

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

England & Wales · Charity number 210632

## Details

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Other names	RSPCA - KENT - BROMLEY AND DISTRICT BRANCH, RSPCA -BROMLEY AND DISTRICT BRANCH, RSPCA BROMLEY, RSPCA BROMLEY AND DISTRICT BRANCH, RSPCA BROMLEY BRANCH
Status	Registered
Legal form	Other
Registered	1965-11-01
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	PO Box 723 Bromley BR2 9WR
Phone	07538472822
Email	<a href="mailto:rspca.bromley.secretary@gmail.com">rspca.bromley.secretary@gmail.com</a>
Website	<a href="http://www.rspca-bromleyanddistrict.org.uk">www.rspca-bromleyanddistrict.org.uk</a>

## Activities

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

**Activities:** Rehome unwanted pets, neuter & microchip pets assist with animal welfare problems. Provides help with vet bills for owners on low income/benefits. Supports the RSPCA Inspectorate (& animals signed over to them & the main RSPCA). Covers postcodes BR1, BR2, BR3, BR4, BR5, BR6, BR7 & TN16 (3). Run by volunteers in their available spare time. Receives no funding & strictly dependent upon donations

## Classification

- **How:** Provides Other Finance, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** BROMLEY AND DISTRICT.
- Bromley

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£24,814	£43,540	-	-
2023-12-31	£82,686	£67,854	-	-
2022-12-31	£45,340	£39,840	-	-
2021-12-31	£26,244	£6,220	-	-
2020-12-31	£30,369	£23,705	-	-

## Trustees

Name	Role	Appointed
Glenys Sylvia Goodger		2009-06-15
Haidee Rose Ryan		2020-02-17
MRS J BATTERBEE		2012-11-07
Michael Hemmings		2025-03-12
Natalia Leonova		2024-04-24
Sam Chalk		2024-01-24

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# Accounts

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

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Charity No. 210632 (England and Wales)**

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**K K FARRINGTON FFA/FIPA, FFTA**

**25 Nuthatch**

**New Barn**

**Longfield**

**Kent, DA3 7NS**

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**CHARITY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Registered Charity Number** 210632

**President** Vacant

**Chairman** Vacant

**Trustees** Mrs J Batterbee Honorary Secretary

Mrs G Goodger Honorary Treasurer

Mrs G Robson

Mrs R Andrew

Mrs H Ryan

Mrs P Ainsworth

**Address** PO Box 723  
Bromley  
BR2 9WR

**Branch area** BR1, BR2, BR3, BR4, BR5, BR6, BR7, TN16

**Bankers** Barclays Bank plc  
167 High Street  
Bromley  
Kent  
BR1 1NL

**Independent Examiner** K K Farrington FFA/FIPA, FFTA

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**TRUSTEES REPORT**

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The Trustees present their report and accounts for the year ended 31 December 2023, to be read in conjunction with the Branch 2023 Annual Report. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to the charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK published on 16 July 2014.

### **Legal constitution**

Founded in 1897, the RSPCA Bromley and District Branch is a registered charity (rcn 210632) with the Charity Commission and is governed by the rules of the RSPCA (rcn 219099) ("the Society"). It is recognised under the constitution of the Society, governed by the RSPCA Act 1932 and operates in accordance with the Branch rules approved by Council 18 February 2009 (as updated in 2012 and amended January 2022).

### **Objectives**

Our objectives reflect the Society's: "The RSPCA as a charity will, by all lawful means, prevent cruelty, promote kindness to and alleviate suffering of all animals", and to place special importance within the Branch area.

The first priority of a Branch is to make an annual payment to the Society as invoiced (Branch Rule 10.2) and then to attend to animal welfare within its area in accordance with the Minimum Animal Welfare Standards last approved by Council in June 2000.

The Trustees believe education plays an important part in the pursuance of our objectives and by supporting the youth of today in their concern and respect for animals will ensure caring responsible adults of the future.

We meet all these aims through fundraising, donations, legacies and interest earned.

### **Organisation**

The Trustees are elected at each Annual General Meeting by Branch Members. In November 2021, the Society made a change to Rule 7.1(1) that reduced the minimum number of Trustees from seven to five at any one time. The maximum number remains at fourteen Trustees

Up to three Trustees may be co-opted to the Committee during the year. The Committee may appoint a replacement Committee Member from eligible Branch Members to fill any casual vacancy. The Branch Officers are elected annually by the newly elected Trustees. The Trustees are all unpaid volunteers who willingly give up their free time working from home to manage the Branch. Support is received from adult members, adult non-members, junior members and junior supporters, who volunteer their time and services. Without their help the Branch would be unable to carry out its animal welfare work.

### **Review of the year and future developments**

Although 2023 was mostly back to normal after restrictions due to Covid 19, the Branch continued to meet virtually on a regular basis with nine meetings during the year.

The Trustees agreed to hold a virtual AGM for 2023 and all Branch members were sent an invitation to attend. The AGM therefore took place on 14<sup>th</sup> June 2023 by Google Meet. At this meeting, The Trustees Report and Accounts for 2022 were presented and approved. All of the current Trustees were re-elected for the next year. Subsequently, the Branch Statutory Return for the year 2022 was made to the Charities Commission.

The Branch has been actively seeking new Trustees for some time to expand the breadth of knowledge and expertise, and this is ongoing.

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**TRUSTEES REPORT continued**

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**Review of the year and future developments (continued)**

The Branch continued to meet all costs incurred for animals in its area being dealt with or signed over to the Society's Inspectorate. It provided welfare advice and assistance to all those members of the public who contacted it; and provided financial assistance towards veterinary treatment to all animals.

With the assistance of some Trustees and volunteers, the Branch had a presence at three events during 2023. These were at Beckenham Place Park, Perry Hall Junior School, and lastly Chelsfield Summer Fair in July which was not quite as well attended as in previous years owing to some inclement weather. An RSPCA Animal Rescue Officer was able to be present at a couple of these events, which enhanced the overall effect. The Branch stand promoted the work of the main RSPCA, the Branch and especially animal welfare. Some goods were also sold, raising a small amount of funds for the Branch and we hope to do a similar number of events in 2024.

Locally, it continued to work with the Inspectorate. Funding was available to assist the Inspectorate and their animals for additional requirements they had which the Society was unable to provide and for the continued work towards equine/exotic/canine/feline projects and emergency boarding to curtail the problems constantly highlighted by the Society and its establishments. During 2023, the branch made a donation of £500 towards the cost of new flooring for a repurposed room at Leybourne Animal Centre.

The year-round free neutering continued to be provided to all felines (as established in the 1970s) and bull terrier breed canines (as established in the 1980s), both on a means tested basis. In addition, free neutering was provided to a number of XL Bullies, prior to their being designated a 'banned breed' by the government. During 2024, a lot of people were struggling with the increased cost of living, and we helped more people with the cost of veterinary treatment for their pets. In addition, veterinary fees have risen by quite a lot.

Planning for 2024 onwards will be constantly reviewed, especially in relation to the after-effects of the coronavirus pandemic with pets homed at this time and some now being left alone. Their owners are struggling to meet all their welfare needs, often looking to rehome them.

During 2023, the main RSPCA has progressed the proposal for branches to convert to CIOs (Charitable Incorporated Organisation), together with a Partnership Agreement between each Branch and the Society. A few branches are presently going through the process

However, the Branch will be able to continue to work ensuring ongoing funds are available to local animals in need and to its Inspectorate for any requirement they have which the Society will not provide and not a statutory onus on Branches. Also work will continue to achieve a larger board of Trustees, and payment from the Society of 2024 monthly subscriptions & donations our Branch members have paid.

Being self-funding, the Branch raises money locally to support the animal welfare work it does. The Endowment, Restricted and Designated funds enable this to be done and plan for future developments during 2024 and subsequent years beyond. These developments will be carried out to a time scale that is as far as feasibly possible with the Branch being solely run by volunteers and the time they can personally commit.

The Branch is forever grateful to its adult and junior members, volunteers, and supporters without whom it would not be able to carry out its work.

**Public Benefit Statement**

The Trustees have referred to the Charity Commission's general guidance on Public Benefit when reviewing the Charity's aims and objectives and in planning future activities. Under the Charities Act 2006, the advancement of animal welfare is recognised as a 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 work, although local in nature, benefits society at large and also aims to help people in need with the care of their animals.

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**TRUSTEES REPORT continued**

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### **Financial Review**

Income for the year amounts to £86,348 (2022 £45,338) an increase of £40,010 of which £20,000 is a provision this year paid to Head Office but as yet not advised and paid. As such and without this the increase would be £21,010 on the previous year. The main source of income remains from donations of £62,686 plus £20,000 provision yet to be confirmed by Head Office (2022: £27,954 plus £17,000 estimated from Head Office). Legacies this year totalled £55,224 (2022: £200) an increase of £55,024 on 2022.

Expenditure for the year amounted to £67,854 (2022: £39,841), an increase of £28,013 on the previous year, mainly due to over provisions in previous year.

This resulted in a Surplus for the year of £18,494 (2022: Surplus £5,497).

### **Reserves policy and financial position**

The Trustees have a policy to continuously review the Branch's financial status. This determines ways of utilising to maximum effect its reserves to embrace its charitable objectives. Provisions are in place to secure the future of the Branch and its work with its Endowment, Restricted and Designated funds, which are placed to earn maximum interest attainable at each review.

Under the Society's Branch rule 10.2, the first priority of a Branch is to make an annual payment to the Society as invoiced over all other payments out of Branch funds. The amount invoiced is subject to what the Society decide should be the formula to be utilised against the previous year end accounts. This had not been notified nor invoiced to the Branch by year end 2023 and it therefore has no clear method of how to budget for this unknown. It is hoped by working on the Society's previous formula and allowing for an inflationary increase it will be in a position to settle the amount eventually invoiced.

As an independent registered charity, it regularly checks that it does conform to the Charity Act and also the Charity Commissions advice and definitions, including that respective funds are retained for use as specified at the discretion of the Trustees in furtherance of the objectives of the charity and administrative purposes and does not legally restrict the Trustees discretion to apply. However, as the Branch is bound by the Society's rules and "in case of any conflict between Branch and Society's rules, the Society's rules prevail", the Trustees are not in a position to foresee or control any future changes the Society may make to the statutory annual payment or any other additional expenditure it may deem necessary Branches become responsible for.

The Trustees would ideally like to maintain between 6 and 9 months average general expenditure equivalent to between £22,000 and £35,000, (2022 £22,000 and £35,000) as free reserves. The free reserves of the charity at 31 December 2023 amounted to £185,194 plus £100,000 reserved Designated Funds (2022: £166,700 plus £100,000 reserved Designated Funds) and as such exceed the Trustee's funding requirements that in the event of an unexpected change in social life style and donations drastically reduce the level of reserves and would allow sufficient time to wind up operations in a professional and reasonable manner, enabling it to meet its legal and moral obligations. The policy is reviewed and updated on an annual basis.

