays animals: Riley, Kitty, Orland, Latte, Reggie, Pepper, McCarthy and Paddy, Stella (dogs), and Angus, Travis, Theo, Marmite and Licorice, Duncan and Neve, and our trio Ronnie, Reggie and Lola (cats), and Dandelion (rabbit), to name a few.

We also started our first transfers to Askham Bryan College in January. Askham Bryan College are now licensed by the National Society to look after a number of dogs and cats. These animals get more one on one training and enrichment from the students at the college, than we are able to give.

One of the biggest moments has been the rehoming of Diamond, our longest stay dog. She has gone to live in an experienced dog owner's home, who has spent many hours in the York Animal Home getting to know her. All our spaniel puppies did find their forever homes too.

Jenny, the little Jack Russell terrier who was thrown out of a car on the A64, has caught the eye of a lady working for the Press Department in Headquarters, after she saw Jenny's story in a press release. She came all the way to York to meet her and fell in love. Jenny is now living in West Sussex, and has become a well-known figure in the National Society offices.

We have rehomed a very pleasing number of dogs, cats and kittens throughout the year, and have also taken in an exceptionally high number of Inspector related animals in 2017.

#### **Animal movements summary for 2017:**

<b>Breakdown</b>	<b>Number</b>
Dogs intake	242
Dogs rehomed	148
Inspector related intake - dogs	156
Cats intake	347
Cats rehomed	300
Inspector related intake - cats	264

#### **Staff fundraising and fun day**

The Scafell sponsored walk in support of Giuseppe (adopted by a member of staff), was a success and our team managed to reach the summit with the dogs without any problems.

The fun day on 18th June was also a huge success.

A large number of our staff worked overtime in the evenings and on their day off to help with the preparations and on the day.

#### **Annual Inspection**

Roz Wybrow (Field Officer) undertook her annual inspection on 18th July. She was impressed by what she saw and gave staff a lot of praise for their hard work at the end of her visit.

#### **Thank you**

Our staff have been working incredibly hard during these difficult times, well beyond the call of duty. The team spirit that they demonstrated over the last few weeks has been heart-warming, and helped us to be able to care for all our animals.

## **RSPCA YORK, HARROGATE & DISTRICT BRANCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Achievements highlighted by Branch Outreach Manager**

##### **Fostering**

Despite advertising throughout the year, via local radio, press, social media and posters it has still proved difficult to recruit new fosterers, especially for case dogs. Each advertising campaign tends to provide a lot of enquiries, but most are either not suitable, or we don't have suitable animals to place with them. In 2018 I will persevere with this as I still believe most cats and dogs will benefit from being in a foster home.

On a positive note, my team of fosterers have cared for some 62 cats and kittens this year. The careful nurturing and patience that every fosterer shows to these animals helps them to develop into the more rounded and confident cats, that can go on to be rehomed.

##### **Education**

2017 has been a very exciting year for our education project. Across the York and Harrogate districts a group of 10 volunteers were successfully recruited and trained. Since April these volunteers have carried out visits to over 43 different schools, reaching over 1640 pupils aged 9-11. I am sure you will agree what an amazing achievement this is in our first year.

The feedback from schools has been extremely positive and we will use this to build on in 2018. The education volunteers have all thoroughly enjoyed this role, the only ones to leave us have been forced to, through increased working hours or moving away! We have recently recruited a new volunteer in Selby, so we will be able to expand to schools in this area in 2018.

Our Education work has attracted attention from both the National Society, and from other local branches who have been keen to hear about what we are doing.

Throughout the last half of 2017 I have been planning a series of 'kid's clubs' at the Animal Home. Regrettably, due to various delays with DBS checks, constraints with insurance and other setbacks, I haven't managed to make as much headway as I would have liked. I do however, feel positive that I can get things moving early in 2018 and create another successful part of our Education project.

##### **Welfare**

In 2017 I built relationships with the Harrogate, Knaresborough and Selby foodbanks. We have provided cat and dog food for their clients upon request and will continue to support them in 2018.

