

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

England & Wales · Charity number 232243

Details

Other names	RSPCA - BOLTON AND DISTRICT BRANCH, RSPCA - BOLTON BRANCH
Status	Registered
Legal form	Other
Registered	1969-01-10
Register	View on the Charity Commission register

Contact

Address	21 Vernon Street Bolton BL1 2QB
Phone	01204521160
Email	office@rscabolton.org.uk
Website	www.rscabolton.org.uk

Activities

Objects: THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

Activities: Provides animal welfare services and advice

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** BOLTON.
- Bolton
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£438,672	£455,054	-	-
2023-12-31	£455,054	£501,596	-	-
2022-12-31	£317,887	£375,597	-	-
2021-12-31	£385,574	£324,876	-	-
2020-12-31	£301,934	£229,333	-	-

Trustees

Name	Role	Appointed
Linda Foster	Chair	
ANN ELIZABETH CLUBLEY		
Katherine Margaret Kay		2017-05-20
MARY NEEDLES		
PAMELA CLAIRE HOLT		2011-07-19
SUsan MORGAN		
Tracy Ann Davies		2018-05-16

Accounts

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

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

President: Squadron Leader P G Evans, RAF (Ret'd)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Introduction

The trustees present their annual report and accounts for the year ended 31 December 2024. The trustees are satisfied with the performance of the charity during the year and the position at 31 December 2024 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)
Mrs C Walker (Horwich Aux Sec)

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, Senior Vet, the Branch Partnership Manager and, when possible, the local Inspector, 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, accommodating and re-homing animals, 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.*

We provide subsidised neutering, microchipping and vaccination of companion animals for those in the Branch area on low incomes at our clinic. *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 and microchip companion animals, thereby promoting responsible pet ownership.*

Animals in our care receive veterinary treatment, vaccination, neutering, and microchipping, and are assessed for rehoming. *This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.*

We occasionally rehome animals in need, for a reasonable adoption donation, to people willing and able to have a companion animal (dependant on a successful home check). *Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to request a reasonable adoption donation for animals, and to carry out home checks, aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to rehome to those who could not afford them.*

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.*

Within the terms of our governing document, we support the National Society by donations to special appeals, eg the work of the Overseas Department. We support other RSPCA branches, eg 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.

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 estimate that our volunteers contributed some 4500 hours of their free time in 2024.

On behalf of the animals helped, the Trustees acknowledge all this help, without which the Branch could not function, with many 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, on 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 and governance.

We now employ 1 full-time veterinary surgeon, 1 part-time, and have a regular locum vet for 2-3 days per week as necessary. Our veterinary team work collaboratively with Nottingham University to conduct research projects and publish papers in scientific journals.

We have made full use of the new bedrooms, hosting up to 6 university 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 Building a Better Future for Bolton Tackling Poverty Strategy '26% of the Bolton population live in an area that is among the 10% 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, having provided help to 3490 dogs and 4742 cats, neutering 2125 animals and implanting 1862 microchips during the year.

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 allow this vital animal welfare work to continue.

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,

A significant contribution to Branch fundraising comes from the success of our charity shop which made a net profit for the year of £24,311 (2023 of £27,755). £10,381 (2023 £11,471 of this was sales via Ebay. We would like to thank the staff and volunteers who identify and handle the sales of these items.

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 £438,672 (2023 £455,054) including legacies of £16,270 (2023 £2,000). Expenditure in the year amounted to £444,583 (2023 £501,596).

The reduction in spending was due mainly to repairs and renewal which dropped from £49,523 in 2023 to £4,200 in 2024. There are no material differences in other expenditure. There was a deficit of £5,911 for the year (2023 deficit £46,542).

The value of our investments increased again by £9,854 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 £21,816 during the year (2023 £23,094).

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 2024 totalled £16,270. 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 2024 was £650,665, and the actual reserves varied between £401,709 at the end of the first quarter at 31/03/2024 and £422,991 on 31 December 2024.

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 £653,790 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 2025 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 Animals Bolton and District CIO. The work of the charity will continue seamlessly under the new name.

Our plans for animal welfare for 2025 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 extending the work of our clinic as there is an evident increase in demand for animal welfare assistance. We will do this by making more appointments available, and by offering treatments of more complexity.

We will continue to work together with other local animal welfare charities, eg Cats Protection, 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 10 April 2025



Linda Foster
(Hon) Chair



Mary Needles
(Hon) Branch Secretary

Branch Manager's Report

2024 once again has been extremely busy period in which we treated approximately 3490 dogs and 4742 cats, including in some inspectorate referrals. The operating theatre is in use daily and because of the number of animals we see we also use consultation room 2 where we have an aesthetic machine which means we can have 3 operations going on at any one time. This year we have neutered 145 dogs, 1980 cats and performed 288 minor operations, 38 dentals and microchipped 1862 animals.

David Yates is our head Vet, and we are delighted to have Katherine Duffy join our team who qualified as a veterinary surgeon earlier in the year, our locum vet Haidar Maliki continues to work with us a couple of times a week. They really are a great team striving to deliver the best veterinary care possible to our 16500 clients, a number which is still climbing daily.

We still have a contract with Nottingham University, and we currently have 6 students fortnightly working alongside our vets, staff and volunteers. Feedback regarding the accommodation again is brilliant, they think the standard of the accommodation is probably the best they have ever been to, and they love the experience and hands on work we can offer here at Bolton RSPCA. They are currently doing a cat and dog neuter study with the University which will be published when completed.

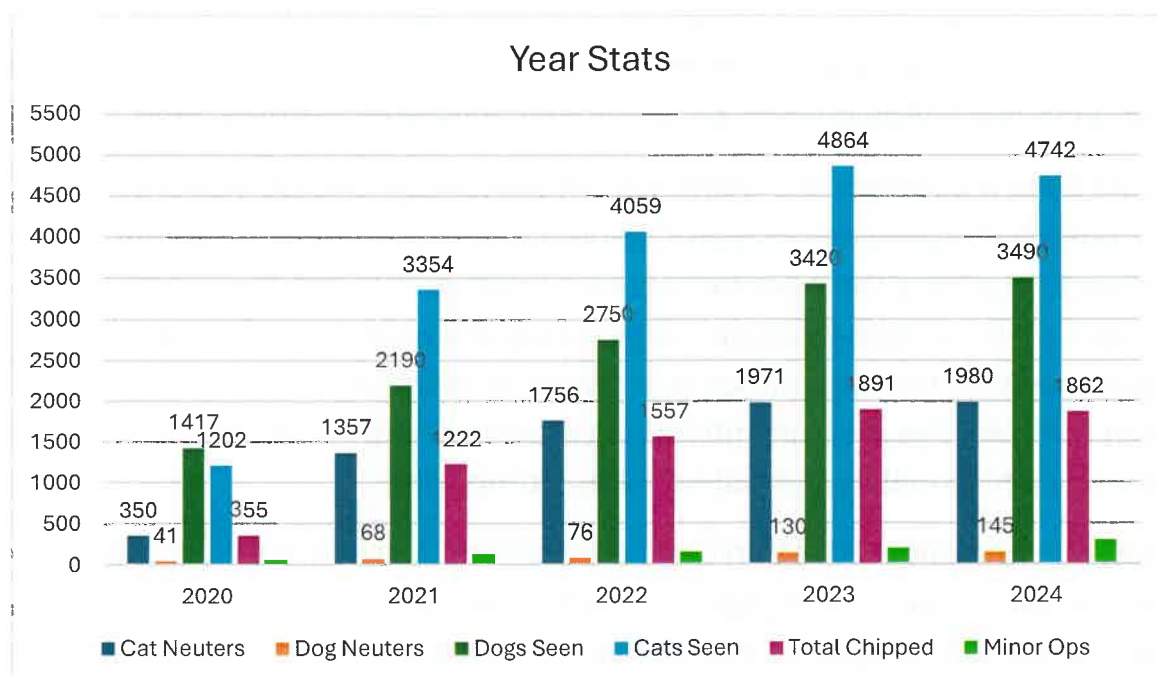
As you can imagine, reception can be extremely busy, so we were lucky to welcome Janet Benko to reception, and Claire Southern who is a Patient Care Assistant looking after the animals on admission and discharge. Both ladies have been a great asset to our team alongside Suzanne Marsden who was promoted to Deputy Manager and has excelled in this role. Well, done!

We still work closely with the local and National Cats Protection, helping with their neutering and voucher scheme, which is still proving to be extremely successful. We help some of the local charities too like Helping Hands, Diefer's Animal Rescue, Saving Strays and Destitute Animal Shelter. Last year I was approached by the Dog Warden department at the local authority and occasionally we now do their vet checks for strays that are picked up before they go into boarding.

The relationship with Animal Trust for our out-of-hour provider has been a success and we are in regular contact with the practice.

Obviously, fundraising is still vital. We did a Christmas raffle earning us £190. Our baskets were made up of donated goods which proved to be very successful with our clients. We are always looking for people to support in our charity shop. If anyone can spare an hour or two it would be much appreciated. Please don't hesitate to contact us on 01204-521160.

I'm extremely proud to say that we are number one in the region for animal welfare assistance, neutering, and microchipping.



As always once again I must thank all the Trustees, staff and volunteers. We really do have a good, solid team, and nothing is too much trouble, striving to promote good animal welfare. I can honestly say without everyone's hard work and commitment to the branch we couldn't have achieved such massive results.

Thanks again
Julie Ashcroft (Mrs)
Branch Manager



Manchester Group

Annual report for 2024

Summary

2024 was a challenging year for the Manchester group as the team spent their days investigating animal welfare concerns, rescuing wildlife, and tutoring new staff.

We had to adapt to new changes in the inspectorate such as the changes to the RSPCA's scope of service, a different approach to dealing with some of our wildlife, new technology (moving away from paper notebooks to digital notebooks), new branding and uniforms and the changes with the XL bully laws.

Also changes to the way in which we care for our boarded animals in private boarding, having a new Welfare Oversight team with dedicated staff means there is more focus on getting animals the veterinary and behavioral care they need, much quicker and finding the most appropriate places for animals with more complex needs. This spending less time having to deal with the animals and can spend more time on the road dealing with complaints and rescues

The lack of space for animals has been a huge problem in the region and whilst we still have a huge influx of animals coming into us and still having to push back as much as possible on owners wanting to rehome their animals there does seem to be a better throughput and more available space in the private boarding kennels.

Team Update

During 2024 we welcomed new Animal Rescue officers; Kate Sargent, Aidan McGuirk, Mary Curran and Freya Norton. This takes the team up to 18 members of staff which is a huge positive. We are in a much better place with regards to workload, getting to things much sooner. ARO Alex Ashton also began his training later on in the year and we expect him to be a great team member in 2024.

Alex Ashton and Jessica Pierce have changed from ARO to Inspector having completed training. This again really benefits the group, being able to spread the workload of the high number of investigations Manchester deals with.

Again we have had help from our Animal Rescue Volunteers who have assisted the group with transporting animals to and from branches/vets, this is hugely important as it helps free up officers to continue investigating welfare concerns.

In 2024, the Manchester team welcomed four new Animal Rescue Officers: Kate Sargent, Aidan McGuirk, Mary Curran, and Freya Norton, bringing the team to a total of 18 staff members. This increase is a significant improvement, allowing the team to manage their workload more effectively and respond to cases more quickly.

Further strengthening the team, Alex Ashton and Jessica Pierce transitioned from AROs to Inspectors after completing their training. This development is particularly beneficial, enabling a better distribution of the heavy investigation caseload in Manchester.

The team continued to receive vital support from Animal Rescue Volunteers, who assisted with transporting animals to branches and veterinary appointments. This assistance is crucial in freeing up officers to concentrate on investigating animal welfare concerns.



Some of the Manchester officers on a litter pick in 2024.

Case Investigations

Manchester is one of the busiest groups in the country and that means sadly more cruelty case investigations to deal with. In 2024 we submitted approximately 77 case files to our prosecutions department but investigated over hundred.

Inspector Deborah Beats investigated Mr Dean Savage from Manchester

after he had left his dog Harley with an extreme ear injury. The ear was hanging off and bleeding, the owner agreed to sign Harley over and also two of his other dogs joker and snowflake. All were found new homes.

The man received a ban from owning animals for 5 years, had a 12 month community order and had to carry out 120 hours of unpaid work. He also had to attend 15 rehabilitation requirement days and pay £400 in costs.



Inspector Beth Fazackerley investigated a woman called Ms New from Ashton under lyne who owned two terrier type dogs that were terribly matted and had severe skin issues. She had taken Digby to the PDSA that she said had gone missing and had just found it. It had dry eye which had been left and this resulted in a necrosis of the face and had no eyes. The dog was put to sleep and we visited the house and found the other dog Tish in a crate. Tish was lifeless with crusty skin, hair loss and severe eye issues. It became apparent that Diby hadn't been missing. She pleaded guilty and received a life ban on dogs, 24 weeks suspended sentence for 12 months, 12 RAR days and costs.

Inspector Beth Fazackerley also dealt with an investigation involving a dog that had been starved to death. She had been locked in a kitchen and the owner had gone to stay with her boyfriend. The poor dog called Ruben was then put in a plastic storage bin by the owner. Beth attended and recovered Ruben's body and the PM

confirmed the dog had died of starvation. The owner called Butterworth from Bolton pleaded guilty and received a 12 week suspended sentence for 12 months. She received 25 RAR days and a 5 year ban from owning all animals. She also had to pay £404 in costs.



Inspector Jess Pierce dealt with a complaint of a dog called Coco living in poor conditions in a garden. Poor Coco was living in a filthy garden with makeshift shelter with little attention paid to her.

The dog was signed over to the RSPCA and rehomed via the Preston RSPCA branch.



ARO Lee Ferrans and Inspector Jessica Araujo dealt with a man who had bred some puppies from his friend's dog and his own dog. The puppies were all found to

be very underweight and also had parvo. The flat was filthy with ammonia and faeces. The owner called Mr Davies was from Oldham pleaded guilty and received a ban the matter went to court where he received a ban.



Inspector Ryan King investigated a horrendous case of neglect by the owner. We received a call from the pet crematorium who had been given the body by the owner Ms Hogan from Rochdale. Luckily we managed to get the body and Ryan was able to investigate. The owner received a ban on all animals for 5 years with a 12 month community order, 10 RAR days and costs of £1033.

The poor dog called Tiny, a Dog de Bordeaux, had suffered terribly. It had started as a small wound that the owner did not return to the vets to get treatment.



Rescues

The team with Manchester and Salford Branch secured the welfare of a rabbit with hugely overgrown teeth.

The rabbit called Bobby was close to having the teeth penetrate the nasal cavity and had it been left any longer the outcome could have been very different.



ARO Alison Wilford and Inspector Rachel Whalley came to the rescue of a distressed swan. The poor swan had a fishing line around its neck and in its mouth causing great discomfort to the bird. ARO Alison Wilford took to action and immediately started to untangle the wire from around the swan. They were able to untangle the wire in situ causing no harm or damage to the bird and it was released back into the wild once more to swim another day.



ARO Alex Ashton attended a flat in Swinton where 2 adult dogs and 7 puppies were found abandoned in a garden. ARO Jess Pierce assisted in transporting all the dogs to GMAH where they received care and treatment. One dog, known as Chai, was emaciated and dehydrated and a staff member at GMAH immediately took to her and fostered her! Jodie helped bring Chai back to full health where she could really see what an amazing dog she was and officially decided to adopt her. The other dogs were taken to Southport RSPCA where they are doing well and being rehomed.



ARO Lee Ferrans, along with the Fox Rescuers, was called to a young fox trapped in a drain pipe in Chorlton this month. The caller could hear strange noises coming from his cellar on further investigation, they found a young fox was stuck. They enlisted the help of a drainage company, Quick Drains, who dug a hole and were able to release the baby fox. Lee took the fox to Ashleigh Vets where they determined it was approximately 4 weeks old. The fox has made an excellent recovery and was rehabilitated and released.



Throughout the summer we saw quite a few birds with fishing line and fishing hooks causing issues and damage. ARO Steve Wickham was called out to a goose with a large hook going straight through its beak. Steve was able to cut the hook free, remove it and release the goose back onto the water.



A huge thank you to all the branches for their hard work and support!

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 2024 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 apply. It is our responsibility to state on the basis of procedure specified in the General Directions given by the the Charity Commissioners under section 43(7) of the Act, whether particular matters have come to our attention.

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 with 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 matters.

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.

**AINSCOUGH & CO
ACCOUNTANTS
AND REPORTING ACCOUNTANTS**

RSPCA BOLTON AND DISTRICT BRANCH

ACCOUNTS FOR THE YEAR

ENDED 31 DECEMBER 2024

REGISTERED CHARITY NUMBER 232243

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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.

