

RSPCA MANCHESTER AND SALFORD BRANCH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Charity registration number 232255

RSPCA MANCHESTER AND SALFORD BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M L Seddon Mr D M Jones Mr P Crisp Ms S Shimi Mrs E J Bromiley	(Appointed 7 June 2025)
Charity registration	England and Wales	232255
Independent examiner	P Bell FCCA Champion TLL Limited 7-9 Station Road Preston Lancashire PR4 6SN	

RSPCA MANCHESTER AND SALFORD BRANCH

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RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025. It outlines the Branch's activities, financial position, risks and future plans during a period of sustained pressure across the animal welfare sector. Despite these challenges, the Branch has continued to deliver high-quality care, rehabilitation and community support for animals in need.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The Branch operated throughout 2025 in a challenging financial and operational environment, shaped by rising costs, reduced funding certainty and increasing demand for complex animal welfare services.

A deficit of £128,288 was recorded for the year, with a projected deficit of approximately £98,000 for 2026. This reflects continued inflationary pressures, structural increases in payroll and operating costs, and a reduction in anticipated legacy income following a revised estate valuation.

Despite these pressures, the Branch delivered significant impact for animals and the community. A total of 328 animals were admitted into our care, the majority via the RSPCA inspectorate, with 286 successfully rehomed. Preventative work, community outreach, foster care provision and partnership working also remained central to delivery.

Trustees have taken necessary decisions to protect long-term sustainability, including operational restructuring and changes within retail operations. The Branch continues to prioritise core animal welfare services, with increased focus on complex cases and preventative interventions.

Key risks include income volatility, reduced central funding, retail variability, increasing case complexity and workforce capacity pressures. Trustees monitor financial performance closely and balance sustainability with welfare outcomes.

During the year a significant amount of work has been done to change the legal status of the branch to a Charitable Incorporated Organisation (CIO) - this transition will complete early in 2026 when we will operate as Royal Society for the Prevention of Cruelty to Animals Manchester and Salford Branch CIO (Registered Number 1209376).

How our activities deliver public benefit

The trustees of the RSPCA Manchester & Salford Branch recognise and affirm that the charity is established and operated for the benefit of the public, in accordance with the public benefit requirements expected by the Charity Commission.

The Branch exists to promote kindness, prevent cruelty, and relieve the suffering of animals within the Manchester and Salford area. In doing so, the trustees acknowledge that the charity's work provides public benefit by supporting animal welfare, encouraging responsible pet ownership, educating the public, and assisting animals in need.

The trustees confirm that, when making decisions and planning the activities of the Branch, they have regard to the Charity Commission's guidance on public benefit and ensure that the charity's resources are used to further its charitable purposes for the benefit of the public.

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance

2.1 Caring for animals in need

In 2025, we admitted 328 animals who had experienced neglect, abandonment or cruelty. Of these, 78% were referred via the RSPCA inspectorate, with the remainder supported through partner charities and statutory services. We successfully rehomed 286 animals.

Each animal received tailored care to meet their medical, behavioural and welfare needs. Animals are fully prepared for rehoming through neutering, vaccination, microchipping and parasite treatment, ensuring high welfare standards and reducing future risk of relinquishment.

2.2 Behaviour and welfare support

We provide ongoing support to adopters to ensure successful long-term placements. This includes a foster-for-adoption pathway for more complex cases and seven-day access to expert advice. This approach improves stability, reduces returns and strengthens outcomes for animals with additional needs.

2.3 Complex rescue and rehabilitation cases

Some animals require intensive intervention due to severe neglect, trauma or medical conditions. For example, 'Max the Mighty' required structured rehabilitation and foster care following admission. Veterinary assessment identified a severe congenital condition affecting his rib cage and cardiac function. Despite supportive care, his condition was not compatible with long-term survival. Following veterinary advice, a humane euthanasia was carried out to prevent suffering.

This case reflects the complexity of welfare decision-making, requiring balance between compassion, veterinary insight and ethical responsibility.