##### **Neutering Campaign**

Earlier in the year, myself and a group of around 10 volunteers did some door to door leaflet deliveries in various areas of Harrogate and Selby. We delivered flyers offering financial assistance with neutering and microchipping, and although I wouldn't say the uptake was fantastic, we did have some response. As we still have fliers left, this is something we can revisit in 2018. Personally, I have issued 38 welfare neutering vouchers this year.

## **RSPCA YORK, HARROGATE & DISTRICT BRANCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Achievements highlighted by Branch Fundraiser**

The eight months that I have been in post have been very busy but also very enjoyable. A lot of time has been spent researching and planning various initiatives and activities for 2018 and onwards.

On the corporate front we were chosen as an ongoing adopted charity by one business, Giveback Works, with others agreeing to consider us for 2018 (the decisions will be down to a staff vote). Seventeen local York companies supported our Christmas Cream Teas initiative and plans are in place for setting up a Business Club in 2018.

We also benefitted from the Co-op Community Fund in both York and Harrogate.

Several supporters raised money for us during the year via a variety of activities, mainly using JustGiving. Our Christmas Appeal, incorporating a variety of ways to support, raised over £1,000.

A Memory Tree has been sourced and designed and is now on an internal wall at the Animals Home. We are grateful to the family of Lisette Dugmore, who very kindly donated the funds for the tree in her memory. People are now able to make a donation as a way of remembering a loved one, whose details will be engraved on a coloured tag to go on the tree as a "leaf".

People are starting to support us through their online shopping via GiveAsYouLive and by sending e-cards instead of traditional cards via DontSendMeACard.

A fantastic group of volunteers have set up a fundraising group in the Harrogate area - the Harrogate Events Team. Their fundraising started in December and several events are planned for 2018.

New for 2018 is a Bike Ride, or sportive, the Yorkshire 100. We are very grateful for some sponsorship for this, which has been secured from Acomb Travel and Jet2Holidays.

We were supported by some runners in 2017, who each obtained their own places in various organised runs and in 2018 we will have guaranteed places for people to take up in the very popular Yorkshire Marathon, as well as the Yorkshire 10 Mile and the York 10K, plus a muddy obstacle race in Total Warrior at Bramham Park.

Basic fundraising packs have been produced for the general public, corporates and schoolchildren.

We are delighted that Karen Watson, a BAFTA nominated director, writer and filmmaker, will be producing a short film about the work of the Branch and the Animals Home in 2018 for us at no charge.

Social media activity has been increased - both on Twitter and Facebook - and more followers have been generated



## RSPCA YORK, HARROGATE & DISTRICT BRANCH

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017

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#### ACHIEVEMENT AND PERFORMANCE

##### Contribution made by volunteers

We provide volunteering opportunities, for those who wish to support our work. This benefits local people and companies by providing work which is compassionate and rewarding.

We have an employed Volunteer Coordinator , Cathy who started by overhauling our volunteer induction programme and provides support and core induction sessions to new volunteers.

We have embarked on a programme to identify active volunteers and to create a Database to enable ease of contact with Volunteers. With the help of Kerry we have contacted all those Volunteers on our original database at the Animal Home and created a list of Active Volunteers happy to receive correspondence from us.

Fig. 2 Shows a breakdown of the type of Volunteers who are current.

##### Fig 2 Summary of volunteer statistics

<b>Total volunteers on database</b>	<b>437</b>
Total active volunteers Jul - Dec 2017	292
Education officers	14
Fosterers	9
Fundraising	43
Home visitors	31
Retail	61
Trustees	12
Active up to Dec 2017 at Animal Home	122

Month on month from July 2017, with the exception December, we have seen an increase in the number of hours volunteers have donated to us. These figures do not include hours contributed by FR, HV, Trustees, Ed Officers as we do not currently have a process to record the time they give us. Therefore, the hours and values below may only represent just over half what is donated.

