ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BOLTON AND DISTRICT BRANCH

(Charity Registration No 232243)
(Founded 18th February 1895)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Introduction

The trustees present their annual report and accounts for the year ended 31 December 2025. The trustees are satisfied with the performance of the charity during the year and the position at 31 December 2025 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Reference and Administrative details

Charity number: 232243

Trustees:

Mrs A Clubley
Mrs T Davies
Mrs L Foster (Chair)
Mrs P Holt (Treasurer)
Mrs K Kay
Mrs SJ Morgan
Miss M Needles (Secretary)

Senior staff: Branch Manager: Mrs J Ashcroft
Chief Veterinary Surgeon : Mr D Yates

Advice Centre/ Clinic/Shop: 21 Vernon Street
Bolton, BL1 2QB. Tel 01204 521160

Independent Accountants: Ainscough & Co., 93 Junction Road, Deane, Bolton BL3 4NF

Bankers: Royal Bank of Scotland plc, 46 Deansgate, Bolton BL1 1BH

Solicitors: Woodcock, Howarth and Nuttall, 12/14 Manchester Road, Bury BL9 0DX

Structure, Governance and Management

The Branch is a branch of (and thus dependent on) the Royal Society for the Prevention of Cruelty to Animals (Charity reg no. 219099).
It is governed by the Society's rules for branches (2012 edition as updated in January 2022).

The Branch Committee members (the Trustees) are elected by the branch membership at the AGM. The Branch Officers are elected annually by the committee at the committee meeting following the AGM.
All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. Trustees are also offered in-service training organised by the RSPCA on an ad hoc basis on relevant topics eg. recruitment and retention of volunteers; financial reporting.

Branch policies are decided, within the RSPCA Rules, by the committee. Appropriate aspects are implemented by the Branch Officers. Otherwise policies are implemented by the Branch Manager, Mrs Julie Ashcroft and her staff, supported and assisted by volunteers.

The trustees meet as the Branch Committee every other month. The Branch Manager, Deputy Manager and the Senior Vet also attend. Other meetings are held as required – there are no permanent sub-committees. The Annual General Meeting of the Branch is held in May or June.

The trustees have identified that the major risks to which the Branch may be exposed are:

- insufficient funds to allow operations to continue.
- loss of reputation through error or fraud
- loss of income through error or fraud
- health, safety and welfare issues relating to staff and volunteers.

The trustees actively review these risks at their regular meetings which include operational and financial reviews and confirm that systems have been established to mitigate the risks.

People Matters, a professional HR Consultancy Firm, is contracted to provide HR support and advice.

Objects and public benefit statement

The RSPCA Bolton and District Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the area of Bolton Metropolitan Borough plus North Turton.
The objects of the Branch are to promote the work and objects of the Society – to promote kindness and to prevent or suppress cruelty to animals by all lawful means – with particular reference to the area of the Branch, in accordance with the policies of the Society. The key aim is to implement the RSPCA's policies on animal welfare as revised in 2014, with special attention to providing welfare neutering, affordable veterinary treatment, providing advice, microchipping and so on.

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 the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Advancement of animal welfare

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act 2006 indicate an

acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and the comments in italics demonstrate the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Charitable activities pursued for the public benefit

We support our local Inspectors by providing veterinary treatment to mistreated, injured or abandoned animals. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. *This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.*

We provide subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. We do this by providing basic veterinary health care at a subsidised cost at our clinic. *This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment. The ownership of a companion animal has been shown to benefit health and wellbeing, especially of those people living alone, and our reasonably priced treatments enable them to keep their animals healthy for longer. We also are able to provide dog and cat food to owners who are struggling financially.*

Our clinic provides subsidised neutering, microchipping, vaccination and a range of other treatments to companion animals for those in the Branch area on low incomes. *This work helps to control dog/cat populations through neutering and benefits those on means tested benefits by giving them financial help to neuter, vaccinate, microchip and care for their companion animals, thereby promoting responsible pet ownership.*

We respond to enquiries (both direct and via the Society's national call centre) from the public about animals locally. *The public benefits from knowing that we can intervene to assist animals in need.*

We offer free animal care advice at our Advice Centre and clinic. *The public benefits through the promotion of responsible pet ownership.*