2.4 Animal centre and foster network

Our animal centre provides a specialist environment for rehabilitation and works closely with the RSPCA Greater Manchester Animal Hospital.

Our foster network supports animals requiring home-based rehabilitation. These placements often improve recovery and behavioural outcomes by providing a more familiar environment.

Together, these models enable flexible and responsive care while maintaining welfare standards.

2.5 Community engagement and volunteering

Both our fundraising and animal care activities continue to provide meaningful opportunities for volunteering, student placements and employer-supported engagement. Volunteers support a wide range of activity across the Branch, including animal care, fostering, retail operations, fundraising events, community outreach and administrative support.

The Trustees recognise that volunteers make an invaluable contribution to the operation of the charity and remain essential to the delivery of many frontline services. Their time, skills and commitment significantly extend the Branch's capacity to support animals and engage with the community, particularly during a period of increasing financial and operational pressure.

Our volunteering opportunities enable people to develop skills, gain experience and connect with both their local community and animal welfare in a meaningful way, while also strengthening public understanding of responsible pet ownership and animal needs. The Branch benefits from the support of approximately 75 regular volunteers, alongside additional weekly employer-supported volunteers and students undertaking non-clinical work placements.

2.6 Preventative healthcare

Preventative work remains central to our approach. In 2025, we supported the neutering of 175 owned cats and microchipped over 220 animals through grant-funded programmes. Our community outreach events provided immediate support for over 400 cats, rabbits and guinea pigs. These interventions reduce preventable suffering, keep pets and people together and support responsible ownership.

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

2.7 Case study: Gina and Bean

Gina was herself still a juvenile when she came into our care at the end of July 2025, alongside her young kitten, Bean. The finder believed that Gina had given birth in a garden; however, our assessment suggested a more complex situation. While a single kitten litter is possible, it is more likely that the pair had been separated from a larger litter and subsequently abandoned. More concerning was that Gina presented as highly traumatised and withdrawn, requiring a sensitive and flexible approach to her care and housing.

Through tailored rehabilitation and appropriate placement support, both Gina and Bean responded well and were successfully prepared for rehoming individually. This included full veterinary preparation such as neutering, vaccination, microchipping and parasite treatment.

This case highlights the value of timely intervention, the importance of preventative neutering, and the impact of providing individually tailored care that responds to both the physical and emotional needs of each animal.

2.8 Outreach and partnership working

We delivered welfare events supporting over 400 small animals and distributed 5,000 pet food meals through partnerships with Salford Foodbank and community organisations.

2.9 Retail, fundraising and community presence

Our five charity shops provided essential income, volunteering opportunities and community engagement, while promoting reuse and sustainability.

2.10 Sector collaboration and influence

We worked with partner organisations to share expertise and improve animal welfare standards across the sector.

2.11 Communicating our impact

We communicate our work through digital platforms, media engagement and community outreach to support transparency, public engagement and awareness of animal welfare issues. This includes active use of social media, our website, blogs, newsletters and local media opportunities to highlight the impact of our work, promote responsible pet ownership and share important welfare messaging with the wider community.

Effective communication also plays an important role in maintaining public trust and strengthening support for the charity. By sharing the realities of animal welfare work — including both successes and challenges — we are able to engage supporters, attract adopters, volunteers and donors and increase understanding of the role of our Branch within the local community.

Much of this activity is delivered in a highly cost-effective way through the support of a long-serving volunteer and a part-time Marketing Apprentice, reflecting the Branch's commitment to maintaining strong public engagement despite limited dedicated communications resources. Trustees recognise that open and consistent communication remains essential in building community support, promoting transparency and ensuring accountability to the public. In recognition of this, the Branch invested in developing internal communications capacity through the provision of a marketing apprenticeship in 2025 to support the upskilling of a staff member into a marketing-focused role.

Financial Matters

3.1 The Branch operated in a challenging financial environment throughout 2025. The Government changes to Employer National Insurance contributions and an above inflation increase in the National Minimum Wage were significant, alongside significant increases in operating costs.

