

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

(Charity Registration No 1209361)
(Founded 31 July 2024)

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: 1209361

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 by the committee.

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 CIO is an charitable incorporated organisation, taking over from the unincorporated charity No 232243 with full effect from 1.1.2026, and is 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 charities. *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.

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.

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.

Achievements and performance

This is a new charity, taking over the work of charity number 232243, where most of the work is recorded for 2025. The main activity in 2025 for this charity was based on getting a smooth transfer of the work and assets.

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 £4,000 (2024 £nil) including legacies of £Nil (2024 £Nil). Expenditure in the year amounted to £nil (2024 £nil). Accordingly, there was a surplus for the year of £4,000.

Reserves Policy

This is based on the figures of the non-incorporated charity to 31st December 2025.

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 RSPCA Bolton & District 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 Animals Bolton and District CIO.

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 undertake research projects in conjunction with Nottingham University.

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