We support the RSPCA National Society by working with the Inspectors. We support other RSPCA branches by, for example, helping with horse transport and stabling facilities in the area, and by donations for special projects. We work together with other local animal welfare charities to find spaces to accommodate abandoned or injured animals, and provide subsidised neutering, vaccination and microchipping for stray animals before rehoming by other local animal rescue groups. *This work benefits the public by allowing us to help more animals in need.*

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fundraising, shop work, clinic reception and administrative work. *This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding and by training people contributes to their personal development, increasing confidence, health, self-esteem and job prospects.*

We provide education to students on placement from University, Colleges and schools, enabling young people to gain practical, hands on experience that will help them in their careers.

We see the potential benefit of education and preventative veterinary medicine as a benefit to animal welfare and society as owners are encouraged and helped to neuter their companion animals, thus reducing the number of unwanted litters that may become abandoned or neglected. This alleviates the pressure on dog wardens and animal shelters. The preventative medicine that we offer helps people to keep their animals healthy for longer, which is a benefit to animals and owners.

We are proud to be a research active organisation. Our veterinary clinic is dedicated to supporting veterinary clinical research, and undertakes research projects in conjunction with Nottingham University. Results are published in professional journals etc. This has a public benefit of advancing knowledge within the worldwide veterinary community.

In the course of our fundraising we operate a charity shop which helps local people on a budget to buy clothes, books and bric-a-brac at affordable bargain prices. This also helps the environment by re-cycling items, especially textiles, which may otherwise go into landfill.

Volunteers and other support

Volunteers play a central role in the work of the Branch: as Trustees, committee members, and Branch Officers; helping at the Charity Shop, Advice Centre and Clinic, and assisting at fund raising events.
The Branch also benefits from the unpaid out-of-hours activities of our paid staff; those who do not claim expenses to which they are entitled; and those who donate goods for sale or use.
Bolton Council also gives the Branch discretionary rate relief in addition to the mandatory relief for registered charities.
We are grateful to Garic, who enable some of their staff to come to us for volunteering days, and who help us with practical work such as building maintenance and improvements.
We estimate that our volunteers contributed some 4500 hours of their free time in 2025.
On behalf of the animals helped, the Trustees acknowledge all this help, without which the Branch could not function, with heartfelt thanks.

Education

Our clinic is a teaching practice with a contract with Nottingham University, whose veterinary students spend placements of 2 weeks with us. We accommodate up to 6 students at any one time throughout the year. These students, under the guidance and tutelage of our experienced veterinary surgeons, practise and hone their surgical skills, and carry out consultations. This is a public benefit to the individual students and to wider society as we train the next generation of veterinary surgeons.
We also take a limited number of college and school students on day release placements, during which they learn about animal welfare and the charity. There is public benefit as these young people grow in confidence, learn about the workplace, and gain knowledge and experience to help them to plan their futures.

Achievements and performance

Several Trustees have undertaken training in trusteeship, charity compliance, fundraising and governance.

We employ 2 full-time veterinary surgeons and 1 part-time. We occasionally use locum vets as necessary.

We host up to 6 Nottingham University veterinary students per fortnight, with placements fully booked up for the full year. This has given us the ability to treat more complex cases as we

can now hospitalise animals overnight if necessary under the supervision of students and vets who are on the premises to monitor and provide treatment as required.

Our clinics, running Monday to Friday, responded to growing demand for subsidised vet care as the cost of living crisis affected larger numbers of people: Bolton suffers a high level of deprivation. According to the Bolton Joint Strategic Needs Assessment (JSNA) 46% of the Bolton population live in an area that is among the 20% most deprived nationally.

We are pleased to report that the Branch was again ranked first in the North Region of the RSPCA for animal welfare assistance, providing more treatments than other RSPCA Branches.

These achievements have only been possible because of the hard work and dedication of our vets, branch staff and volunteers who regularly work very long hours in often difficult circumstances. The trustees would like to record our appreciation for everything they do to provide and enable this vital animal welfare work.

Fundraising

We identify and apply for grants for special projects as and when appropriate.

Bolton Guild of Help has kindly continued to award grants to us. Nottingham University contribute in support of their student placements.