Designated funds at 31 December 2023 amounted to £100,000 (2022: £100,000) with the majority relating to the charity's reserve deposits.,

Restricted funds at 31 December 2023 amounts to £40,000 (2022: £40,000).

### **Reserves Statement of Trustees' responsibilities**

Under The Charity Acts the Trustees are required to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the Charity and of the resources retained. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP 2015 (FRS 102).
- Keep proper accounting records, which disclose with reasonable accuracy at any time that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008.

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**TRUSTEES REPORT continued**

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**Reserves Statement of Trustees' responsibilities (continued)**

- Take such steps as are reasonably open to them for the safeguarding of the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Make judgements and estimates that are reasonable and prudent.
- Prepare financial statements on an ongoing concern basis unless it is inappropriate to assume the Charity will continue in operation.

**Investment Policy**

The investments are held in cash. These were inherited from previous Trustees and Committees. No change is foreseen by the current Board of Trustees.

**Risk Policy**

Key to the mitigation of risk is the stabilisation of the Charity's funding streams. The charity is predominantly dependant on donations and as such needs to remain vigilant and monitor as closely as possible within the current financial climate.

Another key risk is the reputation of the RSPCA as a whole, adverse publicity can and does have an impact on all Branch activities.

**Data Protection**

The Charity is registered with the Information Commissioner's Office ("ICO") and ensures it complies with the use of approved codes of conduct. It is aware and has commenced work based on the ICO's guidelines in preparation for the General Data Protection Regulation.

**Code of Fundraising Practice**

In 2017 the Charity registered with the Fundraising Preference Service under the Fundraising Regulator which holds the Code of Fundraising Practice for the UK.

**Signed for and on behalf of**  
**The Trustees**  
**RSPCA Bromley & District Branch**

**G Goodger**  
**Honorary Treasurer**

**J Batterbee**  
**Honorary Secretary**

**Date:**

**RSPCA  
BROMLEY AND DISTRICT BRANCH  
INDEPENDENT EXAMINER'S REPORT**

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I report on the financial statements of the RSPCA Bromley and District Branch for the year ended 31 December 2023, which are set out on pages 8 to 13 that should be read in conjunction with the Branch's 2022 Annual Report.

**Respective Responsibilities of the Trustees and Examiner**

As the Charity's Trustees you are responsible for the preparation of the financial statements; you consider that the audit requirement of section 145(2) of the Charities Act 2011 (the 2011 Act) does not apply.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- Follow the procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act and
- State whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination has been carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the RSPCA Bromley and District Branch and comparison of the financial statements presented with the records. It also includes consideration of any unusual items of disclosure in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no audit opinion on the view given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
  - a) To keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) To prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

Have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the 31 December 2023 financial statements to be reached.
3. In common with many similar sizes of organisations a proportion of the income derives from voluntary donations that cannot be fully controlled until they have been entered into the accounting records and are not therefore answerable to independent verification.

**K K Farrington FFA/FIPA, FFTA**

**25 Nuthatch  
New Barn  
Longfield  
Kent DA3 7NS**

**Date:**

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2023**

	Notes	2023	2022
		£	£
<b>CURRENT ASSETS</b>			
SORP Debtors		-	-
Sundry Debtors		20,134	18,699
Cash & Bank - Deposits	2	423,184	394,521
Cash & Bank - Current	3	5,740	1,920
		449,058	415,140
<b>CURRENT LIABILITIES</b>			
Sundry Creditors		-	-
Accrual		23,864	8,440
		23,864	8,440
<b>NET CURRENT ASSETS</b>		425,194	406,700
<b>TOTAL ASSETS</b>		<b>£ 425,194</b>	<b>£ 406,700</b>
<b>FINANCED BY:</b>			
<b>FUNDS</b>			
Endowment	4	100,000	100,000
Restricted funds	5	40,000	40,000
		140,000	140,000
Unrestricted funds:			
Designated funds	6	100,000	100,000
Other charitable funds	6	185,194	166,700
		285,194	266,700
		<b>£ 425,194</b>	<b>£ 406,700</b>

Signed for and on behalf of  
The Trustees  
RSPCA Bromley & District Branch

**G Goodger**  
Honorary Treasurer

**J Batterbee**  
Honorary Secretary

Date:

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**1 ACCOUNTING POLICIES**  
**Basis of Accounting**

The Royal Society for the Prevention of Cruelty to Animals, Bromley and District Branch is a registered charity with the Charity Commission in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities "promote kindness and to prevent and suppress cruelty to animals, and do all such lawful acts as the branch may consider to be conducive or incidental to the attainment of these objects".

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) as amended by Bulletin 1, the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared under going concern basis under the historical cost convention, modified to include certain items at fair value.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated

**Funds**

Unrestricted general funds are funds that can be used in accordance with the charity's objects at the discretion of the Trustees.

Restricted funds are funds that can only be used for particular purposes of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds represent funds invested in specific projects. The designated funds balance has been represented to ensure the fund balance stated accurately reflects the designated policy adopted by the Trustees.

**Incoming Resources**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities in the year in which receivable.
- Income resulting from charitable activities is recognised in the full Statement of Financial Activities in the year in which it is receivable.
- Investment income is recognised on a receivable basis.
- Legacies are included when the personal representative of an estate that the payment will be made advises the charity and the amount can be quantified.

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Resources Expended**

Expenditure is recognised on an accrual basis when the liability is incurred. Expenditure is inclusive of any VAT which cannot be recovered

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the examination fees and costs linked with the strategic management of the charity.
- Charitable expenditure comprises those costs incurred by the charity in delivery of its activities and services for its beneficiaries.

**Fund Accounting**

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds

Restricted funds are to be used for specific purposes as laid down by the donor and expenditure which meets this criterion is charged to the fund.

<b>2 SHORT TERM DEPOSITS</b>	<b>2023</b>	<b>2022</b>
Endowments funds – short term deposits	100,000	100,000
Restricted funds – cash	40,000	40,000
Unrestricted funds	283,184	254,521
	<u><b>£ 423,184</b></u>	<u><b>£ 394,521</b></u>
<b>3 CASH &amp; BANK</b>	<b>2023</b>	<b>2022</b>
Other charitable funds	<u><b>£ 5,740</b></u>	<u><b>£ 1,920</b></u>

**4 ENDOWMENTS**

The endowment relates to a donation made to the Branch to be used in keeping with the wishes of late Mrs Grimshaw for the provision of a permanent Branch animal welfare centre.

**5 RESTRICTED FUNDS**

Restricted funds relate to the legacy donated by Mrs Woodward.

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>6 UNRESTRICTED FUNDS</b>	<b>01.01.23</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfer</b>	<b>31.12.23</b>
Events	5,000	-	-	-	5,000
Initiatives	10,000	-	-	-	10,000
Shop	50,000	-	-	-	50,000
Donations	5,000	-	-	-	5,000
Inspectorate	15,000	-	-	-	15,000
Equines/ Exotics, Dogs & Cats	15,000	-	-	-	15,000
<b>Designated Funds</b>	<b>100,000</b>	<b>-</b>			<b>100,000</b>
<b>General Funds</b>	<b>166,700</b>	<b>86,348</b>	<b>(67,854)</b>	<b>185,194</b>	<b>166,700</b>
<b>Transfer</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>£ 266,700</b>	<b>£ 86,348</b>	<b>£ (67,854)</b>	<b>£ 185,194</b>	<b>£ 266,700</b>

<b>7 INCOMING RESOURCES</b>	<b>Unrestricted Funds</b>	<b>Restricted Fund</b>	<b>Endowment Fund</b>	<b>Total 31.12.23</b>	<b>Total 31.12.22</b>
<b>Incoming resources from generated funds:</b>					
Voluntary income					
Donations and Legacies	82,137	-	-	82,137	44,192
Subscriptions	306	-	-	306	120
Activities from generating funds – Bank Interest	3,662	-	-	3662	384
Incoming resources from charitable activities					
Special fund-raising events	243	-	-	243	642
Miscellaneous	-	-	-	-	-
<b>Total incoming resources</b>	<b>86,348</b>	<b>-</b>	<b>-</b>	<b>86,348</b>	<b>45,338</b>

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**8 RESOURCES EXPENDED**

	<b>Direct Expenses</b>	<b>Support Cost</b>	<b>Total 2023</b>	<b>Total 2022</b>
Activities	-	-	-	-
Charitable activities	61,413	5,336	66,749	38,295
Governance costs	1,105	-	1,105	1,546
	<u>62,518</u>	<u>5,336</u>	<u>67,854</u>	<u>39,841</u>

**9 ALLOCATION OF SUPPORT COSTS**

	<b>Charitable Activities</b>	<b>Total 2023</b>	<b>Total 2022</b>
Garage Rent	2,431	2,431	3,056
Insurance	733	733	586
Postage	606	606	513
Stationery	79	79	90
Advertising	-	-	-
Telephone	273	273	233
Web hosting	650	650	593
Equipment	230	230	360
Travel Expenses	-	-	14
Bank Charges and Interest	3	3	2
Miscellaneous	331	331	65
	<u>5,336</u>	<u>5,336</u>	<u>5,512</u>

**10 TRUSTEES AND STAFF**

All of the Trustees and staff are volunteers. No trustees or member of staff received any remuneration in the year (2022 £Nil).

**11 RELATED PARTY TRANSACTIONS**

There were no related party transactions in the year (2022 £Nil).

