Registered charity no: 232237

RSPCA
KEIGHLEY, CRAVEN & UPPER WHARFEDALE BRANCH

ANNUAL REPORT for the year ended 31 December 2025

This report contains the following documents presented at the Annual General Meeting of the Branch held on 24 June 2026.

Trustees' Annual Report for the year ended 31 December 2025.

A copy of the RSPCA West Yorkshire Group Annual Inspectorate Report 2025 is available from the Branch Secretary.

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RSPCA KEIGHLEY CRAVEN & UPPER WHARFEDALE BRANCH

TRUSTEES' ANNUAL REPORT FOR YEAR ENDED 31 DECEMBER 2025

Reference and Administrative Details as at 31 December 2025

Charity Number	232237
Trustees*	
Chair	Jayne Woodward
Treasurer	Jan Brannelly
Secretary	Rob Stow
	Jane Taylor Francis Woodward Matt Dagg
Principal Address	RSPCA Keighley Craven & Upper Wharfedale PO Box 59 Barnoldswick Lancs. BB18 9AN
Independent Examiner	Stewart Newbury Positive Practice Commercial Centre, Water Street Skipton North Yorkshire BD23 1PB
Bankers	CAF Bank Ltd 25 Kings Hill Avenue West Mailing Kent ME19 4JQ

* Mike Hogg was a Branch Trustee for part of the year (until the AGM on 26 June 2025 only.)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as an unincorporated association. It operates as an autonomous branch of the National RSPCA subject to its rules for branches.

A committee elected at the AGM governs the branch. Members of the committee are Trustees of the branch and are briefed on their responsibilities prior to their acceptance of the role. The trustees hold regular meetings at which decisions are made.

The trustees actively review the risks that the charity faces through regular operational and financial reviews. The trustees also examine other operational and business risks facing the branch, and confirm that they have established systems to mitigate the significant risks, which have been identified as:

1 Insufficient branch-generated income
2 Unpredictable income from legacies

OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES

The objects of the branch are to promote the work and objects of the National Society of the RSPCA, with particular reference to the area of the branch.

The key aim is to find suitable new homes for as many animals as possible, within the constraints of the Branch's resources and with regard to the National Society's policies.

The main activity to achieve this is the operation of an animal adoption/ re-homing programme through PBE cattery / cat fostering and boarding at RSPCA East Lancs. This activity is supported by a variety of volunteer roles.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with this duty under the Charities Act 2011, s.17 to have due regard to public benefit guidance published by the Commission.

ACHIEVEMENTS AND PERFORMANCE

The branch intake for the year 2025 was 81 cats and 14 dogs, which was a slight decrease from 2024. The branch managed to re-home 91 of these animals (79 cats, 12 dogs), which is a decrease of 15 on last year's figures. We are pleased that the branch has been able to maintain a good amount of activity and that numbers are similar to previous years, however there has be a slight decrease in recent year on year figures. This is due to a limited number of fosterers who can take in animals in and a reduction in available kennel space from 5 to 4. Overall our intake and adoption numbers remain positive. 47% of animals coming into branch care came from the Inspectorate. The rest were branch welfare concerns (49%) and branch transfers and returns (both 2%).

Compulsory micro-chipping of dogs came into effect in April 2016 and the branch continues to help by micro-chipping 11 branch dogs and 2 public owned dogs, either directly or through welfare vouchers. This will hopefully help to reunite them with their owners should they go missing.. The branch also micro-chipped 62 branch cats and 81 public owned cats. The branch helped neuter 11 branch dogs and 62 branch cats, and 2 public owned dogs and 81 public owned cats. We help wherever we can with neutering to help reduce unwanted litters and in certain cases with initial help at a vets for the sake of the animal's welfare. Overall we provided welfare assistance to 11 cats and 2 dogs.

The branch continues to have a close relationship with the neighboring RSPCA Lancs East (Altham) branch and continued to rent kennels throughout 2025 allowing the branch to take in more RSPCA generated dogs.

Volunteers continued to hold fundraising events and find ways to raise funds in alternate ways as much as possible. 6 events were held in 2025, down 1 on the previous year.

Trustees recognise the importance of volunteers' contributions and strive to create an environment where volunteers feel valued and involved. Volunteers contribute in many different ways, from cat fostering to organising or supporting fundraising events. The trustees wish to acknowledge the hard work and dedication of all volunteers, whatever their role, whose commitment was seen more than ever throughout a difficult year.

The branch continued to successfully hold several virtual trustee meetings throughout the year.