**AINSCOUGH & CO
ACCOUNTANTS
AND REPORTING ACCOUNTANTS**

DATE

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

<u>Incoming Resources</u>	<i>Note</i>	<u>2024</u>	<u>2023</u>
Incoming Resources from Generated Funds			
Legacies		16,270	2,000
Donations		10,286	8,394
Collections		22,083	23,172
Fund Raising		256	302
Clinic - contributions received		312,763	272,851
Miscellaneous Income		296	0
Investment Income	13	12,605	6,993
Rental Income Received		9,000	8,975
Gift Aid		0	0
Grants Received	15	0	75,000
		383,559	397,686
Incoming Resources from Charitable Activities			
Sale of Goods		0	0
Charity shop		55,112	57,264
Pet Insurance Commission		0	103
		55,112	57,368
Total Incoming Resources for the Year		438,672	455,054
<u>Resources Expended</u>			
<u>Charitable Activities - Direct Costs</u>			
Clinic Costs	17/18	285,686	292,894
Ambulance & Horse Box Cost:	14	198	348
Boarding Fees		0	266
Welfare Grants		0	0
HQ Annual contribution		551	551
		286,436	293,711
<u>Charitable Activities - Overheads</u>			
Staff Costs			
Salaries and NIC	17/18	65,431	73,898
Welfare Centre Costs			
Rent and Rates		11,221	10,636
Insurance & Licences		1,593	1,402
Waste Removal		797	1,175
Security Costs		318	341
Heat & Light		11,081	9,510
Repairs and Renewals		4,200	49,523
Cleaning and Canteen		1,624	1,046
		30,834	73,634

Statement of Financial Activities for the Year Ended 31st December 2024

	<u>2024</u>	<u>2023</u>
Administrative Expenses		
Printing Stationery & Postage	1,270	1,779
Telephone Charges	1,680	1,643
Advertising		0
Website & Computer Costs	1,970	4,349
Clothing Costs		0
Training Costs		0
Legal and Professional Costs	325	3,750
Sundries	704	663
	<u>5,948</u>	<u>12,184</u>
Finance & Tax		
Bank Charges	4,025	3,377
Reduction in Value of Invest.		
Net Irrecoverable VAT		
	<u>4,025</u>	<u>3,377</u>
Depreciation		
Leasehold Property	20,074	12,483
Plant & Machinery	209	361
Fixtures and Fittings	228	304
Clinic Equipment	549	731
Motor Vehicles and Trailer	28	37
Loss/(Profit) on Disposal Fxd Asts	6	768
	<u>21,088</u>	<u>14,684</u>
	127,327	177,777
Cost of Generating Funds		
Charity Shop Overheads	16	3,884
Purchase of Goods for Resale		0
Fund Raising Costs	20	0
Salaries	16/17/18 30,801	25,625
	<u>30,821</u>	<u>29,857</u>
Governance Costs		
Audit/Examination Fees		250
<u>Total Resources Expended</u>	<u>444,583</u>	<u>501,596</u>
<u>Net Surplus for the Year</u>	<u>-5,911</u>	<u>-46,542</u>

RSPCA Bolton and District Branch

Balance Sheet as at 31st December 2024

	<u>Note</u>	<u>2024</u>			<u>2023</u>
<u>Tangible Fixed Assets</u>					
	6	<u>Cost</u>	<u>Deprec.</u>	<u>NBV</u>	<u>NBV</u>
Leasehold Property		312,063	112,318	199,744	212,227
Leasehold Property Alterations		189,789	7,592	182,198	189,789
Plant & Machinery		2,600	1,555	1,045	1,254
Fixtures and Fittings		18,315	17,631	684	913
Clinic Equipment		16,813	15,167	1,646	2,194
Motor Van and Trailer		3,124	3,040	84	112
		<u>542,704</u>	<u>157,303</u>	385,401	<u>406,489</u>
<u>Current Assets</u>					
Stock			3,726		3,305
Debtors and Prepayments			2,505		6,138
Cash on Deposit	7		244,284		234,430
Cash at Bank and In Hand			208,389		178,730
			<u>458,903</u>		<u>422,604</u>
<u>Current Liabilities</u>					
Sundry Creditors & Accruals	8		28,165		36,680
Ringfenced Funds	8		29,638		0
<u>Net Current Assets</u>			<u>401,101</u>		<u>385,923</u>
<u>Total Assets less Current Liabilities</u>			<u>786,501</u>		<u>792,412</u>
<u>Accumulated Fund</u>	9				
Balance brought forward			792,412		838,954
Surplus/(-Deficit) this Year			-5,911		-46,542
Balance Carried Forward			<u>786,501</u>		<u>792,412</u>

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2024

- 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:

	<u>2024</u>	<u>2023</u>
	£	£
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 two part-time employees. (2023 and 2)
The total emoluments of employees for the year were £207624 . (2023 £291,558).

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2024

6 TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Plant & Machinery	Clinic Equip.	Leasehold Property	Leasehold Prop alts	Motor Vehicles	Total
COST							
As at 1/1/24	18,315	2,600	16,813	312,063	189,789	3,124	356,614
Additions							
Disposals							
At 31/12/24	<u>18,315</u>	<u>2,600</u>	<u>16,813</u>	<u>312,063</u>	<u>189,789</u>	<u>3,124</u>	<u>356,614</u>
DEPRECIATION							
As at 1/1/24	17,402	1346.5	14,618	99,836	0	3,012	125,233
Charge for the Year	228	209	549	12,482	7,592	28	21,088
On Disposals							
At 31/12/24	<u>17,630</u>	<u>1,556</u>	<u>15,167</u>	<u>112,318</u>	<u>7,592</u>	<u>3,040</u>	<u>146,320</u>
NET BOOK VALUE							
At 31/12/24	<u>685</u>	<u>1,045</u>	<u>1,646</u>	<u>199,745</u>	<u>182,198</u>	<u>84</u>	<u>385,401</u>
At 01/01/24	<u>913</u>	<u>1,254</u>	<u>2,194</u>	<u>212,225</u>	<u>189,789</u>	<u>112</u>	<u>406,486</u>

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:

	2024	2023
Leasehold Property	2% SLB	2% SLB
Leasehold Property Alterations	2% SLB	0%
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

Plant and Equipment was written off in 2023 at a book loss of £768.

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2024

7 <u>Cash on Deposit</u>	2024	2023
Monmouthshire Building Society	40,044	39,008
Aberdeen Group PLC	204,240	195,423
	<u>244,284</u>	<u>234,430</u>

8 <u>Analysis of Current Liabilities</u>	2024	2023
Creditors		
Legal Fees	0	3600
Audit of Accounts	750	500
Advice Centre Costs	2,327	2,413
Clinic Costs	11,603	8,849
Savings Club Balances	463	463
VAT Liability	12,921	20,813
PAYE	0	42
HR Costs	101	0
	<u>28,165</u>	<u>36,680</u>
Ringfenced Funds	<u>29,638</u>	<u>0</u>
	<u>57,803</u>	<u>36,680</u>

In December 2023 we received a grant of £30,000 from the Pets at Home Foundation specifically for neutering dogs. By 31st December 2024 we had used £362 of this amount and transferred it to Clinic income. We anticipate the balance all being used in 2024.

9. <u>Analysis of Accumulated Fund</u>	2024	2023
Balance as at 1 January 2024	792,413	838,955
Income	438,672	455,054
Expenditure	<u>-444,583</u>	<u>-501,596</u>
Balance as at 31 December 2024	<u>786,502</u>	<u>792,413</u>

10. Financial Commitments

The charity had no commitments at 31st December 2024 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 2024

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 2024

13 <u>Investment Income</u>	2024	2023
Income Received from Investment accounts	1,036	392
Bank Interest received from ordinary accounts	2,752	2,889
Increase(-Decrease) in value of Aberdeen Investments	8,817	3,712
	<u>12,605</u>	<u>6,993</u>

14 Animal Ambulance & Vehicle Costs

The detailed cost :	2024	2023
Insurance, Tax and Servicing	198	348
Fuel	0	0
	<u>198</u>	<u>348</u>

These costs are split as follows:

Charitable Activities	100%	198	100%	348
Cost of Generating Funds	0%	0	0%	0

These costs relate to the horse trailer

15 <u>Grants From Others</u>	2024	2023
Nottingham University	0	25,000
Penningtons Manchester	0	50,000
	<u>0</u>	<u>75,000</u>

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 2024**

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:

	2024 & 2023
	Staff 1
Charitable Activities	20%
Cost of Generating Funds	80%

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 2024

<u>Income</u>	<u>2024</u>	<u>2,023</u>
Legacies	16,270	2,000
Donations	10,286	8,394
Collections	22,083	23,172
Fund Raising	236	302
Sale of Goods	0	0
Charity shop	24,311	27,755
Net Clinic Income	27,076	2
Pet Insurance Commission	0	103
Gift Aid	0	0
Grants Received	0	75,000
Miscellaneous Income	296	0
Investment Income	12,605	6,993
	0	
<u>Total Income for the Year</u>	113,164	143,719
<u>Expenditure</u>		
<u>Welfare Costs</u>		
Vets Fees and Consumables	0	0
Net Clinic Costs	0	19,508
Boarding Fees	0	266
HQ Annual contribution	551	551
Welfare Grants	0	0
	551	20,325
<u>Gross Income after Direct Expenses</u>	112,613	123,394
<u>Overheads</u>		
Staff Costs		
Salaries and NIC	65,431	73,898
Welfare Centre Costs		
Rent and Rates	11,221	10,636
Insurance & Licences	1,593	1,402
Waste Removal	797	1,175
Security Costs	318	341
Heat & Light	11,081	9,510
Repairs and Renewals	4,200	10,836
Cleaning and Canteen	1,624	1,046
Sundries	0	0
less Rent Received	-9,000	-8,975
	21,834	25,972

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

	<u>2024</u>	<u>2023</u>
Motor		
Motor Vehicle Expenses	198	348
Administrative Expenses		
Printing Stationery & Postage	1,270	1,779
Telephone Charges	1,680	1,643
Advertising	0	536
Website & Computer Costs	1,970	4,349
Audit and Accountancy Fees	250	250
Professional Costs	75	3,750
Clothing Costs	0	0
Training Costs	0	0
Sundries	704	663
	5,949	12,970
Finance & Tax		
Bank Charges	4,025	3,377
Net Irrecoverable VAT	0	0
	4,025	3,377
Total Cash Expenditure for the year	97,438	116,565
	15,176	6,829
Depreciation		
Leasehold Property	20,073	12,482
Plant & Machinery	209	361
Fixtures and Fittings	228	304
Clinic Equipment	549	731
Motor Vehicles and Trailer	28	37
Loss(-Profit) on Disposal Fixed Assets	0	768
	21,087	14,684
Exceptional Repairs	0	38,687
<u>Net Surplus for the Year</u>	-5,911	-46,542

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

	<u>2024</u>	<u>2023</u>
<u>Donations</u>		
To Branch	6,928	5,558
Subs from HQ	197	201
Adoption Fees	0	0
Monthly Subs	0	0
In Memoriam	2,981	2,455
Sponsor a Pen	180	180
Total Donation Income	<u>10,286</u>	<u>8,394</u>
<u>Collections</u>		
Begging Dogs & Counter Boxes	267	78
National Door to Door	21,816	23,094
Pets at Home	0	0
Others	0	0
Total Collection Income	<u>22,083</u>	<u>23,172</u>
<u>Fund Raising</u>		
Income	256	302
less Costs	20	0
Net Fund Raising Income	<u>236</u>	<u>302</u>
<u>Sale of Goods</u>		
RSPCA Goods and Window Sales	0	0
Supply Sales	0	0
	0	0
less Costs	0	0
Net Income from Sale of Goods	<u>0</u>	<u>0</u>
<u>Charity Shop</u>		
General Sales	39,511	39,576
Rags	1,247	2,333
Ebay etc	14,354	15,355
	55,112	57,264
Less Costs		
Wages	26,828	25,625
Premises Expenditure	0	0
Ebay Postage	3,973	3,884
Other Expenses	0	0
	30,801	29,510
Net Charity Shop Income	<u>24,311</u>	<u>27,755</u>
<u>Clinic</u>		
Income	312,763	272,851
less Costs Vets Fees	172,049	192,035
Drugs	101,088	90,446
Clinical Waste	3,120	2,552
Clinic Equipment	3,210	1,834
Sundry Costs	6,218	5,491
	285,686	292,359
Net Clinic Costs	<u>27,076</u>	<u>-19,508</u>

Accounts

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

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

President: Squadron Leader P G Evans, RAF (Retd)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Introduction

The trustees present their annual report and accounts for the year ended 31 December 2023. The trustees are satisfied with the performance of the charity during the year and the position at 31 December 2023 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)
Mrs C Walker (Horwich Aux Sec)

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, Senior Vet, the Branch Partnership Manager and, when possible, the local Inspector, 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, accommodating and re-homing animals, 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.*

We provide subsidised neutering, microchipping and vaccination of companion animals for those in the Branch area on low incomes at our clinic. *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 and microchip companion animals, thereby promoting responsible pet ownership.*

Animals in our care receive veterinary treatment, vaccination, neutering, and microchipping, and are assessed for rehoming. *This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.*

We occasionally rehome animals in need, for a reasonable adoption donation, to people willing and able to have a companion animal (dependant on a successful home check). *Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to request a reasonable adoption donation for animals, and to carry out home checks, aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to rehome to those who could not afford them.*

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.*

Within the terms of our governing document, we support the National Society by donations to special appeals, eg the work of the Overseas Department. We support other RSPCA branches, eg helping with horse transport and stabling facilities in the area, and by donations for special projects. Veterinary support was also supplied during 2023 to other local branches, including Wigan, Bury and others. 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.

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 estimate that our volunteers contributed some 4500 of their free time in 2023.

On behalf of the animals helped, the Trustees acknowledge all this help, without which the Branch could not function, with many 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, on which they learn about animal welfare and the charity. There is public benefit as these young people growing in confidence, learn about the workplace, and gain knowledge and experience to help them to plan their futures.

Achievements and performance

We have made substantial improvements and alterations to our premises at Vernon St this year. We applied for, and were granted, local authority permission to install bedrooms to enable the University students and a vet to reside on the premises. The work began in February, and was completed for students to reside on the premises by July. This has had the dual benefit of added convenience and lower costs for the students and the university, and 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 tender treatment as required.

Several quotations were obtained before a suitable contractor was appointed to carry out the work, after due diligence checks. The selected contractor was of a mid-range price and the quality of work was excellent. We are grateful to Nottingham University for their help to equip the student residential areas.

We have been able to widen participation by installing an accessible ramp to our shop and clinic main entrance.

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, being the 3rd most deprived borough in the region.

We are pleased to report that the Branch was again ranked first in the North Region of the RSPCA for animal welfare assistance, having provided help to 8296 dogs and cats, neutering 2101 animals and implanting 1891 microchips during the year.

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 allow this vital animal welfare work to continue.

Fundraising

This year we were particularly fortunate to be awarded a grant of £50,000 from The IVO trust. 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,

A significant contribution to Branch fundraising comes from the success of our charity shop which made a net profit for the year 2023 of £57,206 (2022 £54,317). Approximately £12,000 of this was sales via Ebay. We would like to thank the staff and volunteers who identify and handle the sales of these items.

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 £455,054 (2022 £317,887) including legacies of £2,000 (2022 £1,876). Expenditure in the year amounted to £501,596 (2022 £375,598).

The increase in spending was due mainly to the increase in clinic costs (£42,420), both salaries and direct costs, which was more than matched by an increase in clinic income (£54,056); and essential building repairs. There was a deficit of £46,542 for the year (2022 deficit £57,711).

The value of our investments increased again by £6,993 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 £23,094 during the year (2022 £23,218).

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 2023 totalled £2,000. 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 2023 was £672,337, and the actual reserves varied between £504,744 at the end of the first quarter at 31/03/2023 and £413,126 on 31 December 2023. The target level for reserves for 2024 is £650,662.

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 £650,662 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

Our plans for animal welfare for 2024 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 extending the work of our clinic as there is an evident increase in demand for animal welfare assistance. We will do this by making more appointments available, and by offering treatments of more complexity.

We will continue to work together with other local animal welfare charities, eg Cats Protection, 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.

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

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

We are investigating the possibility of applying for incorporated status in line with several other RSPCA Branches. We are presently weighing up the costs and benefits of becoming a CIO.

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 25 April 2024.

LFoster
Mary Needles

Linda Foster
(Hon) Chair

Mary Needles
(Hon)Branch Secretary

RSPCA BOLTON AND DISTRICT BRANCH

ACCOUNTS FOR THE YEAR

ENDED 31 DECEMBER 2023

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 ended 31st December 2023 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 apply. It is our responsibility to state on the basis of procedure specified in the General Directions given by the the Charity Commissioners under section 43(7) of the Act, whether particular matters have come to our attention.

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 with 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 matters.

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.


**AINSCOUGH & CO
ACCOUNTANTS
AND REPORTING ACCOUNTANTS**

RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2023

<u>Incoming Resources</u>	<i>Note</i>	<u>2023</u>	<u>2022</u>
Incoming Resources from Generated Funds			
Legacies		2,000	1,876
Donations		8,394	7,089
Collections		23,172	26,915
Fund Raising		302	0
Clinic - contributions received		272,851	218,795
Miscellaneous Income		0	0
Investment Income	13	6,993	1,071
Rental Income Received		8,975	9,025
Gift Aid		0	32
Grants Received		75,000	0
Corona Virus Job Retention Scheme		0	0
		397,686	264,803
Incoming Resources from Charitable Activities			
Sale of Goods		0	48
Charity shop		57,264	52,996
Pet Insurance Commission		103	40
		57,368	53,084
<u>Total Incoming Resources for the Year</u>		455,054	317,887
<u>Resources Expended</u>			
<u>Charitable Activities - Direct Costs</u>			
Clinic Costs		292,894	254,358
Ambulance & Horse Box Costs	14	0	0
Boarding Fees		266	3,975
Welfare Grants	15	0	0
HQ Annual contribution		551	3,308
		293,711	261,641
<u>Charitable Activities - Overheads</u>			
<u>Staff Costs</u>			
Salaries and NIC	16/18	73,898	64,220
<u>Welfare Centre Costs</u>			
Rent and Rates		10,636	7,981
Insurance & Licences		1,402	1,387
Waste Removal		1,175	1,089
Security Costs		341	228
Heat & Light		9,510	8,368
Repairs and Renewals		49,523	10,107
Cleaning and Canteen		1,046	1,291
		73,634	30,450

RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2023

	<u>2023</u>	<u>2022</u>
Administrative Expenses		
Printing Stationery & Postage	1,779	1,322
Telephone Charges	1,643	1,543
Advertising	0	0
Website & Computer Costs	4,349	2,424
Clothing Costs	0	0
Training Costs	0	0
Legal and Professional Costs	3,750	6,527
Sundries	663	550
	12,184	12,366
Finance & Tax		
Bank Charges	3,377	2,680
Reduction in Value of Invest.	13	17,127
Net Irrecoverable VAT	—	189
	3,377	19,996
Depreciation		
Leasehold Property	12,483	12,483
Plant & Machinery	361	594
Fixtures and Fittings	304	406
Clinic Equipment	731	975
Motor Vehicles and Trailer	37	50
Loss/(Profit) on Disposal Fxd Asts	6	768
	14,684	-58,235
	177,777	-43,728
	83,305	
Cost of Generating Funds		
Charity Shop Overheads	16	3,884
Purchase of Goods for Resale	0	5,250
Fund Raising Costs	0	0
Vehicle Costs	14	0
Salaries	17/18	348
	25,625	325
	29,857	24,827
	30,402	
Governance Costs		
Audit/Examination Fees	250	250
Total Resources Expended	501,596	375,597
Net Surplus for the Year	-46,542	-57,711

RSPCA Bolton and District Branch

Balance Sheet as at 31st December 2023

	<u>Note</u>	<u>2023</u>			<u>2022</u>
<u>Tangible Fixed Assets</u>	6	<u>Cost</u>	<u>Deprec.</u>	<u>NBV</u>	<u>NBV</u>
Leasehold Property		312,063	99,836	212,227	224,709
Leasehold Property Alterations		189,789	0	189,789	0
Plant & Machinery		2,600	1,346	1,254	2,383
Fixtures and Fittings		18,315	17,402	913	1,217
Clinic Equipment		16,813	14,619	2,194	2,925
Motor Van and Trailer		3,124	3,012	112	150
		<u>542,704</u>	<u>136,215</u>	406,489	<u>231,383</u>
 <u>Current Assets</u>					
Stock			3,305		4,218
Debtors and Prepayments			6,138		13,294
Cash on Deposit	7		234,430		230,326
Cash at Bank and In Hand			178,730		387,749
			<u>422,604</u>		<u>635,587</u>
 <u>Current Liabilities</u>					
Sundry Creditors & Accruals	8		36,680		28,015
 <u>Net Current Assets</u>				385,923	607,572
 <u>Total Assets less Current Liabilities</u>				<u>792,412</u>	<u>838,955</u>
 <u>Accumulated Fund</u>	9				
Balance brought forward				838,954	896,666
Surplus/(-Deficit) this Year				-46,542	-57,711
 Balance Carried Forward				<u>792,412</u>	<u>838,955</u>

RSPCA BOLTON AND DISTRICT BRANCH

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2023**

- 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:
- | | <u>2023</u> | <u>2022</u> |
|-----------------|-------------|-------------|
| | £ | £ |
| Examination Fee | 250 | 250 |
- (b) No material grants were made to other institutions other than RSPCA see note 15
- 4 The charity has no endowment or other restricted funds.
- 5 During the year the charity had four full-time and 2 part-time employees. (2022 4 and 3)
The total emoluments of employees for the year were £291,558 . (2022 £233,274).

