R.S.P.C.A. NORTHALLERTON, THIRSK AND DALES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

R.S.P.C.A. NORTHALLERTON, THIRSK AND DALES

ANNUAL REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2025

The trustees present herewith their annual report, together with the financial statements of the branch for the year ended 31st December 2025.

RESPONSIBILITIES OF THE TRUSTEES

The trustees are required to prepare financial statements for each financial year of the branch. In preparing these financial statements the trustees have:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- prepared the financial statements on a going concern basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Branch and enable the trustees to ensure that the financial statements comply with the Charities Act 2011. The trustees are responsible for safeguarding the assets of the branch and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

RESULTS

The charity recorded a surplus of £28,417 for the year (2024: £4,935).

OBJECTIVES OF THE BRANCH

The Objectives of the Northallerton, Thirsk and Dales Branch of the R.S.P.C.A. are to promote kindness and prevent suffering of animals, and to do all such lawful acts as the society may consider conducive to these objectives.

The branch is a trust governed by the guidelines of the R.S.P.C.A. and is managed by a committee dedicated to the branch's principal object of animal welfare.

The trustees confirm that they have taken into consideration the Charity Commission's guidance on public benefit when planning the charity's activities.

THE STRUCTURE OF THE SOCIETY CONSISTS OF:-

Founded in 1824, the Headquarters are situated in Horsham, it is controlled by a council, elected by the members, from the membership. The country is divided into 3 regions, which are again divided into branches, each having their own charity number.

The branches are run by a committee of local people for the good of the animals in their area, such as assisting the Inspector, re-homing animals that for some reason have to move on, feral cats are caught tested for FELV/FEV and neutered before releasing them back to the place they were caught, hold micro chipping sessions, run neutering campaigns and help with vet bills can sometimes be given.

The trust provides for a maximum of 14 trustees. A viable committee of trustees is a minimum of 6 to include 1 officer. If any new trustees are needed the remaining trustees would appoint them. We look to find new trustees by advertising, newsletters, volunteer centres.

The Chairperson is responsible for the induction of any new trustees and helping them to understand the structure and aims of the R.S.P.C.A. HQ as well as the branch. A copy of the rules and procedures is given to all new trustees. Day to day training is given by the branch, more advanced training is often available from HQ for all trustees.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS DURING THE YEAR AND FUTURE DEVELOPMENTS

In recent years we have made significant contributions to the Cat Hub which is a joint effort with four other local branches and has a main purpose of providing a re-homing facility for the cats brought in primarily by the inspectorate. The Cat Hub, when quiet, has also taken many cats which the Branch would ordinarily re-home and is extremely successful in its endeavours and reach to those looking to re-home cats. This would not be possible without the collaboration of neighbouring branches, and we are grateful to them for their support in this venture.

Other than the Cat Hub our main expenditure is the vet bills, we are as committed as every to our neutering programme to help prevent unwanted pets and we are seeing ever increasing numbers of feral animals requiring our help. We have also recently seen an increase in Members of the public who require help towards one off large vet bills for family pets.

We would like to thank the vets that work tirelessly to help and support our cause throughout the year. Additionally, we would like to take this opportunity to thank those who have helped at our fundraising ventures and supported us through donations in both items and time. This help is invaluable to our Branch and those it helps.

The trustees can confirm that in carrying out the above activities, due regard has been paid to Charities Commission guidance on public benefit.

RESERVES

At 31st December 2025 unrestricted reserves amounted to £147,865 (2024: £119,448). The trustees consider these reserves sufficient to meet anticipated animal welfare commitments, veterinary costs and operating expenditure whilst maintaining financial stability.

All funds held by the charity are unrestricted funds available for the general purposes of the charity.

RISKS

We see the major risks as:-

Loss of income through error or fraud
Insufficient trustees for the branch to continue
Insufficient helpers for fund raising activities
A sudden large expenditure

The trustees monitor financial performance regularly, maintain appropriate financial controls, and review trustee succession planning and fundraising activities.

REGULATIONS

The Branch received no income from contracts, central or local government to deliver services or grants from central or local government.

The Branch does not have policy on paying staff members, as no staff were employed during the year.

The Branch regularly reviews its financial controls, scrutinising the finances and bank accounts. Any changes are discussed and approved prior to implementation at Committee level.

R.S.P.C.A. NORTHALLERTON, THIRSK AND DALES

ANNUAL REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2025
(- continued)

LEGAL AND ADMINISTRATIVE DETAILS

The R.S.P.C.A. Northallerton, Thirsk and Dales Branch is a registered charity No. 232209.

Governing Document.

The organisation is an unincorporated charity, registered as a charity on the 14th March 1968. The constitution for the branches is the branch rules (published by the Society). This governing document came into effect on 1st January 2003.

The branch's trustees and committee members are as follows:

C. Tomlinson	Chairperson
S. Richardson	Secretary
S. Smith	Treasurer
J. Levey	Cat re-homing
E. Newcombe	
J. Branch	

HEADQUARTERS ADDRESS
Parkside,
Chart Way,
Horsham
West Sussex
RH12 1GY

BANKERS
The branch's bankers are HSBC Bank, 77 Market Place, Thirsk.