FINANCIAL REVIEW

The total incoming resources for the year amounted to £55,263 at 31 December 2025
(2024: £80,986)
Expenditure for the year amounted to £102,225 at 31 December 2025
(2024: £81,033)
The deficit for the year was £46,962 at 31 December 2025
(2024: -£47)

Reserves Policy

The Branch held reserves of £190,563 at 31 December 2025
(2024: £237,525)
We hold reserves in order that the service level provided for animal welfare is maintained if there is a reduction in incoming resources. Reserves are those funds which are freely available for general purpose and are not committed. The trustees aim has been to hold reserves of unrestricted funds equivalent to two year's expenditure.

Investment Policy

Our relevantly modest resources demand that a cautious and secure investment policy is pursued. Consequently, our unrestricted funds are held in an interest earning account with a Bank specializing exclusively in accounts for charitable organisations.

FUTURE PLANS

The branch will continue to promote fostering as an alternative to kennels, as we believe this provides a better environment for the animal. Fostering also allows us to learn more about them prior to offering them for adoption.

We will continue to work in partnership with the Inspectorate and other agencies, prompting preventive care through microchipping and flea and worm treatments. We will actively promote neutering by offering financial help with the cost.

Volunteers remain the backbone of all branch activities. We will continue our efforts to recruit and maintain a team of volunteers to carry out fundraising and animal welfare activities across the Keighley, Craven and Upper Wharfedale area.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year, and of its financial position at the end of the year. In preparing financial statements giving a true and fair view the Trustees should follow best practice and:

1 select suitable accounting policies and apply them consistently;

2 make judgements and estimates that are reasonable and prudent;

3 state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and

4 prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which accurately disclose the financial position of the Charity and which will enable them to ensure that the financial statements comply with applicable law, regulations and 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.

DECLARATION

The Trustees declare that they have approved the trustees' report above. Signed on behalf of the charity's trustees

Signature



Robert Stow

Secretary

15 June 2026

R S P C A Keighley, Craven and Upper Wharfedale Branch

Charity number 232237 – England and Wales

Statement of Accounts for the Year Ended 31 December 2025

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Independent Examiner's Report

From Stewart Newberry FFA

to the Trustees of R S P C A Keighley, Craven and Upper Wharfedale Branch

In respect of the statement of accounts for the year ended 31 December 2025 on pages 10 to 14:

- Responsibilities of the trustees

As trustees, you have responsibilities within the following:

The Charities (Accounts and Reports) Regulations 2008 ('the Regulations').

The Charities Act 2022 ('the Act').

The Charities Statement of Recommended Practice (Financial Reporting Standard 102) October 2019 ('the SORP').

Any other directives, conditions or restrictions imposed upon the charity by regulation, benefactors or other relevant parties.

- As trustees, your responsibilities include, but are not limited to:

Preparation of a statement of accounts which shows a true and fair view.

Preparation of sufficient accounting records and other relevant information.

Preparation of a trustees' annual report which should accompany and accurately reflect the information contained in the statement of accounts.

Ascertaining whether the charity is required to have an audit of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have an independent examination of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have any other examination or review of the statement of accounts, accounting records and other relevant information.

Responsibilities of the independent examiner

As independent examiner, I have responsibilities within the following:

The Regulations.

The Act.

Directions given by the Charity Commission for England and Wales in the guidance document Independent Examination of Charity Accounts: Directions and Guidance for Examiners (CC32) December 2017' ('the Directions').

Any other directives, conditions or restrictions imposed upon the charity by regulation, benefactors or other relevant parties.

Continued

Independent Examiner's Report

From Stewart Newberry FFA

to the Trustees of R S P C A Keighley, Craven and Upper Wharfedale Branch

Continued

As independent examiner, my responsibilities include, but are not limited to:

Completion of an independent examination of the statement of accounts, accounting records and other relevant information.

Stating whether particular matters have come to my attention in completing my independent examination of the statement of accounts, accounting records and other relevant information.

- Basis of my independent examiner's report

I completed an independent examination of the statement of accounts, accounting records and other relevant information in accordance with the Regulations, the Act and the Directions.

An independent examination includes the following:

A review of the statement of accounts, accounting records and other relevant information, and a comparison of those items.

Consideration of any unusual items included in the statement of accounts, accounting records and other relevant information, and seeking explanations from the trustees regarding such items.

An independent examination is a form of external scrutiny that provides a limited check on specific matters. An independent examination does not provide all the evidence that is required in an audit. Therefore, I do not express an audit opinion on the statement of accounts, accounting records and other relevant information, and neither do I express an opinion on whether the statement of accounts shows a true and fair view. My independent examiner's report is limited to those matters contained in the following statement:

- Independent examiner's statement

ln completing my independent examination of the statement of accounts, accounting records and other relevant information, none of the following came to my attention:

Any matters which give me reasonable cause to believe that in any material aspect the trustees' responsibility to prepare sufficient accounting records and other relevant information in accordance with the Regulations and the Act has not been met.

