RSPCA BURY & OLDHAM BRANCH

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

Charity registration number 226624

RSPCA BURY & OLDHAM BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D Haigh Mr C Peart Mrs D Peart Ms S M Paterson Mrs K Jakeman Ms S Lunn	
Charity registration	England and Wales	226624
Auditor	Champion Accountants LLP 7-9 Station Road Hesketh Bank Preston Lancashire PR4 6SN	

RSPCA BURY & OLDHAM BRANCH

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RSPCA BURY & OLDHAM BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

The Society for the Prevention of Cruelty to Animals was founded on 16th June 1824 and granted the "Royal" prefix by Queen Victoria in 1840. The current constitution of the RSPCA was created with the adoption of the Royal Society for the Prevention of Cruelty to Animals Act 1932, the work of the Society is governed by the RSPCA Act and by the rules of the Society. Membership of the Society is by subscription and may be on a life, annual or junior basis. The society is managed by an elected Council which, subject to the rules, control the affairs, funds, property and proceedings of the Society. They are assisted in the administration of the Society by a central organisation, headquarters and branches.

The Branch is governed by a Board who are Trustees of the Branch. They have individual and collective responsibility for the management of the Branch and its funds. Subject to the overall supervision of the Society, the Committee controls and monitors all the fundraising and animal welfare initiatives of the Branch, including the work of the Bury, Oldham & District RSPCA Animal Centre.

Objectives and activities

The Charity's objectives are to promote the work and objectives of the RSPCA in their Branch area. Namely to use all lawful means to prevent cruelty, promote kindness to and alleviate suffering of animals.

The Trustees have reviewed the outcomes and achievements of our objectives and activities for the year to ensure that they remain focussed on our charitable aims and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

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

Public benefit

The Trustees have reviewed our objectives and activities for the year to ensure that they remain focused on our charitable aims and continue to deliver benefits to the public. We consider we have complied with the duty under the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charity Commission and that the Charity's activities as described below have met the Charity Commission's requirements.

Achievements and performance
Charitable activities and Animal welfare

The Animal Centre at Strinesdale, Holgate Street, Oldham OL4 2JW has continued to improve in terms of both its charity and commercial objectives primarily through its animal welfare activities utilising the on-site veterinary facilities at the Animal Centre. As our financial position is now sustainable for the immediate term, we have been able to offer the vet who was previously on an ad hoc contract a permanent contract securing her longer-term support and to continue our welfare activities. We have also been able to hire for a part-time admin assistant role to support the overall operation as well as support the extensive activity required this year to move the charity to a Charitable Incorporated Organisation (CIO), one of our key objectives for 2026-2027. The veterinary supported clinics offering neutering, vaccinations, micro chipping and general animal welfare support continue to be oversubscribed and as with 2025 we would be able to fill these clinics tenfold, this demonstrates the community value of our animal centre.

The arrangement to lease the cattery to Cats Protection which has now been operational since 2024 continues and the revenue from this as well as our own retail activity has allowed us to support the welfare activities provided by the charity. We are now 2 years into the 6 year lease which has a lease break available in 2027. A further strengthening of our partnership with Cats Protection is a new formal contract now in place for a weekly on-site chargeable clinic for on-site welfare provision.

From August 2025 the Branch also agreed a temporary leasing opportunity of our dog kennels for our fellow RSPCA Branch - Halifax and Huddersfield. This arrangement enables them to carry out a refurbishment of their own premises using our kennel facility. This is expected to continue until approximately November 2026, depending upon their keeping to their schedule.

At the mid-year point of 2025, a strategy review was conducted of the retail operation, and the decision was taken to close some of the operating charity shops within our portfolio. It was agreed that some poorly performing shops would be closed to enable a tighter focus of those that remained.

As already mentioned, a retail review was conducted in 2025, and three stores were identified for closure. In addition, one store has been identified by the local council for redevelopment, and we expect to be given 3 months' notice of this. Therefore, the budget for 2026 has assumed this store will close in Q1 2026 and as at the end of 2025 a date for notice has not been advised meaning any revenue next year may be ahead of budget by the end of 2026. Profitability at an individual shop level remains critical and continual cost reviews and shopping around for the best available deals for services and utilities ensures we have a close cost control on the contributions each store is making to the overall operation. Donations into our stores is a critical factor in our ability to be profitable and these continue from the public, something we are very grateful for. We take a balanced view when reviewing store performance as some may not be as profitable but are very lucrative in terms of donation level and quality.

