CHARITY REGISTRATION NUMBER: 208111

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Unaudited Financial Statements

31 December 2025

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Financial Statements

Year ended 31 December 2025

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Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch
Charity registration number	208111
Principal office	34 Station Road Ashford Kent TN23 1PH

The trustees

K L Farnell	
N P A Vickers	
S Moir	
G E Hoad	
T Rodgers	
L Dammous	
S Bird	(Appointed 29 January 2025)

Independent examiner	Burgess Hodgson Limited Camburgh House 27 New Dover Road Canterbury Kent CT1 3DN

Report of the Trustees

The Trustees present their report and financial statements of the charity for the year ended 31 December 2025. 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 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) (Charities SORP (FRS 102)) (as amended for accounting periods commencing from 1 January 2019).

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

OBJECTIVES AND ACTIVITIES

Purpose
The RSPCA Kent, Ashford, Tenterden & District Branch is a registered charity. The object of the charity is to "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".

Main Activities
The main activities of the charity during 2025 were:

- Running the Ashford Garden Cattery
- Running the charity shop in Willesborough, Ashford
- Fundraising, donations and membership
- Supporting the local and regional RSPCA Inspectorate
- Supporting and working with the other RSPCA branches
- Supporting communities within our branch areas, including the pet food bank and school outreach programme

Public Benefit Statement
The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

ACHIEVEMENTS AND PERFORMANCE

The Ashford & District Branch is an independent charity which must entirely cover its operational costs from the income we raise, and we can only continue to operate through the generosity of our local businesses and residents. Our staff, volunteers, donors, sponsors, animal centre and charity shop visitors, members of the public who attend our events, our suppliers, and the RSPCA network, continue to work together so that we can help animals in need in our area - for which we are very thankful.

Animal Centre Activities
Our achievements in 2025 are as follows (with 2024 figures in brackets):

- We took in 226 cats (225 in 2024) and rehomed 219 cats (234)
- We neutered 118 cats (153) and 118 cats owned by members of the public through our Neutering Scheme (121) - We microchipped 107 cats (149) and ran microchipping events which chipped 78 cats owned by members of the public (200)
- We provided help with veterinary care through our Welfare Assistance Scheme for 40 animals (29)
- We increased the impact on animal welfare by launching a small animal centre for case guinea pigs - We started a local schools' education and awareness programme
- We increased our income through the renting of pods to other branches in the RSPCA network; and also increased our rehoming income compared to the previous year.

We would like to thank all those who contribute to the success of the charity and support us through time, fundraising activities, financial discounts or advertising. They include local businesses, veterinary surgeries, vets, branch members, staff and volunteers and local media. We would also like to thank the RSPCA Regional Board for the funding assistance during the year and other organisations who continue to support our work. Lastly, we would like to thank the public for their ongoing support of the charity. Our work would not be possible without them, and we continue to be humbled by the contributions made, whether financial, time or in terms of encouragement through social media.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

The Branch Charity Shop (est.2003)
In 2025 we generated a total of £65,152 from our Willesborough charity shop takings, which is the largest single source of income for the year and makes up approximately 27% of our total income. Despite introducing new opening hours on Saturdays, the shop takings stayed somewhat flat compared to 2024 (£64,730), but is still a significant improvement on previous years (£55,274). This vital income stream is essential to our sustainability, and we thank the shop volunteers and to all the local residents who donate and shop there.

Fundraising, Donations and Membership
We continue to utilise social media to appeal for fundraising, alongside our popular face-to-face events. Total money raised from fundraising events and donations rose year on year, while our RSPCA Door to Door income fell slightly and the RSPCA Care Contribution Fund came to an end, which meant that we ended up somewhat flat for fundraising in 2025. Our membership is continuing to fall, with 35 branch members in 2025 (43). We would like to thank the public who have responded so generously to our appeals and to the members of staff and volunteers for their time and enthusiasm for raising money for the charity.

Managing our Investments
In 2025, the Board decided to sell our externally managed investments after careful consideration to provide easier access to these funds to cover the branch's rising costs. Proceeds of £111,866 were received in June 2025 and were put into easily accessible low-risk accounts with our bank NatWest.

Supporting the local RSPCA Inspectors and Animal Welfare Officers
As with previous years we continued to support the work of regional and national RSPCA Inspectors and Animal Welfare Officers, working on complaints of cruelty to animals and helping with the collections and rescues of animals in distress.