The removal of the RSPCA Care Contribution Fund in October 2025 had a material impact on financial sustainability. The fund had been introduced by the national RSPCA for a limited period (2024–2025) to provide a contribution towards the costs of caring for animals referred through the inspectorate, supporting branches to meet rising demand. Its withdrawal has resulted in a reduction in income despite ongoing and sustained levels of inspectorate demand.

The ongoing cost of living crisis negatively affected the levels of donations and footfall in our shops. Our Urmston shop in particular continued to suffer losses and the Trustees made the difficult decision to close the shop at the end of 2025. There remains a Lease liability until mid-2026 which is accounted for in our financial forecasts for 2026.

A deficit of £128,288 was recorded for 2025. Forecasts for 2026 indicate a projected deficit of approximately £98,000, partly due to reduced legacy income following a revised estate valuation.

At the time of reporting, there are no confirmed legacy incomes beyond 2026. Trustees continue to focus on financial oversight, cost control and income diversification.

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Financial review and reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's Charitable expenditure, which equates to £178,000 on 2025 levels. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. At the year end general unrestricted reserves amounted to £173,061 or 5.8 months expenditure. This level of reserves has been maintained throughout the year.

3.2 Reserves policy and position

The Branch maintains a reserves policy to ensure financial resilience and continuity of essential animal welfare services during periods of income uncertainty or unforeseen financial pressure. Historically, the target has been to hold reserves equivalent to approximately six months of operating expenditure, although Trustees recognise that maintaining this level has become increasingly challenging due to sustained cost pressures and reduced income certainty.

Reserves are actively monitored on a monthly basis as part of the Trustees' financial oversight. The current reserves position provides a reduced level of financial buffer compared to previous years and Trustees continue to review this in the context of the Branch's forecast deficit and wider sustainability planning.

3.3 Designated and restricted funds

The Branch holds designated and restricted funds which are applied in accordance with donor wishes and agreed purposes. Restricted funds are used solely for specific projects or activities, typically including preventative veterinary care, community welfare initiatives and targeted animal welfare interventions. Designated funds are allocated by Trustees for specific operational or strategic purposes to ensure transparent and planned use of resources.

These funds enable the Branch to deliver targeted welfare outcomes that would not otherwise be possible through unrestricted income alone.

3.4 Grants and donor acknowledgement

During 2025, the Branch received grant funding from a range of charitable funding bodies which supported key areas of work including preventative healthcare, community outreach and animal welfare interventions for owned animals. This funding has enabled the continuation and expansion of services that directly benefit animals and owners within the local community.

The Trustees would like to formally thank the following grant funders for their support during 2025:

- Humane World for Animals, for a £3,750 grant, facilitated through the Association of Dogs and Cats Homes, which enabled the Branch to maintain enhanced biosecurity interventions.
- RSPCA North West Regional Board, for a total of £6,745 in grants to support low-income households to neuter and microchip their cats.
- RSPCA Care Contribution Fund, for £25,000 in support of inspectorate-referred animal admissions.
- RSPCA Pet Food Bank Fund, for £600 to support the provision of pet food to local food banks.

The Trustees are grateful to all grant funders, donors and supporters for their continued generosity and commitment. Their support remains essential in enabling the Branch to deliver its charitable objectives and respond to increasing demand for animal welfare services.

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

4. RISKS AND UNCERTAINTIES

Financial sustainability

The Branch continues to operate in a challenging financial environment. We are not immune from the general downturn in reduced funding opportunities, combined with rising operational costs, have reduced the level of predictable income available to support core activities. A key financial risk is the ongoing reliance on income streams that are not guaranteed, particularly legacy income and public donations. While these remain important to the Branch's overall financial model, their variability creates uncertainty in long-term planning and service delivery.

This uncertainty is further compounded by increasing cost pressures across all areas of operation, meaning that even where income is maintained, its 'purchasing power' continues to reduce in real terms. The Trustees therefore recognise the need to maintain a strong focus on financial resilience, prioritisation of core activity, and ongoing review of cost base and income diversification.