This strategy was put into play starting Q4 2025 and will conclude in Q1 2026.

There has been a much-welcomed stability of the Senior team working for the Branch with Vikki Walsh leading a very capable team consisting of a Retail Operations Manager, Finance Officer and Admin Support.

Finally, we are grateful to report the Branch received some welcome financial legacies during 2025 which will help to improve the Branch's longer-term chance of sustainability.

Retail Operations

The work undertaken by Carl Roberts continues to implement the retail strategy, and we have seen turnover improve in many shops with underperformance of individual stores being tackled. Retail performance is broadly in line with 2024, and eBay activity has made a contribution although not at the level of the previous year. The Trustees continue to be very proud and extremely grateful to all our retail staff for their support.

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Volunteers

We are also extremely indebted, as always, to the volunteers who support the Branch. The support of our volunteers in our retail network has been instrumental in enabling us to keep our staffing costs under control and we will continue this push going forward. Without these volunteers the Branch would be unable to run smoothly and to undertake the amount of work currently achieved. This year the Charity had many volunteers each donating their personal time and commitment. In total we had 16,516 hours of support provided by volunteers.

Key Performance Indicators

The Trustees monitor a range of key performance indicators at the monthly Trustees meetings. This helps to assess the financial performance of the Branch and effectiveness of our activities against targets set for the year. The indicators monitored include the following:

Key Performance Indicator	2024	2025
Retail Income	£752,930	£845,854
Gift Aid recovered	£62,010	£64,256
Retail Volunteer Hours	19,302	16,516
Animals Rehomed	0	0
Animals Neutered	670	865
Animals Microchipped	564	717
Animal Welfare Assistance	356	882

Financial review
Financial position

The financial statements are as presented on pages 13 to 29 inclusive.

Principal funding sources

The principal funding source available to the charity during the year has continued to be our charity shop network as well as the lease revenue from Cats Protection and the temporary arrangement with the RSPCA Halifax and Huddersfield Branch along with legacy income.

Investment policy and objectives

As at 31st December 2025, the branch investment policy was:

- Following the volatility in the stock market the majority of branch funds should be held in cash deposit accounts and when appropriate, in longer term high interest deposit accounts and on the money market.

Our current resources are invested in an instant access NatWest Reserves deposit account, a NatWest Business current account with a small amount retained in a NatWest "Strinesdale Fund" current account.

Reserves policy

The Branch maintains reserves in order to ensure continuity of its animal welfare services and to provide financial stability in the event of unexpected reductions in income or increases in expenditure.

The trustees aim to maintain liquid unrestricted reserves at a level equivalent to approximately three months of normal operating expenditure. In determining this level, the trustees have considered the nature of the Branch's activities, the reliability and diversity of income streams, and the ongoing financial commitments of the charity.

Free reserves are defined as unrestricted funds freely available for the general purposes of the Branch after allowing for designated funds and tangible fixed assets.

Thanks to legacy income the position of our reserves is the strongest it has been for some years.

At 31 December 2025, the Branch held unrestricted free reserves of £521,945. This balance includes significant legacy income accrued at the year end which had not yet been received in cash at the balance sheet date. Cash and cash equivalents held at the year end amounted to £288,213 which equates to 3.2 months expenditure.

The trustees consider the level of liquid reserves held at the year end to be appropriate in the context of the charity's operational requirements and continue to monitor reserves levels regularly to ensure the Branch remains financially sustainable.

Financial Stability

The ongoing cost of maintaining our Animal Centre continues to be funded from our retail income, the Cats Protection and RSPCA Halifax & Huddersfield leasing agreements, our own reserves as needed and fundraising, when possible. The Trustees and senior management team will ensure that the Branch continues in 2026 to have strong financial management to meet this additional financial challenge and to ensure that the Branch remains financially viable without reliance on legacy income by the following means:

- Eliminate waste and unnecessary expenditure
- Close unprofitable shops/or shops not fit for purpose
- Open new shops with potential to increase revenue
- Focus on profitable sales (furniture & electrical items)
- Look at new ways to generate sales
- Increase gift aided sales
- Establish and maintain a healthy portfolio of regular monthly donors
- Strengthen links with the corporate sector

Related Party Transactions

During the year as part of the branch legacy scheme, net legacies of £660,728 (including amounts accrued that have been received in 2026) were received from RSPCA National Society after charging their commission for administration.

