

**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)

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

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

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 31st 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

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

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

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**

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
		£	£
CURRENT ASSETS			
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>
CURRENT LIABILITIES			
Sundry Creditors		-	-
Accrual		14,217	36,677
		<u>14,217</u>	<u>36,677</u>
NET CURRENT ASSETS		401,203	381,138
TOTAL ASSETS		<u>£ 401,203</u>	<u>£ 381,138</u>
FINANCED BY:			
FUNDS			
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

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.

2 SHORT TERM DEPOSITS	2021	2020
Endowments funds – short term deposits	100,000	100,000
Restricted funds – cash	40,000	40,000
Unrestricted funds	269,142	259,102
	<u>£ 409,142</u>	<u>£ 399,102</u>
 3 CASH & BANK	 2021	 2020
Other charitable funds	<u>£ 4,139</u>	<u>£ 16,678</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 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
Designated Funds	100,000	-	475	475	100,000
General Funds	141,138	26,285	(6,220)	-	161,203
Transfer	-	-	(475)	(475)	-
	£ 241,138	£ 26,285	£ (6,220)	£ -	£ 261,203

7 INCOMING RESOURCES	Unrestricted Funds	Restricted Fund	Endowment Fund	Total 31.12.21	Total 31.12.20
Incoming resources from generated funds:					
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	-	-	-	-	-
Total incoming resources	26,285	-	-	26,285	30,932

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

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
	£	£
INCOME		
Subscriptions	370	403
Donations	25,183	29,385
Special Fund Raising Efforts	45	50
Collecting Boxes	-	-
Legacies	646	531
Miscellaneous	-	-
TOTAL INCOME	26,244	30,369
EXPENDITURE		
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
EXCESS OF INCOME OVER EXPENDITURE	20,024	6,664
Bank Deposit Interest Received	41	563
SURPLUS FOR THE YEAR	£ 20,065	£ 7,227