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	£	2023	£	2022	£
<b>INCOME</b>					
Subscriptions			306		120
Donations			562		3,774
D2D Via Head Office – Prior Year			6,351		23,218
D2D Via Head Office 2023 Provision			20,000		17,000
Special Fund-Raising Efforts			243		642
Legacies			55,224		200
Miscellaneous			-		-
<b>TOTAL INCOME</b>			82,686		44,954
<b>EXPENDITURE</b>					
Garage / Storage Rent	2,431			3,056	
Vets Fees	20,373			9,478	
Animal Homing	3,367			1,171	
Insurance	733			586	
Annual Report Printing	-			-	
Postage	606			513	
Stationery	79			90	
Advertising	-			-	
Telephone	273			233	
Web Hosting	650			593	
Equipment	230			360	
Travel Expenses				14	
Accountancy	1,105			1,095	
Legal Fees	-			451	
Headquarters – Legacies Admin Charge	-			-	
Bank Charges and Interest	3			2	
Miscellaneous	331			65	
Head Office					
- 2024 – Provision	22,050			-	
- 2023 – Under Provision	15,050			7,000	
- 2022 – Under Provision	-			10,050	
Special Fund-Raising Efforts	30			53	
Annual General Meeting Expenses	43			-	
Donations					
- Leybourne Flooring	500			-	
- Canterbury Cattery Block	-			5,000	
- Dog Food	-			31	
			67,854		39,841
<b>EXCESS OF INCOME OVER EXPENDITURE</b>			<b>14,832</b>		<b>5,113</b>
Bank Deposit Interest Received			3,662		384
<b>SURPLUS FOR THE YEAR</b>			<b>£ 18,494</b>		<b>£ 5,497</b>

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# Accounts

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

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Charity No. 210632 (England and Wales)**

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**K K FARRINGTON FFA/FIPA, FFTA**

**25 Nuthatch**

**New Barn**

**Longfield**

**Kent, DA3 7NS**

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**CHARITY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Registered Charity Number** 210632

**President** Vacant

**Chairman** Vacant

**Trustees**

Mrs J Batterbee	Honorary Secretary
Mrs G Goodger	Honorary Treasurer
Mrs B Hobday	(deceased September 2022)
Mrs G Robson	
Miss R Jeffreys	
Mrs H Ryan	
Mrs P Ainsworth	

**Address** PO Box 723  
Bromley  
BR2 9WR

**Branch area** BR1, BR2, BR3, BR4, BR5, BR6, BR7, TN16 (3)

**Bankers** Barclays Bank plc  
167 High Street  
Bromley  
Kent  
BR1 1NL

**Independent Examiner** K K Farrington FFA/FIPA, FFTA

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**TRUSTEES REPORT**

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The Trustees present their report and accounts for the year ended 31 December 2022, to be read in conjunction with the Branch 2022 Annual Report. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to the charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK published on 16 July 2014.

### **Legal constitution**

Founded in 1897, the RSPCA Bromley and District Branch is a registered charity (rcn 210632) with the Charity Commission and is governed by the rules of the RSPCA (rcn 219099) ("the Society"). It is recognised under the constitution of the Society, governed by the RSPCA Act 1932 and operates in accordance with the Branch rules approved by Council 18 February 2009 (as updated in 2012 and amended January 2022).

### **Objectives**

Our objectives reflect the Society's: "The RSPCA as a charity will, by all lawful means, prevent cruelty, promote kindness to and alleviate suffering of all animals", and to place special importance within the Branch area.

The first priority of a Branch is to make an annual payment to the Society as invoiced (Branch Rule 10.2) and then to attend to animal welfare within its area in accordance with the Minimum Animal Welfare Standards last approved by Council in June 2000.

The Trustees believe education plays an important part in the pursuance of our objectives and by supporting the youth of today in their concern and respect for animals will ensure caring responsible adults of the future.

We meet all these aims through fundraising, donations, legacies and interest earned.

### **Organisation**

The Trustees are elected at each Annual General Meeting by Branch Members. In November 2021, the Society made a change to Rule 7.1(1) that reduced the minimum number of Trustees from seven to five at any one time. The maximum number remains at fourteen Trustees

Up to three Trustees may be co-opted to the Committee during the year. The Committee may appoint a replacement Committee Member from eligible Branch Members to fill any casual vacancy. The Branch Officers are elected annually by the newly elected Trustees. The Trustees are all unpaid volunteers who willingly give up their free time working from home to manage the Branch. Support is received from adult members, adult non-members, junior members and junior supporters, who volunteer their time and services. Without their help the Branch would be unable to carry out its animal welfare work.

### **Review of the year and future developments**

Although 2022 was mostly back to normal after restrictions due to Covid 19, the Branch continued to meet virtually on a regular basis with eight meetings during the year.

The Trustees agreed to hold a virtual AGM for 2022 and all Branch members were sent an invitation to attend. The AGM therefore took place on 15<sup>th</sup> June 2022 by Google Meet. At this meeting, The Trustees Report and Accounts for 2021 were presented and approved. All of the current Trustees were re-elected for the next year. Subsequently, the Branch Statutory Return for the year 2021 was made to the Charities Commission.

The Branch has been actively seeking new Trustees for some time to expand the breadth of knowledge and expertise, and this is ongoing.

**RSPCA  
BROMLEY AND DISTRICT BRANCH  
TRUSTEES REPORT continued**

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**Review of the year and future developments (continued)**

Despite difficult years and with some improvement in getting back to normal, the Branch continued to meet all costs incurred for animals in its area being dealt with or signed over to the Society's Inspectorate. It provided welfare advice and assistance to all those members of the public who contacted it; and provided financial assistance towards veterinary treatment to all animals.

With the assistance of some Trustees and volunteers, the Branch had a presence at five events during 2022. These were at Beckenham Place Park, Crofton Infants School, Perry Hall Junior School twice, and lastly Chelsfield Summer Fair in July which was very well attended. An RSPCA Animal Rescue Officer was able to be present at a couple of these events, which enhanced the overall effect. The Branch stands promoted the work of the main RSPCA, the Branch and especially animal welfare. Some goods were also sold, raising a small amount of funds for the Branch and we hope to do a similar number of events in 2023.

Locally, it continued to work with the Inspectorate and an established wildlife facility for temporary boarding, though the latter was severely limited due to an ongoing outbreak of avian flu.

Funding was available to assist the Inspectorate and their animals for additional requirements they had which the Society was unable to provide and for the continued work towards equine/exotic/canine/feline projects and emergency boarding to curtail the problems constantly highlighted by the Society and its establishments.

The year-round free neutering continued to be provided to all felines (as established in the 1970s) and bull terrier breed canines (as established in the 1980s), both on a means tested basis.

Every animal placed in or signed over to its care was rehomed from a private boarding establishment or transferred to a RSPCA Animal Centre ensuring necessary treatment; neutering and microchipping had been carried out.

Planning for 2024 onwards will be constantly reviewed, especially in relation to the after-effects of the coronavirus pandemic with pets homed at this time and some now being left alone. Their owners are struggling to meet all their welfare needs, often looking to rehome them.

The main RSPCA has also been discussing major changes to the relation between it and each Branch. There is currently a draft proposal that Branches convert from a Registered Charity to a Charitable Incorporated Organisation (CIO). There would then be a Partnership Agreement between the Society and each Branch. Discussions about these are ongoing and the Trustees will be keeping a close watch on the proposals.

However, the Branch will be able to continue to work ensuring ongoing funds are available to local animals in need and to its Inspectorate for any requirement they have which the Society will not provide and not a statutory onus on Branches. Also work will continue to achieve a larger board of Trustees, re-establishment of its work with Junior Members and payment from the Society of 2022 monthly subscriptions & donations our Branch members have paid.

Being self-funding, the Branch raises money locally to support the animal welfare work it does. The Endowment, Restricted and Designated funds enable this to be done and plan for future developments during 2023 and subsequent years beyond. These developments will be carried out to a time scale that is as far as feasibly possible with the Branch being solely run by volunteers and the time they can personally commit.

The Branch is forever grateful to its adult and junior members, volunteers, and supporters without whom it would not be able to carry out its work.

**Public Benefit Statement**

The Trustees have referred to the Charity Commission's general guidance on Public Benefit when reviewing the Charity's aims and objectives and in planning future activities. Under the Charities Act 2006, the advancement of animal welfare is recognised as a 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 work, although local in nature, benefits society at large and also aims to help people in need with the care of their animals.

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**TRUSTEES REPORT continued**

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### **Financial Review**

Income for the year amounts to £45,338 (2021 £26,285) an increase of £19,053 of which £17,000 is a provision this year paid to Head Office but as yet not advised and paid. As such and without this the increase would be £2,053 on the previous year. The main source of income remains from donations of £25,183 plus £17,000 provision yet to be confirmed by Head Office (2021: £25,183). Legacies this year totalled £200 (2021: £646) a decrease of £446 from 2021.

Expenditure for the year amounted to £54,891 (2021: £6,220), an increase of £48,761 on the previous year, mainly due to over provisions in previous year.

This resulted in a Surplus for the year of £5,497 (2021: Surplus £20,065).

### **Reserves policy and financial position**

The Trustees have a policy to continuously review the Branch's financial status. This determines ways of utilising to maximum effect its reserves to embrace its charitable objectives. Provisions are in place to secure the future of the Branch and its work with its Endowment, Restricted and Designated funds, which are placed to earn maximum interest attainable at each review.

Under the Society's Branch rule 10.2, the first priority of a Branch is to make an annual payment to the Society as invoiced over all other payments out of Branch funds. The amount invoiced is subject to what the Society decide should be the formula to be utilised against the previous year end accounts. This had not been notified nor invoiced to the Branch by year end 2021 and it therefore has no clear method of how to budget for this unknown. It is hoped by working on the Society's previous formula and allowing for an inflationary increase it will be in a position to settle the amount eventually invoiced.

As an independent registered charity, it regularly checks that it does conform to the Charity Act and also the Charity Commissions advice and definitions, including that respective funds are retained for use as specified at the discretion of the Trustees in furtherance of the objectives of the charity and administrative purposes and does not legally restrict the Trustees discretion to apply. However, as the Branch is bound by the Society's rules and "in case of any conflict between Branch and Society's rules, the Society's rules prevail", the Trustees are not in a position to foresee or control any future changes the Society may make to the statutory annual payment or any other additional expenditure it may deem necessary Branches become responsible for.

The Trustees would ideally like to maintain between 6 and 9 months average general expenditure equivalent to between £22,000 and £35,000, (2021 £22,000 and £35,000) as free reserves. The free reserves of the charity at 31 December 2022 amounted to £166,700 (2021: £161,203) and as such exceed the Trustee's funding requirements that in the event of an unexpected change in social life style and donations drastically reduce the level of reserves and would allow sufficient time to wind up operations in a professional and reasonable manner, enabling it to meet its legal and moral obligations. The policy is reviewed and updated on an annual basis.

Designated funds at 31 December 2022 amounted to £100,000 (2021: £100,000) with the majority relating to the charity's reserve deposits.,

Restricted funds at 31 December 2022 amounts to £40,000 (2021: £40,000).

### **Reserves Statement of Trustees' responsibilities**

Under The Charity Acts the Trustees are required to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the Charity and of the resources retained. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP 2015 (FRS 102).
- Keep proper accounting records, which disclose with reasonable accuracy at any time that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008.

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**TRUSTEES REPORT continued**

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**Reserves Statement of Trustees' responsibilities (continued)**

- Take such steps as are reasonably open to them for the safeguarding of the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Make judgements and estimates that are reasonable and prudent.
- Prepare financial statements on an ongoing concern basis unless it is inappropriate to assume the Charity will continue in operation.