Any matters which give me reasonable cause to believe that in any material aspect the trustees' responsibility to prepare a statement of accounts from the accounting records and other relevant information in accordance with the Regulations, the Act and the SORP has not been met.

Any matters to which, in my opinion, attention should be drawn to enable a proper understanding of the statement of accounts to be reached.

Continued

Independent Examiner's Report

From Stewart Newberry FFA

to the Trustees of R S P C A Keighley, Craven and Upper Wharfedale Branch

Continued

To the fullest extent within laws and regulations, I do not accept responsibility to any third parties for my work relating to the statement of accounts or for this report.

This report has been prepared only for your use as trustees and to be sent to the Charity Commission for England and Wales.

S A Newberry, FFA, FTA, MBA

Positive Practice Accountants
Skipton Commercial Centre
Water Street
Skipton
BD23 1PB

Accountants Report

From Positive Practice Accountants

to the Trustees of R S P C A Keighley, Craven and Upper Wharfedale Branch

In respect of the statement of accounts for the year ended 31 December 2025 on pages 10 to 14

As trustees, you have responsibilities within the following:

The Charities (Accounts and Reports) Regulations 2008 ('the Regulations').

The Charities Act 2022 ('the Act').

The Charities Statement of Recommended Practice (Financial Reporting Standard 102) October 2019 ('the SORP').

Any other directives, conditions or restrictions imposed upon the charity by regulation, benefactors or other relevant parties.

As trustees, your responsibilities include, but are not limited to:

Preparation of a statement of accounts which shows a true and fair view.

Preparation of sufficient accounting records and other relevant information.

Preparation of a trustees' annual report which should accompany and accurately reflect the information contained in the statement of accounts.

Ascertaining whether the charity is required to have an audit of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have an independent examination of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have any other examination or review of the statement of accounts, accounting records and other relevant information.

To assist you with your responsibilities and in accordance with your instructions, we have prepared the statement of accounts on your behalf in accordance with the Regulations, the Act, the SORP and generally accepted accounting practice.

To assist you with your responsibilities and in accordance with your instructions, we have completed an independent examination of the statement of accounts, accounting records and other relevant information that you have made available to us, in accordance with the independent examiner's report on pages 3 to 5.

We have completed our work on your behalf from the accounting records and other relevant information that you have made available to us.

We have relied on the accounting records and other relevant information that you have made available to us as being true, correct and complete. Other than the procedures explained in the independent examiner's report on pages 3 to 5, we have not completed extensive procedures to verify the accuracy or completeness of the accounting records and other relevant information

Continued

Accountants Report

From Positive Practice Accountants

to the Trustees of R S P C A Keighley, Craven and Upper Wharfedale Branch

that you have made available to us, and our work relating thereto has not been designed to identify significant errors or weaknesses therein. Therefore, other than the independent examiner's report on pages 3 to 5, we do not give any comment on the statement of accounts or the accounting records and other relevant information that you have made available to us.

Our work on your behalf is subject to the professional standards of the Institute of Financial Accountants and has been undertaken within those professional standards.

To the fullest extent within laws and regulations, we do not accept responsibility to any third parties for our work relating to the statement of accounts or for this report.

The statement of accounts and this report have been prepared only for your use as trustees and for information contained therein to be sent to the Charity Commission for England and Wales

Positive Practice Accountants
Skipton Commercial Centre
Water Street
Skipton
BD23 1PB

15th June 2026

Declaration from the Trustees
of
R S P C A Keighley, Craven and Upper Wharfedale Branch
to
Positive Practice Accountants

In respect of the statement of accounts for the year ended 31 December 2025 on pages 10 to 14:

We approve the statement of accounts.

We acknowledge that, as trustees, we have responsibilities within the following:

The Charities (Accounts and Reports) Regulations 2008 ('the Regulations').

The Charities Act 2022 (the Act').

The Charities Statement of Recommended Practice (Financial Reporting Standard 102) October 2019 ('the SORP').

Any other directives, conditions or restrictions imposed upon the charity by regulation, benefactors or other relevant parties.

We acknowledge that, as trustees, our responsibilities include, but are not limited to:

Preparation of a statement of accounts which shows a true and fair view.

Preparation of sufficient accounting records and other relevant information.