Retail performance

Retail income continues to be variable and remains a key area of financial pressure for the Branch. Trustees have taken action in response to sustained underperformance, including the decision to close the Urmston shop at the end of 2025 due to ongoing financial losses. A further shop has experienced challenging trading conditions and is subject to continued monitoring and review.

The retail team continues to work collaboratively and proactively to improve performance and explore opportunities to increase income, including developing online sales channels to broaden the reach of donated stock. These efforts reflect a practical response to challenging trading conditions and a commitment to maximising income from available resources.

Service demand

Increasing complexity of animal welfare cases continues to place pressure on operational capacity. In particular, a higher proportion of admissions now require intensive veterinary treatment, behavioural rehabilitation and longer lengths of stay, which increases demand on both staffing and physical resources. This reduces throughput capacity and limits operational flexibility, particularly given the variability and unpredictability of rehoming timelines.

Workforce pressures

Operational restructuring undertaken to support financial sustainability has increased pressure on workload and staff resilience, particularly within the animal centre. Reduced staffing capacity, alongside sustained or increasing levels of operational demand, has required remaining staff to absorb additional responsibilities. The Trustees recognise that this has increased reliance on a smaller workforce and reduced organisational flexibility across core service delivery.

Key uncertainties

- reliance on legacy income
- withdrawal of central funding
- retail variability
- increasing case complexity
- staffing capacity constraints

5. PLANS FOR THE FUTURE

The Trustees have identified the following priorities:

- continuation of core animal welfare services
- expansion of preventative interventions where funding allows
- ongoing financial monitoring and sustainability planning
- continued use of flexible care models
- strengthened community partnerships
- support for staff and volunteers
- transparent communication with stakeholders
- welfare-led decision making

The Trustees recognise that the Branch will continue to operate within a challenging and uncertain financial environment over the coming year. The priorities set out above reflect a focus on maintaining essential animal welfare services while ensuring that available resources are used as effectively and sustainably as possible. Trustees monitor financial performance, service demand and operational capacity closely on a monthly basis, and will take appropriate action as required to ensure the long-term sustainability of the charity and the continuation of its core charitable objectives.

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Investment Policy

The trustees do not have a formal investment policy but review opportunities for investments when funds allow.

Risk Review

Following a thorough risk assessment review, which considered potential major risks faced by the charity, the Trustees confirm that all risks have been considered and procedures/practices are in place to address any weakness identified.

Plans for future periods

The Trustees remain committed to the development of the Manchester & Salford Branch through what we know will be a financially difficult time. Supporting our staff and helping them continue the important work we do for animals is at the heart of our strategy.

Structure, governance and management

The charity is an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr M L Seddon

Mr D M Jones

Mr P Crisp

Ms S Shimi

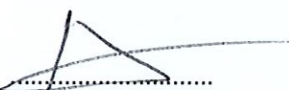
Ms A Coleman

Mrs E J Bromiley

(Resigned 15 November 2025)

(Appointed 7 June 2025)

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



Mr M L Seddon

Trustee

Date: 30/5/20



Mr P Crisp

Trustee

RSPCA MANCHESTER AND SALFORD BRANCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA MANCHESTER AND SALFORD BRANCH

I report to the trustees on my examination of the financial statements of RSPCA Manchester and Salford Branch (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Champion TLL Limited

P Bell FCCA
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN
Date:16/06/26.....