Although the formal funding partnership with Pets at Home has now ended we still receive smaller donations from them in the form of pet food etc. We used a grant from their Pets Foundation to increase the number of dogs (male & female) that we neutered in 2025.

A significant contribution to Branch fundraising comes from the success of our charity shop which is mainly run by volunteers under the supervision of branch staff. Some of the more expensive and specialist or collectible items are sold on Ebay. Trustees would like to thank the staff and volunteers for their time, commitment and enthusiasm in organising and running the shop.

We receive welcome contributions via sources such as raffles, Amazon, Pay Pal, Just Giving, Facebook, Legacies etc, where the Branch is the nominated charity.

All the above fully utilise the time of staff and volunteers to full capacity.

Financial Review

The total incoming resources for the year amounted to £477,893 (2024 £438,672) including legacies of £2,400 (2024 £16,270). Expenditure in the year amounted to £495,953 (2024 £444,583).
The increase in spending was due mainly to repairs and renewal which increased from £4,200 in 2024 to £27,560 in 2025, and Clinic expenditure which increased from £285,686 in 2024 to £309,083 in 2025, and which reflects the increase in the volume of clinical work undertaken . There are no material differences in other expenditure. There was a deficit of £21,060 for the year (2024 deficit £5,911).

The value of our investments increased again by £7,958 by the end of the year, and a further gain has been achieved in the first quarter of the current year. These long term investments are under the advice of professional advisors.

The Branch also continued to benefit from the National Society's door-to-door recruitment programme, receiving income of £20,519 during the year (2024 £21,816).

Reserves Policy

The Branch holds reserves for 2 main reasons:

- In order that levels of service provided for animal welfare may be maintained, and legal obligations to employees met, if there should be a downward trend in incoming resources, bearing in mind that such a downward trend is liable to coincide with increased demand for financial support.
  Because of fluctuations in income from year to year, the main variable being legacies received over which we obviously have no control. Legacies in 2025 totalled £2,400. The target level for reserves (i.e. net current assets excluding legacies due) is now calculated as 75% of the total expenditure for the two previous accounting periods, excluding depreciation and exceptional expenditure. This should ensure at least two years of operations following a drastic financial downturn. This is now considered to be more realistic than the previous 100% due to the amount of clinical income we generate and therefore the amount of direct costs relating to this income. The target level for the reserves for the year 2025 was £653,790 and the actual reserves varied between £422,502 at the end of the first quarter at 31/03/2025 and £437,168 on 31 December 2025.

Investment and Deposits Policy

The Trustees make efforts to ensure that funds are deposited in accordance with the Society's ethical policy, and also take advice from a professional financial advisor. Otherwise they deposit funds with the following priorities:

- To reduce the risk of loss, funds are spread between several banks, noting the compensation arrangements in each case.
- Funds are deposited in order to maximise income.
- To keep reasonable availability, term deposits are arranged to have staggered maturity dates.

It is recognised that the interest on these deposits provides an essential income stream at a time of recession when voluntary income such as donations and collections will inevitably reduce and requests for assistance will increase.

Overall Financial Aim

The overall financial aim is to have net liquid assets at the Reserve Policy figure of £676,197 and to maximise income from any temporary surplus funds by depositing in line with the above policy. We also aim to reduce our dependency on legacy income.

Future plans

From 1 Jan 2026 all this charity's work, assets and undertakings will be transferred to the new charity CIO which was approved by the Charity Commission in July 2024. The new charity, registration number 1209361 will be known as Royal Society for the Prevention of Cruelty to Animalsby 3rd parties.

Our plans for animal welfare for 2026 are to continue to extend assistance to people in need by the work of the clinic, and to continue to support National Society campaigns and the work of the Inspectorate.

We intend to concentrate on the work of our clinic as there is an evident increase in demand for animal welfare assistance.

We will continue to work together with other local animal welfare charities, eg Cats Protection and the local Destitute Animal Shelter to benefit as many animals and owners as possible. This

also gives us the opportunity to educate owners on the importance of ongoing welfare such as neutering, vaccinations and flea treatment.

There is an ongoing programme to maintain and improve the building.

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 those financial statements the Trustees should follow best practice and are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are also responsible for maintaining accounting records which disclose with reasonable accuracy at any time 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.