ADVISERS
The branch has no other specific advisers.

By Order of the Trustees

Sarah Smith Dated:

Honorary Treasurer

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF R.S.P.C.A. NORTHALLERTON, THIRSK AND DALES

IN RESPECT OF THE YEAR TO 31ST DECEMBER 2025

Independent Examiner's Report to the R.S.P.C.A. Northallerton, Thirsk and Dales Branch

We report on the accounts of the charity for the year ended 31st December 2025, which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act), and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of our examination, no matter has come to our attention:

1 which gives us reasonable cause to believe that, in any material respect, the requirements:

- to keep proper accounting records a in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act;

have not been met: or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date:

Mrs J. E. Shield BA FCA.BFP
Leonard Bye Limited
Chartered Accountants
80 Borough Road
Middlesbrough
TS1 2JN

R.S.P.C.A. NORTHALLERTON, THIRSK AND DALES

BALANCE SHEET
AS AT 31ST DECEMBER 2025

	Notes	£	2025 £	£	2024 £
FIXED ASSETS					
Equipment	**2**		-		-
CURRENT ASSETS					
Stocks		3		3	
Cash at bank and in hand	**3**	148,345		119,928	
		148,348		119,931	
CREDITORS-amounts falling due within one year					
Accruals		(483)		(483)	
NET CURRENT ASSETS			147,865		119,448
NET ASSETS			147,865		119,448
Financed by:					
ACCUMULATED FUND					
Balance as at 1st January 2025			119,448		114,513
Net incomings for the year			28,417		4,935
Balance as at 31st December 2025			147,865		119,448

J. E. Levey)
)
S. Smith) Signed on Behalf of the Trustees
)
) Dated:

R.S.P.C.A. NORTHALLERTON, THIRSK AND DALES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025 £	2024 £
INCOME AND EXPENSES		
Incoming Resources		
Subscriptions	108	219
General Donations	1,002	481
Adoption Fees	-	-
Collecting Boxes	314	376
Bank Interest	1,982	2,273
VAT Recovered	-	-
House to House collections	14,455	18,526
Gift Aid	-	-
Legacies	25,500	-
	43,361	21,875
Resources Expended		
Rent & Hall Hire	-	-
Insurance	244	243
Veterinary Fees	8,833	5,292
Accountancy Fees	780	872
Depreciation	-	-
Donation to Inspectorate Cat Hub Project	5,000	10,000
Bank Charges	87	73
Annual Registration fee	-	-
Subscriptions	-	-
House to House expense	-	-
Equipment	-	260
Goods for Resale	-	-
Legal & Professional fees	-	200
	14,944	16,940
NET INCOMING RESOURCES FOR THE YEAR	28,417	4,935
FUND BALANCES BROUGHT FORWARD	119,448	114,513
FUND BALANCES CARRIED FORWARD	147,865	119,448

R.S.P.C.A. NORTHALLERTON, THIRSK AND DALES

NOTES TO THE 2025 ACCOUNTS

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 2011, the Charities Statement of Recommended Practice (FRS 102) (Second Edition - effective 1 January 2019) and Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

The charity constitutes a public benefit entity as defined by FRS 102.

Income recognition

Income is recognised when the charity has entitlement to the funds, receipt is probable and the amount can be measured reliably.

Legacies are recognised when there is sufficient evidence that the charity is entitled to the legacy, receipt is probable and the amount can be measured reliably.

Bank interest is recognised when receivable.

Expenditure

Expenditure is recognised on an accruals basis when there is a legal or constructive obligation to make payment. Costs are recognised as soon as there is a valid expectation that payment will be required.

Tangible fixed assets and depreciation

Equipment is stated at cost less accumulated depreciation.

Depreciation is provided to write off the cost of tangible fixed assets over their estimated useful economic lives. Assets costing less than £500 are written off in the year of acquisition.

Stocks

Stocks comprise goods held for resale and are valued at the lower of cost and estimated selling price less costs to complete and sell.

Funds

The charity has one unrestricted general fund which is available for use at the discretion of the trustees in furtherance of the charity's objectives.

R.S.P.C.A. NORTHALLERTON, THIRSK AND DALES

NOTES TO THE 2025 ACCOUNTS

2. FIXED ASSETS

	Equipment
	£
Cost	
At 1st January 2025	1,822
Additions	-
At 31st December 2025	1,822
Depreciation	
At 1st January 2025	1,822
Charge for the year	-
At 31st December 2025	1,822
Net Book Value	
At 31st December 2025	-
At 31st December 2024	-

3. CASH BALANCES

		£
Cash at bank		
At 1st January 2025		119,928
Cash received in year	43,610	
Cash paid out in year	(15,193)	
Net cash flow in year		28,417
At 31st December 2025		148,345

4. TRUSTEES REMUNERATION

The trustees neither received nor waived any emoluments during the year (2024: £Nil).
No out-of-pocket expenses were spent by the trustees (2024: £Nil)

5. RELATED PARTY TRANSACTIONS

There were no related party transactions requiring disclosure during the year (2024: None).