RSPCA MANCHESTER AND SALFORD BRANCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income from:						
Donations and legacies	3	127,650	-	23,766	151,416	116,818
Charitable activities	4	29,815	-	-	29,815	81,119
Other trading activities	5	475,534	-	-	475,534	504,897
Investments	6	3,201	-	-	3,201	4,786
Total income		<u>636,200</u>	<u>-</u>	<u>23,766</u>	<u>659,966</u>	<u>707,620</u>
Expenditure on:						
Raising funds	7	422,273	-	-	422,273	372,973
Charitable activities	8	368,094	-	7,252	375,346	386,183
Other expenditure	13	433	-	-	433	-
Total expenditure		<u>790,800</u>	<u>-</u>	<u>7,252</u>	<u>798,052</u>	<u>759,156</u>
Net income/(expenditure)		<u>(154,600)</u>	<u>-</u>	<u>16,514</u>	<u>(138,086)</u>	<u>(51,536)</u>
Net movement in funds	10	<u>(154,600)</u>	<u>-</u>	<u>16,514</u>	<u>(138,086)</u>	<u>(51,536)</u>
Reconciliation of funds:						
Fund balances at 1 January 2025		<u>327,661</u>	<u>150,000</u>	<u>28,625</u>	<u>506,286</u>	<u>557,822</u>
Fund balances at 31 December 2025		<u>173,061</u>	<u>150,000</u>	<u>45,139</u>	<u>368,200</u>	<u>506,286</u>

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

RSPCA MANCHESTER AND SALFORD BRANCH

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

FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	115,618	-	1,200	116,818
Charitable activities	4	81,119	-	-	81,119
Other trading activities	5	504,897	-	-	504,897
Investments	6	4,786	-	-	4,786
Total income		<u>706,420</u>	<u>-</u>	<u>1,200</u>	<u>707,620</u>
Expenditure on:					
Raising funds	7	372,973	-	-	372,973
Charitable activities	8	386,126	-	57	386,183
Total expenditure		<u>759,099</u>	<u>-</u>	<u>57</u>	<u>759,156</u>
Net income/(expenditure)		<u>(52,679)</u>	<u>-</u>	<u>1,143</u>	<u>(51,536)</u>
Transfers between funds		8,370	-	(8,370)	-
Net movement in funds	10	<u>(44,309)</u>	<u>-</u>	<u>(7,227)</u>	<u>(51,536)</u>
Reconciliation of funds:					
Fund balances at 1 January 2024		371,970	150,000	35,852	557,822
Fund balances at 31 December 2024		<u>327,661</u>	<u>150,000</u>	<u>28,625</u>	<u>506,286</u>

RSPCA MANCHESTER AND SALFORD BRANCH

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	15		11,369		16,055
Current assets					
Stocks	16	1,265		1,469	
Debtors	17	99,055		186,613	
Cash at bank and in hand		300,210		325,516	
		<u>400,530</u>		<u>513,598</u>	
Creditors: amounts falling due within one year	18	<u>(43,699)</u>		<u>(23,367)</u>	
Net current assets			356,831		490,231
Total assets less current liabilities			<u>368,200</u>		<u>506,286</u>
The funds of the charity					
Restricted income funds	20		45,139		28,625
Unrestricted funds - general	22		173,061		327,661
Unrestricted funds - designated	21		150,000		150,000
			<u>368,200</u>		<u>506,286</u>

The financial statements were approved by the trustees on 30/05/26

Mr M. L. Seddon
Trustee

Mr P. Crisp
Trustee

RSPCA MANCHESTER AND SALFORD BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	25		(25,508)		(13,861)
Investing activities					
Purchase of tangible fixed assets		(2,999)		-	
Investment income received		3,201		4,786	
Net cash generated from investing activities			202		4,786
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(25,306)		(9,075)
Cash and cash equivalents at beginning of year			325,516		334,591
Cash and cash equivalents at end of year			300,210		325,516

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

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

1.1 Basis of preparation

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

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

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

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

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

1.4 Income

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

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

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

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

Leasehold land and buildings	Over the lifetime of the lease
Office equipment	10% per annum
Motor vehicles	20% per annum

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

1.7 Impairment of fixed assets

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

1.8 Stocks

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

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

1.9 Cash and cash equivalents

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

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	74,916	-	74,916	56,958	-	56,958
Legacies	4,612	-	4,612	36,894	-	36,894
Grants	48,122	23,766	71,888	21,766	1,200	22,966
	<u>127,650</u>	<u>23,766</u>	<u>151,416</u>	<u>115,618</u>	<u>1,200</u>	<u>116,818</u>
Grants						
Other	48,122	23,766	71,888	21,766	1,200	22,966
	<u>48,122</u>	<u>23,766</u>	<u>71,888</u>	<u>21,766</u>	<u>1,200</u>	<u>22,966</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Animal Welfare		
Boarding fees	26,066	77,673
Other income	3,749	3,446
	<u>29,815</u>	<u>81,119</u>
Charitable trading income		
Animal welfare		