Report approval

This report was approved by the Board of Trustees when they met as the Branch Committee on 16 April 2026

.LFoster
MNeedles

Linda Foster
(Hon) Chair

Mary Needles
(Hon)Branch Secretary

RSPCA BOLTON AND DISTRICT BRANCH

ACCOUNTS FOR THE YEAR

ENDED 31 DECEMBER 2025

REGISTERED CHARITY NUMBER 232243

RSPCA BOLTON AND DISTRICT BRANCH

ACCOUNTANTS REPORT TO THE TRUSTEES OF THE RSPCA - BOLTON AND DISTRICT BRANCH

We have examined, without carrying out an audit, the financial statements for the year ende December 2025 as set out on pages 2 to 10.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND REPORTING ACCOUNTANT

As the Charity's trustees you are responsible for the preparation of the financial statements, consider that the audit requirements of section 43(2) of the Charities Act 1993 (the Act) does It is our responsibility to state on the basis of procedure specified in the General Directions g the Charity Commissioners under section 43(7) of the Act, whether particular matters have c attention.

BASIS OF OPINION

We conducted our examination in accordance with the General Directions given by the Chari examination consisted of review of the accounting records and comparing the financial state the accounting records kept by the charity. It also includes consideration of any unusual iter or disclosures in the accounts and seeking explanations from you as trustees concerning suc

The procedures undertaken do not provide all the evidence that would be required in an aud consequently we do not express an audit opinion on the financial statements.

OPINION

In connection with our examination, no matter has come to our attention

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

a) to keep accounting records in accordance with section 41 of the Act and
b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, have not been met or

2. to which in our opinion attention should be drawn in order to enable a proper understandi accounts to be reached.

AINSCOUGH & CO
ACCOUNTANTS
AND REPORTING ACCOUNTANTS DATE 7.9.26

RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2025

Incoming Resources	***Note***	**2025**		**2024**	
Incoming Resources from Generated Funds					
Legacies			2,400		16,270
Donations			8,676		10,286
Collections			20,614		22,083
Fund Raising			137		256
Clinic - contributions received			342,313		312,763
Miscellaneous Income			0		296
Investment Income	*13*		10,260		12,605
Rental Income Received			10,227		9,000
Gift Aid			0		0
Grants Received	*15*		24,738		0
			419,365		383,559
Incoming Resources from Charitable Activities					
Sale of Goods		29		0	
Charity shop		58,499		55,112	
Pet Insurance Commission		0		0	
			58,528		55,112
Total Incoming Resources for the Year			477,893		438,672
Resources Expended					
Charitable Activities - Direct Costs					
Clinic Costs	*17/18*	###		###	
Ambulance & Horse Box	*14*	203		198	
Boarding Fees		0		0	
Welfare Grants		0		0	
HQ Annual contribution		110		551	
			309,396		286,436
Charitable Activities - Overheads					
Staff Costs					
Salaries and NIC	*17/18*	67,150		65,431	
Welfare Centre Costs					
Rent and Rates		11,487		11,221	
Insurance & Licences		1,860		1,593	
Waste Removal		1,103		797	
Security Costs		246		318	
Heat & Light		13,417		11,081	
Repairs and Renewals		27,560		4,200	
Cleaning and Canteen		1,604		1,624	
			57,277		30,834

RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2024

		2025		2024	
Administrative Expenses					
Printing Stationery & Postage		1,592		1,270	
Telephone Charges		1,842		1,680	
Advertising		0		0	
Website & Computer Costs		5,491		1,970	
Clothing Costs		540		0	
Training Costs		0		0	
Legal and Professional Costs		250		325	
Sundries		350		704	
			10,064		5,948
Finance & Tax					
Bank Charges		4,038		4,025	
Reduction in Value of Invest.		0		0	
			4,038		4,025
Depreciation					
Leasehold Property		20,074		20,074	
Plant & Machinery		174		209	
Fixtures and Fittings		171		228	
Clinic Equipment		411		549	
Motor Vehicles and Trailer		21		28	
Loss/(Profit) on Disposal Fxd Asts	6	0		0	
			20,852		21,088
			159,381		127,327
Cost of Generating Funds					
Charity Shop Overheads	*16*				
Purchase of Goods for Resale					
Fund Raising Costs					20
Salaries	*16/17/18*		30,176		30,801
			30,176		30,821
Governance Costs					
Audit/Examination Fees					
Total Resources Expended			498,953		444,583
Net Surplus for the Year			-21,060		-5,911