We also received a door-to-door donation from the RSPCA National Society of £20,409.

FUTURE PLANS

As already stated, our principal ambition for 2026 is the continuation of the joint venture with Cat's Protection and Halifax and Huddersfield Branch which will see us rent out a considerable portion of our Animal Centre (notably the cattery, kennels and related parts of the premises). This will pay for approximately 70% of our animal centre running costs as well as enable us to retain a significant enough portion of our estate to run our own animal welfare activities. The lease arrangement will also give us a steady source of paid veterinary work as they use our veterinary services given their proximity and high standards.

Our objectives at a high level for 2026 are: -

- Extend animal welfare activity under our RSPCA licence
- Build a business case and proposal for moving into fostering & rehoming
- Continue to look for opportunities to extend the close working partnership with Cats Protection and RSPCA Halifax and Huddersfield Branch
- Retain our focus on retail operations being our key revenue stream, look to extend where suitable, as well as complete our store closures
- Progress our move to become a CIO

Income Generation and Fundraising

The Branch strategy continues to be that we are financially viable without reliance on unpredictable legacy income. Income targets for 2025 increased, but once again so did operating costs, the minimum wage rose again (and will again in 2026) and the unpredictability of overall utility costs continues to dominate. All of this is expected to continue in 2026.

We continue to be grateful for the flexibility of our staff and volunteers and recognise that against this backdrop there were some excellent performances from some individual shops.

We will continue to examine profitability on a shop-by-shop basis, and will take decisions to close, relocate or commence new outlets as appropriate. We will also use any retail profit over and above target to upgrade and rebrand the shops the Branch decides to retain in line with the new RSPCA branding for which we can also receive National Society support. The Retail Operations Manager will continue to closely manage performance and ensure all shop managers have the training and opportunity to fulfil their potential.

As always, a key priority is to increase the numbers of volunteers in the shops to support paid colleagues and to recruit additional Trustees especially with experience and skills in finance and commerce, working with volunteers, PR and marketing.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr D Haigh
Mr C Peart
Mrs D Peart
Ms S M Paterson
Mrs K Jakeman
Ms S Lunn

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Recruitment and appointment of new trustees

The Board of Trustees reviews the skills and expertise on the Board at annual strategy events. Any gaps identified may be specifically recruited for by placing advertisements in the Branch charity shops, the local press, RSPCA websites or by word of mouth. Applicants are interviewed by at least 2 members of the Board of Trustees and if successful are invited to attend up to 3 Board meetings as observers after which time they may be invited to fill a casual vacancy, be co-opted or be invited to stand for election at the next AGM.

Trustee appointments are made in accordance with the 2012 Branch rules. A minimum of 5 and maximum of 12 Trustees are elected annually by members of the Branch at the AGM. All elected Trustees must be qualifying Branch members and serve for one year with no limits on the number of consecutive years' service. Candidates for election must be nominated in writing by at least two eligible Branch members. Nominations must be delivered to the Branch Secretary at least 10 days before the date fixed for the AGM and must be accompanied by the candidate's written consent to stand for election. At the AGM all candidates are listed on the voting paper and every eligible Branch member may cast a vote for each vacancy. To be elected candidates must receive the votes of at least 50 per cent of the eligible members present. If the votes are equal the available places are to be filled by resubmitting the names of tied candidates at the meeting as often as is required to achieve a clear result.

In addition, the Branch may co-opt up to 3 Trustees who may, but need not be, Branch members (but who must not be members of another Branch or have received less than 50 per cent of the votes at the last election. Co-opted members serve until the next election.

If a casual vacancy arises during the year this may be filled by an eligible Branch member (provided they did not receive less than 50 per cent of the votes at the last election.)

Induction and training of new trustees

New Trustees are required to attend an induction session with the National Society of the RSPCA to explain the role and responsibilities of a Trustee, the structure of the RSPCA and the Branch and the work undertaken by the Branch. New Trustees are given an induction pack including the Branch rules and other relevant documents and are invited to spend a day with the Operations Director at the animal centre to orientate them into the workings of the Branch. They are also invited to visit the Branch's charity shops.