**Investment Policy**

The investments are held in cash. These were inherited from previous Trustees and Committees. No change is foreseen by the current Board of Trustees.

**Risk Policy**

Key to the mitigation of risk is the stabilisation of the Charity's funding streams. The charity is predominantly dependant on donations and as such needs to remain vigilant and monitor as closely as possible within the current financial climate.

Another key risk is the reputation of the RSPCA as a whole, adverse publicity can and does have an impact on all Branch activities.

**Data Protection**

The Charity is registered with the Information Commissioner's Office ("ICO") and ensures it complies with the use of approved codes of conduct. It is aware and has commenced work based on the ICO's guidelines in preparation for the General Data Protection Regulation.

**Code of Fundraising Practice**

In 2017 the Charity registered with the Fundraising Preference Service under the Fundraising Regulator which holds the Code of Fundraising Practice for the UK.

**Signed for and on behalf of**  
**The Trustees**  
**RSPCA Bromley & District Branch**

**G Goodger**  
**Honorary Treasurer**

**J Batterbee**  
**Honorary Secretary**

**Date: 6 April 2023**

**RSPCA  
BROMLEY AND DISTRICT BRANCH  
INDEPENDENT EXAMINER'S REPORT**

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I report on the financial statements of the RSPCA Bromley and District Branch for the year ended 31 December 2022, which are set out on pages 8 to 13 that should be read in conjunction with the Branch's 2022 Annual Report.

**Respective Responsibilities of the Trustees and Examiner**

As the Charity's Trustees you are responsible for the preparation of the financial statements; you consider that the audit requirement of section 145(2) of the Charities Act 2011 (the 2011 Act) does not apply.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- Follow the procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act and
- State whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination has been carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the RSPCA Bromley and District Branch and comparison of the financial statements presented with the records. It also includes consideration of any unusual items of disclosure in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no audit opinion on the view given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
  - a) To keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) To prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

Have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the 31 December 2022 financial statements to be reached.
3. In common with many similar sizes of organisations a proportion of the income derives from voluntary donations that cannot be fully controlled until they have been entered into the accounting records and are not therefore answerable to independent verification.

**K K Farrington FFA/FIPA, FFTA**

**25 Nuthatch  
New Barn  
Longfield  
Kent DA3 7NS**

**Date: 6 April 2023**

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

	Notes	2022		2021	
		£	£	£	£
<b>CURRENT ASSETS</b>					
SORP Debtors		-		-	
Sundry Debtors		18,699		2,139	
Cash & Bank - Deposits	2	394,521		409,142	
Cash & Bank - Current	3	1,920		4,139	
		415,140		415,420	
<b>CURRENT LIABILITIES</b>					
Sundry Creditors		-		-	
Accrual		8,440		14,217	
		8,440		14,217	
<b>NET CURRENT ASSETS</b>			406,700		401,203
<b>TOTAL ASSETS</b>			<b>£ 406,700</b>		<b>£ 401,203</b>
<b>FINANCED BY:</b>					
<b>FUNDS</b>					
Endowment	4		100,000		100,000
Restricted funds	5		40,000		40,000
			140,000		
Unrestricted funds:					
Designated funds	6	100,000		100,000	
Other charitable funds	6	166,700		161,203	
			266,700		261,203
			<b>£ 406,700</b>		<b>£ 401,203</b>

Signed for and on behalf of  
The Trustees  
RSPCA Bromley & District Branch

**G Goodger**  
Honorary Treasurer

**J Batterbee**  
Honorary Secretary

Date: 6 April 2023

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**1 ACCOUNTING POLICIES**

**Basis of Accounting**

The Royal Society for the Prevention of Cruelty to Animals, Bromley and District Branch is a registered charity with the Charity Commission in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities "promote kindness and to prevent and suppress cruelty to animals, and do all such lawful acts as the branch may consider to be conducive or incidental to the attainment of these objects".

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) as amended by Bulletin 1, the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared under going concern basis under the historical cost convention, modified to include certain items at fair value.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated

**Funds**

Unrestricted general funds are funds that can be used in accordance with the charities objects at the discretion of the Trustees.

Restricted funds are funds that can only be used for particular purposes of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds represent funds invested in specific projects. The designated funds balance has been represented to ensure the fund balance stated accurately reflects the designated policy adopted by the Trustees.

**Incoming Resources**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities in the year in which receivable.
- Income resulting from charitable activities is recognised in the full Statement of Financial Activities in the year in which it is receivable.
- Investment income is recognised on a receivable basis.
- Legacies are included when the personal representative of an estate that the payment will be made advises the charity and the amount can be quantified.

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Resources Expended**

Expenditure is recognised on an accrual basis when the liability is incurred. Expenditure is inclusive of any VAT which cannot be recovered

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the examination fees and costs linked with the strategic management of the charity.
- Charitable expenditure comprises those costs incurred by the charity in delivery of its activities and services for its beneficiaries.

**Fund Accounting**

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds

Restricted funds are to be used for specific purposes as laid down by the donor and expenditure which meets this criterion is charged to the fund.

<b>2</b>	<b>SHORT TERM DEPOSITS</b>	<b>2022</b>	<b>2021</b>
	Endowments funds – short term deposits	100,000	100,000
	Restricted funds – cash	40,000	40,000
	Unrestricted funds	254,521	269,142
		<b>£ 394,521</b>	<b>£ 409,142</b>
		<b>£ 394,521</b>	<b>£ 409,142</b>
<b>3</b>	<b>CASH &amp; BANK</b>	<b>2022</b>	<b>2021</b>
	Other charitable funds	<b>£ 1,920</b>	<b>£ 4,139</b>
		<b>£ 1,920</b>	<b>£ 4,139</b>
		<b>£ 1,920</b>	<b>£ 4,139</b>

**4 ENDOWMENTS**

The endowment relates to a donation made to the Branch to be used in keeping with the wishes of late Mrs Grimshaw for the provision of a permanent Branch animal welfare centre.

**5 RESTRICTED FUNDS**

Restricted funds relate to the legacy donated by Mrs Woodward.

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>6 UNRESTRICTED FUNDS</b>	<b>01.01.22</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfer</b>	<b>31.12.22</b>
<b>Events</b>	5,000	-	50	50	5,000
<b>Initiatives</b>	10,000	-	5,000	5,000	10,000
<b>Shop</b>	50,000	-	-	-	50,000
<b>Donations</b>	5,000	-	-	-	5,000
<b>Inspectorate</b>	15,000	-	-	-	15,000
<b>Equines/ Exotics, Dogs &amp; Cats</b>	15,000	-	3,238	3,238	15,000
<b>Designated Funds</b>	100,000	-	8,288	8,288	100,000
<b>General Funds</b>	161,203	45,338	(39,841)	-	166,700
<b>Transfer</b>	-	-	(8,288)	(8,288)	-
	<b>£ 261,203</b>	<b>£ 45,338</b>	<b>£ (39,841)</b>	<b>£ -</b>	<b>£ 266,700</b>

<b>7 INCOMING RESOURCES</b>	<b>Unrestricted Funds</b>	<b>Restricted Fund</b>	<b>Endowment Fund</b>	<b>Total 31.12.22</b>	<b>Total 31.12.21</b>
<b>Incoming resources from generated funds:</b>					
Voluntary income					
Donations and Legacies	44,192	-	-	44,192	25,829
Subscriptions	120	-	-	120	370
Activities from generating funds – Bank Interest	384	-	-	384	41
Incoming resources from charitable activities					
Special fund raising events	642	-	-	642	45
Miscellaneous	-	-	-	-	-
<b>Total incoming resources</b>	<b>45,338</b>	<b>-</b>	<b>-</b>	<b>45,338</b>	<b>26,285</b>

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**8 RESOURCES EXPENDED**

	<b>Direct Expenses</b>	<b>Support Cost</b>	<b>Total 2022</b>	<b>Total 2021</b>
Activities	-	-	-	-
Charitable activities	32,783	5,512	38,295	4,036
Governance costs	1,546	-	1,546	2,184
	<u>34,329</u>	<u>5,512</u>	<u>39,841</u>	<u>6,220</u>

**9 ALLOCATION OF SUPPORT COSTS**

	<b>Charitable Activities</b>	<b>Total 2022</b>	<b>Total 2021</b>
Garage Rent	3,056	3,056	3,416
Insurance	586	586	534
Annual Report Printing	-	-	-
Postage	513	513	445
Stationery	90	90	230
Advertising	-	-	-
Telephone	233	233	277
Web hosting	593	593	155
Equipment	360	360	-
Travel Expenses	14	14	-
Bank Charges and Interest	2	2	-
Miscellaneous	65	65	82
	<u>5,512</u>	<u>5,512</u>	<u>5,139</u>

**10 TRUSTEES AND STAFF**

All of the Trustees and staff are volunteers. No trustees or member of staff received any remuneration in the year (2021 £Nil).

**11 RELATED PARTY TRANSACTIONS**

There were no related party transactions in the year (2021 £Nil).

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	<b>2022</b>		<b>2021</b>	
	£	£	£	£
<b>INCOME</b>				
Subscriptions		120		370
Donations		3,774		10,49
D2D Via Head Office – Prior Year		23,218		24,134
D2D Via Head Office 2022 Provision		17,000		-
Special Fund Raising Efforts		642		45
Collecting Boxes		-		-
Legacies		200		646
Miscellaneous		-		-
		44,954		26,244
<b>TOTAL INCOME</b>				
<b>EXPENDITURE</b>				
Garage / Storage Rent	3,056		3,416	
Vets Fees	9,478		8,842	
Animal Homing	1,171		252	
Insurance	586		534	
Annual Report Printing	-		-	
Postage	513		445	
Stationery	90		230	
Advertising	-		-	
Telephone	233		277	
Web Hosting	593		155	
Equipment	360		-	
Travel Expenses	14		-	
Accountancy	1,095		1,850	
Legal Fees	451		334	
Headquarters – Legacies Admin Charge	-		-	
Bank Charges and Interest	2		-	
Miscellaneous	65		82	
Head Office				
- 2023 – Provision	7,000		-	
- 2022 – Under Provision	10,050		12,000	
- 2021 – Over Provision	-		(622)	
- 2020 – Over Provision	-		(22,050)	
Special Fund Raising Efforts	53		475	
Annual General Meeting Expenses	-		-	
Donations				
- Canterbury Cattery Block	5,000		-	
- Dog Food	31		-	
		39,841		6,220
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>5,113</b>		<b>20,024</b>
Bank Deposit Interest Received		384		41
		£ 5,497		£ 20,065
<b>SURPLUS FOR THE YEAR</b>		<b>£ 5,497</b>		<b>£ 20,065</b>

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# Accounts

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

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Charity No. 210632 (England and Wales)**

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**K K FARRINGTON FFA/FIPA, FFTA**

**25 Nuthatch**

**New Barn**

**Longfield**

**Kent, DA3 7NS**

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**CHARITY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Registered Charity Number** 210632

**President** Vacant

**Chairman** Vacant

**Trustees**

Mrs J E Walker	Honorary Secretary (Resigned 2 June 2021)
Mrs J Batterbee	Honorary Secretary (Appointed 3 June 2021)
Mrs G Goodger	Honorary Treasurer
Mrs B Hobday	
Mrs G Robson	
Miss R Jeffreys	
Mrs H Ryan	
Mrs P Ainsworth	(Co-Opted 19 July 2021)

**Address** PO Box 723  
Bromley  
BR2 9WR

**Branch area** BR1, BR2, BR3, BR4, BR5, BR6, BR7, TN16 (3)

**Bankers** Barclays Bank plc  
167 High Street  
Bromley  
Kent  
BR1 1NL

**Independent Examiner** K K Farrington FFA/FIPA, FFTA

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**TRUSTEES REPORT**

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The Trustees present their report and accounts for the year ended 31 December 2021, to be read in conjunction with the Branch 2021 Annual Report. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to the charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK published on 16 July 2014.