RSPCA Bolton and District Branch

Balance Sheet as at 31st December 2025

	Note	2025			2024
Tangible Fixed Assets	6	**Cost**	**Deprec.**	**NBV**	**NBV**
Leasehold Property		312,063	124,801	187,262	199,744
Leasehold Property Alterations		189,789	15,183	174,606	182,198
Plant & Machinery		2,600	1,729	871	1,045
Fixtures and Fittings		18,315	17,802	513	684
Clinic Equipment		16,813	15,579	1,234	1,646
Motor Van and Trailer		3,124	3,061	63	84
		542,704	178,155	364,549	385,401
Current Assets					
Stock			5,635		3,726
Debtors and Prepayments			6,613		2,505
Cash on Deposit	7		252,242		244,284
Cash at Bank and In Hand			183,938		208,389
			448,428		458,903
Current Liabilities					
Sundry Creditors & Accruals	8		46,988		28,165
Ringfenced Funds	8		550		29,638
Net Current Assets				400,891	401,101
Total Assets less Current Liabilities				765,440	786,501
Accumulated Fund	9				
Balance brought forward				786,500	792,412
Surplus/(-Deficit) this Year				-21,060	-5,911
Balance Carried Forward				765,440	786,501

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2025

1 These Accounts have been prepared in accordance with the Charities SORP 2015.

2 No remuneration or other benefits have been paid to the charity's trustees, or people connected with them from the charity. No transaction has been undertaken by (or on behalf of) the charity in which a trustee or connected person has a material interest.

3. (a) The amount paid for independent examiner's remuneration was:

	2025	**2024**
	£	£
Examination Fee	250	250

(b) No material grants were made to other institutions or RSPCA.

4 The charity has no endowment or other restricted funds, other than a neutering grant see note 8.

5 During the year the charity had four full-time and three part-time employees. (2024 4 and 2)
The total emoluments of employees for the year were £224,011. (2024 £207,624).

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2025

6 TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Plant & Machinery	Clinic Equip.	Leasehold Property	Leasehold Prop alts	Motor Vehicles	Total
COST							
As at 1/1/25	18,315	2,600	16,813	312,063	189,789	3,124	356,614
Additions							
Disposals							
At 31/12/25	18,315	2,600	16,813	312,063	189,789	3,124	356,614
DEPRECIATION							
As at 1/1/25	17,630	1555.5	15,167	112,318	7591.6	3,040	146,320
Charge for the Year	171	174	411	12,482	7,592	21	20,852
On Disposals							
At 31/12/25	17,802	1,730	15,579	124,801	15,183	3,061	167,172
NET BOOK VALUE							
At 31/12/25	513	870	1,234	187,262	174,606	63	364,549
At 01/01/25	685	1,045	1,646	199,745	182,198	84	385,401

Depreciation has been charged so as to write off the cost of the asset, less its estimated residual value, over the balance of its useful life as follows:

	2025	2024
Leasehold Property	2% SLB	2% SLB
Leasehold Property Alterations	2% SLB	2% SLB
Plant & Machinery	25% RBM	25% RBM
Fixtures and Fittings	25% RBM	25% RBM
Clinic Equipment	25% RBM	25% RBM

Motor Vehicles	25% RBM	25% RBM

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2025

7 **Cash on Deposit**	**2025**	**2024**
Monmouthshire Building Society	41,098	40,044
Aberdeen Group PLC	211,144	204,240
	252,242	244,284

8 Analysis of Current Liabilties	**2025**	**2024**
Creditors		
Audit of Accounts	1,000	750
Advice Centre Costs	488	2,327
Clinic Costs	21,428	11,603
Savings Club Balances	463	463
VAT Liability	19,669	12,921
PAYE	1,445	0
HQ funding re Wall used 2026	2,394	0
HR costs	101	101
	46,988	28,165
Ringfenced Funds	550	29,638
	47,537	**57,803**

In December 2023 we received a grant of £30,000 from the Pets at Home Foundation specifically for neutering dogs. By 31st December 2025 we had used £29,450 (2024 £362) of this amount and and transferred it to Clinic income. The balance was used in Janary 2026.

