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

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025

Registered Charity Number 210632

President	Vacant	
Chairman	Vacant	
Trustees	Mrs J Batterbee	Honorary Secretary
	Mrs G Goodger	Honorary Treasurer
	Mrs G Robson	Resigned June 2025
	Mrs R Andrew	Resigned June 2025
	Mrs H Ryan	
	Mr S Chalk	
	Ms N Leonova	
	Mr M Hemmings	Co-opted March 2025

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 2025, to be read in conjunction with the Branch 2025 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 and updated 2015.

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

In 2025, the Branch Trustees continued to meet virtually on a regular basis with nine meetings during the year.

The Trustees agreed to hold a virtual AGM again in 2025 and all Branch members were sent an invitation to attend. The AGM took place on 11th June 2025 by Google Meet. At this meeting, The Trustees Report and Accounts for 2024 were presented and approved. We also co-opted a new Trustee early in 2025, but were sorry to lose two long-standing Trustees who resigned for personal reasons. All the current Trustees were re-elected or co-opted for the next year. Subsequently, the Branch Statutory Return for the year 2024 was made to the Charities Commission.

The Branch is still actively seeking new Trustees to expand the breadth of knowledge and expertise.

RSPCA
BROMLEY AND DISTRICT BRANCH
TRUSTEES REPORT continued

Review of the year and future developments (continued)

The Branch provided welfare advice and assistance to all those members of the public who contacted it. It also provided financial assistance towards veterinary treatment to all animals for eligible owners and some of them have subsequently made donations to the Branch.

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.

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. During 2025, requests for financial assistance lessened. Despite continuing increases in veterinary fees, our expenditure on these decreased by 57.5%.

In 2025 the Branch applied through the Society to become a Charitable Incorporated Organisation (CIO). At the end of the year, we were registered as a CIO with the Charities Commission. There is some due diligence to be carried out and we and hope to convert fully in 2026. In addition, we launched a new, rebranded website and a new Facebook page. We cancelled our previous website hosts, resulting in a small saving.

With the assistance of some Trustees and volunteers, the Branch had a presence at five events during 2025. These were Petts Wood, Pratts Bottom, Biggin Hill, Chelsfield and Cudham. The Branch stand promoted the work of the main RSPCA, the Branch and especially animal welfare. All events were well attended and we sold some goods to raise funds for our Branch. We hope to do a similar number in 2026.

Planning for 2026 onwards will be constantly reviewed. 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 2026 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 and Restricted funds enable this to be done and plan for future developments during 2026 and subsequent years. 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 £38,021 (2024 £30,996) an increase of £7,025 of which £20,000 is again a provision to be paid to Head Office but as yet not advised and paid. The main source of income remains from donations of £12,829 that includes £519 under provision for 2024 plus £20,000 provision yet to be confirmed by Head Office (2024: £4,814 plus £20,000 estimated for Head Office). Legacies this year totalled £9,491 (2024: £948) an increase of £8,543 on 2024.

Expenditure for the year amounted to £30,399 (2024: £43,540), a decrease of £13,141 on the previous year, mainly due to reduced Vet Fees and provisions in previous year.

This resulted in a Surplus for the year of £7,622 (2024: Deficit £12,544).

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 and Restricted 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 2025 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, (2025 £22,000 and £35,000) as free reserves. The free reserves of the charity at 31 December 2025 amounted to £280,271 (2024: £272,649) 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.

Endowment for Branch Animal Clinic at 31 December 2025 amounts to £100,000 (2024: £100,000)
Restricted funds at 31 December 2025 amounts to £40,000 (2024: £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 2025, which are set out on pages 8 to 13 that should be read in conjunction with the Branch's 2025 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 2025 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 2025

	Notes	2025 £	2025 £	2024 £	2024 £
CURRENT ASSETS					
SORP Debtors		-		-	
Sundry Debtors		20,412		20,326	
Cash & Bank – Deposits	**2**	405,557		400,366	
Cash & Bank – Current	**3**	5,529		6,632	
		431,498		427,324	
CURRENT LIABILITIES					
Sundry Creditors		-		-	
Accrual		11,227		14,675	
		11,227		14,675	
NET CURRENT ASSETS			420,271		412,649
TOTAL ASSETS			**£ 420,271**		**£ 412,649**
FINANCED BY:					
FUNDS					
Endowment	**4**		100,000		100,000
Restricted funds	**5**		40,000		40,000
			140,000		
Unrestricted funds:					
Designated funds	**6**	-		-	
Other charitable funds	**6**	280,271		272,649	
			280,271		272,649
			£ 420,271		**£ 412,649**

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 2025

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.