Attendance at up to 3 meetings before candidates are formally appointed as Trustees is intended to ensure potential Trustees are sufficiently informed to understand the role of a Trustee and the work of the Branch to decide whether to proceed with their candidature and for the Branch to decide whether candidates have the required skills and experience.

Trustees are encouraged to attend relevant training sessions.

The Trustees were incorporated in January 2018 (allowing a form of legal status affiliated to the Charity, allowing legal documents, and the like, to be signed in the name of the incorporated Trustees).

Remuneration policy

The Trustees consider the Board of Trustees and Branch Manager as comprising the key management personnel of the Charity in charge of directing and controlling the Charity and running and operating the Charity on a day-to-day basis. Trustees give of their time freely and no Trustee remuneration was paid in the year.

Trustees are required to disclose all relevant interests and register them in the minutes of the relevant meeting and withdraw from decisions where a conflict of interest arises.

All employees have the same contract of employment and terms and conditions with the exception of increased notice periods for senior employees, and for some an allowance to cover associated travel costs.

Pension payments by both employee and employer are determined by statute and are paid accordingly.

The arrangements for setting the pay and remuneration of the Charity's key management personnel are as follows:

All remuneration pay scales for the other key management personnel are set by the Board of Trustees and are benchmarked against other similar RSPCA posts and similar posts in the wider charity sector.

The Branch Manager and Retail Operations Managers' remuneration is reviewed annually by the Trustees. Salaries are set within the scales agreed by the Board and the budget set annually by the Board. Annual non-consolidated performance related bonuses may also be awarded using the same criteria. We adhere to UK Government requirements for the payment of the national minimum wage.

Employment Policy

The Charity's policy is to promote equality of opportunity to all in employment and the selection process irrespective of their gender, race, ethnic origin, disability, age, nationality, sexuality, marital status and social class. The Branch opposes all forms of unlawful and unfair discrimination.

All employees and volunteers will be treated fairly and equally. Selection for employment, promotion, training and any other benefits will be on the basis of aptitude and ability. All employees will be helped and encouraged to further develop their full potential and the talents, and the resources of the workforce will be fully utilised to maximise the efficiency of the organisation.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate and manage exposure to the major risks. The major risks identified by the Trustees are recorded in the Branch's risk register which is reviewed on a six monthly basis.

Events since the end of the year

Information relating to events since the end of the year is given in the notes to the financial statements.

Key Management Personnel

During the year the Trustees delegated responsibility for the day-to-day management of the charity to the following senior employees:

Vikki Walsh - Branch Manager

Carl Roberts - Retail Operations Manager

Ged Whiteley - Finance Officer

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

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Mr D Haigh

Trustee

Date: 21 October 2026

RSPCA BURY & OLDHAM BRANCH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The 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 state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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.

RSPCA BURY & OLDHAM BRANCH

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF RSPCA BURY & OLDHAM BRANCH

Opinion

We have audited the financial statements of RSPCA Bury & Oldham Branch (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 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; and
- have been prepared in accordance with 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 *Auditor's 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF RSPCA BURY & OLDHAM BRANCH

Responsibilities of trustees
As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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 cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, we considered the laws and regulations most relevant to the charity. These include the Charities Act 2011, the Charity SORP (FRS 102), employment law, health and safety requirements, and other regulations and guidance issued by the Charity Commission.

We obtained an understanding of how the trustees and senior management oversee compliance with these frameworks. We also made enquiries of management and those charged with governance, reviewed board minutes, and inspected correspondence with regulators.

Our audit procedures to respond to identified risks included: journal entry testing, challenging key accounting estimates and judgements, reviewing the design and implementation of relevant controls, and testing the recognition of income and expenditure. We also considered whether there was evidence of bias in accounting estimates or of transactions outside the ordinary course of business.

Because of the inherent limitations of an audit, there is an unavoidable risk that we may not detect all irregularities, including fraud. This risk increases the further removed non-compliance is from the events and transactions reflected in the financial statements, such as breaches of regulatory requirements, or where management has overridden controls.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters
Your attention is drawn to the fact that the charity has prepared financial statements 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 UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RSPCA BURY & OLDHAM BRANCH

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 auditor's 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.