### **Legal constitution**

Founded in 1897, the RSPCA Bromley and District Branch is a registered charity (rcn 210632) with the Charity Commission and is governed by the rules of the RSPCA (rcn 219099) ("the Society"). It is recognised under the constitution of the Society, governed by the RSPCA Act 1932 and operates in accordance with the Branch rules approved by Council 18 February 2009 (as updated in 2012 and amended January 2022).

### **Objectives**

Our objectives reflect the Society's: "The RSPCA as a charity will, by all lawful means, prevent cruelty, promote kindness to and alleviate suffering of all animals", and to place special importance within the Branch area.

The first priority of a Branch is to make an annual payment to the Society as invoiced (Branch Rule 10.2) and then to attend to animal welfare within its area in accordance with the Minimum Animal Welfare Standards last approved by Council in June 2000.

The Trustees believe education plays an important part in the pursuance of our objectives and by supporting the youth of today in their concern and respect for animals will ensure caring responsible adults of the future.

We meet all these aims through fundraising, donations, legacies and interest earned.

### **Organisation**

The Trustees are elected at each Annual General Meeting by Branch Members. In November 2021, the Society made a change to Rule 7.1(1) that reduced the minimum number of Trustees from seven to five at any one time. The maximum number remains at fourteen Trustees

Up to three Trustees may be co-opted to the Committee during the year. The Committee may appoint a replacement Committee Member from eligible Branch Members to fill any casual vacancy. The Branch Officers are elected annually by the newly elected Trustees. The Trustees are all unpaid volunteers who willingly give up their free time working from home to manage the Branch. Support is received from adult members, adult non-members, junior members and junior supporters, who volunteer their time and services. Without their help the Branch would be unable to carry out its animal welfare work.

### **Review of the year and future developments**

During 2021, the ongoing effect of Covid 19 and its associated restrictions continued to reflect on the Branch, both administratively and physically.

Following an amendment by the Society to Rule 5.7, applicable only for 2021, Branches were required to hold an AGM by the 31<sup>st</sup> October latest, either actual or virtual. After due consideration and taking into account Covid 19 restrictions, the Trustees agreed to hold a virtual AGM and all Branch members were sent an invitation to attend. The AGM therefore took place on the 20 October 2021 by Google Meet. At this meeting, The Trustees Report and Accounts for the two years, 2019 and 2020, were presented and approved. Subsequently, the Branch Statutory Return for the year 2020 was made to the Charities Commission.

At the AGM in October 2021, a Board of Trustees was elected for the next year. This involved some revision of roles, following the resignation of a longstanding Trustee in the middle of the year. For some time, the Branch has been actively seeking new Trustees, to expand the breadth of knowledge and expertise of the Committee, but to date has been unsuccessful, despite receiving a few enquiries.

**RSPCA  
BROMLEY AND DISTRICT BRANCH  
TRUSTEES REPORT continued**

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**Review of the year and future developments (continued)**

Despite Covid 19, the Branch continued to meet all costs incurred for animals in its area being dealt with or signed over to the Society's Inspectorate. It provided welfare advice and assistance to all those members of the public who contacted it; and provided financial assistance towards veterinary treatment to all animals.

With the assistance of some Trustees and volunteers, the Branch had a presence at one event in May 2021, 'Love Beckenham Place Park'. This was run by Lewisham Council, and the Park is a large recreational area offering lots of activities, including dog-walking. The Branch had a stand promoting the work of the RSPCA, the Branch and especially animal welfare. They also held a 'Name the Puppy' competition, and raised a small amount of funds for the branch. The Branch is hoping to do a few more events in 2022.

Locally, it continued to work with the Inspectorate and an established wildlife facility for temporary boarding.

Funding was available to assist the Inspectorate and their animals for additional requirements they had which the Society was unable to provide and for the continued work towards equine/exotic/canine/feline projects and emergency boarding to curtail the problems constantly highlighted by the Society and its establishments.

The year-round free neutering continued to be provided to all felines (as established in the 1970s) and bull terrier breed canines (as established in the 1980s), both on a means tested basis, but also taking into consideration lockdown.

Every animal placed in or signed over to its care was rehomed from a private boarding establishment or transferred to a RSPCA Animal Centre ensuring necessary treatment; neutering and microchipping had been carried out.

Following the closure by the Society of RSPCA South Godstone Animal Centre, a nearby Branch made an approach to several southern Branches requesting financial assistance for a proposed project to purchase and run the site. The Branch Trustees indicated their willingness to contribute as they felt it would be of tremendous benefit to maintain an Animal Centre in that area. Sadly, the project did not come to fruition.

Planning for 2023 onwards will be defined by constantly reviewing the Coronavirus pandemic and what additional onuses the Society plan to place on Branches, including the revision of Branch Rules (our Governing Document).

However, the Branch will be able to continue to work ensuring ongoing funds are available to local animals in need and to its Inspectorate for any requirement they have which the Society will not provide and not a statutory onus on Branches. Also work will continue to achieve a larger board of Trustees, re-establishment of its work with Junior Members and payment from the Society of 2021 monthly subscriptions & donations our Branch members have paid.

Being self-funding, the Branch raises money locally to support the animal welfare work it does. The Endowment, Restricted and Designated funds enable this to be done and plan for future developments during 2022 and subsequent years beyond. These developments will be carried out to a time scale that is as far as feasibly possible with the Branch being solely run by volunteers and the time they can personally commit.

The Branch is forever grateful to its adult and junior members, volunteers and supporters without whom it would not be able to carry out its work.

**Public Benefit Statement**

The Trustees have referred to the Charity Commission's general guidance on Public Benefit when reviewing the Charity's aims and objectives and in planning future activities. Under the Charities Act 2006, the advancement of animal welfare is recognised as a 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 work, although local in nature, benefits society at large and also aims to help people in need with the care of their animals.

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**TRUSTEES REPORT continued**

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**Financial Review**

Income for the year amounts to £26,285 (2020: £30,932), a decrease of £4,647 on the previous year. The main source of income remains from donations of £25,183 (2020: £29,385). Legacies this year totalled £646 (2020: £531) an increase of £115 from 2020.

Expenditure for the year amounted to £6,220 (2020: £23,705), a decrease of £17,485 on the previous year mainly due to over provisions in previous year.

This resulted in a Surplus for the year of £20,065 (2020: Surplus £7,227).

**Reserves policy and financial position**

The Trustees have a policy to continuously review the Branch's financial status. This determines ways of utilising to maximum effect its reserves to embrace its charitable objectives. Provisions are in place to secure the future of the Branch and its work with its Endowment, Restricted and Designated funds, which are placed to earn maximum interest attainable at each review.

Under the Society's Branch rule 10.2, the first priority of a Branch is to make an annual payment to the Society as invoiced over all other payments out of Branch funds. The amount invoiced is subject to what the Society decide should be the formula to be utilised against the previous year end accounts. This had not been notified nor invoiced to the Branch by year end 2021 and it therefore has no clear method of how to budget for this unknown. It is hoped by working on the Society's previous formula and allowing for an inflationary increase it will be in a position to settle the amount eventually invoiced.

As an independent registered charity, it regularly checks that it does conform to the Charity Act and also the Charity Commissions advice and definitions, including that respective funds are retained for use as specified at the discretion of the Trustees in furtherance of the objectives of the charity and administrative purposes and does not legally restrict the Trustees discretion to apply. However, as the Branch is bound by the Society's rules and "in case of any conflict between Branch and Society's rules, the Society's rules prevail", the Trustees are not in a position to foresee or control any future changes the Society may make to the statutory annual payment or any other additional expenditure it may deem necessary Branches become responsible for.

The Trustees would ideally like to maintain between 6 and 9 months average general expenditure equivalent to between £22,000 and £35,000, (2020 £22,000 and £35,000) as free reserves. The free reserves of the charity at 31 December 2021 amounted to £161,203 (2020: £141,138) and as such exceed the Trustee's funding requirements that in the event of an unexpected change in social life style and donations drastically reduce the level of reserves and would allow sufficient time to wind up operations in a professional and reasonable manner, enabling it to meet its legal and moral obligations. The policy is reviewed and updated on an annual basis.

Designated funds at 31 December 2021 amounted to £100,000 (2020: £100,000) with the majority relating to the charity's reserve deposits.,

Restricted funds at 31 December 2021 amounts to £40,000 (2020: £40,000).

**Reserves Statement of Trustees' responsibilities**

Under The Charity Acts the Trustees are required to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the Charity and of the resources retained. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply to them consistently.
- Observe the methods and principles in the Charities SORP 2015 (FRS 102).
- Keep proper accounting records, which disclose with reasonable accuracy at any time that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008.

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**TRUSTEES REPORT continued**

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**Reserves Statement of Trustees' responsibilities (continued)**

- Take such steps as are reasonably open to them for the safeguarding of the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Make judgements and estimates that are reasonable and prudent.
- Prepare financial statements on an ongoing concern basis unless it is inappropriate to assume the Charity will continue in operation.

**Investment Policy**

The investments are held in cash. These were inherited from previous Trustees and Committees. No change is foreseen by the current Board of Trustees.

**Risk Policy**

Key to the mitigation of risk is the stabilisation of the Charity's funding streams. The charity is predominantly dependant on donations and as such needs to remain vigilant and monitor as closely as possible within the current financial climate.