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2023

6 TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Plant & Machinery	Clinic Equip.	Leasehold Property	Leasehold Prop alts	Motor Vehicles	Total
COST							
As at 1/1/23	18,315	6,300	16,812	312,062		3,124	356,614
Additions					189,789		
Disposals		-3,700					
At 31/12/23	18,315	2,600	16,812	312,062	189,789	3,124	356,614
DEPRECIATION							
As at 1/1/23	17,098	3917.7	13,887	87,355		2,974	125,233
Charge for the Year	304	361	731	12,482	0	37	
On Disposals		-2931.7					
At 31/12/23	17,402	1,347	14,618	99,837	0	3,012	125,233
NET BOOK VALUE							
At 31/12/23	913	1,254	2,194	212,225	189,789	112	406,486
At 01/01/23	1,622	2,976	3,900	302,800	0	1,170	312,469

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:

	2023	2022
Leasehold Property	2% SLB	2% SLB
Leasehold Property Alterations (from 2024)		
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

Leasehold property at 298 Chorley Old Road, Bolton, was sold in April 2022 at a book profit of £55,706 and the Motor Van was sold in January 2022 at a book profit of £2,529.

Plant and Equipment was written off this year at a book loss of £768.

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2023

7 <u>Cash on Deposit</u>	2023	2022
Monmouthshire Building Society	39,008	38,616
Standard Life PLC	195,423	191,710
	<u>234,430</u>	<u>230,326</u>

8 <u>Analysis of creditors:</u>	2023	2022
Legal Fees	3600	0
Audit of Accounts	500	1,000
Advice Centre Costs	2,413	1,008
Boarding Fees	0	63
Clinic Costs	8,849	8,606
HQ Rent received in Advance	0	0
Savings Club Balances	463	463
VAT Liability	20,813	16,425
PAYE	42	0
HR Costs	0	450
	<u>36,680</u>	<u>28,015</u>

9. <u>Analysis of Accumulated Fund</u>	2023	2022
Balance as at 1 January 2022	838,955	896,665
Income	455,054	317,887
Expenditure	<u>-501,596</u>	<u>-375,597</u>
Balance as at 31 December 2022	<u>792,413</u>	<u>838,955</u>

10. Financial Commitments

The charity had no commitments at 31st December 2023 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 2023

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.

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 2023**

13 <u>Investment Income</u>	2023	2022
Income Received from Investment accounts	392	173
Bank Interest received from ordinary accounts	2,889	898
Increase(-Decrease) in value of Std Life Investments	3,712	-17,127
	<u>6,993</u>	<u>-16,056</u>

14 Animal Ambulance & Vehicle Costs

The detailed cost :	2023	2022
Insurance, Tax and Servicing	348	0
Fuel	0	0
	<u>348</u>	<u>0</u>

These costs are split as follows:

Charitable Activities	100%	348	75%	0
Cost of Generating Funds	0%	0	25%	0

These costs relate to the horse trailer

15 <u>Grants From Others</u>	2023	2022
Nottingham University	25,000	0
Penningtons Manchester	50,000	0
	<u>75,000</u>	<u>0</u>

16 Charity Shop Overhead

The shop at 298 Chorley Old Road was sold in April 2022. The current shop operates out of the Welfare Centre and therefore there are no specific overheads, other than the cost of Ebay postage.

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2023

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.

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 2023 this formula has been given the following allocation:

	2023 & 2022
	Staff 1
Charitable Activities	20%
Cost of Generating Funds	80%

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 2023

<u>Income</u>	<u>2023</u>	<u>2,022</u>
Legacies	2,000	1,876
Donations	8,394	7,089
Collections	23,172	26,915
Fund Raising	302	0
Sale of Goods	0	48
Charity shop	27,755	22,919
Net Clinic Income		
Pet Insurance Commission	103	40
Gift Aid	0	32
Grants Received	75,000	0
Miscellaneous Income	0	0
Investment Income	6,993	-16,056
<u>Total Income for the Year</u>	143,719	42,862
 <u>Expenditure</u>		
<u>Welfare Costs</u>		
Vets Fees and Consumables	0	0
Net Clinic Costs	19,508	35,563
Boarding Fees	266	3,975
HQ Annual contribution	551	3,308
Welfare Grants	0	0
	20,325	42,846
<u>Gross Income after Direct Expenses</u>	123,394	17
 <u>Overheads</u>		
<u>Staff Costs</u>		
Salaries and NIC	73,898	64,220
 <u>Welfare Centre Costs</u>		
Rent and Rates	10,636	7,981
Insurance & Licences	1,402	1,387
Waste Removal	1,175	1,089
Security Costs	341	228
Heat & Light	9,510	8,368
Repairs and Renewals	10,836	10,107
Cleaning and Canteen	1,046	1,291
Sundries	0	0
less Rent Received	-8,975	-9,025
	25,972	21,425

RSPCA Bolton and District Branch
Income and Expenditure Account for the Year Ended 31st December 2023

	<u>2023</u>	<u>2022</u>
Motor		
Motor Vehicle Expenses	348	325
Administrative Expenses		
Printing Stationery & Postage	1,779	1,322
Telephone Charges	1,643	1,543
Advertising	536	0
Website & Computer Costs	4,349	2,424
Audit and Accountancy Fees	250	250
Professional Costs	3,750	6,527
Clothing Costs	0	0
Training Costs	0	0
Sundries	663	550
	12,970	12,617
Finance & Tax		
Bank Charges	3,377	2,680
Net Irrecoverable VAT	0	189
	3,377	2,869
Total Cash Expenditure for the year	116,565	101,456
	6,829	-101,439
Depreciation		
Leasehold Property	12,482	12,483
Plant & Machinery	361	594
Fixtures and Fittings	304	406
Clinic Equipment	731	975
Motor Vehicles and Trailer	37	50
Loss(-Profit) on Disposal Fixed Assets	768	-58,235
	14,684	-43,728
Exceptional Repairs	38,687	0
<u>Net Surplus for the Year</u>	-46,542	-57,711

NB Salaries in these Management Accounts are shown after deducting claims received under the Corona Virus Job Retention Scheme.

RSPCA Bolton and District Branch
Income and Expenditure Account Analysis for the Year Ended 31st December 2023

	<u>2023</u>	<u>2022</u>
<u>Donations</u>		
To Branch	5,558	4,808
Subs from HQ	201	164
Adoption Fees	0	1,060
Monthly Subs	0	0
In Memoriam	2,455	877
Sponsor a Pen	180	180
Total Donation Income	<u>8,394</u>	<u>7,089</u>
<u>Collections</u>		
Begging Dogs & Counter Boxes	78	97
National Door to Door	23,094	23,218
Pets at Home	0	3,600
Others	0	0
Total Collection Income	<u>23,172</u>	<u>26,915</u>
<u>Fund Raising</u>		
Income	302	0
less Costs	0	0
Net Fund Raising Income	<u>302</u>	<u>0</u>
<u>Sale of Goods</u>		
RSPCA Goods and Window Sales	0	48
Supply Sales	0	0
	0	48
less Costs	0	0
Net Income from Sale of Goods	<u>0</u>	<u>48</u>
<u>Charity Shop</u>		
General Sales	39,576	36,531
Rags	2,333	1,840
Ebay etc	15,355	14,625
	57,264	52,996
Less Costs		
Wages	25,625	24,827
Premises Expenditure	0	1,248
Ebay Postage	3,884	3,842
Other Expenses	0	161
	29,510	30,077
Net Charity Shop Income	<u>27,755</u>	<u>22,919</u>
<u>Clinic</u>		
Income	272,851	218,795
less Costs Vets Fees	192,035	171,338
Drugs	90,446	75,973
Clinical Waste	2,552	1,860
Clinic Equipment	1,834	1,711
Sundry Costs	5,491	3,475
	292,359	254,358
Net Clinic Costs	<u>-19,508</u>	<u>-35,563</u>

RSPCA BOLTON AND DISTRICT BRANCH

ACCOUNTS FOR THE YEAR

ENDED 31 DECEMBER 2023

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 ended 31st December 2023 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 apply. It is our responsibility to state on the basis of procedure specified in the General Directions given by the the Charity Commissioners under section 43(7) of the Act, whether particular matters have come to our attention.

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 with 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 matters.

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.


**AINSCOUGH & CO
ACCOUNTANTS
AND REPORTING ACCOUNTANTS**

RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2023

<u>Incoming Resources</u>	<i>Note</i>	<u>2023</u>	<u>2022</u>
Incoming Resources from Generated Funds			
Legacies		2,000	1,876
Donations		8,394	7,089
Collections		23,172	26,915
Fund Raising		302	0
Clinic - contributions received		272,851	218,795
Miscellaneous Income		0	0
Investment Income	13	6,993	1,071
Rental Income Received		8,975	9,025
Gift Aid		0	32
Grants Received		75,000	0
Corona Virus Job Retention Scheme		0	0
		397,686	264,803
Incoming Resources from Charitable Activities			
Sale of Goods		0	48
Charity shop		57,264	52,996
Pet Insurance Commission		103	40
		57,368	53,084
<u>Total Incoming Resources for the Year</u>		455,054	317,887
<u>Resources Expended</u>			
<u>Charitable Activities - Direct Costs</u>			
Clinic Costs		292,894	254,358
Ambulance & Horse Box Costs	14	0	0
Boarding Fees		266	3,975
Welfare Grants	15	0	0
HQ Annual contribution		551	3,308
		293,711	261,641
<u>Charitable Activities - Overheads</u>			
<u>Staff Costs</u>			
Salaries and NIC	16/18	73,898	64,220
<u>Welfare Centre Costs</u>			
Rent and Rates		10,636	7,981
Insurance & Licences		1,402	1,387
Waste Removal		1,175	1,089
Security Costs		341	228
Heat & Light		9,510	8,368
Repairs and Renewals		49,523	10,107
Cleaning and Canteen		1,046	1,291
		73,634	30,450

RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2023

	<u>2023</u>	<u>2022</u>
Administrative Expenses		
Printing Stationery & Postage	1,779	1,322
Telephone Charges	1,643	1,543
Advertising	0	0
Website & Computer Costs	4,349	2,424
Clothing Costs	0	0
Training Costs	0	0
Legal and Professional Costs	3,750	6,527
Sundries	663	550
	12,184	12,366
Finance & Tax		
Bank Charges	3,377	2,680
Reduction in Value of Invest.	13	17,127
Net Irrecoverable VAT	—	189
	3,377	19,996
Depreciation		
Leasehold Property	12,483	12,483
Plant & Machinery	361	594
Fixtures and Fittings	304	406
Clinic Equipment	731	975
Motor Vehicles and Trailer	37	50
Loss/(Profit) on Disposal Fxd Asts	6	768
	14,684	-58,235
	177,777	-43,728
		83,305
Cost of Generating Funds		
Charity Shop Overheads	16	3,884
Purchase of Goods for Resale	0	5,250
Fund Raising Costs	0	0
Vehicle Costs	14	0
Salaries	17/18	348
	25,625	325
	29,857	24,827
		30,402
Governance Costs		
Audit/Examination Fees	250	250
Total Resources Expended	501,596	375,597
Net Surplus for the Year	-46,542	-57,711

RSPCA Bolton and District Branch

Balance Sheet as at 31st December 2023

	<u>Note</u>	<u>2023</u>			<u>2022</u>
<u>Tangible Fixed Assets</u>	6	<u>Cost</u>	<u>Deprec.</u>	<u>NBV</u>	<u>NBV</u>
Leasehold Property		312,063	99,836	212,227	224,709
Leasehold Property Alterations		189,789	0	189,789	0
Plant & Machinery		2,600	1,346	1,254	2,383
Fixtures and Fittings		18,315	17,402	913	1,217
Clinic Equipment		16,813	14,619	2,194	2,925
Motor Van and Trailer		3,124	3,012	112	150
		<u>542,704</u>	<u>136,215</u>	406,489	<u>231,383</u>
<u>Current Assets</u>					
Stock			3,305		4,218
Debtors and Prepayments			6,138		13,294
Cash on Deposit	7		234,430		230,326
Cash at Bank and In Hand			178,730		387,749
			<u>422,604</u>		<u>635,587</u>
<u>Current Liabilities</u>					
Sundry Creditors & Accruals	8		36,680		28,015
<u>Net Current Assets</u>				385,923	607,572
<u>Total Assets less Current Liabilities</u>				<u>792,412</u>	<u>838,955</u>
<u>Accumulated Fund</u>	9				
Balance brought forward				838,954	896,666
Surplus/(-Deficit) this Year				-46,542	-57,711
Balance Carried Forward				<u>792,412</u>	<u>838,955</u>

RSPCA BOLTON AND DISTRICT BRANCH

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2023**

- 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:
- | | <u>2023</u> | <u>2022</u> |
|-----------------|-------------|-------------|
| | £ | £ |
| Examination Fee | 250 | 250 |
- (b) No material grants were made to other institutions other than RSPCA see note 15
- 4 The charity has no endowment or other restricted funds.
- 5 During the year the charity had four full-time and 2 part-time employees. (2022 4 and 3)
The total emoluments of employees for the year were £291,558 . (2022 £233,274).

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2023

6 TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Plant & Machinery	Clinic Equip.	Leasehold Property	Leasehold Prop alts	Motor Vehicles	Total
COST							
As at 1/1/23	18,315	6,300	16,812	312,062		3,124	356,614
Additions					189,789		
Disposals		-3,700					
At 31/12/23	<u>18,315</u>	<u>2,600</u>	<u>16,812</u>	<u>312,062</u>	<u>189,789</u>	<u>3,124</u>	<u>356,614</u>
DEPRECIATION							
As at 1/1/23	17,098	3917.7	13,887	87,355		2,974	125,233
Charge for the Year	304	361	731	12,482	0	37	
On Disposals		-2931.7					
At 31/12/23	<u>17,402</u>	<u>1,347</u>	<u>14,618</u>	<u>99,837</u>	<u>0</u>	<u>3,012</u>	<u>125,233</u>
NET BOOK VALUE							
At 31/12/23	<u>913</u>	<u>1,254</u>	<u>2,194</u>	<u>212,225</u>	<u>189,789</u>	<u>112</u>	<u>406,486</u>
At 01/01/23	<u>1,622</u>	<u>2,976</u>	<u>3,900</u>	<u>302,800</u>	<u>0</u>	<u>1,170</u>	<u>312,469</u>

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:

	2023	2022
Leasehold Property	2% SLB	2% SLB
Leasehold Property Alterations (from 2024)		
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

Leasehold property at 298 Chorley Old Road, Bolton, was sold in April 2022 at a book profit of £55,706 and the Motor Van was sold in January 2022 at a book profit of £2,529.

Plant and Equipment was written off this year at a book loss of £768.

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2023

7 <u>Cash on Deposit</u>	2023	2022
Monmouthshire Building Society	39,008	38,616
Standard Life PLC	195,423	191,710
	<u>234,430</u>	<u>230,326</u>

8 <u>Analysis of creditors:</u>	2023	2022
Legal Fees	3600	0
Audit of Accounts	500	1,000
Advice Centre Costs	2,413	1,008
Boarding Fees	0	63
Clinic Costs	8,849	8,606
HQ Rent received in Advance	0	0
Savings Club Balances	463	463
VAT Liability	20,813	16,425
PAYE	42	0
HR Costs	0	450
	<u>36,680</u>	<u>28,015</u>

9. <u>Analysis of Accumulated Fund</u>	2023	2022
Balance as at 1 January 2022	838,955	896,665
Income	455,054	317,887
Expenditure	<u>-501,596</u>	<u>-375,597</u>
Balance as at 31 December 2022	<u>792,413</u>	<u>838,955</u>

10. Financial Commitments

The charity had no commitments at 31st December 2023 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 2023

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.

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 2023**

13 <u>Investment Income</u>	2023	2022
Income Received from Investment accounts	392	173
Bank Interest received from ordinary accounts	2,889	898
Increase(-Decrease) in value of Std Life Investments	3,712	-17,127
	<u>6,993</u>	<u>-16,056</u>

14 Animal Ambulance & Vehicle Costs

The detailed cost :	2023	2022
Insurance, Tax and Servicing	348	0
Fuel	0	0
	<u>348</u>	<u>0</u>

These costs are split as follows:

Charitable Activities	100%	348	75%	0
Cost of Generating Funds	0%	0	25%	0

These costs relate to the horse trailer

15 <u>Grants From Others</u>	2023	2022
Nottingham University	25,000	0
Penningtons Manchester	50,000	0
	<u>75,000</u>	<u>0</u>

16 Charity Shop Overhead

The shop at 298 Chorley Old Road was sold in April 2022. The current shop operates out of the Welfare Centre and therefore there are no specific overheads, other than the cost of Ebay postage.

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2023

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.