Champion LLP

For and on behalf of Champion Accountants LLP, Statutory Auditor
Chartered Accountants
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN
Date: 21/10/2026

Champion Accountants LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

RSPCA BURY & OLDHAM BRANCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:						
Donations and legacies	3	757,888	-	29,603	787,491	142,110
Charitable activities	4	153,660	-	-	153,660	28,184
Other trading activities	5	768,873	-	-	768,873	857,790
Investments	6	2,318	-	-	2,318	1,720
Other income	7	7,012	-	-	7,012	8,891
Total income		1,689,751	-	29,603	1,719,354	1,038,695
Expenditure on:						
Raising funds	8	931,291	-	32,603	963,894	827,058
Charitable activities	9	131,139	38,535	-	169,674	147,229
Total expenditure		1,062,430	38,535	32,603	1,133,568	974,287
Net income/(expenditure)		627,321	(38,535)	(3,000)	585,786	64,408
Transfers between funds		(321,616)	321,616	-	-	-
Net movement in funds	11	305,705	283,081	(3,000)	585,786	64,408
Reconciliation of funds:						
Fund balances at 1 January 2025		216,240	1,428,355	3,000	1,647,595	1,583,187
Fund balances at 31 December 2025		521,945	1,711,436	-	2,233,381	1,647,595

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

RSPCA BURY & OLDHAM BRANCH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:					
Donations and legacies	3	139,110	-	3,000	142,110
Charitable activities	4	28,184	-	-	28,184
Other trading activities	5	857,790	-	-	857,790
Investments	6	1,720	-	-	1,720
Other income	7	8,891	-	-	8,891
Total income		1,035,695	-	3,000	1,038,695
Expenditure on:					
Raising funds	8	827,058	-	-	827,058
Charitable activities	9	109,728	37,501	-	147,229
Total expenditure		936,786	37,501	-	974,287
Net income/(expenditure)		98,909	(37,501)	3,000	64,408
Transfers between funds		(2,615)	2,615	-	-
Net movement in funds	11	96,294	(34,886)	3,000	64,408
Reconciliation of funds:					
Fund balances at 1 January 2024		119,945	1,463,242	-	1,583,187
Fund balances at 31 December 2024		216,239	1,428,356	3,000	1,647,595

RSPCA BURY & OLDHAM BRANCH

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**15**		1,396,437		1,413,355
Current assets					
Stocks	**16**	10,000		10,000	
Debtors	**17**	577,044		82,574	
Cash at bank and in hand		288,213		188,890	
		875,257		281,464	
Creditors: amounts falling due within one year	**18**	(38,313)		(47,224)	
Net current assets			836,944		234,240
Total assets less current liabilities			2,233,381		1,647,595
The funds of the charity					
Restricted income funds	**19**		-		3,000
Unrestricted funds - general	**20**		521,945		216,239
Unrestricted funds - designated	**21**		1,711,436		1,428,356
			2,233,381		1,647,595

The financial statements were approved by the trustees on 21 October 2026

Mr D Haigh
Trustee

Mrs D Peart
Trustee

RSPCA BURY & OLDHAM BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	**24**		118,621		56,697
Investing activities					
Purchase of tangible fixed assets		(21,616)		(2,615)	
Investment income received		2,318		1,720	
Net cash used in investing activities			(19,298)		(895)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			99,323		55,802
Cash and cash equivalents at beginning of year			188,890		133,088
Cash and cash equivalents at end of year			288,213		188,890

1 Accounting policies

Charity information

RSPCA Bury & Oldham Branch is a local branch of the national RSPCA organisation. It is controlled by its governing document which is the RSPCA branch rules and is an unincorporated charity.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are free reserves that have been designated by the trustees for specific purposes. These are further disclosed in the notes to the accounts.

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

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

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

Freehold property	2% on cost
Short Leasehold	33% on cost
Plant and machinery	15% on cost
Computer equipment	15% on cost
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

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

1.8 Stocks

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

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

1.9 Cash and cash equivalents

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

1 Accounting policies **(Continued)**

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Taxation

The charity is exempt from tax on its charitable activities.