9. **Analysis of Accumulated Fund**	**2025**	**2024**
Balance as at 1 January 2024	786,500	792,413
Income	477,893	438,672
Expenditure	-498,953	-444,585
Balance as at 31 December 2024	765,440	786,500

10. Financial Commitments

The charity had no commitments at 31st December 2025 not provided for in the accounts. The charity has received no guarantees. The charity has received no loans secured on any of its assets.

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2025

11 Declarations

Sufficient funds are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

The trustees have not changed the year end date nor the length of the charity's financial year.

The charity does not have material designated funds, other than a neutering grant see note 8.

The charity did not make any material ex-gratia payments during the year.

There were no material inter-fund loans outstanding at the balance sheet date.

None of the charity's functional fixed assets have been revalued during the year.

The trustees consider that there is no need to prepare a separate summary Income and Expenditure Account, although management accounts are prepared for internal use.

If the requirements of the Trustee Investments Act 1961 apply to the charity, those requirements have been complied with.

The charity has no material uncapitalised fixed assets.

12. Accounting Policies:

Cash donations and gifts are included in the SOFA when:
The charity is told it is to receive the gift or donation;
The trustees are reasonably certain of the amount to be received;
The trustees are reasonably certain they will receive the money; and any conditions for receipt are met.

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2025

13 Investment Income

	2025	2024
Income Received from Investment accounts	1,054	1,036
Bank Interest received from ordinary accounts	2,301	2,752
Increase(-Decrease) in value of Aberdeen Investments	6,904	8,817
	10,260	12,605

14 Animal Ambulance & Vehicle Costs

The detailed cost :	2025	2024
Insurance, Tax and Servicing	203	198
Fuel	0	0
	203	198

These costs are split as follows:

Charitable Activities	100%	203	100%	198
Cost of Generating Funds	0%	0	0%	0

These costs relate to the horse trailer

15 Grants From Others

	2025	2024
Nottingham University	0	0
Penningtons Manchester	0	0
	0	0

16 **Charity Shop Overhead**

The charity shop operates out of the Welfare Centre and there are no specific overheads other than Staff salaries and the cost of Ebay postage.

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2025

17 Salaries

All salaries are shown gross.

Charity Shop Salaries are shown as part of the Charity Shop overheads which are included under cost of Generating Funds.

Veterinary salaries/fees are included as part of clinic costs under Charitable Activities-Clinic Costs

Salaries of Advice Centre staff are allocated in accordance with an agreed formula that recognises the likely proportion of time spent by individual members of staff. For 2024 this formula has been given the following allocation:

	2025 & 2024
	Staff 1
Charitable Activities	###
Cost of Generating Funds	###

18 **Staff Pension Scheme**

The Branch participates in the National Employment Savings Trust (NEST), which is Auto Enrollment Compliant. The staging date was 01/06/2015 and all eligible employees are enrolled.

The following pages do not form part of the Statutory accounts and are for management purposes only

RSPCA Bolton and District Branch
Income and Expenditure Account for the Year Ended 31st December 2025

Income	**2025**		**2,024**	
Legacies		2,400		16,270
Donations		8,676		10,286
Collections		20,614		22,083
Fund Raising		137		236
Sale of Goods		29		0
Net Charity shop		28,324		24,311
Net Clinic Income		33,230		27,076
Pet Insurance Commission		0		0
Gift Aid		0		0
Grants Received		24,738		0
Miscellaneous Income		0		296
Investment Income		10,260		12,605
		0		0
Total Income for the Year		128,408		113,164
Expenditure				
Welfare Costs				
Vets Fees and Consumables	0		0	
Net Clinic Costs	0		0	
Boarding Fees	0		0	
HQ Annual contribution	110		551	
Welfare Grants	0		0	
		110		551
Gross Income after Direct Expenses		128,298		112,613
Overheads				
Staff Costs				
Salaries and NIC	67,150		65,431	
Welfare Centre Costs				