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 2023 this formula has been given the following allocation:

	2023 & 2022
	Staff 1
Charitable Activities	20%
Cost of Generating Funds	80%

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 2023

<u>Income</u>	<u>2023</u>	<u>2,022</u>
Legacies	2,000	1,876
Donations	8,394	7,089
Collections	23,172	26,915
Fund Raising	302	0
Sale of Goods	0	48
Charity shop	27,755	22,919
Net Clinic Income		
Pet Insurance Commission	103	40
Gift Aid	0	32
Grants Received	75,000	0
Miscellaneous Income	0	0
Investment Income	6,993	-16,056
<u>Total Income for the Year</u>	143,719	42,862
 <u>Expenditure</u>		
<u>Welfare Costs</u>		
Vets Fees and Consumables	0	0
Net Clinic Costs	19,508	35,563
Boarding Fees	266	3,975
HQ Annual contribution	551	3,308
Welfare Grants	0	0
	20,325	42,846
<u>Gross Income after Direct Expenses</u>	123,394	17
 <u>Overheads</u>		
<u>Staff Costs</u>		
Salaries and NIC	73,898	64,220
 <u>Welfare Centre Costs</u>		
Rent and Rates	10,636	7,981
Insurance & Licences	1,402	1,387
Waste Removal	1,175	1,089
Security Costs	341	228
Heat & Light	9,510	8,368
Repairs and Renewals	10,836	10,107
Cleaning and Canteen	1,046	1,291
Sundries	0	0
less Rent Received	-8,975	-9,025
	25,972	21,425

RSPCA Bolton and District Branch
Income and Expenditure Account for the Year Ended 31st December 2023

	<u>2023</u>	<u>2022</u>
Motor		
Motor Vehicle Expenses	348	325
Administrative Expenses		
Printing Stationery & Postage	1,779	1,322
Telephone Charges	1,643	1,543
Advertising	536	0
Website & Computer Costs	4,349	2,424
Audit and Accountancy Fees	250	250
Professional Costs	3,750	6,527
Clothing Costs	0	0
Training Costs	0	0
Sundries	663	550
	12,970	12,617
Finance & Tax		
Bank Charges	3,377	2,680
Net Irrecoverable VAT	0	189
	3,377	2,869
Total Cash Expenditure for the year	116,565	101,456
	6,829	-101,439
Depreciation		
Leasehold Property	12,482	12,483
Plant & Machinery	361	594
Fixtures and Fittings	304	406
Clinic Equipment	731	975
Motor Vehicles and Trailer	37	50
Loss(-Profit) on Disposal Fixed Assets	768	-58,235
	14,684	-43,728
Exceptional Repairs	38,687	0
<u>Net Surplus for the Year</u>	-46,542	-57,711

NB Salaries in these Management Accounts are shown after deducting claims received under the Corona Virus Job Retention Scheme.

RSPCA Bolton and District Branch
Income and Expenditure Account Analysis for the Year Ended 31st December 2023

	<u>2023</u>	<u>2022</u>
<u>Donations</u>		
To Branch	5,558	4,808
Subs from HQ	201	164
Adoption Fees	0	1,060
Monthly Subs	0	0
In Memoriam	2,455	877
Sponsor a Pen	180	180
Total Donation Income	<u>8,394</u>	<u>7,089</u>
<u>Collections</u>		
Begging Dogs & Counter Boxes	78	97
National Door to Door	23,094	23,218
Pets at Home	0	3,600
Others	0	0
Total Collection Income	<u>23,172</u>	<u>26,915</u>
<u>Fund Raising</u>		
Income	302	0
less Costs	0	0
Net Fund Raising Income	<u>302</u>	<u>0</u>
<u>Sale of Goods</u>		
RSPCA Goods and Window Sales	0	48
Supply Sales	0	0
	0	48
less Costs	0	0
Net Income from Sale of Goods	<u>0</u>	<u>48</u>
<u>Charity Shop</u>		
General Sales	39,576	36,531
Rags	2,333	1,840
Ebay etc	15,355	14,625
	57,264	52,996
Less Costs		
Wages	25,625	24,827
Premises Expenditure	0	1,248
Ebay Postage	3,884	3,842
Other Expenses	0	161
	29,510	30,077
Net Charity Shop Income	<u>27,755</u>	<u>22,919</u>
<u>Clinic</u>		
Income	272,851	218,795
less Costs Vets Fees	192,035	171,338
Drugs	90,446	75,973
Clinical Waste	2,552	1,860
Clinic Equipment	1,834	1,711
Sundry Costs	5,491	3,475
	292,359	254,358
Net Clinic Costs	<u>-19,508</u>	<u>-35,563</u>

Accounts

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

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

President: Squadron Leader P G Evans, RAF (Retd)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Introduction

The trustees present their annual report and accounts for the year ended 31 December 2022. The trustees are satisfied with the performance of the charity during the year and the position at 31 December 2022 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 (Secretary)
Mrs P Holt (Treasurer)
Mrs K Kay
Mrs SJ Morgan
Miss M Needles (Chairman)
Mrs C Walker (Horwich Aux Sec)

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, Senior Vet, the Branch Partnership Manager and, when possible, the local Inspector, 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.

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 Minimum Animal Welfare Standards (MAWS) and the appropriate parts of the RSPCA/BVA Memorandum of Understanding (April 2001). These standards cover: welfare neutering, assistance with veterinary treatment, providing advice, accommodating and re-homing animals, 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 taking in, free of charge, 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.*

We provide subsidised neutering, microchipping and vaccination of companion animals for those in the Branch area on low incomes at our clinic. *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 and microchip companion animals, thereby promoting responsible pet ownership.*

Animals in our care receive veterinary treatment, vaccination, neutering, and microchipping, and are assessed for rehoming. *This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.*

We rehome animals in need for a reasonable adoption donation to people willing and able to have a companion animal (dependant on a successful home check). *Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to request a reasonable adoption donation for animals, and to carry out home checks, aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals,*

and therefore would fall outside our objects, to rehome to those who could not afford them.

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.*

Within the terms of our governing document, we support the National Society by donations to special appeals, eg the work of the Overseas Department. We support other RSPCA branches, eg helping with horse transport and stabling facilities in the area, and by donations for special projects. Veterinary support is also supplied to other local branches, including Wigan, Bury and others. 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, clinic and administrative work. *This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.*

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; assisting at fund raising events; fostering and rehoming animals.

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 estimate that our volunteers contributed some 4500 of their free time in 2022. On behalf of the animals helped, the Trustees acknowledge all this help, without which the Branch could not function, with many thanks.

Achievements and performance

Following the closure our Chorley Old Road shop at the end of December 2021 most of our valued volunteers transferred to the Vernon Street shop in the new year along with several loyal customers. The Vernon St shop benefitted from increased sales and revenue.

The sale of the Chorley Old Rd shop released funds which we ring-fenced to spend on the development of the building at Vernon St.

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: the local area suffers a high level of deprivation.

Our contract with Nottingham University for students on placements at the clinic continues to run successfully.

We are pleased to report that the Branch was again ranked first in the North Region of the RSPCA for animal welfare assistance, having provided help to 6809 dogs and cats, neutering 1830 animals and implanting 1557 microchips during the year.

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 allow this vital animal welfare work to continue.

Fundraising

Unfortunately, the partnership with Pets at Home has now ended though we still receive smaller donations from their lifeline scheme and in the form of pet food etc,

A significant contribution to Branch fundraising comes from the success of our charity shop which made a net profit for the year 2022 of £54317 (2021 £19874). Approximately £10000 of this was sales via Ebay. We would like to thank the staff and volunteers who identify and handle the sales of these items.

We receive welcome donations via sources such as Amazon, Pay Pal, Just Giving, Facebook, Pets at Home Lifelines scheme 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 £385,574 (2020 £301,934) including legacies of £80,581 (2020 £135,113). Expenditure in the year amounted to £324,876 (2020 £229,333).

There was a surplus of £60,698 for the year (2020 £72,602).

The increase in the level of incoming resources during the year was mainly due to the big jump in clinic income, as a result of the clinic being open again all year (post Covid) and the increase in the opening hours to 5 days per week by August 2021. The sharp increase in expenditure was also due to the clinic, in respect of salaries for clinical staff and the cost of drugs etc. We were also delighted to receive a further £80,581 in legacy income during the year and are always very grateful to those supporters who remember us in their wills.

The value of our investments returned a positive increase again of £7,453 by the end of the year, however they have shown a drop in the first quarter of 2022 as a result of the unrest in the Ukraine and Russia. These are long term investments and are under the advice of professional advisors. Shop income also recovered, however, for the reasons stated earlier in the report, we permanently closed our Chorley Old Road Shop from 20th December 2021

The Branch also continued to benefit from the National Society's door-to-door recruitment programme, receiving income of £24,134 during the year (2020 £25,173).

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 2021 totalled £80,581, 2020 £135,113, 2019 £39,234 and 2018 £7,000.

The target level for reserves (i.e. net current assets excluding legacies due) is calculated as the total expenditure for the two previous accounting periods, rounded down; this should ensure at least two years of operations following a drastic financial downturn. The target level for the reserves for the year 2021 was £425,844, and the actual reserves varied between £384,533 January and £503,615 on 31 December. The target level for reserves for 2021 is £554,209.

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 £554,209 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

Our plans for animal welfare for 2023 are to continue to extend assistance to people in need by the operation of the clinic, and to continue to support National Society campaigns and the work of the Inspectorate.

We intend to concentrate on extending 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, 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.

We obtained planning permission and will begin work in the New Year at Vernon Street to build on-site accommodation for students from Nottingham University in preparation for later in 2023. This will enable the branch to provide our own out of hours vet cover Monday - Friday, reducing our reliance on Animal Trust. An additional benefit will be the possibility of extending the range of operations we can offer to clients.

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 20 April 2023.

MARY NEEDLES
Honorary Chairman
Secretary

LINDA FOSTER
Honorary

RSPCA BOLTON AND DISTRICT BRANCH

ACCOUNTS FOR THE YEAR

ENDED 31 DECEMBER 2022

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 ended 31st December 2022 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 apply. It is our responsibility to state on the basis of procedure specified in the General Directions given by the the Charity Commissioners under section 43(7) of the Act, whether particular matters have come to our attention.

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 with 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 matters.

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.

**AINSCOUGH & CO
ACCOUNTANTS
AND REPORTING ACCOUNTANTS**

RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2022

<u>Incoming Resources</u>	<i>Note</i>	<u>2022</u>	<u>2021</u>
Incoming Resources from Generated Funds			
Legacies		1,876	80,581
Donations		7,089	14,850
Collections		26,915	28,836
Fund Raising		0	0
Clinic - contributions received		218,795	177,482
Miscellaneous Income		0	0
Investment Income	13	1,071	7,453
Rental Income Received		9,025	9,000
Gift Aid		32	0
Grants Received		0	6,697
Corona Virus Job Retention Scheme		0	12,596
		<hr/>	<hr/>
		264,803	337,495
Incoming Resources from Charitable Activities			
Sale of Goods		48	291
Charity shop		52,996	47,708
Pet Insurance Commission		40	80
		<hr/>	<hr/>
		53,084	48,079
<u>Total Incoming Resources for the Year</u>			
		<hr/>	<hr/>
		317,887	385,574
<u>Resources Expended</u>			
<u>Charitable Activities - Direct Costs</u>			
Vets Fees and Consumables		0	145
Clinic Costs		254,358	178,265
Ambulance & Horse Box Cost:	14	0	1,124
Boarding Fees		3,975	6,441
Welfare Grants	15	0	0
HQ Annual contribution		3,308	551
		<hr/>	<hr/>
		261,641	186,526
<u>Charitable Activities - Overheads</u>			
<u>Staff Costs</u>			
Salaries and NIC	16	64,220	62,900
<u>Welfare Centre Costs</u>			
Rent and Rates		7,981	7,866
Insurance & Licences		1,387	1,201
Waste Removal		1,089	743
Security Costs		228	345
Heat & Light		8,368	3,814
Repairs and Renewals		10,107	3,342
Cleaning and Canteen		1,291	519
		<hr/>	<hr/>
		30,450	17,830

RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2022

	<u>2022</u>	<u>2021</u>
Administrative Expenses		
Printing Stationery & Postage	1,322	612
Telephone Charges	1,543	1,360
Advertising	0	0
Website & Computer Costs	2,424	2,711
Clothing Costs	0	0
Training Costs	0	0
Legal and Professional Costs	6,527	0
Sundries	550	5,552
	12,366	10,235
Finance & Tax		
Bank Charges	2,680	1,822
Reduction in Value of Invest.	13 17,127	0
Net Irrecoverable VAT	189	20
	19,996	1,843
Depreciation		
Leasehold Property	12,483	12,483
Plant & Machinery	594	751
Fixtures and Fittings	406	541
Clinic Equipment	975	1,300
Motor Vehicles and Trailer	50	390
Loss/(Profit) on Disposal Fxd Asts	6 -58,235	0
	-43,728	15,465
	83,305	108,273
Cost of Generating Funds		
Charity Shop Overheads	5,250	7,996
Purchase of Goods for Resale	0	0
Fund Raising Costs	0	0
Vehicle Costs	14 325	375
Salaries	16 24,827	21,456
	30,402	29,827
Governance Costs		
Audit/Examination Fees	250	250
Total Resources Expended	375,597	324,876
Net Surplus for the Year	-57,711	60,698

RSPCA Bolton and District Branch

Balance Sheet as at 31st December 2022

	<u>Note</u>	<u>2022</u>			<u>2021</u>
<u>Tangible Fixed Assets</u>	6	<u>Cost</u>	<u>Deprec.</u>	<u>NBV</u>	<u>NBV</u>
Property		312,063	87,353	224,709	302,801
Plant & Machinery		6,300	3,917	2,383	2,976
Fixtures and Fittings		18,315	17,098	1,217	1,622
Clinic Equipment		16,813	13,887	2,925	3,900
Motor Van and Trailer		3,124	2,974	150	1,170
		<u>356,614</u>	<u>125,231</u>	<u>231,383</u>	<u>312,470</u>
<u>Current Assets</u>					
Stock			4,218		2,750
Debtors and Prepayments			13,294		219,361
Cash on Deposit	7		230,326		247,279
Cash at Bank and In Hand			387,749		159,333
			<u>635,587</u>		<u>628,723</u>
<u>Current Liabilities</u>					
Sundry Creditors & Accruals	8		28,015		44,528
			<u>28,015</u>		<u>44,528</u>
<u>Net Current Assets</u>			607,572		584,196
<u>Total Assets less Current Liabilities</u>			<u>838,955</u>		<u>584,196</u>
<u>Accumulated Fund</u>	9				
Balance brought forward			896,666		835,967
Surplus/(-Deficit) this Year			-57,711		60,699
			<u>838,955</u>		<u>896,666</u>

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2022

- 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:

	<u>2022</u>	<u>2021</u>
	£	£
Examination Fee	250	250

(b) No material grants were made to other institutions other than RSPCA see note 15

- 4** The charity has no endowment or other restricted funds.
- 5** During the year the charity had four full-time and 3 part-time employees. (2021 4 and 3)
The total emoluments of employees for the year were £233,274 . (2021 £187,351).

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2022

6 TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Plant & Machinery	Clinic Equip.	Property	Motor Vehicles	Total
COST						
As at 1/1/22	18,315	6300	16,812	377,672	18,340	437,439
Additions						
Disposals				-65,610	-15,216	-80,826
At 31/12/22	18,315	6,300	16,812	312,062	3,124	356,614
DEPRECIATION						
As at 1/1/22	16,693	3324.1	12,912	74,872	17,170	124,971
Charge for the Year	406	594	975	12,483	50	14,507
On Disposals					-14,245	-14,245
At 31/12/22	17,098	3,918	13,887	87,355	2,974	125,233
NET BOOK VALUE						
At 31/12/22	1,217	2,382	2,925	224,707	150	231,381
At 01/01/22	1,622	2,976	3,900	302,800	1,170	312,469

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:

	2022	2021
Leasehold Property	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

Leasehold property at 298 Chorley Old Road, Bolton, was sold in April 2022 at a book profit of £55,706 and the Motor Van was sold in January 2023 at a book profit of £2,529.

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2022

7 <u>Cash on Deposit</u>	2022	2021
Monmouthshire Building Society	38,616	38,396
Standard Life PLC	191,710	208,884
	<u>230,326</u>	<u>247,279</u>
8 <u>Analysis of creditors:</u>	2022	2021
Audit of Accounts	1,000	750
Advice Centre Costs	1,008	2,715
Boarding Fees	63	434
Clinic Costs	8,606	5,301
HQ Rent received in Advance	0	0
Savings Club Balances	463	463
VAT Liability	16,425	34,696
PAYE	0	169
HR Costs	450	0
	<u>28,015</u>	<u>44,528</u>
9. <u>Analysis of Accumulated Fund</u>	2022	2021
Balance as at 1 January 2022	896,665	835,967
Income	317,887	385,574
Expenditure	<u>-375,597</u>	<u>-324,876</u>
Balance as at 31 December 2022	<u>838,955</u>	<u>896,665</u>

10. Financial Commitments

The charity had no commitments at 31st December 2022 not provided for in the accounts. The charity has received no guarantees. The charity has received no loans secured on any of its assets. However, in January 2023 it was agreed to undertake building work to expand the operating theatre and provide accommodation for student vets in order to benefit from a student training contract with Nottingham University. The total cost of the work is anticipated to be £200,000.

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2022

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.

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 2022

13 <u>Investment Income</u>	2022	2021
Income Received from Investment accounts	173	125
Bank Interest received from ordinary accounts	898	15
Increase(-Decrease) in value of Std Life Investments	<u>-17,127</u>	<u>7,313</u>
	<u><u>-16,056</u></u>	<u><u>7,453</u></u>

14 Animal Ambulance & Vehicle Costs

The detailed cost:	2022	2021
Insurance, Tax and Servicing	0	1,437
Fuel	0	62
	<u>0</u>	<u>1,499</u>

These costs are split as follows:

Charitable Activities	75%	0	75%	1,124
Cost of Generating Funds	25%	0	25%	375

The vehicle was sold during the year, as not being used.

15 <u>Grants to Others</u>	2022	2021
RSPCA Emergency Covid Appeal	0	0
RSPCA Bush Fire Appeal	0	0
	<u>0</u>	<u>0</u>

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2022

16 Salaries

All salaries are shown gross, (2021 without deduction of amounts claimed under the Corona Virus Job Retention Scheme).