##### Volunteering activity YTD

YTD hours (from July 2017)	YTD value to branch (from July 2017)
8,909.70	£67,895.72

##### York, Harrogate and District York Animal Home Lottery

We have a lottery scheme which has been designed and is run by a volunteer Frank Preston and in 2017 this earned a net profit of £8,929. All proceeds of which go to the York Animal Home, please see our flyer.

## **RSPCA YORK, HARROGATE & DISTRICT BRANCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017**

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#### **FINANCIAL REVIEW**

##### **Financial position**

In the past, we have been very fortunate to be able rely upon the generous donations of our friends and supporters. We are prudent with our money, recognising that due to the changing political and financial environments, we need to proactively fund raise to meet our future financial needs.

Our costs are in the region of £1.1m per annum, our main costs being vets and staff. We value the hard work and dedication demonstrated by our staff and are aiming to move towards being a living wage employer. We have begun a pension scheme and have been looking at the terms and conditions of employees to ensure that our staff feel valued and we are able to train and retain staff within the Charity.

The income for 2017, was £603,055, with the retail shop network generating £266,963. We have opened shops in Acomb and Harrogate, and are grateful to our staff and volunteers that make our shops a success. Our emphasis in 2018 will be generating more income from our shops and fundraising.

##### **Investment policy**

We employ an investment manager at Investec, who manage our investment portfolio, using the same ethical screening process that the National Society. The investment objectives are to generate capital growth within a medium risk profile with Ethical criteria to be adhered to over a long term time horizon. Specifically, there is to be no direct exposure to any companies engaged in Animal Testing.

In 2017, we saw our investments generating an income of £15,050, and has also achieved capital growth. In 2018, the stock market has been quite volatile, and whilst our investments are holding their values, and are generating an income, we will be taking advice as to the best way to secure our investment and minimise our risks.

##### **Reserves policy**

The trustees have examined the charity's requirements for reserves, in light of the main risks to the organisation. The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between at least 6 to 9 months of the expenditure. Budgeted expenditure for 2018 is £1,100,000 and therefore the target is to have £550,000 to £850,000 in general funds. These reserves are needed to meet the working capital requirements of the charity.

We have set aside £1,000,000, to improve the facilities at the Animal Home, which are looking tired and showing signs of wear and tear. Each year we are patching up the site but recognise that we do need more extensive work. We estimate that we need at least £3,000,000 and will begin a capital appeal as and when necessary.

The present level of reserves available to the charity are £618,262 therefore, this is just inside our general funds target level, at the end of 2017. However, we do need to take action in 2018 to ensure that we remain open for many years to come, by increasing income, and looking at service contracts such as utility bills.

## **RSPCA YORK, HARROGATE & DISTRICT BRANCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017**

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#### **FUTURE DEVELOPMENTS**

The main objectives for the year are;

- To continue to work towards becoming a living wage employer.
- Maintain robust financial controls and keep within the annual budget
- To increase the awareness of the home and the excellent work staff and volunteers do.
- look at generating more income with new fund-raising ideas, a selection of these are;

Bike Ride - this will be on Sunday, Sept 23rd from the Sports Centre at the University (West Heslington campus). The event has been registered with British Cycling as a sportive.

Runs - we have places in each of the following runs: York 10K on Aug 5th, the Yorkshire Marathon on October 14th and the Yorkshire 10-Mile on October 14th.

Total Warrior - 10 places for the tough, muddy obstacle challenge at Bramham Park in June

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

The objects of the charity are:

- to prevent cruelty to animals;
- to look after their general welfare in York and District.

The York, Harrogate and District has a Committee of up to 14 members who meet monthly and are responsible for the strategic direction and policy of the charity. At present the Committee has 11 members from a variety of professional backgrounds relevant to the work of the charity. A skills audit has been undertaken to ascertain any skills gaps, and staff and volunteers are recruited as necessary.

We have also set up additional trustee focus groups to deal with the refurbishment of the home and other strategic matters as they arise.

