

**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)

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

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

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 14th 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

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

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

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**

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
		£	£
CURRENT ASSETS			
SORP Debtors		-	-
Sundry Debtors		20,134	18,699
Cash & Bank - Deposits	2	423,184	394,521
Cash & Bank - Current	3	5,740	1,920
		<u>449,058</u>	<u>415,140</u>
CURRENT LIABILITIES			
Sundry Creditors		-	-
Accrual		23,864	8,440
		<u>23,864</u>	<u>8,440</u>
NET CURRENT ASSETS		425,194	406,700
TOTAL ASSETS		<u>£ 425,194</u>	<u>£ 406,700</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	185,194	166,700
		<u>285,194</u>	<u>266,700</u>
		<u>£ 425,194</u>	<u>£ 406,700</u>

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

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	2023	2022
	Endowments funds – short term deposits	100,000	100,000
	Restricted funds – cash	40,000	40,000
	Unrestricted funds	283,184	254,521
		£ 423,184	£ 394,521
3	CASH & BANK	2023	2022
	Other charitable funds	£ 5,740	£ 1,920

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

6 UNRESTRICTED FUNDS

	01.01.23	Income	Expenditure	Transfer	31.12.23
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
Designated Funds	100,000	-			100,000
General Funds	166,700	86,348	(67,854)	185,194	166,700
Transfer	-	-	-	-	-
	£ 266,700	£ 86,348	£ (67,854)	£ 185,194	£ 266,700

7 INCOMING RESOURCES	Unrestricted Funds	Restricted Fund	Endowment Fund	Total 31.12.23	Total 31.12.22
Incoming resources from generated funds:					
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	-	-	-	-	-
Total incoming resources	86,348	-	-	86,348	45,338

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

8 RESOURCES EXPENDED

	Direct Expenses	Support Cost	Total 2023	Total 2022
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

	Charitable Activities	Total 2023	Total 2022
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
	£	£
INCOME		
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	-	-
TOTAL INCOME	82,686	44,954
EXPENDITURE		
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
EXCESS OF INCOME OVER EXPENDITURE	14,832	5,113
Bank Deposit Interest Received	3,662	384
SURPLUS FOR THE YEAR	£ 18,494	£ 5,497