Another key risk is the reputation of the RSPCA as a whole, adverse publicity can and does have an impact on all Branch activities.

**Data Protection**

The Charity is registered with the Information Commissioner's Office ("ICO") and ensures it complies with the use of approved codes of conduct. It is aware and has commenced work based on the ICO's guidelines in preparation for the General Data Protection Regulation.

**Code of Fundraising Practice**

In 2017 the Charity registered with the Fundraising Preference Service under the Fundraising Regulator which holds the Code of Fundraising Practice for the UK.

**Signed for and on behalf of**  
**The Trustees**  
**RSPCA Bromley & District Branch**

**G Goodger**  
**Honorary Treasurer**

**J Batterbee**  
**Honorary Secretary**

**Date: 29 March 2022**

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**INDEPENDENT EXAMINER'S REPORT**

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I report on the financial statements of the RSPCA Bromley and District Branch for the year ended 31 December 2021, which are set out on pages 8 to 13 that should be read in conjunction with the Branch's 2020 Annual Report.

**Respective Responsibilities of the Trustees and Examiner**

As the Charity's Trustees you are responsible for the preparation of the financial statements; you consider that the audit requirement of section 145(2) of the Charities Act 2011 (the 2011 Act) does not apply.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- Follow the procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act and
- State whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination has been carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the RSPCA Bromley and District Branch and comparison of the financial statements presented with the records. It also includes consideration of any unusual items of disclosure in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no audit opinion on the view given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
  - a) To keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) To prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

Have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the 31 December 2021 financial statements to be reached.
3. In common with many similar sizes of organisations a proportion of the income derives from voluntary donations that cannot be fully controlled until they have been entered into the accounting records and are not therefore answerable to independent verification.

**K K Farrington FFA/FIPA, FFTA**

**25 Nuthatch  
New Barn  
Longfield  
Kent DA3 7NS**

**Date: 30 March 2022**

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

	Notes	2021		2020	
		£	£	£	£
<b>CURRENT ASSETS</b>					
SORP Debtors		-		-	
Sundry Debtors		2,139		2,035	
Short Term Deposits	2	-		-	
Cash & Bank	3	413,281		415,780	
		<u>415,420</u>		<u>417,815</u>	
<b>CURRENT LIABILITIES</b>					
Sundry Creditors		-		-	
Accrual		14,217		36,677	
		<u>14,217</u>		<u>36,677</u>	
<b>NET CURRENT ASSETS</b>			401,203		381,138
<b>TOTAL ASSETS</b>			<u>£ 401,203</u>		<u>£ 381,138</u>
<b>FINANCED BY:</b>					
<b>FUNDS</b>					
Endowment	4		100,000		100,000
Restricted funds	5		40,000		40,000
			<u>140,000</u>		<u>140,000</u>
Unrestricted funds:					
Designated funds	6	100,000		100,000	
Other charitable funds	6	161,203		141,138	
			<u>261,203</u>		<u>241,138</u>
			<u>£ 401,203</u>		<u>£ 381,138</u>

Signed for and on behalf of  
The Trustees  
RSPCA Bromley & District Branch

**G Goodger**  
Honorary Treasurer

**J Batterbee**  
Honorary Secretary

Date: 29 March 2022

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**1 ACCOUNTING POLICIES**  
**Basis of Accounting**

The Royal Society for the Prevention of Cruelty to Animals, Bromley and District Branch is a registered charity with the Charity Commission in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities "promote kindness and to prevent and suppress cruelty to animals, and do all such lawful acts as the branch may consider to be conducive or incidental to the attainment of these objects".

;

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) as amended by Bulletin 1, the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared under going concern basis under the historical cost convention, modified to include certain items at fair value.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated

**Funds**

Unrestricted general funds are funds that can be used in accordance with the charities objects at the discretion of the Trustees.

Restricted funds are funds that can only be used for particular purposes of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds represent funds invested in specific projects. The designated funds balance has been represented to ensure the fund balance stated accurately reflects the designated policy adopted by the Trustees.

**Incoming Resources**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities in the year in which receivable.
- Income resulting from charitable activities is recognised in the full Statement of Financial Activities in the year in which it is receivable.
- Investment income is recognised on a receivable basis.
- Legacies are included when the personal representative of an estate that the payment will be made advises the charity and the amount can be quantified.

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Resources Expended**

Expenditure is recognised on an accrual basis when the liability is incurred. Expenditure is inclusive of any VAT which cannot be recovered

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the examination fees and costs linked with the strategic management of the charity.
- Charitable expenditure comprises those costs incurred by the charity in delivery of its activities and services for its beneficiaries.

**Fund Accounting**

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds

Restricted funds are to be used for specific purposes as laid down by the donor and expenditure which meets this criterion is charged to the fund.

<b>2</b>	<b>SHORT TERM DEPOSITS</b>	<b>2021</b>	<b>2020</b>
	Endowments funds – short term deposits	100,000	100,000
	Restricted funds – cash	40,000	40,000
	Unrestricted funds	269,142	259,102
		<b>£ 409,142</b>	<b>£ 399,102</b>
		<b>£ 409,142</b>	<b>£ 399,102</b>
<b>3</b>	<b>CASH &amp; BANK</b>	<b>2021</b>	<b>2020</b>
	Other charitable funds	<b>£ 4,139</b>	<b>£ 16,678</b>
		<b>£ 4,139</b>	<b>£ 16,678</b>
		<b>£ 4,139</b>	<b>£ 16,678</b>

**4 ENDOWMENTS**

The endowment relates to a donation made to the Branch to be used in keeping with the wishes of late Mrs Grimshaw for the provision of a permanent Branch animal welfare centre.

**5 RESTRICTED FUNDS**

Restricted funds relate to the legacy donated by Mrs Woodward.

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

6 UNRESTRICTED FUNDS	01.01.21	Income	Expenditure	Transfer	31.12.21
Events	5,000	-	-	-	5,000
Initiatives	10,000	-	475	475	10,000
Shop	50,000	-	-	-	50,000
Donations	5,000	-	-	-	5,000
Inspectorate	15,000	-	-	-	15,000
Equines/ Exotics, Dogs & Cats	15,000	-	-	-	15,000
<b>Designated Funds</b>	100,000	-	475	475	100,000
<b>General Funds</b>	141,138	26,285	(6,220)	-	161,203
<b>Transfer</b>	-	-	(475)	(475)	-
	<b>£ 241,138</b>	<b>£ 26,285</b>	<b>£ (6,220)</b>	<b>£ -</b>	<b>£ 261,203</b>

7 INCOMING RESOURCES	Unrestricted Funds	Restricted Fund	Endowment Fund	Total 31.12.21	Total 31.12.20
<b>Incoming resources from generated funds:</b>					
Voluntary income					
Donations and Legacies	25,829	-	-	25,829	29,916
Subscriptions	370	-	-	370	403
Activities from generating funds – Bank Interest	41	-	-	41	563
Incoming resources from charitable activities					
Special fund raising events	45	-	-	45	50
Miscellaneous	-	-	-	-	-
Collecting boxes	-	-	-	-	-
<b>Total incoming resources</b>	<b>26,285</b>	<b>-</b>	<b>-</b>	<b>26,285</b>	<b>30,932</b>

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**8 RESOURCES EXPENDED**

	Direct Expenses	Support Cost	Total 2021	Total 2020
Activities	-	-	-	-
Charitable activities	(1,103)	5,139	4,036	22,905
Governance costs	2,184	-	2,184	800
	<u>1,081</u>	<u>5,139</u>	<u>6,220</u>	<u>23,705</u>

**9 ALLOCATION OF SUPPORT COSTS**

	Charitable Activities	Total 2021	Total 2020
Garage Rent	3,416	3,416	2,535
Insurance	534	534	267
Annual Report Printing	-	-	-
Postage	445	445	690
Stationery	230	230	175
Advertising	-	-	-
Telephone	277	277	261
Web hosting	155	155	35
Equipment	-	-	40
Travel Expenses	-	-	-
Bank Charges	-	-	-
Headquarters	-	-	1,706
Miscellaneous	82	82	40
	<u>5,139</u>	<u>5,139</u>	<u>5,749</u>

**10 TRUSTEES AND STAFF**

All of the Trustees and staff are volunteers. No trustees or member of staff received any remuneration in the year (2020 £Nil).

**11 RELATED PARTY TRANSACTIONS**

There were no related party transactions in the year (2020 £Nil).

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021	2020
	£	£
<b>INCOME</b>		
Subscriptions	370	403
Donations	25,183	29,385
Special Fund Raising Efforts	45	50
Collecting Boxes	-	-
Legacies	646	531
Miscellaneous	-	-
<b>TOTAL INCOME</b>	<b>26,244</b>	<b>30,369</b>
<b>EXPENDITURE</b>		
Garage Rent	3,416	2,535
Vets Fees	8,842	9,848
Animal Homing	252	1,934
Insurance	534	267
Annual Report Printing	-	-
Postage	445	690
Stationery	230	175
Advertising	-	-
Telephone	277	261
Web Hosting	155	35
Equipment	-	40
Travel Expenses	-	-
Accountancy	1,850	800
Legal Fees	334	-
Headquarters – Legacies Admin Charge	-	1,706
Bank Charges	-	-
Miscellaneous	82	40
Headquarters		
- 2022 – Provision	12,000	-
- 2021 – Over provision	(622)	12,750
- 2020 – Over provision	(22,050)	2,591
Special Fund Raising Efforts	475	35
Annual General Meeting Expenses	-	-
Donations		
- South Godstone	-	(15,000)
- South Godstone	-	4,998
	6,220	23,705
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>20,024</b>	<b>6,664</b>
Bank Deposit Interest Received	41	563
<b>SURPLUS FOR THE YEAR</b>	<b>£ 20,065</b>	<b>£ 7,227</b>

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# Accounts

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

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Charity No. 210632 (England and Wales)**

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**K K FARRINGTON FFA/FIPA, FFTA**

**25 Nuthatch**

**New Barn**

**Longfield**

**Kent, DA3 7NS**

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**CHARITY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Registered Charity Number** 210632

**President** Vacant

**Chairman** Vacant

**Trustees**

Mrs J E Walker	Honorary Secretary
Mrs G Goodger	Honorary Treasurer
Mrs B Hobday	
Mrs G Robson	
Mrs J Batterbee	
Miss R Jeffreys	
Mrs P Ainsworth	Ceased 20 January 2020
Mrs H Ryan	Co-Opted 17 February 2020

**Address** PO Box 723  
Bromley  
BR2 9WR

**Branch area** BR1, BR2, BR3, BR4, BR5, BR6, BR7, TN16 (3)

**Bankers** Barclays Bank plc  
167 High Street  
Bromley  
Kent  
BR1 1NL

**Independent Examiner** K K Farrington FFA/FIPA, FFTA

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**TRUSTEES REPORT**

---

The Trustees present their report and accounts for the year ended 31 December 2020, to be read in conjunction with the Branch 2020 Annual Report. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to the charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK published on 16 July 2014.

