

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.

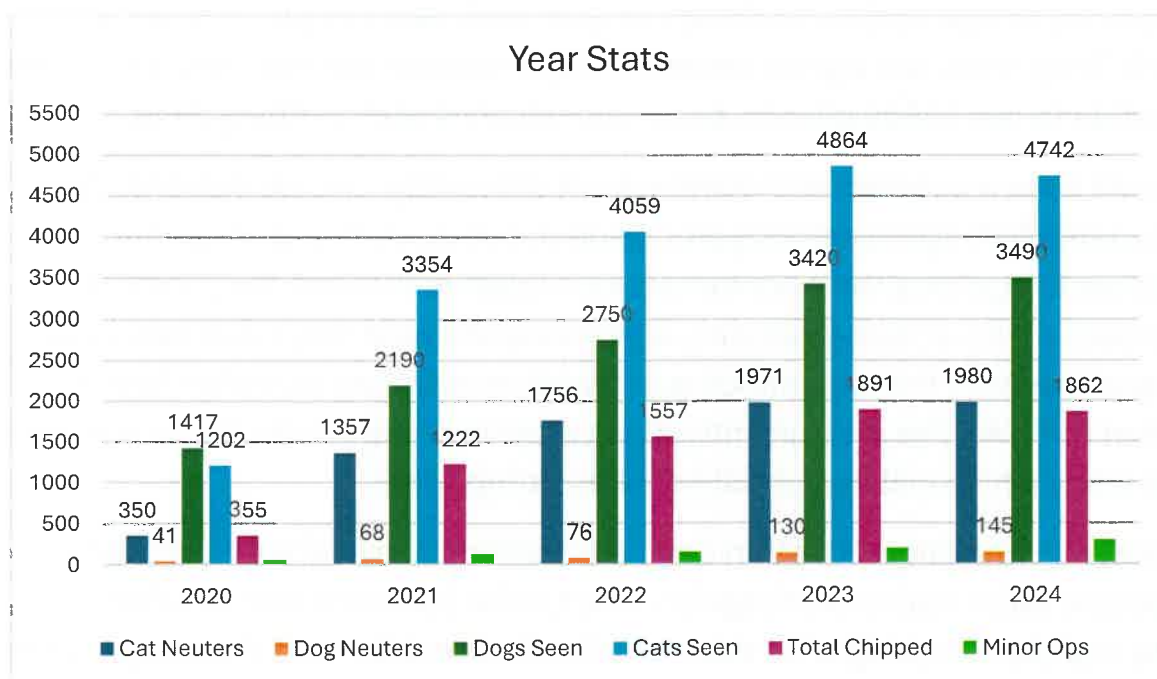
As you can imagine, reception can be extremely busy, so we were lucky to welcome Janet Benko to reception, and Claire Southern who is a Patient Care Assistant looking after the animals on admission and discharge. Both ladies have been a great asset to our team alongside Suzanne Marsden who was promoted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

RSPCA BOLTON AND DISTRICT BRANCH

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**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>	<u>Note</u>	<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
<u>Total Incoming Resources for the Year</u>		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>			
<u>Staff Costs</u>			
Salaries and NIC	17/18	65,431	73,898
<u>Welfare Centre Costs</u>			
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
Total Resources Expended			
		<u>444,583</u>	<u>501,596</u>
Net Surplus for the Year			
		<u><u>-5,911</u></u>	<u><u>-46,542</u></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>	<u>385,401</u>	<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> </u>		<u> </u>
<u>Net Current Assets</u>				401,101	385,923
<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
				<u> </u>	<u> </u>
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	18,315	2,600	16,813	312,063	189,789	3,124	356,614
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	17,630	1,556	15,167	112,318	7,592	3,040	146,320
NET BOOK VALUE							
At 31/12/24	685	1,045	1,646	199,745	182,198	84	385,401
At 01/01/24	913	1,254	2,194	212,225	189,789	112	406,486

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 uncapsitalised 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

Expenditure

Welfare Costs

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
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Overheads

Staff Costs

Salaries and NIC	65,431	73,898
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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
	<u>5,949</u>	<u>12,970</u>
Finance & Tax		
Bank Charges	4,025	3,377
Net Irrecoverable VAT	0	0
	<u>4,025</u>	<u>3,377</u>
Total Cash Expenditure for the year	97,438	116,565
	<u>15,176</u>	<u>6,829</u>
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>	<u><u>-5,911</u></u>	<u><u>-46,542</u></u>

RSPCA Bolton and District Branch

Income and Expenditure Account Analysis for the Year Ended 31st December 2024

	2024	2023
<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	10,286	8,394
<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	22,083	23,172
<u>Fund Raising</u>		
Income	256	302
less Costs	20	0
Net Fund Raising Income	236	302
<u>Sale of Goods</u>		
RSPCA Goods and Window Sales	0	0
Supply Sales	0	0
less Costs	0	0
Net Income from Sale of Goods	0	0
<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	24,311	27,755
<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	27,076	-19,508