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

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 2022 this formula has been given the following allocation:

	2022 & 2021	
	Staff 1	Staff 2
Charitable Activities	20%	0
Cost of Generating Funds	80%	100%

17 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 2022

<u>Income</u>	<u>2022</u>	<u>2021</u>
Legacies	1,876	80,581
Donations	7,089	14,850
Collections	26,915	28,836
Fund Raising	0	0
Sale of Goods	48	291
Charity shop	22,919	19,874
Net Clinic Income		0
Pet Insurance Commission	40	80
Gift Aid	32	0
Grants Received	0	6,697
Miscellaneous Income	0	0
Investment Income	-16,056	7,453
	<hr/>	<hr/>
<u>Total Income for the Year</u>	42,862	158,662
<u>Expenditure</u>		
<u>Welfare Costs</u>		
Vets Fees and Consumables	0	145
Net Clinic Costs	35,563	783
Boarding Fees	3,975	6,441
HQ Annual contribution	3,308	551
Welfare Grants	0	0
	<hr/>	<hr/>
	42,846	7,920
	<hr/>	<hr/>
<u>Gross Income after Direct Expenses</u>	17	150,742
<u>Overheads</u>		
<u>Staff Costs</u>		
Salaries and NIC	64,220	51,922
<u>Welfare Centre Costs</u>		
Rent and Rates	7,981	7,866
Insurance & Licences	1,387	1,201
Waste Removal	1,089	743
Security Costs	228	345
Heat & Light	8,368	3,814
Repairs and Renewals	10,107	3,342
Cleaning and Canteen	1,291	519
Sundries	0	0
less Rent Received	-9,025	-9,000
	<hr/>	<hr/>
	21,425	8,830

RSPCA Bolton and District Branch
Income and Expenditure Account for the Year Ended 31st December 2022

	<u>2022</u>	<u>2021</u>
Motor		
Motor Vehicle Expenses	325	1,499
Administrative Expenses		
Printing Stationery & Postage	1,322	612
Telephone Charges	1,543	1,360
Advertising	0	0
Website & Computer Costs	2,424	2,711
Audit and Accountancy Fees	250	250
Professional Costs	6,527	
Clothing Costs	0	152
Training Costs	0	0
Sundries	550	5,400
	12,617	10,485
Finance & Tax		
Bank Charges	2,680	1,822
Net Irrecoverable VAT	189	20
	2,869	1,843
Total Cash Expenditure for the year	101,456	74,579
	-101,439	76,163
Depreciation		
Leasehold Property	12,483	12,483
Plant & Machinery	594	751
Fixtures and Fittings	406	541
Clinic Equipment	975	1,300
Motor Vehicles and Trailer	50	390
Loss(-Profit) on Disposal Fixed Assets	-58,235	0
	-43,728	15,465
<u>Net Surplus for the Year</u>	-57,711	60,699

NB Salaries in these Management Accounts are shown after deducting claims received under the Corona Virus Job Retention Scheme.

RSPCA Bolton and District Branch

Income and Expenditure Account Analysis for the Year Ended 31st December 2022

	<u>2022</u>	<u>2021</u>
<u>Donations</u>		
To Branch	4,808	11,042
Subs from HQ	164	376
Adoption Fees	1,060	1,580
Monthly Subs	0	50
In Memoriam	877	1,623
Sponsor a Pen	180	180
Total Donation Income	<u>7,089</u>	<u>14,850</u>
<u>Collections</u>		
Begging Dogs & Counter Boxes	97	98
National Door to Door	23,218	24,134
Pets at Home	3,600	4,604
Others	0	0
Total Collection Income	<u>26,915</u>	<u>28,836</u>
<u>Fund Raising</u>		
Income	0	0
less Costs	0	0
Net Fund Raising Income	<u>0</u>	<u>0</u>
<u>Sale of Goods</u>		
RSPCA Goods and Window Sales	48	291
Supply Sales	0	0
	48	291
less Costs	0	0
Net Income from Sale of Goods	<u>48</u>	<u>291</u>
<u>Charity Shop</u>		
General Sales	36,531	33,247
Rags	1,840	1,452
Ebay etc	14,625	13,008
	52,996	47,708
Less Costs		
Wages	24,827	21,456
Premises Expenditure	1,248	2,536
Card Machine Costs	0	0
Ebay Postage	3,842	3,300
Other Expenses	161	542
	30,077	27,834
Net Charity Shop Income	<u>22,919</u>	<u>19,874</u>
<u>Clinic</u>		
Income	218,795	177,482
less Costs Vets Fees	171,338	116,265
Drugs	75,973	52,692
Clinical Waste	1,860	2,284
Clinic Equipment	1,711	3,171
Sundry Costs	3,475	3,853
	254,358	178,265
Net Clinic Costs	<u>-35,563</u>	<u>-783</u>

RSPCA BOLTON AND DISTRICT BRANCH

ACCOUNTS FOR THE YEAR

ENDED 31 DECEMBER 2022

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 ended 31st December 2022 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 apply. It is our responsibility to state on the basis of procedure specified in the General Directions given by the the Charity Commissioners under section 43(7) of the Act, whether particular matters have come to our attention.

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 with 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 matters.

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.

**AINSCOUGH & CO
ACCOUNTANTS
AND REPORTING ACCOUNTANTS**

RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2022

<u>Incoming Resources</u>	<i>Note</i>	<u>2022</u>	<u>2021</u>
Incoming Resources from Generated Funds			
Legacies		1,876	80,581
Donations		7,089	14,850
Collections		26,915	28,836
Fund Raising		0	0
Clinic - contributions received		218,795	177,482
Miscellaneous Income		0	0
Investment Income	13	1,071	7,453
Rental Income Received		9,025	9,000
Gift Aid		32	0
Grants Received		0	6,697
Corona Virus Job Retention Scheme		0	12,596
		<hr/>	<hr/>
		264,803	337,495
Incoming Resources from Charitable Activities			
Sale of Goods		48	291
Charity shop		52,996	47,708
Pet Insurance Commission		40	80
		<hr/>	<hr/>
		53,084	48,079
<u>Total Incoming Resources for the Year</u>			
		<hr/>	<hr/>
		317,887	385,574
<u>Resources Expended</u>			
<u>Charitable Activities - Direct Costs</u>			
Vets Fees and Consumables		0	145
Clinic Costs		254,358	178,265
Ambulance & Horse Box Cost:	14	0	1,124
Boarding Fees		3,975	6,441
Welfare Grants	15	0	0
HQ Annual contribution		3,308	551
		<hr/>	<hr/>
		261,641	186,526
<u>Charitable Activities - Overheads</u>			
<u>Staff Costs</u>			
Salaries and NIC	16	64,220	62,900
<u>Welfare Centre Costs</u>			
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Waste Removal		1,089	743
Security Costs		228	345
Heat & Light		8,368	3,814
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Cleaning and Canteen		1,291	519
		<hr/>	<hr/>
		30,450	17,830

RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2022

	<u>2022</u>	<u>2021</u>
Administrative Expenses		
Printing Stationery & Postage	1,322	612
Telephone Charges	1,543	1,360
Advertising	0	0
Website & Computer Costs	2,424	2,711
Clothing Costs	0	0
Training Costs	0	0
Legal and Professional Costs	6,527	0
Sundries	550	5,552
	12,366	10,235
Finance & Tax		
Bank Charges	2,680	1,822
Reduction in Value of Invest.	13 17,127	0
Net Irrecoverable VAT	189	20
	19,996	1,843
Depreciation		
Leasehold Property	12,483	12,483
Plant & Machinery	594	751
Fixtures and Fittings	406	541
Clinic Equipment	975	1,300
Motor Vehicles and Trailer	50	390
Loss/(Profit) on Disposal Fxd Asts	6 -58,235	0
	-43,728	15,465
	83,305	108,273
Cost of Generating Funds		
Charity Shop Overheads	5,250	7,996
Purchase of Goods for Resale	0	0
Fund Raising Costs	0	0
Vehicle Costs	14 325	375
Salaries	16 24,827	21,456
	30,402	29,827
Governance Costs		
Audit/Examination Fees	250	250
Total Resources Expended	375,597	324,876
Net Surplus for the Year	-57,711	60,698

RSPCA Bolton and District Branch

Balance Sheet as at 31st December 2022

	<u>Note</u>	<u>2022</u>			<u>2021</u>
<u>Tangible Fixed Assets</u>	6	<u>Cost</u>	<u>Deprec.</u>	<u>NBV</u>	<u>NBV</u>
Property		312,063	87,353	224,709	302,801
Plant & Machinery		6,300	3,917	2,383	2,976
Fixtures and Fittings		18,315	17,098	1,217	1,622
Clinic Equipment		16,813	13,887	2,925	3,900
Motor Van and Trailer		3,124	2,974	150	1,170
		<u>356,614</u>	<u>125,231</u>	<u>231,383</u>	<u>312,470</u>
<u>Current Assets</u>					
Stock			4,218		2,750
Debtors and Prepayments			13,294		219,361
Cash on Deposit	7		230,326		247,279
Cash at Bank and In Hand			387,749		159,333
			<u>635,587</u>		<u>628,723</u>
<u>Current Liabilities</u>					
Sundry Creditors & Accruals	8		28,015		44,528
<u>Net Current Assets</u>			<u>607,572</u>		<u>584,196</u>
<u>Total Assets less Current Liabilities</u>			<u>838,955</u>		<u>584,196</u>
<u>Accumulated Fund</u>	9				
Balance brought forward			896,666		835,967
Surplus/(-Deficit) this Year			-57,711		60,699
Balance Carried Forward			<u>838,955</u>		<u>896,666</u>

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2022

- 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:

	<u>2022</u>	<u>2021</u>
	£	£
Examination Fee	250	250

- (b) No material grants were made to other institutions other than RSPCA see note 15

- 4** The charity has no endowment or other restricted funds.
- 5** During the year the charity had four full-time and 3 part-time employees. (2021 4 and 3)
The total emoluments of employees for the year were £233,274 . (2021 £187,351).

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2022

6 TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Plant & Machinery	Clinic Equip.	Property	Motor Vehicles	Total
COST						
As at 1/1/22	18,315	6300	16,812	377,672	18,340	437,439
Additions						
Disposals				-65,610	-15,216	-80,826
At 31/12/22	18,315	6,300	16,812	312,062	3,124	356,614
DEPRECIATION						
As at 1/1/22	16,693	3324.1	12,912	74,872	17,170	124,971
Charge for the Year	406	594	975	12,483	50	14,507
On Disposals					-14,245	-14,245
At 31/12/22	17,098	3,918	13,887	87,355	2,974	125,233
NET BOOK VALUE						
At 31/12/22	1,217	2,382	2,925	224,707	150	231,381
At 01/01/22	1,622	2,976	3,900	302,800	1,170	312,469

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:

	2022	2021
Leasehold Property	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

Leasehold property at 298 Chorley Old Road, Bolton, was sold in April 2022 at a book profit of £55,706 and the Motor Van was sold in January 2023 at a book profit of £2,529.

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2022

7 <u>Cash on Deposit</u>	2022	2021
Monmouthshire Building Society	38,616	38,396
Standard Life PLC	191,710	208,884
	<u>230,326</u>	<u>247,279</u>
8 <u>Analysis of creditors:</u>	2022	2021
Audit of Accounts	1,000	750
Advice Centre Costs	1,008	2,715
Boarding Fees	63	434
Clinic Costs	8,606	5,301
HQ Rent received in Advance	0	0
Savings Club Balances	463	463
VAT Liability	16,425	34,696
PAYE	0	169
HR Costs	450	0
	<u>28,015</u>	<u>44,528</u>
9. <u>Analysis of Accumulated Fund</u>	2022	2021
Balance as at 1 January 2022	896,665	835,967
Income	317,887	385,574
Expenditure	<u>-375,597</u>	<u>-324,876</u>
Balance as at 31 December 2022	<u>838,955</u>	<u>896,665</u>

10. Financial Commitments

The charity had no commitments at 31st December 2022 not provided for in the accounts. The charity has received no guarantees. The charity has received no loans secured on any of its assets. However, in January 2023 it was agreed to undertake building work to expand the operating theatre and provide accommodation for student vets in order to benefit from a student training contract with Nottingham University. The total cost of the work is anticipated to be £200,000.

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2022

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.

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 2022

13 <u>Investment Income</u>	2022	2021
Income Received from Investment accounts	173	125
Bank Interest received from ordinary accounts	898	15
Increase(-Decrease) in value of Std Life Investments	<u>-17,127</u>	<u>7,313</u>
	<u><u>-16,056</u></u>	<u><u>7,453</u></u>

14 Animal Ambulance & Vehicle Costs

The detailed cost:	2022	2021
Insurance, Tax and Servicing	0	1,437
Fuel	0	62
	<u>0</u>	<u>1,499</u>

These costs are split as follows:

Charitable Activities	75%	0	75%	1,124
Cost of Generating Funds	25%	0	25%	375

The vehicle was sold during the year, as not being used.

15 <u>Grants to Others</u>	2022	2021
RSPCA Emergency Covid Appeal	0	0
RSPCA Bush Fire Appeal	0	0
	<u>0</u>	<u>0</u>

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2022

16 Salaries

All salaries are shown gross, (2021 without deduction of amounts claimed under the Corona Virus Job Retention Scheme).

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

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 2022 this formula has been given the following allocation:

	2022 & 2021	
	Staff 1	Staff 2
Charitable Activities	20%	0
Cost of Generating Funds	80%	100%

17 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 2022

<u>Income</u>	<u>2022</u>	<u>2021</u>
Legacies	1,876	80,581
Donations	7,089	14,850
Collections	26,915	28,836
Fund Raising	0	0
Sale of Goods	48	291
Charity shop	22,919	19,874
Net Clinic Income		0
Pet Insurance Commission	40	80
Gift Aid	32	0
Grants Received	0	6,697
Miscellaneous Income	0	0
Investment Income	-16,056	7,453
	<hr/>	<hr/>
<u>Total Income for the Year</u>	42,862	158,662
<u>Expenditure</u>		
<u>Welfare Costs</u>		
Vets Fees and Consumables	0	145
Net Clinic Costs	35,563	783
Boarding Fees	3,975	6,441
HQ Annual contribution	3,308	551
Welfare Grants	0	0
	<hr/>	<hr/>
	42,846	7,920
	<hr/>	<hr/>
<u>Gross Income after Direct Expenses</u>	17	150,742
<u>Overheads</u>		
<u>Staff Costs</u>		
Salaries and NIC	64,220	51,922
<u>Welfare Centre Costs</u>		
Rent and Rates	7,981	7,866
Insurance & Licences	1,387	1,201
Waste Removal	1,089	743
Security Costs	228	345
Heat & Light	8,368	3,814
Repairs and Renewals	10,107	3,342
Cleaning and Canteen	1,291	519
Sundries	0	0
less Rent Received	-9,025	-9,000
	<hr/>	<hr/>
	21,425	8,830

RSPCA Bolton and District Branch
Income and Expenditure Account for the Year Ended 31st December 2022

	<u>2022</u>	<u>2021</u>
Motor		
Motor Vehicle Expenses	325	1,499
Administrative Expenses		
Printing Stationery & Postage	1,322	612
Telephone Charges	1,543	1,360
Advertising	0	0
Website & Computer Costs	2,424	2,711
Audit and Accountancy Fees	250	250
Professional Costs	6,527	
Clothing Costs	0	152
Training Costs	0	0
Sundries	550	5,400
	12,617	10,485
Finance & Tax		
Bank Charges	2,680	1,822
Net Irrecoverable VAT	189	20
	2,869	1,843
Total Cash Expenditure for the year	101,456	74,579
	-101,439	76,163
Depreciation		
Leasehold Property	12,483	12,483
Plant & Machinery	594	751
Fixtures and Fittings	406	541
Clinic Equipment	975	1,300
Motor Vehicles and Trailer	50	390
Loss(-Profit) on Disposal Fixed Assets	-58,235	0
	-43,728	15,465
<u>Net Surplus for the Year</u>	-57,711	60,699

NB Salaries in these Management Accounts are shown after deducting claims received under the Corona Virus Job Retention Scheme.

RSPCA Bolton and District Branch

Income and Expenditure Account Analysis for the Year Ended 31st December 2022

	<u>2022</u>	<u>2021</u>
<u>Donations</u>		
To Branch	4,808	11,042
Subs from HQ	164	376
Adoption Fees	1,060	1,580
Monthly Subs	0	50
In Memoriam	877	1,623
Sponsor a Pen	180	180
Total Donation Income	<u>7,089</u>	<u>14,850</u>
<u>Collections</u>		
Begging Dogs & Counter Boxes	97	98
National Door to Door	23,218	24,134
Pets at Home	3,600	4,604
Others	0	0
Total Collection Income	<u>26,915</u>	<u>28,836</u>
<u>Fund Raising</u>		
Income	0	0
less Costs	0	0
Net Fund Raising Income	<u>0</u>	<u>0</u>
<u>Sale of Goods</u>		
RSPCA Goods and Window Sales	48	291
Supply Sales	0	0
	48	291
less Costs	0	0
Net Income from Sale of Goods	<u>48</u>	<u>291</u>
<u>Charity Shop</u>		
General Sales	36,531	33,247
Rags	1,840	1,452
Ebay etc	14,625	13,008
	52,996	47,708
Less Costs		
Wages	24,827	21,456
Premises Expenditure	1,248	2,536
Card Machine Costs	0	0
Ebay Postage	3,842	3,300
Other Expenses	161	542
	30,077	27,834
Net Charity Shop Income	<u>22,919</u>	<u>19,874</u>
<u>Clinic</u>		
Income	218,795	177,482
less Costs Vets Fees	171,338	116,265
Drugs	75,973	52,692
Clinical Waste	1,860	2,284
Clinic Equipment	1,711	3,171
Sundry Costs	3,475	3,853
	254,358	178,265
Net Clinic Costs	<u>-35,563</u>	<u>-783</u>

Accounts

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

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

President: Squadron Leader P G Evans, RAF (Retd)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Introduction

The trustees present their annual report and accounts for the year ended 31 December 2021. The trustees are satisfied with the performance of the charity during the year and the position at 31 December 2021 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 (Secretary)
Mrs P Holt (Treasurer)
Mrs K Kay
Mrs SJ Morgan
Miss M Needles (Chairman)
Mrs C Walker (Horwich Aux Sec)

Senior staff: Branch Manager: Mrs J Ashcroft
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, the Branch Partnership Manager and, when possible, the local Inspector, 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. Due to the Coronavirus restrictions committee meetings during January – April 2021 were held virtually.