### **Legal constitution**

Founded in 1897, the RSPCA Bromley and District Branch is a registered charity (rcn 210632) with the Charity Commission and is governed by the rules of the RSPCA (rcn 219099) ("the Society"). It is recognised under the constitution of the Society, governed by the RSPCA Act 1932 and operates in accordance with the Branch rules approved by Council 18 February 2009 (as updated in 2012).

### **Objectives**

Our objectives reflect the Society's: "The RSPCA as a charity will, by all lawful means, prevent cruelty, promote kindness to and alleviate suffering of all animals", and to place special importance within the Branch area.

The first priority of a Branch is to make an annual payment to the Society as invoiced (Branch Rule 10.2) and then to attend to animal welfare within its area in accordance with the Minimum Animal Welfare Standards last approved by Council in June 2000.

The Trustees believe education plays an important part in the pursuance of our objectives and by supporting the youth of today in their concern and respect for animals will ensure caring responsible adults of the future.

We meet all these aims through fundraising, donations, legacies and interest earned.

### **Organisation**

The Trustees are elected at each Annual General Meeting by Branch Members. At any one time there must be at least seven and no more than fourteen Trustees. Up to three Trustees may be co-opted to the Committee during the year. The Committee may appoint a replacement Committee Member from eligible Branch Members to fill any casual vacancy. The Branch Officers are elected annually by the newly elected Trustees. The Trustees are all unpaid volunteers who willingly give up their free time working from home to manage the Branch. Support is received from adult members, adult non-members, junior members and junior supporters, who volunteer their time and services. Without their help the Branch would be unable to carry out its animal welfare work.

### **Review of the year and future developments**

In early 2020 saw the coming of the Coronavirus (Covid-19) World pandemic. This did reflect on the Branch both administratively and physically.

The Society gave formal dispensation to postpone the requirement to hold the Branch AGM no later than 30 June 2020 to by 2020 year end, with remote or virtual attendance not an option as a quorum and voting needed to be 'in person' per Branch Rule 5.7. In the August the Society's Legal Department updated Branches a physical meeting before 31 December 2020 would be permitted with the then current legislation on social gatherings with no legal limit on participants at a Charity General Meeting as it was work related. In good governance, the Trustees considered this not acceptable for the welfare of its members. A virtual was considered not to be democratic recognising not all Branch Members would have the accessibility. It therefore requested deferment until 2021, with 2019 Reports and Accounts to be tabled at its 2021 AGM along with 2020 Reports and Accounts. Formal notice was provided to Branch Members and the Charity Commission. With the Branch statutory Annual Return for 2019 was lodged with the Commission under notice the Reports and Accounts had not been adopted by Branch members. In the absence of an election meant Trustees continued in post. The Charity Commission's bulletin updates and Government guidelines were regularly checked, in addition to those from the Society.

**RSPCA  
BROMLEY AND DISTRICT BRANCH  
TRUSTEES REPORT continued**

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**Review of the year and future developments (continued)**

The Branch was unable to carry out any fundraising events, but was able meet all costs incurred for animals in its area being dealt with or signed over to the Society's Inspectorate. It provided welfare advice and assistance to all those members of the public who contacted it; and provided financial assistance towards veterinary treatment to all animals. Due to the Coronavirus, this was extended to assist those who would usually go to The Blue Cross or PDSA but were restricted by lockdown travel and what the two Charities were in a position to offer. The Branch also participated in a local veterinary surgery's initiative offering and delivering free pet food through the early months of the pandemic.

An annual free neutering and microchipping initiative for canines, felines, rabbits, ferrets and guinea pigs commenced just before going into lockdown and those neutering's falling into "high risk" were carried out.

In early 2020 a sound system was procured for RSPCA South Godstone Animal Centre. It was a system used by other RSPCA animal centres and proven to have great benefit to the welfare of animals in their care.

Locally, it continued to work with the Inspectorate and an established wildlife facility for temporary boarding.

The all year round free neutering continued to be provided to all felines (as established in the 1970s) and bull terrier breed canines (as established in the 1980s), both on a means tested basis but also taking into consideration lockdown.

Every animal placed in or signed over to its care was rehomed from a private boarding establishment or transferred to a RSPCA Animal Centre ensuring necessary treatment; neutering and microchipping had been carried out.

Responsible pet ownership and raising the awareness of what the Branch can offer was carried out, in addition to working with the Metropolitan Police, council/community associations and the Bromley Voluntary Sector Trust.

Funding was available to assist the Inspectorate and their animals for additional requirements they had which the Society was unable to provide and for the continued work towards equine/exotic/canine/feline projects and emergency boarding to curtail the problems constantly highlighted by the Society and its establishments.

In July 2020 it was devastated to learn the Society was in consultation to cease the role of the frontline work of Animal Collection Officers and the closure of RSPCA South Godstone Animal Centre, RSPCA Putney Animal Hospital, RSPCA Southall Clinic & Cattery and RSPCA Lockwood Equine Centre. It was of grave concern the outcome would directly affect the welfare of animals and the Inspectorate in the London and South East area. The Branch worked with other Branches to endeavour to find a means of keeping these operating. Particular concern was RSPCA South Godstone Animal Centre, whom the Branch had always worked closely with since its building in the late 1960s; when local Branches had made monthly payments to the Society for its building, as it had been identified at that time the need geographically due to the increasing population in surrounding areas. The Branch attended meetings to endeavour to curtail these closures, but the Society later announced all four premises would close on 30 September 2020 and a new role of an Animal Rescue Officer would be established and ACOs could apply or take redundancy.

With the decisions taken by the Society, the Trustees immediately reviewed short term plans and had to cease any dealings with the need of a small animal ward at RSPCA Harmsworth Animal Centre and the boarding facility for Society felines at London Hospitals, and leave both in the hands of the Society. It was also requested the reimbursement from the Society of the £15,000 donation made for a feline cabin at RSPCA South Godstone Animal Centre which would no longer be realised, and this money was returned in November 2020.

Planning for 2021 onwards will be defined by constantly reviewing the Coronavirus pandemic and what additional onuses the Society plan to place on Branches, including the revision of Branch Rules (our Governing Document).

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**TRUSTEES REPORT continued**

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**Review of the year and future developments (continued)**

However, the Branch will be able to continue to work ensuring ongoing funds are available to local animals in need and to its Inspectorate for any requirement they have which the Society will not provide and not statutory onus on Branches. Also work will continue to achieve a larger board of Trustees, re-establishment of its work with Junior Members and payment from the Society of 2020 monthly subscriptions & donations our Branch members have paid.

Being self-funding, the Branch raises money locally to support the animal welfare work it does. The Endowment, Restricted and Designated funds enable this to be done and plan for future developments during 2021 and subsequent years beyond. These developments will be carried out to a time scale that is as far as feasibly possible with the Branch being solely run by volunteers and the time they can personally commit.

The Branch is forever grateful to its adult and junior members, volunteers and supporters without whom it would not be able to carry out its work.

**Public Benefit Statement**

The Trustees have referred to the Charity Commission's general guidance on Public Benefit when reviewing the Charity's aims and objectives and in planning future activities. Under the Charities Act 2006, the advancement of animal welfare is recognised as a 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 work, although local in nature, benefits society at large and also aims to help people in need with the care of their animals.

**Financial Review**

Income for the year amounts to £30,932 (2019: £50,807), a decrease of £19,875 on the previous year. The main source of income remains from donations of £29,385 (2019: £28,378). Legacies this year totalled £531 (2019: £19,845 a decrease of £19,314 from 2019).

Expenditure for the year amounted to £23,705 (2019:£36,444), a decrease of £12,739 on the previous year. This is mainly a result of a donation reimbursement of £15,000.

This resulted in a surplus for the year of £7,227 (2019: £14,363).

**Reserves policy and financial position**

The Trustees have a policy to continuously review the Branch's financial status. This determines ways of utilising to maximum effect its reserves to embrace its charitable objectives. Provisions are in place to secure the future of the Branch and its work with its Endowment, Restricted and Designated funds, which are placed to earn maximum interest attainable at each review.

Under the Society's Branch rule 10.2, the first priority of a Branch is to make an annual payment to the Society as invoiced over all other payments out of Branch funds. The amount invoiced is subject to what the Society decide should be the formula to be utilised against the previous year end accounts. This had not been notified nor invoiced to the Branch by year end 2020 and it therefore has no clear method of how to budget for this unknown. It is hoped by working on the Society's previous formula and allowing for an inflationary increase it will be in a position to settle the amount eventually invoiced.

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**TRUSTEES REPORT continued**

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As an independent registered charity, it regularly checks that it does conform to the Charity Act and also the Charity Commissions advice and definitions, including that respective funds are retained for use as specified at the discretion of the Trustees in furtherance of the objectives of the charity and administrative purposes and does not legally restrict the Trustees discretion to apply. However, as the Branch is bound by the Society's rules and "in case of any conflict between Branch and Society's rules, the Society's rules prevail", the Trustees are not in a position to foresee or control any future changes the Society may make to the statutory annual payment or any other additional expenditure it may deem necessary Branches become responsible for.

The Trustees would ideally like to maintain between 6 and 9 months average general expenditure equivalent to between £22,000 and £35,000, (2019 £22,000 and £35,000) as free reserves. The free reserves of the charity at 31 December 2020 amounted to £141,138 (2019: £133,911) and as such exceed the Trustee's funding requirements that in the event of an unexpected change in social life style and donations drastically reduce the level of reserves and would allow sufficient time to wind up operations in a professional and reasonable manner, enabling it to meet its legal and moral obligations. The policy is reviewed and updated on an annual basis.

Designated funds at 31 December 2020 amounted to £100,000 (2019: £100,000) with the majority relating to the charity's reserve deposits.

Restricted funds at 31 December 2020 amounts to £40,000 (2019: £40,000).

#### **Reserves Statement of Trustees' responsibilities**

Under The Charity Acts the Trustees are required to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the Charity and of the resources retained. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply to them consistently.
- Observe the methods and principles in the Charities SORP 2015 (FRS 102).
- Keep proper accounting records, which disclose with reasonable accuracy at any time that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008.
- Take such steps as are reasonably open to them for the safeguarding of the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Make judgements and estimates that are reasonable and prudent.
- Prepare financial statements on an ongoing concern basis unless it is inappropriate to assume the Charity will continue in operation.