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 senior management team with the General Manager heading up the team.

All trustees are appointed by being proposed and voted by secret ballot at the Annual General Meeting to serve for the following year. We can co-op up to three additional members during the year.

## **RSPCA YORK, HARROGATE & DISTRICT BRANCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **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

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

232222

##### **Principal address**

RSPCA York Animal Home  
Landing Lane  
York  
North Yorkshire  
YO26 4RH

## **RSPCA YORK, HARROGATE & DISTRICT BRANCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Trustees**

Ms J Snelling	
Mrs L Longman	
F Preston	
Mrs J Bennett	- deceased 9/3/2017
Mrs G England	
M Peters	
J Yeomans	- appointed 1/1/2017
Mrs P Ki	- appointed 1/1/2017
Mrs E Lockey	- appointed 1/1/2017
Ms K Smith	- appointed 19/12/2017
K Quigley	- appointed 19/9/2017
D Hawthorne	- appointed 20/3/2018
S Coyne	- appointed 18/7/2017
	- resigned 10/12/2017
H McKenzie	- appointed 18/7/2017
	- resigned 4/3/2018
Mrs A Metcalf	- appointed 19/7/2017
	- resigned 22/2/2018
Mrs B Fisher	- appointed 20/3/2018

The trustees delegate the day to day running of the charity to a number of key management personnel. The key management personnel of the charity are as follows:

Angela Hunter	General manager
Mick Prescott	General manager
Val Hogg	Branch fundraiser
Nic Willis	Branch outreach manager
Cath Booth	Volunteer co-ordinator

##### **Auditors**

UHY Calvert Smith LLP  
Statutory Auditor  
Chartered Accountants  
31 St Saviourgate  
York  
North Yorkshire  
YO1 8NQ

## **RSPCA YORK, HARROGATE & DISTRICT BRANCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Solicitors**

Burn & Company  
Lendal House  
11 Lendal  
York  
YO1 8AQ

Mitchells Solicitors  
2 Peckitt Street  
Clifford Street  
York  
YO1 9SF

##### **Bankers**

The Co-operative Bank  
15 Feasgate  
York  
YO1 2SH

#### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

Approved by order of the board of trustees on 30 October 2018 and signed on its behalf by:

Mrs L Longman - Trustee

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

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## **Opinion**

We have audited the financial statements of RSPCA York, Harrogate & District Branch (the 'charity') for the year ended 31 December 2017 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2017 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of 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 Auditors 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## **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 Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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, 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.

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

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### **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](http://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	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	221,704	-	221,704	201,674
<b>Charitable activities</b>	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
<b>Total</b>		<b>603,055</b>	<b>-</b>	<b>603,055</b>	<b>574,541</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	231,029	-	231,029	189,429
<b>Charitable activities</b>	7				
Animal welfare		844,189	-	844,189	727,196
<b>Total</b>		<b>1,075,218</b>	<b>-</b>	<b>1,075,218</b>	<b>916,625</b>
Net gains/(losses) on investments		96,375	-	96,375	154,615
<b>NET INCOME/(EXPENDITURE)</b>		<b>(375,788)</b>	<b>-</b>	<b>(375,788)</b>	<b>(187,469)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>2,379,614</b>	<b>-</b>	<b>2,379,614</b>	<b>2,567,083</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>2,003,826</b>	<b>-</b>	<b>2,003,826</b>	<b>2,379,614</b>