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	7,502	7,206
Shop income	468,032	497,691
Other trading activities	475,534	504,897

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	181	140
Interest receivable	3,020	4,646
	3,201	4,786

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	6,327	328
Trading costs		
Operating charity shops	173,711	132,632
Staff costs	242,235	240,013
	415,946	372,645
Total costs	422,273	372,973

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

8 Expenditure on charitable activities

	Animal Welfare 2025 £	Animal Welfare 2024 £
Direct costs		
Staff costs	135,699	125,616
Depreciation and impairment	7,252	8,514
Animal centre costs (Boarding costs)	56,582	60,612
Vetinary fees, rehoming and ancillary expenses	51,962	65,507
Motor and travel	4,457	4,295
Printing, stationery and adverts	3,830	5,670
Sundry expenses	401	769
Gifts in Kind	9,799	-
	<u>269,982</u>	<u>270,983</u>
Share of support and governance costs (see note 9)		
Support	100,669	98,136
Governance	4,695	17,064
	<u>375,346</u>	<u>386,183</u>
Analysis by fund		
Unrestricted funds - general	368,094	386,126
Restricted funds	7,252	57
	<u>375,346</u>	<u>386,183</u>

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

9 Support costs

	Support costs	Governance costs	2025 Support costs	Governance costs	2024
	£	£	£	£	£
Staff costs	88,602	-	88,602	93,184	93,184
Telephone	4,005	-	4,005	3,995	3,995
Rent, rates and insurance	4,285	-	4,285	(414)	(414)
Bank charges	78	-	78	35	35
Sundry	1,547	-	1,547	(252)	(252)
Irrecoverable VAT	2,152	-	2,152	1,588	1,588
Independent examination fees	-	2,940	2,940	-	2,940
Legal and professional	-	1,755	1,755	-	14,124
	<u>100,669</u>	<u>4,695</u>	<u>105,364</u>	<u>98,136</u>	<u>115,200</u>
Analysed between Charitable activities	<u>100,669</u>	<u>4,695</u>	<u>105,364</u>	<u>98,136</u>	<u>115,200</u>

10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,940	2,940
Depreciation of owned tangible fixed assets	7,252	8,514
Loss on disposal of tangible fixed assets	433	-
	<u>10,625</u>	<u>11,464</u>

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>22</u>	<u>22</u>

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

12 Employees

(Continued)

Employment costs	2025 £	2024 £
Wages and salaries	426,696	424,524
Social security costs	32,632	26,746
Other pension costs	7,208	7,543
	<u>466,536</u>	<u>458,813</u>

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>74,738</u>	<u>67,153</u>

The charity considers the Key Management Personnel to be the Branch Manager and the Centre Manager.

13 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	<u>433</u>	<u>-</u>

14 Taxation

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

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

15 Tangible fixed assets

	Leasehold land and buildings	Office equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2025	15,469	5,256	50,438	71,163
Additions	-	-	2,999	2,999
Disposals	-	-	(16,448)	(16,448)
At 31 December 2025	15,469	5,256	36,989	57,714
Depreciation and impairment				
At 1 January 2025	15,469	5,256	34,383	55,108
Depreciation charged in the year	-	-	7,252	7,252
Eliminated in respect of disposals	-	-	(16,015)	(16,015)
At 31 December 2025	15,469	5,256	25,620	46,345
Carrying amount				
At 31 December 2025	-	-	11,369	11,369
At 31 December 2024	-	-	16,055	16,055

16 Stocks

	2025 £	2024 £
Finished goods and goods for resale	1,265	1,469

17 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	841	-
Prepayments and accrued income	98,214	186,613
	99,055	186,613