Preparation of a trustees' annual report which should accompany and accurately reflect the information contained in the statement of accounts.

Ascertaining whether the charity is required to have an audit of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have an independent examination of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have any other examination or review of the statement of accounts, financial records and other relevant information.

To assist us with our responsibilities, we have instructed you to prepare the statement of accounts on our behalf in accordance with the Regulations, the Act, the SORP and generally accepted accounting practice.

To assist us with our responsibilities, we have instructed you io complete an independent examination of the statement of accounts, accounting records and other relevant information that we have made available to you, in accordance with the independent examiner's report on pages 3 to 5.

We confirm that an audit or any other examination or review of the statement of accounts, accounting records and other relevant information is not required.

We have made available to you all accounting records and other relevant information necessary to enable you complete your work on our behalf.

Continued

Declaration from the Trustees
of
R S P C A Keighley, Craven and Upper Wharfedale Branch
to
Positive Practice Accountants
Continued

The accounting records and other relevant information that we have made available to you are true, correct and complete. We acknowledge that, other than the procedures explained in the independent examiner's report on pages 1 to 3, you have not completed extensive procedures to verify the accuracy or completeness of the accounting records and other relevant information that we have made available to you, and your work relating thereto has not been designed to identify significant errors or weaknesses therein.

We acknowledge that, therefore, other than the independent examiner's report on pages 3 to 5, you do not give any comment on the statement of accounts or the accounting records and other relevant information that we have made available to you.

We acknowledge that your work on our behalf is subject to the professional standards of the Association of Chartered Certified Accountants and has been undertaken within those professional standards.

We acknowledge that, to the fullest extent within laws and regulations, you do not accept responsibility to any third parties for your work relating to the statement of accounts or for the reports on pages 3 to 7.

We acknowledge that the statement of accounts and the reports on pages 3 to 7 have been prepared only for our use as trustees and for information contained therein to be sent to the Charity Commission for England and Wales.

Signed on behalf of the trustees.

J Woodward Trustee Chairperson	J Brannelly Trustee Treasurer	J Stow Trustee Secretary
15th June 2026	15th June 2026	15th June 2026

Statement of Financial Activities for the Year Ended 31 December 2025

	Notes	2025	2024
		£	£
Unrestricted funds – income	2 and 3		
Collections, donations and misc.		29920	32566
Legacies		0	14894
Animal adoptions		10702	10351
RSPCA case animals		9452	16250
Subscriptions		65	67
Insurance commission		917	779
Bank Interest		4207	6079
Donated professional services		0	0
		55263	80986
Unrestricted funds expenditure	2 and 3		
Misc. fund raising		1482	124
Purchase		440	
Veterinary		37274	36,310
Kennels and Catteries		48641	35,260
Fostering		3,957	3,679
Storage		660	660
Repairs and renewals		25	0
Travelling		432	351
Telecommunications		741	611
Website		90	214
Advertisement		100	75
Postage and stationery		477	897
Branch regional contribution		1378	551
Accountancy fee		420	420
Independent examiner fee		420	420
Legacy administration fee		0	435
Insurance		413	822
Bank charges		60	60
Information commissioner registration fee		52	40
Depreciation of equipment		78	104
Depreciation of Computer		0	0
Net value added tax reclaimed		0	0
Donation		5000	0
Subscription		85	0
		102225	81033
Unrestricted fund net surplus/deficit		(46962)	(47)

Continued

Statement of Financial Activities for the Year Ended 31 December 2025

Continued

	Notes	2025	2024
		£	£
Unrestricted funds – summary	3		
Brought forward		237525	237,572
Net surplus		(46962)	(47)
Carried forward		190563	237,525

Balance Sheet at 31 December 2025

	Notes	2025	2024
		£	£
Non-Current Asset			
Fixtures and Fittings		236	314
Computer equipment		949	0
Current Assets	2		
Stock		0	0
Debtors		0	0
Prepayments		0	0
PayPal account		0	0
Cash at bank		189798	237,631
Cash at hand		0	0
		190983	237,945
Creditors	2		
Amounts falling within one year:			
Creditors		0	0
Accruals		420	420
		(420)	(420)
Total Net Assets		190563	237,525
Capital and reserves	3		
Unrestricted funds		190563	237,525

On behalf of the trustees, we approve the statement of accounts on pages 10 to 14

J Woodward	J Brannelly	J Stow
Trustee Chairperson	Trustee Treasurer	Trustee Secretary

15th June 2026 15th June 2026 15th June 2026

Notes to the Statement of Accounts for the Year Ended 31 December 2025

1. The charity's main objective

The charity's main objective is to promote the work and objectives of the national Royal Society for the Prevention of Cruelty to Animals ('the Society') in accordance with the policies of the Society, with particular reference to the geographical area covered by the charity.