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.

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 Minimum Animal Welfare Standards (MAWS) and the appropriate parts of the RSPCA/BVA Memorandum of Understanding (April 2001). These standards cover: welfare neutering, assistance with veterinary treatment, providing advice, accommodating and re-homing animals, 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 taking in, free of charge, 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.*

We provide subsidised neutering, microchipping and vaccination of companion animals for those in the Branch area on low incomes at our clinic. *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 and microchip companion animals, thereby promoting responsible pet ownership.*

Animals in our care receive veterinary treatment, vaccination, neutering, and microchipping, and are assessed for rehoming. *This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.*

We rehome animals in need for a reasonable adoption donation to people willing and able to have a companion animal (dependant on a successful home check). *Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to request a reasonable adoption donation for animals, and to carry out home checks, aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to rehome to those who could not afford them.*

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.*

Within the terms of our governing document, we support the National Society by donations to special appeals, eg the work of the Overseas Department. We support other RSPCA branches, eg 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, clinic and administrative work. *This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.*

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; assisting at fund raising events; fostering and rehoming animals.

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 estimate that our volunteers contributed some 4000 hours of their free time in 2021. This figure was still affected by Coronavirus restrictions on shop and office opening, and the advice for older volunteers to stay at home. |

On behalf of the animals helped, the Trustees acknowledge all this help, without which the Branch could not function, with many thanks.

Achievements and performance

The work of the Branch in 2021 was again impacted by the ongoing situation with the Covid virus and lockdown restrictions in the early months of 2021.

Many of our external income generating activities were not possible eg having a physical presence at Pets at Home in store collections. We were fortunate to still benefit from Pets at Home generous support thanks to our partnership agreement and the work of our staff to provide media publicity for appeals.

Our charity shops were not able to re-open until April 2021 because of the second lockdown which again affected our income generation significantly. We used this opportunity to evaluate the viability of operating 2 shops and made the difficult decision to close our Chorley Old Road shop at the end of December 2021. A number of factors were involved : falling sales, difficulty in covering opening hours as some volunteers did not feel able to return, and the cost of maintaining the building. Happily, most of our valued volunteers are willing to transfer to the Vernon Street shop in the new year.

Observing the necessary Covid safety procedures we were able to keep our clinic open throughout the year, albeit on a reduced and sometimes telephone service. In response to an increasing demand for the clinic services we implemented our plan to extend our hours to 3 days a week initially, and this was extended to 5 days a week from August 2021. To enable this we increased our staffing levels to 3 vets, 1 full time and 2 who work part time on a rota. This extra capacity meant we have been able to support the work of clinics at Wigan and Bury & Oldham branches for one day a week at a daily charge to cover costs.

Our chief vet David Yates has negotiated a contract with Nottingham University for us to take students on placements at the clinic, starting in September with 2 students on a rota with plans to increase numbers in the future. The income from this contract helps to offset the additional staffing costs involved.

The cat pain study we were undertaking with Nottingham University was put on hold at the start of the year because of the national shortage of veterinary drugs but is now underway.

In spite of continuing difficulties in sourcing drugs the clinic figures have increased greatly in all areas – neutering, microchipping, vaccinations and routine flea treatments, dentals and small operations.

We are pleased to report that the Branch was again ranked first in the North Region for animal welfare assistance, having provided help to 5549 dogs and cats, neutering 1425 animals and implanting 1222 microchips during the year.

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

Fundraising

As mentioned elsewhere in this report we were unable to hold any fundraising events in 2021. We were fortunate to benefit from our partnership arrangement with Pets at Home store on Manchester Road, Bolton who very generously continued to support us with donations from their Spring and Christmas appeals. We are always very grateful for their support but even more so this year when we were unable to have a physical presence in their stores. The partnership raised a wonderful £4,604 for the Branch in 2021 and we received a further amazing £3,463 in February 2022 from the Christmas appeal (which will be included in 2022 accounts).

The trustees would like to thank the Branch staff for their work in liaising with Pets at Home staff to promote their appeals via social media.

A significant contribution to Branch fundraising comes from our charity shops, and this was adversely impacted by Covid 19 restrictions which meant the shops were closed for the majority of the year in 2020 and for the first 3 months of 2021. The total net profit for the year 2021 was £19,874 (2020 £12,044). A high proportion of this income was from sales on Ebay which continued throughout the year thanks to the work of one of our trustees. A net total of £9,708 (after postage costs) was raised in 2021 and we would like to thank the staff and volunteers who identify and handle the sales of these items.

We are seeing a welcome increase in donations via sources such as Amazon, Pay Pal, Just Giving, Pets at Home Lifelines scheme etc, where the Branch is the nominated charity.

Financial Review

The total incoming resources for the year amounted to £385,574 (2020 £301,934) including legacies of £80,581 (2020 £135,113). Expenditure in the year amounted to £324,876 (2020 £229,333).

There was a surplus of £60,698 for the year (2020 £72,602).

The increase in the level of incoming resources during the year was mainly due to the big jump in clinic income, as a result of the clinic being open again all year (post Covid) and the increase in the opening hours to 5 days per week by August 2021. The sharp increase in expenditure was also due to the clinic, in respect of salaries for clinical staff and the cost of drugs etc. We were also delighted to receive a further £80,581 in legacy income during the year and are always very grateful to those supporters who remember us in their wills.

The value of our investments returned a positive increase again of £7,453 by the end of the year, however they have shown a drop in the first quarter of 2022 as a result of the unrest in the Ukraine and Russia. These are long term investments and are under the advice of professional advisors. Shop income also recovered, however, for the reasons stated earlier in the report, we permanently closed our Chorley Old Road Shop from 20th December 2021

The Branch also continued to benefit from the National Society's door-to-door recruitment programme, receiving income of £24,134 during the year (2020 £25,173).

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 2021 totalled £80,581, 2020 £135,113, 2019 £39,234 and 2018 £7,000.

The target level for reserves (i.e. net current assets excluding legacies due) is calculated as the total expenditure for the two previous accounting periods, rounded down; this should ensure at least two years of operations following a drastic financial downturn. The target level for the reserves for the year 2021 was £425,844, and the actual reserves varied between £384,533 January and £503,615 on 31 December. The target level for reserves for 2021 is £554,209.

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 £554,209 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

Our plans for animal welfare for 2022 are to continue to extend assistance to people in need by the operation of the clinic, and to continue to support National Society campaigns and the work of the Inspectorate.

We intend to concentrate on extending 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, 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 vaccinations and flea treatment.

We aim to obtain planning permission and begin work at Vernon Street to build on-site accommodation for students from Nottingham University in preparation for 2023. This will enable the branch to provide our own out of hours vet cover Monday – Friday, reducing our reliance on GMAH or private vet practices. An additional benefit will be the possibility of extending the range of operations we can offer to clients.

We will continue to support our vets in completing the cat pain project together with Nottingham University.

We completed the sale of our premises at Chorley Old Road on 2nd April 2022 which has released additional funds towards the developments at Vernon Street.

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 20 April 2022.

MARY NEEDLES
Honorary Chairman

PAMELA HOLT
Honorary Treasurer

RSPCA BOLTON AND DISTRICT BRANCH

ACCOUNTS FOR THE YEAR

ENDED 31 DECEMBER 2021

REGISTERED CHARITY NUMBER 232243

**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 2021 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 apply. It is our responsibility to state on the basis of procedure specified in the General Directions given by the the Charity Commissioners under section 43(7) of the Act, whether particular matters have come to our attention.

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 with 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 matters.

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.

**AINSCOUGH & CO
ACCOUNTANTS
AND REPORTING ACCOUNTANTS**

RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2021

Incoming Resources	Note	2021	2020
Incoming Resources from Generated Funds			
Legacies		80,581	135,113
Donations		14,850	11,997
Collections		28,836	29,048
Fund Raising		0	0
Clinic - contributions received		177,482	49,171
Miscellaneous Income		0	29
Investment Income	13	7,453	3,441
Rental Income Received		9,000	9,000
Gift Aid		0	63
Grants Received		6,697	400
Corona Virus Job Retention Scheme		12,596	33,109
		337,495	271,371
Incoming Resources from Charitable Activities			
Sale of Goods		291	215
Charity shop		47,708	30,289
Pet Insurance Commission		80	60
		48,079	30,563
		385,574	301,934
Total Incoming Resources for the Year			
Resources Expended			
Charitable Activities - Direct Costs			
Vets Fees and Consumables		145	0
Clinic Costs		178,265	60,081
Ambulance & Horse Box Cc	14	1,124	1,300
Boarding Fees		6,441	7,669
Welfare Grants	15	0	16,520
HQ Annual contribution		551	551
		186,526	86,121
Charitable Activities - Overheads			
Staff Costs			
Salaries and NIC	16	62,900	64,530
Welfare Centre Costs			
Rent and Rates		7,866	6,934
Insurance & Licences		1,201	1,118
Waste Removal		743	727
Security Costs		345	562
Heat & Light		3,814	2,980
Repairs and Renewals		3,342	13,446
Cleaning and Canteen		519	1,639
		17,830	27,407

RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2020

	<u>2021</u>	<u>2020</u>
Administrative Expenses		
Printing Stationery & Postage	612	1,327
Telephone Charges	1,360	1,644
Advertising	0	0
Website & Computer Costs	2,711	2,376
Clothing Costs	0	106
Training Costs	0	0
Professional Costs	0	0
Sundries	<u>5,552</u>	<u>0</u>
	10,235	5,453
Finance & Tax		
Bank Charges	1,822	1,234
Net Irrecoverable VAT	<u>20</u>	<u>688</u>
	1,843	1,922
Depreciation		
Leasehold Property	12,483	12,483
Plant & Machinery	751	954
Fixtures and Fittings	541	721
Clinic Equipment	1,300	1,733
Motor Vehicles and Trailer	390	520
Loss on Disposal Fxd Asts	<u>0</u>	<u>0</u>
	<u>15,465</u>	<u>16,411</u>
	108,273	115,722
Cost of Generating Funds		
Charity Shop Overheads	7,996	4,684
Purchase of Goods for Resale	0	0
Fund Raising Costs	0	0
Vehicle Costs	14 375	433
Salaries	16 21,456	22,122
	<u>29,827</u>	<u>27,239</u>
Governance Costs		
Audit/Examination Fees	250	250
Total Resources Expended	<u>324,876</u>	<u>229,333</u>
Net Surplus for the Year	<u>60,698</u>	<u>72,602</u>

Balance Sheet as at 31st December 2021

	<u>Note</u>	<u>2021</u>			<u>2020</u>
<u>Tangible Fixed Assets</u>	6	<u>Cost</u>	<u>Deprec.</u>	<u>NBV</u>	
Property		377,672	74,871	302,801	315,284
Plant & Machinery		6,300	3,324	2,976	3,728
Fixtures and Fittings		18,315	16,693	1,622	2,163
Clinic Equipment		16,813	12,912	3,900	5,200
Motor Van and Trailer		18,340	17,170	1,170	1,560
		<u>437,440</u>	<u>124,970</u>	<u>312,470</u>	<u>327,935</u>
<u>Current Assets</u>					
Stock			2,750		2,040
Debtors and Prepayments			219,361		140,265
VAT refund due			0		0
Cash on Deposit	7		247,279		239,842
Cash at Bank and In Hand			159,333		144,691
			<u>628,723</u>		<u>526,838</u>
<u>Current Liabilities</u>					
Sundry Creditors & Accruals	8		44,528		18,805
<u>Net Current Assets</u>				584,196	508,032
<u>Total Assets less Current Liabilities</u>				<u>896,666</u>	<u>835,967</u>
<u>Accumulated Fund</u>	9				
Balance brought forward				835,967	763,366
Surplus this Year				60,699	72,601
Balance Carried Forward				<u>896,666</u>	<u>835,967</u>

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2021**

- 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:

	<u>2021</u>	<u>2020</u>
	£	£
Examination Fee	250	250

(b) No material grants were made to other institutions other than RSPCA see note 15

- 4** The charity has no endowment or other restricted funds.
- 5** During the year the charity had four full-time and 3 part-time employees. (2020 3 and 3)
One of the previously part time vets became full time in August 2021 and a 3rd part time vet was employed from August 2021. A part time member of staff was made redundant in July 2021.
The total emoluments of employees for the year were £187,351.52 net of Furlough claims. (2020 £77,142).

NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2021

6 TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Plant & Machinery	Clinic Equip.	Property	Motor Vehicles	Total
COST						
As at 1/1/21	18,315	6300	16,812	377,672	18,340	434,839
Additions		0				
Disposals						
At 31/12/21	18,315	6,300	16,812	377,672	18,340	434,839
DEPRECIATION						
As at 1/1/21	16,152	2572.75	11,612	62,389	16,779	109,505
Charge for the Year	541	751	1,300	12,483	390	15,465
On Disposals						
At 31/12/21	16,693	3,324	12,912	74,872	17,170	124,971
NET BOOK VALUE						
At 31/12/21	1,622	2,976	3,900	302,800	1,170	312,469
At 01/01/21	2,884	2,081	6,933	327,766	2,081	341,745

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:

	2021	2020
Leasehold Property	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

Leasehold property at 298 Chorley Old Road, Bolton, was sold in April 2022 and the Motor Van in January 20

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2021

7 <u>Cash on Deposit</u>	2021	2020
Monmouthshire Building Society	38,396	38,271
Standard Life PLC	208,884	201,571
	<u>247,279</u>	<u>239,842</u>

8 <u>Analysis of creditors:</u>	2021	2020
Audit of Accounts	750	500
Advice Centre Costs	2,715	1,763
Boarding Fees	434	891
Clinic Costs	5,301	3,447
HQ Rent received in Advance	0	2,102
Savings Club Balances	463	463
VAT Liability	34,696	9,640
PAYE	169	0
	<u>44,528</u>	<u>18,805</u>

9. <u>Analysis of Accumulated Fund</u>	2021	2020
Balance as at 1 January 2020	835,967	763,366
Income	385,574	268,825
Expenditure	<u>-324,876</u>	<u>-196,224</u>
Balance as at 31 December 200	<u>896,665</u>	<u>835,967</u>

10. Financial Commitments

The charity had no commitments at 31st December 2021 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 2021

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.

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.

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2021**

13 <u>Investment Income</u>	2021	2020
Income Received from Investment accounts	125	131
Bank Interest received from ordinary accounts	15	185
Increase in value of Std Life Investments	7,313	8,190
	<u>7,453</u>	<u>8,506</u>

14 Animal Ambulance & Vehicle Costs

The detailed cost:	2021	2020
Insurance, Tax and Servicing	1,437	1,733
Fuel	62	0
	<u>1,499</u>	<u>1,733</u>

These costs are split as follows:

Charitable Activities	75%	1,124	75%	1,300
Cost of Generating Funds	25%	375	25%	433

15 <u>Grants to Others</u>	2021	2020
RSPCA Emergency Covid Appeal	0	15,000
RSPCA Bush Fire Appeal	0	1,520
	<u>0</u>	<u>16,520</u>

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2021

16 Salaries

All salaries are shown gross, without deduction of amounts claimed under the Corona Virus Job Retention Scheme.

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

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 2021 this formula has been given the following allocation:

	2021		2020
	Staff 1	Staff 2	overall
Charitable Activities	20%	0	75%
Cost of Generating Funds	80%	100%	25%

17 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 2021

<u>Income</u>	<u>2021</u>	<u>2020</u>
Legacies	80,581	135,113
Donations	14,850	11,997
Collections	28,836	29,048
Fund Raising	0	0
Sale of Goods	291	215
Charity shop	19,874	12,044
Net Clinic Income	0	0
Pet Insurance Commission	80	60
Gift Aid	0	63
Grants Received	6,697	400
Miscellaneous Income	0	29
Investment Income	7,453	3,441
<u>Total Income for the Year</u>	158,662	192,410
<u>Expenditure</u>		
<u>Welfare Costs</u>		
Vets Fees and Consumables	145	0
Net Clinic Costs	783	1,526
Boarding Fees	6,441	7,669
HQ Annual contribution	551	551
Welfare Grants	0	16,520
	7,920	26,266
<u>Gross Income after Direct Expenses</u>	150,742	166,144
<u>Overheads</u>		
<u>Staff Costs</u>		
Salaries and NIC	51,922	49,368
<u>Welfare Centre Costs</u>		
Rent and Rates	7,866	6,934
Insurance & Licences	1,201	1,118
Waste Removal	743	727
Security Costs	345	562
Heat & Light	3,814	2,980
Repairs and Renewals	3,342	13,446
Cleaning and Canteen	519	1,639
Sundries	0	0
less Rent Received	-9,000	-9,000
	8,830	18,406

RSPCA Bolton and District Branch
Income and Expenditure Account for the Year Ended 31st December 2020

	<u>2021</u>	<u>2020</u>
Motor		
Motor Vehicle Expenses	1,499	1,733
Administrative Expenses		
Printing Stationery & Postage	612	1,327
Telephone Charges	1,360	1,644
Advertising	0	0
Website & Computer Costs	2,711	2,376
Audit and Accountancy Fees	250	250
Professional Costs		
Clothing Costs	152	106
Training Costs	0	0
Sundries	5,400	0
	10,485	5,703
Finance & Tax		
Bank Charges	1,822	1,234
Net Irrecoverable VAT	20	688
	1,843	1,922
Total Cash Expenditure for the year	74,579	77,132
	76,163	89,012
Depreciation		
Leasehold Property	12,483	12,483
Plant & Machinery	751	954
Fixtures and Fittings	541	721
Clinic Equipment	1,300	1,733
Motor Vehicles and Trailer	390	520
Loss Disposal Fixed Assets	0	0
	15,465	16,411
<u>Net Surplus for the Year</u>	<u>60,699</u>	<u>72,602</u>

NB Salaries in these Management Accounts are shown after deducting claims received under the Corona Virus Job Retention Scheme.