#### **Investment Policy**

The investments are held in cash. These were inherited from previous Trustees and Committees. No change is foreseen by the current Board of Trustees.

#### **Risk Policy**

Key to the mitigation of risk is the stabilisation of the Charity's funding streams. The charity is predominantly dependant on donations and as such needs to remain vigilant and monitor as closely as possible within the current financial climate.

Another key risk is the reputation of the RSPCA as a whole, adverse publicity can and does have an impact on all Branch activities.

**RSPCA  
BROMLEY AND DISTRICT BRANCH  
TRUSTEES REPORT continued**

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**Data Protection**

The Charity is registered with the Information Commissioner's Office ("ICO") and ensures it complies with the use of approved codes of conduct. It is aware and has commenced work based on the ICO's guidelines in preparation for the General Data Protection Regulation.

**Code of Fundraising Practice**

In 2017 the Charity registered with the Fundraising Preference Service under the Fundraising Regulator which holds the Code of Fundraising Practice for the UK.

**Signed for and on behalf of  
The Trustees  
RSPCA Bromley & District Branch**

**G Goodger  
Honorary Treasurer**

**J Walker  
Honorary Secretary**

**Date:**

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**INDEPENDENT EXAMINER'S REPORT**

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I report on the financial statements of the RSPCA Bromley and District Branch for the year ended 31 December 2020, which are set out on pages 8 to 13 that should be read in conjunction with the Branch's 2020 Annual Report.

**Respective Responsibilities of the Trustees and Examiner**

As the Charity's Trustees you are responsible for the preparation of the financial statements; you consider that the audit requirement of section 145(2) of the Charities Act 2011 (the 2011 Act) does not apply.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- Follow the procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act and
- State whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination has been carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the RSPCA Bromley and District Branch and comparison of the financial statements presented with the records. It also includes consideration of any unusual items of disclosure in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no audit opinion on the view given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
  - a) To keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) To prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

Have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the 31 December 2020 financial statements to be reached.
3. In common with many similar sizes of organisations a proportion of the income derives from voluntary donations that cannot be fully controlled until they have been entered into the accounting records and are not therefore answerable to independent verification.

**K K Farrington FFA/FIPA, FFTA**

**25 Nuthatch  
New Barn  
Longfield  
Kent DA3 7NS**

**Date:**

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2020**

	Notes	2020		2019	
		£	£	£	£
<b>CURRENT ASSETS</b>					
SORP Debtors		-		1,695	
Sundry Debtors		2,035		851	
Short Term Deposits	2	-		393,539	
Cash & Bank	3	415,780		4,134	
		<u>417,815</u>		<u>400,219</u>	
<b>CURRENT LIABILITIES</b>					
Sundry Creditors		-		-	
Accrual		36,677		26,308	
		<u>36,677</u>		<u>26,308</u>	
<b>NET CURRENT ASSETS</b>			381,138		373,911
<b>TOTAL ASSETS</b>			<u>£ 381,138</u>		<u>£ 373,911</u>
<b>FINANCED BY:</b>					
<b>FUNDS</b>					
Endowment	4		100,000		100,000
Restricted funds	5		40,000		40,000
			<u>140,000</u>		<u>140,000</u>
Unrestricted funds:					
Designated funds	6	100,000		100,000	
Other charitable funds	6	141,138		133,911	
			<u>241,138</u>		<u>233,911</u>
			<u>£ 381,138</u>		<u>£ 373,911</u>

Signed for and on behalf of  
The Trustees  
RSPCA Bromley & District Branch

**G Goodger**  
Honorary Treasurer

**J Walker**  
Honorary Secretary

Date:

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**1 ACCOUNTING POLICIES**  
**Basis of Accounting**

The Royal Society for the Prevention of Cruelty to Animals, Bromley and District Branch is a registered charity with the Charity Commission in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities "promote kindness and to prevent and suppress cruelty to animals, and do all such lawful acts as the branch may consider to be conducive or incidental to the attainment of these objects".

;

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) as amended by Bulletin 1, the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared under going concern basis under the historical cost convention, modified to include certain items at fair value.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated

**Funds**

Unrestricted general funds are funds that can be used in accordance with the charities objects at the discretion of the Trustees.

Restricted funds are funds that can only be used for particular purposes of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds represent funds invested in specific projects. The designated funds balance has been represented to ensure the fund balance stated accurately reflects the designated policy adopted by the Trustees.

**Incoming Resources**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities in the year in which receivable.
- Income resulting from charitable activities is recognised in the full Statement of Financial Activities in the year in which it is receivable.
- Investment income is recognised on a receivable basis.
- Legacies are included when the personal representative of an estate that the payment will be made advises the charity and the amount can be quantified.

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Resources Expended**

Expenditure is recognised on an accrual basis when the liability is incurred. Expenditure is inclusive of any VAT which cannot be recovered

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the examination fees and costs linked with the strategic management of the charity.
- Charitable expenditure comprises those costs incurred by the charity in delivery of its activities and services for its beneficiaries.

**Fund Accounting**

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds

Restricted funds are to be used for specific purposes as laid down by the donor and expenditure which meets this criterion is charged to the fund.

<b>2</b>	<b>SHORT TERM DEPOSITS</b>	<b>2020</b>	<b>2019</b>
	Endowments funds – short term deposits	100,000	100,000
	Restricted funds – cash	40,000	40,000
	Unrestricted funds	259,102	253,539
		<b>£ 399,102</b>	<b>£ 393,539</b>
		<b>£ 399,102</b>	<b>£ 393,539</b>
<b>3</b>	<b>CASH &amp; BANK</b>	<b>2020</b>	<b>2019</b>
	Other charitable funds	£ 16,678	£ 4,134
		<b>£ 16,678</b>	<b>£ 4,134</b>
		<b>£ 16,678</b>	<b>£ 4,134</b>

**4 ENDOWMENTS**

The endowment relates to a donation made to the Branch to be used in keeping with the wishes of late Mrs Grimshaw for the provision of a permanent Branch animal welfare centre.

**5 RESTRICTED FUNDS**

Restricted funds relate to the legacy donated by Mrs Woodward.

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

6 UNRESTRICTED FUNDS	01.01.20	Income	Expenditure	Transfer	31.12.20
Events	5,000	-	35	35	5,000
Initiatives	10,000	-	540	540	10,000
Shop	50,000	-	-	-	50,000
Donations	5,000	-	10,002	10,002	5,000
Inspectorate	15,000	-	334	334	15,000
Equines/ Exotics, Dogs & Cats	15,000	-	-	-	15,000
<b>Designated Funds</b>	<b>100,000</b>	<b>-</b>	<b>10,911</b>	<b>10,911</b>	<b>100,000</b>
<b>General Funds</b>	<b>133,911</b>	<b>30,932</b>	<b>(23,705)</b>	<b>-</b>	<b>141,138</b>
<b>Transfer</b>	<b>-</b>	<b>-</b>	<b>10,911</b>	<b>(10,911)</b>	<b>-</b>
	<b>£ 233,911</b>	<b>£ 30,932</b>	<b>£ (23,705)</b>	<b>£ -</b>	<b>£ 241,138</b>

7 INCOMING RESOURCES	Unrestricted Funds	Restricted Fund	Endowment Fund	Total 31.12.20	Total 31.12.19
<b>Incoming resources from generated funds:</b>					
Voluntary income					
Donations and Legacies	29,916	-	-	29,916	48,223
Subscriptions	403	-	-	403	415
Activities from generating funds – Bank Interest	563	-	-	563	1,521
Incoming resources from charitable activities					
Special fund raising events	50	-	-	50	459
Miscellaneous	-	-	-	-	-
Collecting boxes	-	-	-	-	189
<b>Total incoming resources</b>	<b>30,932</b>	<b>-</b>	<b>-</b>	<b>30,932</b>	<b>50,807</b>

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**8 RESOURCES EXPENDED**

	Direct Expenses	Support Cost	Total 2020	Total 2019
Activities	-	-	-	-
Charitable activities	17,156	5,749	22,905	35,694
Governance costs	800	-	800	750
	<u>17,956</u>	<u>5,749</u>	<u>23,705</u>	<u>36,444</u>

**9 ALLOCATION OF SUPPORT COSTS**

	Charitable Activities	Total 2020	Total 2019
Garage Rent	2,535	2,535	3,585
Insurance	267	267	534
Annual Report Printing	-	-	-
Postage	690	690	507
Stationery	175	175	197
Advertising	-	-	-
Telephone	261	261	380
Web hosting	35	35	349
Equipment	40	40	179
Travel Expenses	-	-	47
Bank Charges	-	-	-
Headquarters	1,706	1,706	496
Miscellaneous	40	40	120
	<u>5,749</u>	<u>5,749</u>	<u>6,394</u>

**10 TRUSTEES AND STAFF**

All of the Trustees and staff are volunteers. No trustees or member of staff received any remuneration in the year (2019 £Nil).

**11 RELATED PARTY TRANSACTIONS**

There were no related party transactions in the year (2019 £Nil).

**RSPCA**  
**BROMLEY AND DISTRICT BRANCH**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020		2019
	£	£	£
<b>INCOME</b>			
Subscriptions		403	415
Donations		29,385	28,378
Special Fund Raising Efforts		50	459
Collecting Boxes		-	189
Legacies		531	19,845
Miscellaneous		-	-
		<hr/>	<hr/>
<b>TOTAL INCOME</b>		30,369	49,286
<b>EXPENDITURE</b>			
Garage Rent	2,535		3,585
Vets Fees	9,848		5,078
Animal Homing	1,934		3,241
Insurance	267		534
Annual Report Printing	-		-
Postage	690		507
Stationery	175		197
Advertising	-		-
Telephone	261		380
Web Hosting	35		349
Equipment	40		179
Travel Expenses	-		47
Accountancy	800		750
Headquarters – Legacies Admin Charge	1,706		496
Bank Charges	-		-
Miscellaneous	40		120
Headquarters			
- 2021	12,750		-
- 2020	-		22,050
- 2019	2,591		-
Special Fund Raising Efforts	35		55
Annual General Meeting Expenses	-		45
Donations			
- South Godstone	(15,000)		2,282
- South Godstone	4,998		-
- Harmsworth	-		(5,250)
- Inspectorate	-		1,799
		<hr/>	<hr/>
		23,705	36,444
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>6,664</b>	<b>12,842</b>
Bank Deposit Interest Received		563	1,521
		<hr/>	<hr/>
<b>SURPLUS FOR THE YEAR</b>		<b>£ 7,227</b>	<b>£ 14,363</b>
		<hr/> <hr/>	<hr/> <hr/>