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

18 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	23,229	4,092
Trade creditors	4,647	6,269
Other creditors	5,163	2,421
Accruals and deferred income	10,660	10,585
	<u>43,699</u>	<u>23,367</u>

19 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>7,208</u>	<u>7,543</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Restricted funds

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

	At 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2025 £
Pets at Home - New EV	27,482	-	(7,252)	-	20,230
Rehoming grant	1,143	-	-	-	1,143
RSPCA Signage Grant	-	13,641	-	-	13,641
RSPCA Van Wrap Grant	-	2,999	-	-	2,999
RSPCA Neutering	-	7,126	-	-	7,126
	<u>28,625</u>	<u>23,766</u>	<u>(7,252)</u>	<u>-</u>	<u>45,139</u>

Previous year:

	At 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
Pets at Home - New EV	35,852	-	-	(8,370)	27,482
Rehoming grant	-	1,200	(57)	-	1,143
	<u>35,852</u>	<u>1,200</u>	<u>(57)</u>	<u>(8,370)</u>	<u>28,625</u>

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

20 Restricted funds

(Continued)

Restricted funds relate to an amount received for the purchase of an Electric Van, less 1/5th transferred to unrestricted funds each year as a result of a 5 year restriction on the use of the vehicle.

Additional restricted funds in the year have all been received from the RSPCA National Society. The purpose of these along with the amounts received and balances held are noted above.

21 Designated funds

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

	At 1 January 2025	At 31 December 2025
	£	£
Future rents on Animal Centre	150,000	150,000
	<u>150,000</u>	<u>150,000</u>
Previous year:	At 1 January 2024	At 31 December 2024
	£	£
Future rents on Animal Centre	150,000	150,000
	<u>150,000</u>	<u>150,000</u>

22 Unrestricted funds

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

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
To cover 3 years rent	150,000	-	-	-	150,000
General funds	177,661	636,200	(790,800)	-	23,061
	<u>327,661</u>	<u>636,200</u>	<u>(790,800)</u>	<u>-</u>	<u>173,061</u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
To cover 3 years rent	150,000	-	-	-	150,000
General funds	221,970	706,420	(759,099)	8,370	177,661
	<u>371,970</u>	<u>706,420</u>	<u>(759,099)</u>	<u>8,370</u>	<u>327,661</u>

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

23 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:				
Tangible assets	11,369	-	-	11,369
Current assets/(liabilities)	161,692	150,000	45,139	356,831
	<u>173,061</u>	<u>150,000</u>	<u>45,139</u>	<u>368,200</u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:				
Tangible assets	16,055	-	-	16,055
Current assets/(liabilities)	311,606	150,000	28,625	490,231
	<u>327,661</u>	<u>150,000</u>	<u>28,625</u>	<u>506,286</u>

24 Related party transactions

Transactions with related parties

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

The branch is a member of the RSPCA National legacy scheme under which the national society administer the legacies left to the branch for a nominal fee of 3%. Legacies shown in these accounts are net of the 3% deducted by the national society. The amount received through this scheme during the year was £63,333 (2024: £36,894).

The branch also transacts with the national society by providing boarding services to animals rescued by the national society in their region. The amount charged to RSPCA national for these services in the year amounted to £26,066 (2024: £77,673). The balance outstanding at the year end is £NIL (2023: £NIL) and is shown in Trade Debtors.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

25	Cash absorbed by operations	2025 £	2024 £
	Deficit for the year	(138,086)	(51,536)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(3,201)	(4,786)
	Loss on disposal of tangible fixed assets	433	-
	Depreciation and impairment of tangible fixed assets	7,252	8,514
	Movements in working capital:		
	Decrease in stocks	204	1,532
	Decrease in debtors	87,558	50,143
	Increase/(decrease) in creditors	20,332	(17,728)
	Cash absorbed by operations	<u>(25,508)</u>	<u>(13,861)</u>

26 Analysis of changes in net funds

The charity had no material debt during the year.