RSPCA Bolton and District Branch
Income and Expenditure Account Analysis for the Year Ended 31st December 2021

	<u>2021</u>	<u>2020</u>
<u>Donations</u>		
To Branch	11,042	9,607
Subs from HQ	376	220
Adoption Fees	1,580	1,580
Monthly Subs	50	50
In Memoriam	1,623	395
Sponsor a Pen	180	145
Total Donation Income	<u>14,850</u>	<u>11,997</u>
<u>Collections</u>		
Begging Dogs & Counter Boxes	98	279
National Door to Door	24,134	25,173
Pets at Home	4,604	3,220
Others	0	376
Total Collection Income	<u>28,836</u>	<u>29,048</u>
<u>Fund Raising</u>		
Income	0	0
less Costs	0	0
Net Fund Raising Income	<u>0</u>	<u>0</u>
<u>Sale of Goods</u>		
RSPCA Goods and Window Sales	291	215
Supply Sales	0	0
	291	215
less Costs	0	0
Net Income from Sale of Goods	<u>291</u>	<u>215</u>
<u>Charity Shop</u>		
General Sales	33,247	17,936
Rags	1,452	1,737
Ebay etc	13,008	10,616
	47,708	30,289
Less Costs		
Wages	21,456	13,560
Premises Expenditure	2,536	1,693
Card Machine Costs	0	0
Ebay Postage	3,300	2,672
Other Expenses	542	320
	27,834	18,245
Net Charity Shop Income	<u>19,874</u>	<u>12,044</u>
<u>Clinic</u>		
Income	177,482	49,171
less Costs Vets Fees	116,265	26,773
Drugs	52,692	20,715
Clinical Waste	2,284	848
Clinic Equipment	3,171	0
Sundry Costs	3,853	2,361
	178,265	50,697
Net Clinic Costs	<u>-783</u>	<u>-1,526</u>

RSPCA BOLTON AND DISTRICT BRANCH

ACCOUNTS FOR THE YEAR

ENDED 31 DECEMBER 2021

REGISTERED CHARITY NUMBER 232243

**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 2021 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 apply. It is our responsibility to state on the basis of procedure specified in the General Directions given by the the Charity Commissioners under section 43(7) of the Act, whether particular matters have come to our attention.

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 with 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 matters.

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.

**AINSCOUGH & CO
ACCOUNTANTS
AND REPORTING ACCOUNTANTS**

RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2021

<u>Incoming Resources</u>	<u>Note</u>	<u>2021</u>	<u>2020</u>
Incoming Resources from Generated Funds			
Legacies		80,581	135,113
Donations		14,850	11,997
Collections		28,836	29,048
Fund Raising		0	0
Clinic - contributions received		177,482	49,171
Miscellaneous Income		0	29
Investment Income	13	7,453	3,441
Rental Income Received		9,000	9,000
Gift Aid		0	63
Grants Received		6,697	400
Corona Virus Job Retention Scheme		12,596	33,109
		337,495	271,371
Incoming Resources from Charitable Activities			
Sale of Goods		291	215
Charity shop		47,708	30,289
Pet Insurance Commission		80	60
		48,079	30,563
		385,574	301,934
<u>Total Incoming Resources for the Year</u>			
 <u>Resources Expended</u>			
<u>Charitable Activities - Direct Costs</u>			
Vets Fees and Consumables		145	0
Clinic Costs		178,265	60,081
Ambulance & Horse Box Cc	14	1,124	1,300
Boarding Fees		6,441	7,669
Welfare Grants	15	0	16,520
HQ Annual contribution		551	551
		186,526	86,121
<u>Charitable Activities - Overheads</u>			
<u>Staff Costs</u>			
Salaries and NIC	16	62,900	64,530
 <u>Welfare Centre Costs</u>			
Rent and Rates		7,866	6,934
Insurance & Licences		1,201	1,118
Waste Removal		743	727
Security Costs		345	562
Heat & Light		3,814	2,980
Repairs and Renewals		3,342	13,446
Cleaning and Canteen		519	1,639
		17,830	27,407

RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2020

	<u>2021</u>	<u>2020</u>
Administrative Expenses		
Printing Stationery & Postage	612	1,327
Telephone Charges	1,360	1,644
Advertising	0	0
Website & Computer Costs	2,711	2,376
Clothing Costs	0	106
Training Costs	0	0
Professional Costs	0	0
Sundries	<u>5,552</u>	<u>0</u>
	10,235	5,453
Finance & Tax		
Bank Charges	1,822	1,234
Net Irrecoverable VAT	<u>20</u>	<u>688</u>
	1,843	1,922
Depreciation		
Leasehold Property	12,483	12,483
Plant & Machinery	751	954
Fixtures and Fittings	541	721
Clinic Equipment	1,300	1,733
Motor Vehicles and Trailer	390	520
Loss on Disposal Fxd Asts	<u>0</u>	<u>0</u>
	<u>15,465</u>	<u>16,411</u>
	108,273	115,722
Cost of Generating Funds		
Charity Shop Overheads	7,996	4,684
Purchase of Goods for Resale	0	0
Fund Raising Costs	0	0
Vehicle Costs	14 375	433
Salaries	16 21,456	22,122
	<u>29,827</u>	<u>27,239</u>
Governance Costs		
Audit/Examination Fees	250	250
Total Resources Expended	<u>324,876</u>	<u>229,333</u>
Net Surplus for the Year	<u>60,698</u>	<u>72,602</u>

Balance Sheet as at 31st December 2021

	<u>Note</u>	<u>2021</u>			<u>2020</u>
<u>Tangible Fixed Assets</u>	6	<u>Cost</u>	<u>Deprec.</u>	<u>NBV</u>	
Property		377,672	74,871	302,801	315,284
Plant & Machinery		6,300	3,324	2,976	3,728
Fixtures and Fittings		18,315	16,693	1,622	2,163
Clinic Equipment		16,813	12,912	3,900	5,200
Motor Van and Trailer		18,340	17,170	1,170	1,560
		<u>437,440</u>	<u>124,970</u>	<u>312,470</u>	<u>327,935</u>
<u>Current Assets</u>					
Stock			2,750		2,040
Debtors and Prepayments			219,361		140,265
VAT refund due			0		0
Cash on Deposit	7		247,279		239,842
Cash at Bank and In Hand			159,333		144,691
			<u>628,723</u>		<u>526,838</u>
<u>Current Liabilities</u>					
Sundry Creditors & Accruals	8		44,528		18,805
<u>Net Current Assets</u>				584,196	508,032
<u>Total Assets less Current Liabilities</u>				<u>896,666</u>	<u>835,967</u>
<u>Accumulated Fund</u>	9				
Balance brought forward				835,967	763,366
Surplus this Year				60,699	72,601
Balance Carried Forward				<u>896,666</u>	<u>835,967</u>

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2021**

- 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:

	<u>2021</u>	<u>2020</u>
	£	£
Examination Fee	250	250

(b) No material grants were made to other institutions other than RSPCA see note 15

- 4** The charity has no endowment or other restricted funds.
- 5** During the year the charity had four full-time and 3 part-time employees. (2020 3 and 3)
One of the previously part time vets became full time in August 2021 and a 3rd part time vet was employed from August 2021. A part time member of staff was made redundant in July 2021.
The total emoluments of employees for the year were £187,351.52 net of Furlough claims. (2020 £77,142).

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2021**

6 TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Plant & Machinery	Clinic Equip.	Property	Motor Vehicles	Total
COST						
As at 1/1/21	18,315	6300	16,812	377,672	18,340	434,839
Additions		0				
Disposals						
At 31/12/21	<u>18,315</u>	<u>6,300</u>	<u>16,812</u>	<u>377,672</u>	<u>18,340</u>	<u>434,839</u>
DEPRECIATION						
As at 1/1/21	16,152	2572.75	11,612	62,389	16,779	109,505
Charge for the Year	541	751	1,300	12,483	390	15,465
On Disposals						
At 31/12/21	<u>16,693</u>	<u>3,324</u>	<u>12,912</u>	<u>74,872</u>	<u>17,170</u>	<u>124,971</u>
NET BOOK VALUE						
At 31/12/21	<u>1,622</u>	<u>2,976</u>	<u>3,900</u>	<u>302,800</u>	<u>1,170</u>	<u>312,469</u>
At 01/01/21	<u>2,884</u>	<u>2,081</u>	<u>6,933</u>	<u>327,766</u>	<u>2,081</u>	<u>341,745</u>

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:

	2021	2020
Leasehold Property	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

Leasehold property at 298 Chorley Old Road, Bolton, was sold in April 2022 and the Motor Van in January 20

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2021

7 <u>Cash on Deposit</u>	2021	2020
Monmouthshire Building Society	38,396	38,271
Standard Life PLC	208,884	201,571
	<u>247,279</u>	<u>239,842</u>

8 <u>Analysis of creditors:</u>	2021	2020
Audit of Accounts	750	500
Advice Centre Costs	2,715	1,763
Boarding Fees	434	891
Clinic Costs	5,301	3,447
HQ Rent received in Advance	0	2,102
Savings Club Balances	463	463
VAT Liability	34,696	9,640
PAYE	169	0
	<u>44,528</u>	<u>18,805</u>

9. <u>Analysis of Accumulated Fund</u>	2021	2020
Balance as at 1 January 2020	835,967	763,366
Income	385,574	268,825
Expenditure	<u>-324,876</u>	<u>-196,224</u>
Balance as at 31 December 200	<u>896,665</u>	<u>835,967</u>

10. Financial Commitments

The charity had no commitments at 31st December 2021 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 2021

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.

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.

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2021**

13 <u>Investment Income</u>	2021	2020
Income Received from Investment accounts	125	131
Bank Interest received from ordinary accounts	15	185
Increase in value of Std Life Investments	7,313	8,190
	<u>7,453</u>	<u>8,506</u>

14 Animal Ambulance & Vehicle Costs

The detailed cost:	2021	2020
Insurance, Tax and Servicing	1,437	1,733
Fuel	62	0
	<u>1,499</u>	<u>1,733</u>

These costs are split as follows:

Charitable Activities	75%	1,124	75%	1,300
Cost of Generating Funds	25%	375	25%	433

15 <u>Grants to Others</u>	2021	2020
RSPCA Emergency Covid Appeal	0	15,000
RSPCA Bush Fire Appeal	0	1,520
	<u>0</u>	<u>16,520</u>

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2021

16 Salaries

All salaries are shown gross, without deduction of amounts claimed under the Corona Virus Job Retention Scheme.

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

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 2021 this formula has been given the following allocation:

	2021		2020
	Staff 1	Staff 2	overall
Charitable Activities	20%	0	75%
Cost of Generating Funds	80%	100%	25%

17 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 2021

<u>Income</u>	<u>2021</u>	<u>2020</u>
Legacies	80,581	135,113
Donations	14,850	11,997
Collections	28,836	29,048
Fund Raising	0	0
Sale of Goods	291	215
Charity shop	19,874	12,044
Net Clinic Income	0	0
Pet Insurance Commission	80	60
Gift Aid	0	63
Grants Received	6,697	400
Miscellaneous Income	0	29
Investment Income	7,453	3,441
<u>Total Income for the Year</u>	158,662	192,410

Expenditure

Welfare Costs

Vets Fees and Consumables	145	0
Net Clinic Costs	783	1,526
Boarding Fees	6,441	7,669
HQ Annual contribution	551	551
Welfare Grants	0	16,520
	7,920	26,266

Gross Income after Direct Expenses

150,742	166,144
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Overheads

Staff Costs

Salaries and NIC	51,922	49,368
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Welfare Centre Costs

Rent and Rates	7,866	6,934
Insurance & Licences	1,201	1,118
Waste Removal	743	727
Security Costs	345	562
Heat & Light	3,814	2,980
Repairs and Renewals	3,342	13,446
Cleaning and Canteen	519	1,639
Sundries	0	0
less Rent Received	-9,000	-9,000
	8,830	18,406

RSPCA Bolton and District Branch
Income and Expenditure Account for the Year Ended 31st December 2020

	<u>2021</u>	<u>2020</u>
Motor		
Motor Vehicle Expenses	1,499	1,733
Administrative Expenses		
Printing Stationery & Postage	612	1,327
Telephone Charges	1,360	1,644
Advertising	0	0
Website & Computer Costs	2,711	2,376
Audit and Accountancy Fees	250	250
Professional Costs		
Clothing Costs	152	106
Training Costs	0	0
Sundries	<u>5,400</u>	<u>0</u>
	10,485	5,703
Finance & Tax		
Bank Charges	1,822	1,234
Net Irrecoverable VAT	<u>20</u>	<u>688</u>
	<u>1,843</u>	<u>1,922</u>
Total Cash Expenditure for the year	74,579	77,132
	<u>76,163</u>	<u>89,012</u>
Depreciation		
Leasehold Property	12,483	12,483
Plant & Machinery	751	954
Fixtures and Fittings	541	721
Clinic Equipment	1,300	1,733
Motor Vehicles and Trailer	390	520
Loss Disposal Fixed Assets	<u>0</u>	<u>0</u>
	15,465	16,411
<u>Net Surplus for the Year</u>	<u><u>60,699</u></u>	<u><u>72,602</u></u>

NB Salaries in these Management Accounts are shown after deducting claims received under the Corona Virus Job Retention Scheme.

RSPCA Bolton and District Branch
Income and Expenditure Account Analysis for the Year Ended 31st December 2021

	<u>2021</u>	<u>2020</u>
<u>Donations</u>		
To Branch	11,042	9,607
Subs from HQ	376	220
Adoption Fees	1,580	1,580
Monthly Subs	50	50
In Memoriam	1,623	395
Sponsor a Pen	180	145
Total Donation Income	<u>14,850</u>	<u>11,997</u>
<u>Collections</u>		
Begging Dogs & Counter Boxes	98	279
National Door to Door	24,134	25,173
Pets at Home	4,604	3,220
Others	0	376
Total Collection Income	<u>28,836</u>	<u>29,048</u>
<u>Fund Raising</u>		
Income	0	0
less Costs	0	0
Net Fund Raising Income	<u>0</u>	<u>0</u>
<u>Sale of Goods</u>		
RSPCA Goods and Window Sales	291	215
Supply Sales	0	0
	291	215
less Costs	0	0
Net Income from Sale of Goods	<u>291</u>	<u>215</u>
<u>Charity Shop</u>		
General Sales	33,247	17,936
Rags	1,452	1,737
Ebay etc	13,008	10,616
	47,708	30,289
Less Costs		
Wages	21,456	13,560
Premises Expenditure	2,536	1,693
Card Machine Costs	0	0
Ebay Postage	3,300	2,672
Other Expenses	542	320
	27,834	18,245
Net Charity Shop Income	<u>19,874</u>	<u>12,044</u>
<u>Clinic</u>		
Income	177,482	49,171
less Costs Vets Fees	116,265	26,773
Drugs	52,692	20,715
Clinical Waste	2,284	848
Clinic Equipment	3,171	0
Sundry Costs	3,853	2,361
	178,265	50,697
Net Clinic Costs	<u>-783</u>	<u>-1,526</u>

Accounts

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

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

President: Squadron Leader P G Evans, RAF (Retd)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Introduction

The trustees present their annual report and accounts for the year ended 31 December 2020. The trustees are satisfied with the performance of the charity during the year and the position at 31 December 2020 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 fulfill its obligations.

Reference and Administrative details

Charity number: 232243

Trustees:

Mrs A Clubley
Mrs T Davies (Secretary)
Mrs L Foster
Mrs P Holt (Treasurer)
Mrs K Kay
Mrs SJ Morgan
Miss M Needles (Chairman)
Mr N Pendlebury
Mrs C Walker (Horwich Aux Sec)

Senior staff: Branch Manager: Mrs J Ashcroft

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

Charity Shop: 298 Chorley Old Road
Bolton, BL1 4JU. Tel 01204 849093

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

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

Solicitors: AFG Law, 20 Mawdsley Street, Bolton BL1 1LE

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 (as updated in 2006).

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, the Branch Support Specialist, and, when possible, the local Inspector, 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. [Due to the Coronavirus restrictions committee meetings during April – December 2020 were held virtually. The trustees made the decision to defer the AGM until 2021 to allow more members to attend. In these exceptional circumstances the existing trustees continued in position for a further 12 months.](#)

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.

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 Minimum Animal Welfare Standards (MAWS) and the appropriate parts of the RSPCA/BVA Memorandum of Understanding (April 2001). These standards cover: welfare neutering, assistance with veterinary treatment, providing advice, accommodating and re-homing animals, 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 taking in, free of charge, 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, and also through a treatment voucher scheme. *This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment.*

We provide subsidised neutering, microchipping and vaccination of companion animals for those in the Branch area on low incomes at our clinic. *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 and microchip companion animals, thereby promoting responsible pet ownership.*

Animals in our care receive veterinary treatment, vaccination, neutering, and microchipping, and are assessed for rehoming. *This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.*

We rehome animals in need for a reasonable adoption donation to people willing and able to have a companion animal (dependant on a successful homecheck). *Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to request a reasonable adoption donation for animals, and to carry out homechecks, aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to rehome to those who could not afford them.*

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.*

Within the terms of our governing document, we support the National Society by donations to special appeals, eg the work of the Overseas Department. We support other RSPCA branches, eg 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. *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, fostering, fundraising, shop, clinic and administrative work. *This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.*

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; assisting at fund raising events; fostering and rehoming animals.

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 estimate that our volunteers contributed some **??XXXX??** hours of their free time during 2020. This is a lower figure than in previous years due to Coronavirus restrictions on shop opening, and the advice for older volunteers to stay at home.

On behalf of the animals helped, the Trustees acknowledge all this help, without which the Branch could not function, with many thanks.

Achievements and performance

As was the case for all charities 2020 was a very challenging year for the Branch.

From March 2020 the unprecedented situation had a major impact on the Branch's activities and plans.

Throughout the first Lockdown we continued to support the inspectors, supplied a welfare advice service by telephone, and supplied repeat prescriptions for existing clinic clients.

However, nearly all our income generating activities had to stop, including the temporary closure of the Branch's 2 charity shops, and the suspension of fundraising activities at our local Pets at Home store.

In order to reduce expenditure the Branch reluctantly furloughed 4 of our staff, retaining just enough cover to meet animal welfare needs.

As restrictions relaxed we installed the necessary sanitising equipment, screens, etc to make our premises Covid Safe, and by adapting our procedures for consultations we were able to re-open our clinic. At this stage we were able to bring 2 of our staff back **part time** from furlough to deal with the increased workload.

As the year progressed the demand on the clinic services grew considerably and it was only possible to meet this demand because of the dedication of our vets, Branch staff and volunteers who worked very long hours in difficult circumstances. The trustees would like to thank them all for their willingness and adaptability which enabled this vital animal welfare work to continue.

We are pleased to report that the Branch was again ranked first in the North Region for animal welfare assistance, having provided help to **XXXX** dogs and cats during the year.