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 2025

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

	2025	2024
Endowments funds – short term deposits	100,000	100,000
Restricted funds – cash	40,000	40,000
Unrestricted funds	265,557	260,366
	£ 405,557	**£ 400,366**

3 CASH & BANK

	2025	2024
Other charitable funds	**£ 5,529**	**£ 6,632**

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 2025

6 UNRESTRICTED FUNDS

	01.01.25	Income	Expenditure	Transfer	31.12.25
Events	-	-	-	-	-
Initiatives	-	-	-	-	-
Shop	-	-	-	-	-
Donations	-	-	-	-	-
Inspectorate	-	-	-	-	-
Equines/ Exotics, Dogs & Cats	-	-	-	-	-
Designated Funds	-	-	-	-	-
General Funds	272,649	38,021	(30,399)	-	280,271
Transfer	-	-	-	-	-
	£ 272,649	**£ 38,021**	**£ (30,399)**	**£ -**	**£ 280,271**

7 INCOMING RESOURCES

	Unrestricted Funds	Restricted Fund	Endowment Fund	Total 31.12.25	Total 31.12.24
Incoming resources from generated funds:					
Voluntary income					
Donations and Legacies	32,288	-	-	32,288	24,310
Subscriptions	215	-	-	215	307
Activities from generating funds – Bank Interest	5,192	-	-	5,192	6,182
Incoming resources from charitable activities					
Special fund-raising events	326	-	-	326	197
Miscellaneous	-	-	-	-	-
Total incoming resources	38,021	-	-	38,021	30,996

RSPCA
BROMLEY AND DISTRICT BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

8 RESOURCES EXPENDED

	Direct Expenses	Support Cost	Total 2025	Total 2024
Activities	-	-	-	-
Charitable activities	23,670	5,184	28,854	42,290
Governance costs	1,545	-	1,545	1,250
	25,215	5,184	30,399	43,540

9 ALLOCATION OF SUPPORT COSTS

	Charitable Activities	Total 2025	Total 2024
Garage / Storage Rent	3,186	3,186	3,000
Insurance	754	754	756
Postage	650	650	709
Stationery	99	99	127
Advertising	-	-	-
Telephone	274	274	273
Web hosting	94	94	222
Equipment	-	-	-
Travel Expenses	-	-	-
Bank Charges and Interest	-	-	2
Miscellaneous	127	127	407
	5,184	5,184	5,496

10 TRUSTEES AND STAFF

All of the Trustees and staff are volunteers. No trustees or member of staff received any remuneration in the year (2024 £Nil).

11 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year (2024 £Nil).

RSPCA
BROMLEY AND DISTRICT BRANCH
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025		2024	
	£	£	£	£
INCOME				
Subscriptions		215		307
Donations		2,278		1,546
D2D Via Head Office – Prior Year		519		1,816
D2D Via Head Office 2025 Provision		20,000		20,000
Special Fund-Raising Efforts		326		197
Legacies		9,491		948
Miscellaneous		-		-
TOTAL INCOME		32,829		24,814
EXPENDITURE				
Garage / Storage Rent	3,186		3,000	
Vets Fees	20,934		36,394	
Animal Homing	-		205	
Insurance	754		756	
Annual Report Printing	46		52	
Postage	650		709	
Stationery	99		127	
Advertising	-		-	
Telephone	274		273	
Web Hosting	94		222	
Equipment	-		-	
Travel Expenses	-		-	
Accountancy	1,545		1,250	
Legal Fees	-		-	
Headquarters – Legacies Admin Charge	-		-	
Bank Charges and Interest	-		2	
Miscellaneous	127		407	
Head Office				
- 2024 – Provision	(3,936)		10,000	
- 2025 – Provision	6,500		(9,922)	
Special Fund-Raising Efforts	100		65	
Annual General Meeting Expenses	-		-	
Donations				
- Sundry	26		-	
		30,399		43,540
EXCESS OF INCOME OVER EXPENDITURE		**2,430**		**(18,726)**
Bank Deposit Interest Received		5,192		6,182
SURPLUS / (DEFICIT) FOR THE YEAR		**£ 7,622**		**£ (12,544)**