2. Accounting policies

Basis of preparation of statement of accounts

The statement of accounts is prepared in accordance with:

The historical cost convention. The Charities (Accounts and Reports) Regulations 2008.

The Charities Ac|2022.

The Charities Statement of Recommended Practice (Financial Reporting Standard 102) October 2019.

Income

Accounting policy applied to all income:

All income is included gross in the statement of accounts on the accruals basis and when all the following criteria have been met:

Control over the rights or other access to the economic benefits relating to the income has passed to the charity.

It is probable the economic benefits relating to the income will pass to the charity.

The monetary value of the economic benefits relating to the income and any costs incurred relating to the transactions can be measured reliably.

Accounting policies applied to specific transactions:

Donated goods for sale are included in the statement of accounts at the monetary value realised when sold or disposed of.

Donated facilities, goods or services for use by the charity are included in the statement of accounts at a reliable estimate of their monetary value where information is available to calculate such an estimate.

The monetary value of volunteer help is not included in the statement of accounts. Information relating to volunteer help is included in the trustees' annual report.

Debtors are included in the statement of accounts at the amounts the charity anticipates it will receive in respect of debts owed to it at the balance sheet date.

Prepayments are included in the statement of accounts at the amounts the charity has paid in advance for goods or services not yet received by it at the balance sheet date.

Continued

Notes to the Statement of Accounts for the Year Ended 31 December 2025
Continued

Expenditure
Accounting policy applied to all expenditure:

All expenditure is included gross in the statement of accounts on the accruals basis and when all the following criteria have been met:

A present legal or constructive obligation exists as a result of a past event that commits the charity to the expenditure. it is probable the economic benefits relating to the obligation will pass from the charity.

The monetary value of the economic benefits relating to the obligation can be measured reliably.

Accounting policies applied to specific transactions:
Equipment is included in the statement of accounts at cost less depreciation and impairment.

Depreciation of equipment is included in the statement of accounts at a rate calculated to write off the cost of equipment, less its estimated residual value, on a straight-line basis over the expected useful economic life of the equipment.

Impairment of equipment is considered at each balance sheet date and included in the statement of accounts as necessary.

Stock is included in the statement of accounts at an estimate of the lower of cost or net realisable value, after making allowance for obsolete or slow-moving stock. Cost includes all direct costs and an appropriate proportion of related overhead costs.

Creditors and accruals are included in the statement of accounts at the amounts the charity anticipates it will pay in respect of debts owed for goods or services received by it at the balance sheet date.

3. Unrestricted funds

The charity's unrestricted funds are available for application at the discretion of the trustees to further any of the charity's objectives.

4. Trustees' remuneration, benefits and expenses

There were no trustees' remuneration, benefits or expenses arising from employments with the charity during the two years ended 31 December 2025.

5. 5 Related party transactions

There were no related party transactions during the two years ended 31 December 2025 which require disclosure in the statement of accounts.

6. Going concern

The trustees are of the opinion there are no material uncertainties regarding the charity's ability to continue as a going concern for a period of at least one year from the date of approval of the statement of accounts.

R S P C A Keighley, Craven and Upper Wharfedale Branch

Charity number 232237 – England and Wales

Statement of Accounts for the Year Ended 31 December 2025

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Independent Examiner's Report

From Stewart Newberry FFA

to the Trustees of R S P C A Keighley, Craven and Upper Wharfedale Branch

In respect of the statement of accounts for the year ended 31 December 2025 on pages 10 to 14:

- Responsibilities of the trustees

As trustees, you have responsibilities within the following:

The Charities (Accounts and Reports) Regulations 2008 ('the Regulations').

The Charities Act 2022 ('the Act').

The Charities Statement of Recommended Practice (Financial Reporting Standard 102) October 2019 ('the SORP').

Any other directives, conditions or restrictions imposed upon the charity by regulation, benefactors or other relevant parties.

- As trustees, your responsibilities include, but are not limited to:

Preparation of a statement of accounts which shows a true and fair view.

Preparation of sufficient accounting records and other relevant information.

Preparation of a trustees' annual report which should accompany and accurately reflect the information contained in the statement of accounts.

Ascertaining whether the charity is required to have an audit of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have an independent examination of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have any other examination or review of the statement of accounts, accounting records and other relevant information.

Responsibilities of the independent examiner

As independent examiner, I have responsibilities within the following:

The Regulations.

The Act.