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 £
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	14	385,564	-	385,564	373,916
Investments	15	<u>1,256,513</u>	<u>-</u>	<u>1,256,513</u>	<u>1,494,131</u>
		1,642,077	-	1,642,077	1,868,047
<b>CURRENT ASSETS</b>					
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>-</u>	<u>378,399</u>	<u>378,081</u>
		432,296	-	432,296	559,052
<b>CREDITORS</b>					
Amounts falling due within one year	18	(70,547)	-	(70,547)	(47,485)
<b>NET CURRENT ASSETS</b>		<u>361,749</u>	<u>-</u>	<u>361,749</u>	<u>511,567</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,003,826</u>	<u>-</u>	<u>2,003,826</u>	<u>2,379,614</u>
<b>NET ASSETS</b>		<u>2,003,826</u>	<u>-</u>	<u>2,003,826</u>	<u>2,379,614</u>
<b>FUNDS</b>	20				
Unrestricted funds				<u>2,003,826</u>	<u>2,379,614</u>
<b>TOTAL FUNDS</b>				<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 - CONTINUED  
AT 31 DECEMBER 2017**

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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**

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

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

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

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

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**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.

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

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**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**

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

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

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

**3. OTHER TRADING ACTIVITIES**

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

**4. INVESTMENT INCOME**

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



# 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	54,139	42,648
		<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

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#### 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	8,581	4,944
	<u>452,810</u>	<u>394,184</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	4	4
	<u>33</u>	<u>30</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 £
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	201,674	-	201,674
<b>Charitable activities</b>			
Animal welfare	98,273	-	98,273
Other trading activities	271,860	-	271,860
Investment income	2,734	-	2,734
<b>Total</b>	<b>574,541</b>	<b>-</b>	<b>574,541</b>
<b>EXPENDITURE ON</b>			
Raising funds	189,429	-	189,429
<b>Charitable activities</b>			
Animal welfare	727,196	-	727,196
<b>Total</b>	<b>916,625</b>	<b>-</b>	<b>916,625</b>
<b>Net gains/(losses) on investments</b>	<b>154,615</b>	<b>-</b>	<b>154,615</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(187,469)</b>	<b>-</b>	<b>(187,469)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>2,567,083</b>	<b>-</b>	<b>2,567,083</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>2,379,614</b>	<b>-</b>	<b>2,379,614</b>

### 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 £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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 £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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**

	<b>Listed investments £</b>
<b>MARKET VALUE</b>	
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>
 <b>NET BOOK VALUE</b>	
At 31 December 2017	<u><u>1,256,513</u></u>
At 31 December 2016	<u><u>1,494,131</u></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**

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

**17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2017</b>	2016 as restated
	<b>£</b>	£
Trade debtors	11,664	2,981
Other debtors	<u>41,519</u>	<u>173,672</u>
	<u><u>53,183</u></u>	<u><u>176,653</u></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>-</u>	<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 £
<b>Unrestricted funds</b>				
General fund	1,879,614	(375,788)	(500,000)	1,003,826
Animal home refurbishment fund	<u>500,000</u>	<u>-</u>	<u>500,000</u>	<u>1,000,000</u>
	<u>2,379,614</u>	<u>(375,788)</u>	<u>-</u>	<u>2,003,826</u>
<b>TOTAL FUNDS</b>	<u>2,379,614</u>	<u>(375,788)</u>	<u>-</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 £
<b>Unrestricted funds</b>				
General fund	603,055	(1,075,218)	96,375	(375,788)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted Funds</b>				
General fund	2,567,083	(187,469)	(500,000)	1,879,614
Animal home refurbishment fund	-	-	500,000	500,000
	2,567,083	(187,469)	-	2,379,614
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	574,541	(916,625)	154,615	(187,469)
<b>TOTAL FUNDS</b>	<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**

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#### **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:

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

#### Analysis of net assets at the date of the merger:

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

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

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	2017	2016
	£	as restated £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Subscriptions, collections & donations	49,500	50,833
Legacies	172,204	145,841
Grants	<u>-</u>	<u>5,000</u>
	221,704	201,674
<b>Other trading activities</b>		
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
<b>Investment income</b>		
Other fixed asset investments	15,050	2,310
Deposit account interest	<u>4</u>	<u>424</u>
	15,054	2,734
<b>Charitable activities</b>		
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
<b>Total incoming resources</b>	603,055	574,541

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

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

**RSPCA YORK, HARROGATE & DISTRICT BRANCH**

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

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