1.12 Employee benefits

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

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	76,751	-	76,751	79,933	-	79,933
Legacies	660,728	-	660,728	36,761	-	36,761
Grants	20,409	29,603	50,012	22,416	3,000	25,416
	757,888	29,603	787,491	139,110	3,000	142,110
Grants						
RSPCA Door to Door grant	20,409	-	20,409	21,816	-	21,816
RSPCA for Van Wrapping	-	2,999	2,999	-	-	-
RSPCA for Branding Change	-	24,624	24,624	-	-	-
RSPCA Regional Board for microchipping	-	1,980	1,980	-	-	-
Other	-	-	-	600	3,000	3,600
	20,409	29,603	50,012	22,416	3,000	25,416

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Animal centre		
Sale of goods	49,711	-
Charitable rental income	103,949	28,184
	153,660	28,184

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	15,943	11,936
Shop income	752,930	845,854
Other trading activities	768,873	857,790

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,318	1,720

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	7,012	8,891

8 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Trading costs						
Staff costs	628,950	-	628,950	543,297	-	543,297
Support costs	302,341	32,603	334,944	283,761	-	283,761
	931,291	32,603	963,894	827,058	-	827,058

9 Expenditure on charitable activities

	Animal centre 2025 £	Animal centre 2024 £
Direct costs		
Depreciation and impairment	38,535	37,501
Profit share	(2,015)	9,324
	36,520	46,825
Share of support and governance costs (see note 10)		
Support	133,154	100,404
	169,674	147,229
Analysis by fund		
Unrestricted funds - general	131,139	109,728
Unrestricted funds - designated	38,535	37,501
	169,674	147,229

In the previous year there was on overprovision for the profit share which has led to a negative provision in the financial statements this year.

10 Support costs allocated to activities

	2025 £	2024 £
Purchases	31,024	5,999
Gift aid expenditure	6,125	6,534
Rent and rates	154,538	144,652
Insurance	9,407	6,740
Heat and light	72,098	56,247
Other general premises expenditure	124,878	123,330
Vehicle costs	14,291	8,608
Telephone and internet	19,386	16,648
Other general costs	12,100	3,607
Governance costs	24,251	11,800
	468,098	384,165
Analysed between:		
Fundraising	334,944	283,761
Animal centre	133,154	100,404
	468,098	384,165

10 Support costs allocated to activities **(Continued)**

Governance costs comprise:	2025 £	2024 £
Audit fees	10,000	9,500
Legal and professional	14,251	2,300
	24,251	11,800

Where possible support costs are allocated between fundraising and charitable activities on an actual basis. If the related expense cannot be easily split on that basis then they are allocated broadly in line with income from each source after deducting the income from legacies which attracts minimal costs for the branch and can fluctuate yearly.

11 Net movement in funds

The net movement in funds is stated after charging/(crediting):	2025 £	2024 £
Fees payable for the audit of the charity's financial statements	10,000	19,000
Depreciation of owned tangible fixed assets	38,535	37,501

12 Trustees

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

13 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	30	30

Employment costs	2025 £	2024 £
Wages and salaries	628,950	543,297

The key management personnel of the charity during the year comprised the Trustees, Finance Officer, Retail Operations Manager and the Branch Operations Manager. The total employee benefits of the key management personnel of the charity were £99,540 (2024: £89,078)

There were no employees whose annual remuneration was more than £60,000.

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Freehold property	Short Leasehold	Plant and machinery	Computer equipment	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 January 2025	1,662,978	159,512	34,775	56,888	51,940	1,966,093
Additions	-	-	2,621	-	18,995	21,616
At 31 December 2025	1,662,978	159,512	37,396	56,888	70,935	1,987,709
Depreciation and impairment						
At 1 January 2025	255,115	159,512	31,766	54,404	51,940	552,737
Depreciation charged in the year	33,259	-	957	392	3,927	38,535
At 31 December 2025	288,374	159,512	32,723	54,796	55,867	591,272
Carrying amount						
At 31 December 2025	1,374,604	-	4,673	2,092	15,068	1,396,437
At 31 December 2024	1,407,863	1	3,007	2,484	-	1,413,355

Included within freehold property is land costing £100,000 which is not depreciated.

16 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	10,000	10,000

17 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Other debtors	54,528	56,992
Prepayments and accrued income	522,516	25,582
	577,044	82,574

18 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	4,119	21,125
Other creditors	10,472	1,874
Accruals and deferred income	23,722	24,225
	38,313	47,224

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
Van Wrapping grant	-	2,999	(2,999)	-
Jean Sainsbury Animal Welfare Trust	3,000	-	(3,000)	-
Welfare neutering and microchipping	-	1,980	(1,980)	-
Property ReBrand Grant	-	24,624	(24,624)	-
	3,000	29,603	(32,603)	-

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Jean Sainsbury Animal Welfare Trust	3,000	-	-	3,000

The Jean Sainsbury Animal Welfare Trust relates to a grant received for a new lamp in the Animal Theatre. This was all spent in the year.