Directions given by the Charity Commission for England and Wales in the guidance document Independent Examination of Charity Accounts: Directions and Guidance for Examiners (CC32) December 2017' ('the Directions').

Any other directives, conditions or restrictions imposed upon the charity by regulation, benefactors or other relevant parties.

Continued

Independent Examiner's Report

From Stewart Newberry FFA

to the Trustees of R S P C A Keighley, Craven and Upper Wharfedale Branch

Continued

As independent examiner, my responsibilities include, but are not limited to:

Completion of an independent examination of the statement of accounts, accounting records and other relevant information.

Stating whether particular matters have come to my attention in completing my independent examination of the statement of accounts, accounting records and other relevant information.

- Basis of my independent examiner's report

I completed an independent examination of the statement of accounts, accounting records and other relevant information in accordance with the Regulations, the Act and the Directions.

An independent examination includes the following:

A review of the statement of accounts, accounting records and other relevant information, and a comparison of those items.

Consideration of any unusual items included in the statement of accounts, accounting records and other relevant information, and seeking explanations from the trustees regarding such items.

An independent examination is a form of external scrutiny that provides a limited check on specific matters. An independent examination does not provide all the evidence that is required in an audit. Therefore, I do not express an audit opinion on the statement of accounts, accounting records and other relevant information, and neither do I express an opinion on whether the statement of accounts shows a true and fair view. My independent examiner's report is limited to those matters contained in the following statement:

- Independent examiner's statement

ln completing my independent examination of the statement of accounts, accounting records and other relevant information, none of the following came to my attention:

Any matters which give me reasonable cause to believe that in any material aspect the trustees' responsibility to prepare sufficient accounting records and other relevant information in accordance with the Regulations and the Act has not been met.

Any matters which give me reasonable cause to believe that in any material aspect the trustees' responsibility to prepare a statement of accounts from the accounting records and other relevant information in accordance with the Regulations, the Act and the SORP has not been met.

Any matters to which, in my opinion, attention should be drawn to enable a proper understanding of the statement of accounts to be reached.

Continued

Independent Examiner's Report

From Stewart Newberry FFA

to the Trustees of R S P C A Keighley, Craven and Upper Wharfedale Branch

Continued

To the fullest extent within laws and regulations, I do not accept responsibility to any third parties for my work relating to the statement of accounts or for this report.

This report has been prepared only for your use as trustees and to be sent to the Charity Commission for England and Wales.

S A Newberry, FFA, FTA, MBA

Positive Practice Accountants
Skipton Commercial Centre
Water Street
Skipton
BD23 1PB

Accountants Report

From Positive Practice Accountants

to the Trustees of R S P C A Keighley, Craven and Upper Wharfedale Branch

In respect of the statement of accounts for the year ended 31 December 2025 on pages 10 to 14

As trustees, you have responsibilities within the following:

The Charities (Accounts and Reports) Regulations 2008 ('the Regulations').

The Charities Act 2022 ('the Act').

The Charities Statement of Recommended Practice (Financial Reporting Standard 102) October 2019 ('the SORP').

Any other directives, conditions or restrictions imposed upon the charity by regulation, benefactors or other relevant parties.

As trustees, your responsibilities include, but are not limited to:

Preparation of a statement of accounts which shows a true and fair view.

Preparation of sufficient accounting records and other relevant information.

Preparation of a trustees' annual report which should accompany and accurately reflect the information contained in the statement of accounts.

Ascertaining whether the charity is required to have an audit of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have an independent examination of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have any other examination or review of the statement of accounts, accounting records and other relevant information.

To assist you with your responsibilities and in accordance with your instructions, we have prepared the statement of accounts on your behalf in accordance with the Regulations, the Act, the SORP and generally accepted accounting practice.

To assist you with your responsibilities and in accordance with your instructions, we have completed an independent examination of the statement of accounts, accounting records and other relevant information that you have made available to us, in accordance with the independent examiner's report on pages 3 to 5.

We have completed our work on your behalf from the accounting records and other relevant information that you have made available to us.

We have relied on the accounting records and other relevant information that you have made available to us as being true, correct and complete. Other than the procedures explained in the independent examiner's report on pages 3 to 5, we have not completed extensive procedures to verify the accuracy or completeness of the accounting records and other relevant information

Continued

Accountants Report

From Positive Practice Accountants

to the Trustees of R S P C A Keighley, Craven and Upper Wharfedale Branch

that you have made available to us, and our work relating thereto has not been designed to identify significant errors or weaknesses therein. Therefore, other than the independent examiner's report on pages 3 to 5, we do not give any comment on the statement of accounts or the accounting records and other relevant information that you have made available to us.

