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

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Charity Commision number 205708

Folkes Worton LLP
Chartered Accountants
15 - 17 Church Street
Stourbridge
West Midlands
DY8 1LU

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

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

CHARITY INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2025

CHAIRMAN:	J.E. Borley
SECRETARY:	K. Kenderdine
OTHER TRUSTEES:	J. E. Borley K. Kenderdine M. Borley N. Garnett-Giles E.D. Davis M. Griffiths
PRINCIPAL ADDRESS:	RSPCA Kidderminster and District Branch PO Box 7717 Stourbridge DY8 9JL
INDEPENDENT EXAMINER:	N. C. Smith Folkes Worton LLP 15 - 17 Church Street Stourbridge West Midlands DY8 1LU
CHARITY COMMISSION NUMBER:	205708
BANK:	Barclays Bank Plc Oxford Street Kidderminster Worcestershire

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

REPORT OF THE MANAGEMENT COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report and the financial statements for the year ended 31 December 2025. The accounts comply with the branches governing document and have been prepared based on applicable accounting standards, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP).

Objectives and public benefit statement

The RSPCA Kidderminster & District Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the society), carrying out its direct animal welfare work in the Kidderminster and Wyre Forest Area.

The objectives of the Branch are to promote the work and objectives of the Society - to promote kindness and to prevent or supress cruelty to animals by all lawful means - with particular reference to the area of the District Branch, in accordance with the policies of the society.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

The trustees of the charity who held office during the year are:

J.E. Borley	Chairman
K. Kenderdine	Secretary
M. Borley	
N. Garnett-Giles	
E.D. Davis	
M. Griffiths	

Advancement of animal welfare

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by the 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 animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or supressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Charitable activities persued for the public benefit

We support our local Inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health or financial dificulties or pass away. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces law against the cruel mistreatment of animals in England and Wales by bringing prosecutions. This work is key to 'the prevention or supression of cruelty' part of the RSPCA objectives, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.

We provide subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. We do this through a voucher scheme. This benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment.

We provide subsidised neutering and micro-chipping of companion animals for those in the branch area on low incomes. We do this by a voucher scheme. This helps to control dog/cat populations through neutering and benefits those on means tested benefits by giving them financial help to neuter and micro-chip companion animals, thereby promoting responsible pet ownership.

REPORT OF THE MANAGEMENT COMMITTEE (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Animals in our care receive veterinary treatment, vaccination, neutering, micro-chipping and are assessed for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.

We rehome animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interest of animals, and therefore would fall outside our objectives, to rehome to those who could not afford them.

We respond to enquiries (both directly and via the Society's national call centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.

We offer free animal care advice by telephone. The public benefits through the promotion of responsible pet ownership.

Within the terms of our governing document, we support the National Society / other RSPCA branches / local animal wealfare charities through collaborating on the welfare of animals.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

Review of the year

The results of the year show an excess of expenditure over income of £18,518 (2024 excess of expenditure over income of £25,291).

Risk Analysis

The Trustees consider that there are systems in place to mitigate the impact any risks may have on the future activities of the branch.

Steps are taken to address the issues of the recruitment of further trustees and volunteers.

Reserves Policy

As at 31 December 2025 the charity showed a surplus on the General Fund of £89,887. To enable the charity to meet its objectives and pay creditors as they fall due, the committee ensures that it has sufficient funds available.

Investment Policy

At December 2025 the branch investment policy was to retain the loan stock.

For and on behalf of the management committee

K. Kenderdine
Secretary

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

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's report to the Trustees of Royal Society for the prevention of Cruelty to Animals Kidderminster and District Branch

I report on the accounts of the Trust for the year ended 31 December 2025 which are set out on pages 5 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 114(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:
a) examine the accounts under section 145 of the 2011 Act.

b) follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5) (b) of the 2011 Act).
c) state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was 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 branch and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts 'give a true and fair view' and the report is limited to those matters set out in the statement below.