The RSPCA National have provided grants for the sign wrapping of a new van, assistance with subsidising neutering and microchipping costs and for property re-branding costs following the RSPCA National re-brand. All of these funds were spent during the year.

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Designated - Fixed Assets	1,413,356	-	(38,535)	21,616	1,396,437
Designated - Future charitable activities	15,000	-	-	-	15,000
Designated - Future Strinesdale Centre Costs	-	-	-	100,000	100,000
Designtaed - Fostering costs	-	-	-	200,000	200,000
General funds	216,239	1,689,751	(1,062,430)	(321,616)	521,944
	1,644,595	1,689,751	1,100,965	-	2,233,381

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Designated - Fixed Assets	1,448,242	-	(37,501)	2,615	1,413,356
Designated - Future charitable activities	15,000	-	-	-	15,000
General funds	119,945	1,035,695	(936,786)	(2,615)	216,239
	1,583,187	1,035,695	(974,287)	-	1,644,595

21 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 January 2025	Resources expended	Transfers	At 31 December 2025
	£	£	£	£
Designated - Fixed Assets	1,413,355	(38,535)	21,616	1,396,436
Designated - Future charitable activities	15,000	-	-	15,000
Designated - Strinesdale Centre costs	-	-	100,000	100,000
Designated - Fostering service	-	-	200,000	200,000
	1,428,355	(38,535)	321,616	1,711,436

Previous year:	At 1 January 2024	Resources expended	Transfers	At 31 December 2024
	£	£	£	£
Designated - Fixed Assets	1,448,242	(37,501)	2,615	1,413,356
Designated - Future charitable activities	15,000	-	-	15,000
	1,463,242	(37,501)	2,615	1,428,356

The Designated Fund represents the net book value of unrestricted assets which do not consist of liquid balances.

A further £15,000 has been designated to safeguard the charitable activities of the charity.

During the year the charity has also designated further funds as follows:

£200,000 for the costs towards the relaunch, and running costs, of the fostering service for rescue animals.
£100,000 for the future upgrade needs of the Strinesdale Centre.

The high value of legacies which have been kindly left to the charity have given the trustees the ability to forward plan and designate these funds now.

22 Analysis of net assets between funds

	Unrestricted funds general 2025	Unrestricted funds designated 2025	Restricted funds 2025	Total 2025
	£	£	£	£
Fund balances at 31 December 2025 are represented by:				
Tangible assets	-	1,396,437	-	1,396,437
Current assets/(liabilities)	521,945	314,999	-	836,944
	521,945	1,711,436	-	2,233,381

22 Analysis of net assets between funds (Continued)

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 December 2024 are represented by:				
Tangible assets	-	1,413,355	-	1,413,355
Current assets/(liabilities)	216,239	15,001	3,000	234,240
	216,239	1,428,356	3,000	1,647,595

23 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The branch is a member of the RSPCA National legacy scheme under which the national society administer the legacies left to the branch for a nominal fee of 3%. Legacies shown in these accounts are net of the 3% deducted by the national society. The amount received through this scheme during the year was £660,728 (2024: £36,761).

The branch also received a door-to-door donation from the RSPCA National Society of £20,409 (2024:£21,816).

The branch purchases items of medical equipment and other items from the national society. The amount charged by the national society in the year amounted to £Nil (2024: -£4,661 following historic invoice adjustments). The balance owing at the year end is £NIL (2024: £17,084) and is shown in Trade Creditors.

The branch entered in to a lease with RSPCA Halifax and Huddersfield branch during the year as a lessor of space in the Strinesdale animal centre. at the year end the amount owing from RSPCA Halifax and Huddersfield, and shown in Trade Debtors, was £3,987 (2024: £Nil).

24 Cash generated from operations	2025 £	2024 £
Surplus for the year	585,785	64,408
Adjustments for:		
Investment income recognised in statement of financial activities	(2,318)	(1,720)
Depreciation and impairment of tangible fixed assets	38,535	37,501
Movements in working capital:		
(Increase) in debtors	(494,470)	(17,041)
(Decrease) in creditors	(8,911)	(26,451)
Cash generated from operations	118,621	56,697

25 Analysis of changes in net funds

The charity had no material debt during the year.