Rent and Rates	11,487		11,221	
Insurance & Licences	1,860		1,593	
Waste Removal	1,103		797	
Security Costs	246		318	
Heat & Light	13,417		11,081	
Repairs and Renewals	27,560		4,200	
Cleaning and Canteen	1,604		1,624	
less Rent Received	-10,227		-9,000	
		47,050		21,834

RSPCA Bolton and District Branch
Income and Expenditure Account for the Year Ended 31st December 2024

	2025		2024	
Motor				
Motor Vehicle Expenses		203		198
Administrative Expenses				
Printing Stationery & Postage	1,592		1,270	
Telephone Charges	1,842		1,680	
Advertising	0		0	
Website & Computer Costs	5,491		1,970	
Audit and Accountancy Fees	250		250	
Professional Costs	0		75	
Clothing Costs	540		0	
Training Costs	0		0	
Sundries	350		704	
		10,065		5,949
Finance & Tax				
Bank Charges	4,038		4,025	
Net Irrecoverable VAT	0		0	
		4,038		4,025
Total Cash Expenditure for the year		128,506		97,438
		-208		15,176
Depreciation				
Leasehold Property		20,074		20,073
Plant & Machinery		174		209
Fixtures and Fittings		171		228
Clinic Equipment		411		549
Motor Vehicles and Trailer		21		28
Loss(-Profit) on Disposal Fixed Assets				0
		20,852		21,087
Exceptional Repairs		0		0
Net Surplus for the Year		-21,060		-5,911

RSPCA Bolton and District Branch
Income and Expenditure Account Analysis for the Year Ended 31st December 2024

		2025		2024
Donations				
To Branch		6,928		6,928
Subs from HQ		197		197
Adoption Fees		0		0
Monthly Subs		0		0
In Memoriam		2,981		2,981
Sponsor a Pen		180		180
Total Donation Income		**10,286**		**10,286**
Collections				
Begging Dogs & Counter Boxes		267		267
National Door to Door		21,816		21,816
Pets at Home		0		0
Others		0		0
Total Collection Income		**22,083**		**22,083**
Fund Raising				
Income		256		256
less Costs		20		20
Net Fund Raising Income		**236**		**236**
Sale of Goods				
RSPCA Goods and Window Sales		0		0
Supply Sales		0		0
		0		0
less Costs		0		0
Net Income from Sale of Goods		**0**		**0**
Charity Shop				
General Sales		39,511		39,511
Rags		1,247		1,247
Ebay etc		14,354		14,354
		55,112		55,112
Less Costs				
Wages	26,828		26,828	
Premises Expenditure	0		0	
Ebay Postage	3,973		3,973	
Other Expenses	0		0	

		30,801		30,801
Net Charity Shop Income		**24,311**		**24,311**
Clinic				
Income		###		###
less Costs Vets Fees	###		172,049	
Drugs	###		###	
Clinical Waste	3,120		3,120	
Clinic Equipment	3,210		3,210	
Sundry Costs	6,218		6,218	
		###		###
Net Clinic Costs		**27,076**		**27,076**

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RSPCA BOLTON AND DISTRICT BRANCH

ACCOUNTANTS REPORT TO THE TRUSTEES OF THE RSPCA - BOLTON AND DISTRICT BRANCH

We have examined, without carrying out an audit, the financial statements for the year ended 31st December 2025 as set out on pages 2 to 10.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND REPORTING ACCOUNTANT

As the Charity's trustees you are responsible for the preparation of the financial statements, you consider that the audit requirements of section 43(2) of the Charities Act 1993 (the Act) does not app It is our responsibility to state on the basis of procedure specified in the General Directions given by t the Charity Commissioners under section 43(7) of the Act, whether particular matters have come to o

BASIS OF OPINION

We conducted our examination in accordance with the General Directions given by the Charity. This examination consisted of review of the accounting records and comparing the financial statements w the accounting records kept by the charity. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matte

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the financial statements.

OPINION

In connection with our examination, no matter has come to our attention

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

a) to keep accounting records in accordance with section 41 of the Act and
b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, have not been met or

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

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AND REPORTING ACCOUNTANTS

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RSPCA BOLTON AND DISTRICT BRANCH

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