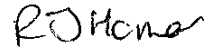
Independent examiner's statement

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

a) which gives me reasonable cause to believe that in any material respect the requirements;

- to keep accounting records in accordance with section 130 of the 2011 Act
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the accounting requirements of the 2011 Act, have not been met; or

b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025		2024	
INCOMING RESOURCES		£	£	£	£
(Unrestricted funds):					
INCOMING RESOURCES FROM GENERATED FUNDS					
VOLUNTARY INCOME					
Donations and legacies		1,953		1,110	
Memberships		90		149	
Adoption Fees		2,895		3,820	
National door to door collections		20,519		21,816	
			25,457		26,895
ACTIVITIES FOR GENERATING FUNDS					
Fundraising Activities		673		-	
			673		-
TOTAL INCOMING RESOURCES			26,130		26,895
RESOURCES EXPENDED					
COST OF GENERATING FUNDS:					
Publicity		1,062		-	
Door to door expenses		1,378		3,308	
Shop costs and salaries		-		-	
			2,440		3,308
CHARITABLE ACTIVITIES:					
Veterinary fees		25,367		28,614	
Local Projects		-		-	
Boarding of homeless animals		9,932		9,882	
Fostering Expenditure		1,721		3,640	
Costs and expenses		-		1,352	
Stationery and telephone		688		319	
Bank charges and interest		144		166	
Professional charges		1,444		1,006	
Independent examiners report		350		350	
Feeding Costs		855		1,153	
Legacy Costs		-		-	
Sundry expenses		1,696		2,081	
Depreciation		11		15	
			42,208		48,578
GOVERNANCE COSTS					
Independent examiners report			-		300
TOTAL RESOURCES EXPENDED			44,648		52,186
NET MOVEMENT IN FUNDS			(18,518)		(25,291)
TOTAL FUNDS AT 1 JANUARY 2025			108,405		133,696
TOTAL FUNDS AT 31 DECEMBER 2025			**89,887**		**108,405**

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

BALANCE SHEET
AS AT 31 DECEMBER 2025

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS:					
Investments	3		50		50
Tangible Assets	4		33		44
			83		94
CURRENT ASSETS:					
Debtors and prepayments		-		-	
Cash at bank and in hand		92,994		111,104	
		92,994		111,104	
CURRENT LIABILITIES:					
Trade creditors and accruals		3,190		2,793	
		3,190		2,793	
			89,804		108,311
			89,887		108,405
REPRESENTED BY GENERAL FUND:					
Unrestricted funds			89,887		108,405

The accounts were approved by the committee on (date) and signed on their behalf

J E Borley
Chairman

K. Kenderdine
Secretary

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of accounting
The financial statements have been prepared under the historical cost convention as modified by the revaluation of investment assets and are in accordance with applicable accounting standards, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP).

Recognition of incoming resources
All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Investment income and rental income
Income from investments is included in the SOFA in the year in which it is receivable.

Resources expended
Investments is included on the accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA.

Investments
Investments are included at market value at the end of the year.
Gains and losses on disposal and revaluation of investments are charged or credited to the SOFA.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	25% reducing balance

2. FUND

The charity has only one general fund, the purpose of which is unrestricted.

3. INVESTMENTS

	2025	2024
Market Value at 1 January 2025 and 31 December 2025	50	50
Historical cost at 31 December 2025	50	50

UK Listed investments are represented by:

Investment trust and unit trusts	50	50

4. TANGIBLE FIXED ASSET

	Fixtures & Fittings £	Total £
COST		
At 1st January 2025	4,296	4,296
Additions	-	-
Disposals	-	-
At 31st December 2025	4,296	4,296
DEPRECIATION		
At 1st January 2025	4,252	4,252
Charge for the year	11	11
Eliminated on disposal	-	-
At 31st December 2025	4,263	4,263
NET BOOK VALUE		
At 31st December 2025	**33**	**33**
At 31st December 2024	**44**	**44**

5. SURPLUS/(DEFICIT)

	2025 £	2024 £
The surplus/(deficit) is stated after charging:		
Independent examiners fees	-	**300**

6. EMPLOYEES

The trustees give freely of their time and no remuneration is paid. There are no employees with emoluments of £60,000 or over. There were no employees during this period (2024: NIL).

	2025 £	2024 £
Gross Salaries	-	-
Employers National Insurance	-	-
	-	-

7. CONTROLLING PARTY

The charity is controlled by the Board of Trustees, which is controlled by the board of The Royal Society for the Prevention of Cruelty to Animals, a charity registered in England and Wales.