The decision was made not to re-open our shops until later in the year. Due to the layout of the premises it was impossible to provide separate access for the shop and the clinic, creating a risk of cross-contamination which would result in closing the clinic and impacting on our animal welfare provision. Many of our volunteers were also still being advised to stay at home which created difficulties of covering opening hours.

Unfortunately we were only able to re-open the shops for a matter of a couple of weeks in November because of Tier 3 restrictions in Bolton and then the second lockdown.

Details of the Branch's achievements during 2020 are given in the Branch Manager's report. This includes a breakdown of the assistance given with vets' fees, neutering and rehoming.

Fundraising

As mentioned elsewhere in this report we were unable to hold any fundraising events in 2020. We were fortunate to benefit from our partnership arrangement with Pets at Home store on Manchester Road, Bolton who very generously continued to support us with donations from their Spring and Christmas appeals. We are always very grateful for their support but even more so this year when we were unable to have a physical presence in their stores. **The partnership raised a wonderful £3,320 for the Branch in 2020 and we received a further amazing £3,747.25 in February 2021 from the Christmas appeal (which will be included in 2021 accounts).**

The trustees would like to thank the Branch staff for their work in liaising with Pets at Home staff to promote their appeals via social media.

We look forward to continuing the partnership with Pets at Home in 2021 and thank them for their ongoing support.

A significant contribution to Branch fundraising comes from our charity shops, and this was adversely impacted by Covid 19 restrictions which meant the shops were closed for the majority of the year. The total net profit for the year 2020 was £12,044 (2019 £46,177). A high proportion of this income was from sales on Ebay which continued throughout the year thanks to the work of one of our trustees. A net total of £7,944 (after postage costs) was raised in 2020 and we would like to thank the staff and volunteers who identify and handle the sales of these items.

We are seeing a welcome increase in donations via sources such as Give as You Live; PayPal Just Giving; Pets at Home Lifelines scheme, where the Branch is the nominated charity.

Financial Review

The total incoming resources for the year amounted to £301,934(2019 £310,034) including legacies of £135,113 (2019 £39,234). Expenditure in the year amounted to £229,333 (2019 187,836).

There was a surplus of £72,602 (2019 £122,199) for the year

We roughly maintained the level of incoming resources during the year, mainly due to the increase in legacy income and in claims received under the Government's Corona Virus Job Retention Scheme. Despite a large dip at the beginning of the first Lockdown, the value of our investments recovered to return a positive increase of £3,441 by the end of the year. These are long term investments and are under the advice of professional advisors. The Income from the Clinic rose despite being completely closed for several months, although of course there was a very substantial drop in Shop Income. Therefore overall, we are very delighted with the final level of incoming resources achieved during the year.

The Branch also continued to benefit from the National Society's door-to-door recruitment programme, receiving income of £25,173 during the year (2019 £26,739).

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 2020 totaled £135,113 2019 £39,234, 2018 £7,000 and 2017 £26,085..

The target level for reserves (i.e. net current assets) is calculated as the total expenditure for the two previous accounting periods, rounded down; this should ensure at least two years of operations following a drastic financial downturn. The target level for the reserves for the year 2020 was £361,719 and the actual reserves varied between £410,522 on 1 January and £384,533 on 31 December. The target level for reserves for 2021 is £417,169.

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 £417,169 and to maximise income from any temporary surplus funds by depositing in line with the above policy.

Future plans

As government restrictions have still not fully lifted at the time of writing, we can only speculate as to the long term impact of the pandemic and the challenges that lie ahead. However we will continue to plan for the future to ensure that the Branch can deliver its animal welfare responsibilities whilst protecting the safety and wellbeing of our staff, volunteers and the public. The Trustees would like to acknowledge the resilience of the Branch staff in these extraordinary times and the ongoing support from the local community.

Our plans for animal welfare for 2021 are to continue to extend assistance to people in need by the operation of the clinic; to promote microchipping at all our events; and to continue to support National Society campaigns and the work of the Inspectorate.

We intend to continue to expand the work of our clinic by increasing opening hours to **3 days a week**, offering a wider range of treatments including operations and dental treatments. To achieve this we will employ another vet, for 6 months initially with a view to making this a permanent appointment.

We will support our vet David Yates on an important cat pain project planned with Nottingham University.

We will review the viability of our charity shops when the impact of the Coronavirus pandemic on our customers and sales has been evaluated.

We will continue our partnership with Pets at Home Bolton throughout the year and support the Summer and Christmas appeals using the opportunity to promote the work of the Branch as well as raise funds.

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 **21 April 2021**.

MARY NEEDLES
Honorary Chairman

PAMELA HOLT
Honorary Treasurer

RSPCA BOLTON AND DISTRICT BRANCH

ACCOUNTS FOR THE YEAR

ENDED 31 DECEMBER 2020

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 ended 31st December 2020 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 apply. It is our responsibility to state on the basis of procedure specified in the General Directions given by the Charity Commissioners under section 43(7) of the Act, whether particular matters have come to our attention.

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 with 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 matters.

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.

**AINSCOUGH & CO
ACCOUNTANTS
AND REPORTING ACCOUNTANTS**

RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2020

<u>Incoming Resources</u>	<i>Note</i>	<u>2020</u>	<u>2019</u>
Incoming Resources from Generated Funds			
Legacies		135,113	39,234
Donations		11,997	107,951
Collections		29,048	30,701
Fund Raising		0	197
Clinic - contributions received		49,171	33,018
Miscellaneous Income		29	0
Investment Income	13	3,441	8,506
Rental Income Received		9,000	8,975
Recovery of Additional VAT		0	547
Gift Aid		63	0
Grants Received		400	0
Corona Virus Job Retention Scheme		33,109	0
		<hr/>	<hr/>
		271,371	229,129
Incoming Resources from Charitable Activities			
Sale of Goods		215	402
Charity shop		30,289	80,474
Pet Insurance Commission		60	30
		<hr/>	<hr/>
		30,563	80,906
<u>Total Incoming Resources for the Year</u>		<hr/> <hr/>	<hr/> <hr/>
		301,934	310,034
<u>Resources Expended</u>			
<u>Charitable Activities - Direct Costs</u>			
Vets Fees and Consumables		0	75
Clinic Costs		60,081	30,227
Ambulance & Horse Box Cc	14	1,300	1,148
Boarding Fees		7,669	11,487
Welfare Grants	15	16,520	0
HQ Annual contribution		551	551
		<hr/>	<hr/>
		86,121	43,488
<u>Charitable Activities - Overheads</u>			
<u>Staff Costs</u>			
Salaries and NIC	16	64,530	66,420
<u>Welfare Centre Costs</u>			
Rent and Rates		6,934	7,302
Insurance & Licences		1,118	1,221
Waste Removal		727	843
Security Costs		562	387
Heat & Light		2,980	3,118

Repairs and Renewals	13,446	6,461
Cleaning and Canteen	1,639	982
	<hr/>	<hr/>
	27,407	20,314

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RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2020

	<u>2020</u>	<u>2019</u>
Administrative Expenses		
Printing Stationery & Postage	1,327	1,299
Telephone Charges	1,644	1,678
Advertising	0	0
Website & Computer Costs	2,376	1,066
Clothing Costs	106	251
Training Costs	0	0
Professional Costs	0	61
Sundries	0	25
	<hr/>	<hr/>
	5,453	4,379
Finance & Tax		
Bank Charges	1,234	1,017
Net Irrecoverable VAT	688	70
	<hr/>	<hr/>
	1,922	1,087
Depreciation		
Leasehold Property	12,483	12,483
Plant & Machinery	954	694
Fixtures and Fittings	721	961
Clinic Equipment	1,733	2,311
Motor Vehicles and Trailer	520	694
Loss on Disposal Fxd Asts	0	0
	<hr/>	<hr/>
	16,411	17,142
	<hr/>	<hr/>
	115,722	109,343
Cost of Generating Funds		
Charity Shop Overheads	4,684	12,157
Purchase of Goods for Resale	0	75
Fund Raising Costs	0	0
Vehicle Costs	14 433	383
Salaries	16 22,122	22,140
	<hr/>	<hr/>
	27,239	34,755
Governance Costs		
Audit/Examination Fees	250	250
	<hr/>	<hr/>
Total Resources Expended	229,333	187,836
	<hr/>	<hr/>
Net Surplus for the Year	72,602	122,199
	<hr/>	<hr/>

RSPCA Bolton and District Branch**Balance Sheet as at 31st December 2020**

	<u>Note</u>	<u>2020</u>			<u>2019</u>
<u>Tangible Fixed Assets</u>	6	<u>Cost</u>	<u>Deprec.</u>	<u>NBV</u>	
Property		377,672	62,388	315,284	327,766
Plant & Machinery		6,300	2,572	3,728	2,081
Motor Van and Trailer		18,315	16,152	2,163	2,056
Clinic Equipment		16,813	11,612	5,200	6,933
Fixtures and Fittings		18,340	16,780	1,560	2,909
		<u>437,440</u>	<u>109,505</u>	<u>327,935</u>	<u>341,746</u>
<u>Current Assets</u>					
Stock			2,040		2,040
Debtors and Prepayments			140,265		19,931
VAT refund due			0		0
Cash on Deposit	7		239,842		236,546
Cash at Bank and In Hand			144,691		173,976
			<u>526,838</u>		<u>432,493</u>
<u>Current Liabilities</u>					
Sundry Creditors & Accruals	8		18,805		10,873
<u>Net Current Assets</u>				508,032	421,621
<u>Total Assets less Current Liabilities</u>				<u>835,967</u>	<u>763,366</u>
<u>Accumulated Fund</u>	9				
Balance brought forward				763,366	641,167
Surplus this Year				72,601	122,199
Balance Carried Forward				<u>835,967</u>	<u>763,366</u>

RSPCA BOLTON AND DISTRICT BRANCH

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2020**

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:

	<u>2020</u>	<u>2019</u>
	£	£
Examination Fee	250	250

(b) No material grants were made to other institutions other than RSPCA see note 15

4 The charity has no endowment or other restricted funds.

5 During the year the charity had three full-time and 3 part-time employees.

The total emoluments of employees for the year were £77,142 net of Furlough claims. (2019 £88560).

The third part time employee was a veterinary surgeon employed from January 2020.

A second part time veterinary surgeon was employed from January 2021.

RSPCA BOLTON AND DISTRICT BRANCH

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2020**

6 TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Plant & Machinery	Clinic Equip.	Property	Motor Vehicles	Total
COST						
As at 1/1/20	18,315	3700	16,812	377,672	18,340	434,839
Additions		2,600				
Disposals						
At 31/12/20	<u>18,315</u>	<u>6,300</u>	<u>16,812</u>	<u>377,672</u>	<u>18,340</u>	<u>434,839</u>
DEPRECIATION						
As at 1/1/20	15,431	1618.75	9,879	49,906	16,259	93,094
Charge for the Year	721	954	1,733	12,483	520	16,411
On Disposals						
At 31/12/20	<u>16,152</u>	<u>2,573</u>	<u>11,612</u>	<u>62,389</u>	<u>16,779</u>	<u>109,505</u>
NET BOOK VALUE						
At 31/12/20	<u>2,163</u>	<u>3,727</u>	<u>5,200</u>	<u>315,283</u>	<u>1,561</u>	<u>327,934</u>
At 01/01/20	<u>2,884</u>	<u>2,081</u>	<u>6,933</u>	<u>327,766</u>	<u>2,081</u>	<u>341,745</u>

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:

	2020	2019
Leasehold Property	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

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RSPCA BOLTON AND DISTRICT BRANCH

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2020**

7 <u>Cash on Deposit</u>	2020	2019
Monmouthshire Building Society	38,271	38,099
Standard Life PLC	201,571	198,447
	<u>239,842</u>	<u>236,546</u>

8 <u>Analysis of creditors:</u>	2020	2019
Audit of Accounts	500	250
Advice Centre Costs	1,763	2,392
Boarding Fees	891	1,160
Clinic Costs	3,447	1,591
HQ Rent received in Advance	2,102	0
Savings Club Balances	463	463
VAT Liability	9,640	5,017
	<u>18,805</u>	<u>10,873</u>

9. <u>Analysis of Accumulated Fund</u>	2020	2019
Balance as at 1 January 2020	763,366	641,167
Income	268,825	310,035
Expenditure	<u>-196,224</u>	<u>-187,836</u>
Balance as at 31 December 2020	<u>835,967</u>	<u>763,366</u>

10. Financial Commitments

The charity had no commitments at 31st December 2020 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 2020**

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.

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 uncapped 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 2020**

13 <u>Investment Income</u>	2020	2019
Income Received from Investment accounts	171	131
Bank Interest received from ordinary accounts	145	185
Increase in value of Std Life Investments	3,124	8,190
	<u>3,441</u>	<u>8,506</u>

14 Animal Ambulance Costs

The detailed cost:	2020	2019
Insurance, Tax and Servicing	1,300	1,405
Fuel	0	125
	<u>1,300</u>	<u>1,530</u>

These costs are split as follows:

Charitable Activities	75%	75%
Cost of Generating Funds	25%	25%

15 <u>Grants to Others</u>	2020	2019
RSPCA Emergency Covid Appeal	15,000	0
RSPCA Bush Fire Appeal	1,520	0
	<u>16,520</u>	<u>0</u>

RSPCA BOLTON AND DISTRICT BRANCH

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2019**

16 Salaries

All salaries are shown gross, without deduction of amounts claimed under the Corona Virus Job Retention Scheme.

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

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 2020 this formula has been given the following allocation:

	2020		2019
	Staff 1	Staff 2	overall
Charitable Activities	20%	0	75%
Cost of Generating Funds	80%	100%	25%

17 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.

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**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 2020

<u>Income</u>	<u>2020</u>	<u>2019</u>
Legacies	135,113	39,234
Donations	11,997	107,951
Collections	29,048	30,701
Fund Raising	0	197
Sale of Goods	215	326
Charity shop	12,044	46,177
Net Clinic Income	0	2,790
Pet Insurance Commission	60	30
Gift Aid	63	0
Grants Received	400	0
Miscellaneous Income	29	547
Investment Income	3,441	8,506
<u>Total Income for the Year</u>	192,410	236,459

Expenditure

Welfare Costs

Vets Fees and Consumables	0	75
Net Clinic Costs	1,526	0
Boarding Fees	7,669	11,487
HQ Annual contribution	551	551
Welfare Grants	16,520	0
	26,266	12,113

Gross Income after Direct Expenses

166,144

224,347

Overheads**Staff Costs**

Salaries and NIC	49,368	66,420
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Welfare Centre Costs

Rent and Rates	6,934	7,302
Insurance & Licences	1,118	1,221
Waste Removal	727	843
Security Costs	562	387
Heat & Light	2,980	3,118
Repairs and Renewals	13,446	6,461
Cleaning and Canteen	1,639	982
Sundries	0	0
less Rent Received	<u>-9,000</u>	<u>-8,975</u>
	18,406	11,339

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RSPCA Bolton and District Branch**Income and Expenditure Account for the Year Ended 31st December 2020**

	<u>2020</u>	<u>2019</u>
Motor		
Motor Vehicle Expenses	1,733	1,530
Administrative Expenses		
Printing Stationery & Postage	1,327	1,299
Telephone Charges	1,644	1,678
Advertising	0	0
Website & Computer Costs	2,376	1,066
Audit and Accountancy Fees	250	250
Professional Costs		62
Clothing Costs	106	251
Training Costs	0	0
Sundries	<u>0</u>	<u>25</u>
	5,703	4,630
Finance & Tax		
Bank Charges	1,234	1,017
Net Irrecoverable VAT	<u>688</u>	<u>70</u>
	<u>1,922</u>	<u>1,087</u>
Total Cash Expenditure for the year	77,132	85,007
	<u>89,012</u>	<u>139,340</u>
Depreciation		
Leasehold Property	12,483	12,483

Plant & Machinery	954	694
Fixtures and Fittings	721	961
Clinic Equipment	1,733	2,311
Motor Vehicles and Trailer	520	694
Loss Disposal Fixed Assets	0	0
	<u>16,411</u>	<u>17,142</u>
<u>Net Surplus for the Year</u>	<u><u>72,602</u></u>	<u><u>122,198</u></u>

NB Salaries in these Management Accounts are shown after deducting claims received under the Corona Virus Job Retention Scheme.

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RSPCA Bolton and District Branch
Income and Expenditure Account Analysis for the Year Ended 31st December 2020

	<u>2020</u>	<u>2019</u>
<u>Donations</u>		
To Branch	9,607	4,531
Subs from HQ	220	4
Adoption Fees	1,580	2,220
Monthly Subs	50	20
In Memoriam	395	101,056
Sponsor a Pen	145	120
Total Donation Income	<u><u>11,997</u></u>	<u><u>107,951</u></u>
<u>Collections</u>		
Begging Dogs & Counter Boxes	279	410
Flag Days Horwich	0	149
National Door to Door	25,173	26,739
Pets at Home	3,220	3,403
Others	376	0
Total Collection Income	<u><u>29,048</u></u>	<u><u>30,701</u></u>
<u>Fund Raising</u>		
Special Events	0	75
Horwich Auxilliary	0	122
Dog Show	0	0
	<u>0</u>	<u>197</u>
less Costs	0	0
Net Fund Raising Income	<u><u>0</u></u>	<u><u>197</u></u>
<u>Sale of Goods</u>		
RSPCA Goods and Window Sales	215	402

Supply Sales	<u>0</u>	<u>0</u>
	215	402
less Costs	<u>0</u>	<u>75</u>
Net Income from Sale of Goods	<u>215</u>	<u>326</u>
Charity Shop		
General Sales	17,936	67,028
Rags	1,737	3,247
Ebay etc	<u>10,616</u>	<u>10,200</u>
	30,289	80,474
Less Costs		
Wages	13,560	22,140
Premises Expenditure	1,693	9,519
Card Machine Costs	0	0
Ebay Postage	2,672	2,638
Other Expenses	<u>320</u>	<u>0</u>
	18,245	34,297
Net Charity Shop Income	<u>12,044</u>	<u>46,177</u>
Clinic		
Income	49,171	33,018
less Costs Vets Fees	26,773	14,214
Drugs	20,715	13,457
Clinical Waste	848	1,336
Sundry Costs	<u>2,361</u>	<u>1,220</u>
	50,697	30,227
Net Clinic Costs (2019 Income)	<u>-1,526</u>	<u>2,790</u>

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 apply. It is our responsibility to state on the basis of procedure specified in the General Directions given by the the Charity Commissioners under section 43(7) of the Act, whether particular matters have come to our attention.

BASIS OF OPINION

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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

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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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