Our work on your behalf is subject to the professional standards of the Institute of Financial Accountants and has been undertaken within those professional standards.

To the fullest extent within laws and regulations, we do not accept responsibility to any third parties for our work relating to the statement of accounts or for this report.

The statement of accounts and this report have been prepared only for your use as trustees and for information contained therein to be sent to the Charity Commission for England and Wales

Positive Practice Accountants
Skipton Commercial Centre
Water Street
Skipton
BD23 1PB

15th June 2026

Declaration from the Trustees
of
R S P C A Keighley, Craven and Upper Wharfedale Branch
to
Positive Practice Accountants

In respect of the statement of accounts for the year ended 31 December 2025 on pages 10 to 14:

We approve the statement of accounts.

We acknowledge that, as trustees, we have responsibilities within the following:

The Charities (Accounts and Reports) Regulations 2008 ('the Regulations').

The Charities Act 2022 (the Act').

The Charities Statement of Recommended Practice (Financial Reporting Standard 102) October 2019 ('the SORP').

Any other directives, conditions or restrictions imposed upon the charity by regulation, benefactors or other relevant parties.

We acknowledge that, as trustees, our responsibilities include, but are not limited to:

Preparation of a statement of accounts which shows a true and fair view.

Preparation of sufficient accounting records and other relevant information.

Preparation of a trustees' annual report which should accompany and accurately reflect the information contained in the statement of accounts.

Ascertaining whether the charity is required to have an audit of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have an independent examination of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have any other examination or review of the statement of accounts, financial records and other relevant information.

To assist us with our responsibilities, we have instructed you to prepare the statement of accounts on our behalf in accordance with the Regulations, the Act, the SORP and generally accepted accounting practice.

To assist us with our responsibilities, we have instructed you io complete an independent examination of the statement of accounts, accounting records and other relevant information that we have made available to you, in accordance with the independent examiner's report on pages 3 to 5.

We confirm that an audit or any other examination or review of the statement of accounts, accounting records and other relevant information is not required.

We have made available to you all accounting records and other relevant information necessary to enable you complete your work on our behalf.

Continued

Declaration from the Trustees
of
R S P C A Keighley, Craven and Upper Wharfedale Branch
to
Positive Practice Accountants
Continued

The accounting records and other relevant information that we have made available to you are true, correct and complete. We acknowledge that, other than the procedures explained in the independent examiner's report on pages 1 to 3, you have not completed extensive procedures to verify the accuracy or completeness of the accounting records and other relevant information that we have made available to you, and your work relating thereto has not been designed to identify significant errors or weaknesses therein.

We acknowledge that, therefore, other than the independent examiner's report on pages 3 to 5, you do not give any comment on the statement of accounts or the accounting records and other relevant information that we have made available to you.

We acknowledge that your work on our behalf is subject to the professional standards of the Association of Chartered Certified Accountants and has been undertaken within those professional standards.

We acknowledge that, to the fullest extent within laws and regulations, you do not accept responsibility to any third parties for your work relating to the statement of accounts or for the reports on pages 3 to 7.

We acknowledge that the statement of accounts and the reports on pages 3 to 7 have been prepared only for our use as trustees and for information contained therein to be sent to the Charity Commission for England and Wales.

Signed on behalf of the trustees.

J Woodward Trustee Chairperson	J Brannelly Trustee Treasurer	J Stow Trustee Secretary
15th June 2026	15th June 2026	15th June 2026

Statement of Financial Activities for the Year Ended 31 December 2025

	Notes	2025	2024
		£	£
Unrestricted funds – income	2 and 3		
Collections, donations and misc.		29920	32566
Legacies		0	14894
Animal adoptions		10702	10351
RSPCA case animals		9452	16250
Subscriptions		65	67
Insurance commission		917	779
Bank Interest		4207	6079
Donated professional services		0	0
		55263	80986
Unrestricted funds expenditure	2 and 3		
Misc. fund raising		1482	124
Purchase		440	
Veterinary		37274	36,310
Kennels and Catteries		48641	35,260
Fostering		3,957	3,679
Storage		660	660
Repairs and renewals		25	0
Travelling		432	351
Telecommunications		741	611
Website		90	214
Advertisement		100	75
Postage and stationery		477	897
Branch regional contribution		1378	551
Accountancy fee		420	420
Independent examiner fee		420	420
Legacy administration fee		0	435
Insurance		413	822
Bank charges		60	60
Information commissioner registration fee		52	40
Depreciation of equipment		78	104
Depreciation of Computer		0	0
Net value added tax reclaimed		0	0
Donation		5000	0
Subscription		85	0
		102225	81033
Unrestricted fund net surplus/deficit		(46962)	(47)

Continued

Statement of Financial Activities for the Year Ended 31 December 2025

Continued

	Notes	2025	2024
		£	£
Unrestricted funds – summary	3		
Brought forward		237525	237,572
Net surplus		(46962)	(47)
Carried forward		190563	237,525

Balance Sheet at 31 December 2025

	Notes	2025	2024
		£	£
Non-Current Asset			
Fixtures and Fittings		236	314
Computer equipment		949	0
Current Assets	2		
Stock		0	0
Debtors		0	0
Prepayments		0	0
PayPal account		0	0
Cash at bank		189798	237,631
Cash at hand		0	0
		190983	237,945
Creditors	2		
Amounts falling within one year:			
Creditors		0	0
Accruals		420	420
		(420)	(420)
Total Net Assets		190563	237,525
Capital and reserves	3		
Unrestricted funds		190563	237,525

On behalf of the trustees, we approve the statement of accounts on pages 10 to 14

J Woodward	J Brannelly	J Stow
Trustee Chairperson	Trustee Treasurer	Trustee Secretary

15th June 2026 15th June 2026 15th June 2026

Notes to the Statement of Accounts for the Year Ended 31 December 2025

1. The charity's main objective

The charity's main objective is to promote the work and objectives of the national Royal Society for the Prevention of Cruelty to Animals ('the Society') in accordance with the policies of the Society, with particular reference to the geographical area covered by the charity.

2. Accounting policies

Basis of preparation of statement of accounts

The statement of accounts is prepared in accordance with:

The historical cost convention. The Charities (Accounts and Reports) Regulations 2008.

The Charities Ac|2022.

The Charities Statement of Recommended Practice (Financial Reporting Standard 102) October 2019.

Income

Accounting policy applied to all income:

All income is included gross in the statement of accounts on the accruals basis and when all the following criteria have been met:

Control over the rights or other access to the economic benefits relating to the income has passed to the charity.

It is probable the economic benefits relating to the income will pass to the charity.

The monetary value of the economic benefits relating to the income and any costs incurred relating to the transactions can be measured reliably.

Accounting policies applied to specific transactions:

Donated goods for sale are included in the statement of accounts at the monetary value realised when sold or disposed of.

Donated facilities, goods or services for use by the charity are included in the statement of accounts at a reliable estimate of their monetary value where information is available to calculate such an estimate.

The monetary value of volunteer help is not included in the statement of accounts. Information relating to volunteer help is included in the trustees' annual report.

Debtors are included in the statement of accounts at the amounts the charity anticipates it will receive in respect of debts owed to it at the balance sheet date.

Prepayments are included in the statement of accounts at the amounts the charity has paid in advance for goods or services not yet received by it at the balance sheet date.

Continued

Notes to the Statement of Accounts for the Year Ended 31 December 2025
Continued

Expenditure
Accounting policy applied to all expenditure:

All expenditure is included gross in the statement of accounts on the accruals basis and when all the following criteria have been met:

A present legal or constructive obligation exists as a result of a past event that commits the charity to the expenditure. it is probable the economic benefits relating to the obligation will pass from the charity.

The monetary value of the economic benefits relating to the obligation can be measured reliably.

Accounting policies applied to specific transactions:
Equipment is included in the statement of accounts at cost less depreciation and impairment.

Depreciation of equipment is included in the statement of accounts at a rate calculated to write off the cost of equipment, less its estimated residual value, on a straight-line basis over the expected useful economic life of the equipment.

Impairment of equipment is considered at each balance sheet date and included in the statement of accounts as necessary.

Stock is included in the statement of accounts at an estimate of the lower of cost or net realisable value, after making allowance for obsolete or slow-moving stock. Cost includes all direct costs and an appropriate proportion of related overhead costs.

Creditors and accruals are included in the statement of accounts at the amounts the charity anticipates it will pay in respect of debts owed for goods or services received by it at the balance sheet date.

3. Unrestricted funds

The charity's unrestricted funds are available for application at the discretion of the trustees to further any of the charity's objectives.

4. Trustees' remuneration, benefits and expenses

There were no trustees' remuneration, benefits or expenses arising from employments with the charity during the two years ended 31 December 2025.

5. 5 Related party transactions

There were no related party transactions during the two years ended 31 December 2025 which require disclosure in the statement of accounts.

6. Going concern

The trustees are of the opinion there are no material uncertainties regarding the charity's ability to continue as a going concern for a period of at least one year from the date of approval of the statement of accounts.