FINANCIAL REVIEW

In 2025 we generated total income of £241,536, slightly under the previous year of £246,257, with the largest single source of income from the Willesborough charity shop takings.

- shop takings of £65,152 compared to £64,730 in 2024
- cattery charges and rehoming fees of £54,736 (£51,218)
- grants (outside of RSPCA funding) of £28,174 (£40,101)
- fundraising of £8,134 (£7,351)
- donations of £55,635 (£41,480)
- bequests and legacies of £2,000 (£7,500).

Our total expenditure in 2025 was £276,280 (£242,275), a rise in costs of approximately 14%. This rise is predominantly as a result of staff cost increases due to a minimum wage uplift and mushrooming vet bills. Staff costs made up approx. 51% of our total costs for the year, which rose 5% to £142,130 for the year. The next most significant cost is our vet bills. Quite unexpectedly, 2025 also saw the final months of the RSPCA's Care Contribution Fund, which offset our heavy veterinary bills by £33,033 in 2025 and ended on 1 October 2025. Other significant cost uplifts included a 65% increase in cattery cleaning material costs, a 58% increase in cattery food costs, and a 25% rise in cat litter costs. These unanticipated and significant cost rises, coupled with our somewhat flat income levels year-on-year, has led us to a shortfall of £31,441 in 2025.

All in all, this has been a disappointing outcome after two strong years which saw surpluses of £2,331 (restated 2024) and £757 (2023). Despite a huge effort from our staff and volunteers and the generosity of the public, we were unable to match the burgeoning increases in costs. Additionally, the unexpected withdrawal of the RSPCA's Care Contribution Fund on 1 October 2025 with little pre-warning, meant our heavy veterinary bills could not be buffeted for the full year.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

The Board continually reviews the finances of the charity during formal as well as regular informal meetings with staff. Board meetings are held 11 times a year as a matter of course with several additional meetings held to discuss strategic and operational issues.

Reserves Policy
The Trustees would ideally like to keep between 6 and 9 months average general expenditure equivalent to between £136,446 and £204,669 as unrestricted reserves. Our cash balances at 31 December 2025 amounted to £153,975 which is approximately 7 months of average general expenditure. If operations should drastically reduce at the cattery or expenses drastically increase, this level of reserves and investments would allow sufficient time to wind up the operation in a professional and reasonable manner, enabling the meeting of its legal and moral obligations to its suppliers and staff. The policy is reviewed and updated on an annual basis.

Risk Policy
The Trustees understand and accept that the management and control of risk rests with us. As such we work on a day-to-day basis with both the staff and volunteers of the charity, together with professional advisers where necessary, to ensure risks are managed to within an acceptable level. We believe that the risks facing the charity have remained consistent with previous years in the main, including:

- Loss of skills and experience of staff, volunteers and trustees - Loss of income as a result of the difficult economic climate
- Increased expenditure as a result of rising costs- Contingency and disaster recovery
- Financial and budgetary control
- Loss of income through fraud or error
- Compliance with legislation and regulations

These risks are mitigated through training, internal policies and procedures, use of social media and all appropriate avenues to reach potential trustees, volunteers, donors and supporters, bringing in extra skilled resources when necessary and working closely with colleagues across the RSPCA family.

Pension Liability
The pension contributions made are for an auto enrolment scheme and are therefore defined contribution and not a defined benefit scheme. As such these are all individual employee pots rather than an entity pension scheme and therefore there is no impact on the charity in this respect.

Plans for the future
The Trustees plans for the next 12 months are:

- Develop strategies to increase income
- Develop budget scenario forecasts and take steps to minimise costs so that further losses are not sustained in subsequent years
- Recruit more volunteers to support the charity
- Continue to work on staffing and governance structures
- Complete the transition to our new Charitable Incorporated Organisation (CIO) structure for the charity

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Going concern

We are satisfied, based on past results, that we continue to be robust as a stand-alone organisation and, as at the date of this report, the Board of Trustees are confident that the charity will continue to be able to operate during the next 12 months and is therefore currently a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity, which is registered with the Charity Commission under number 208111, is established under the RSPCA Branch Rules effective 18 February 2009. The Trustees of The Royal Society for the Prevention of Cruelty to Animals (Ashford, Tenterden & District Branch) are responsible for the general control and management of the administration of the charity.

During the year and up to the date of the approval of the Report of the Trustees, the following were Trustees of the Charity:

K L Farnell (Chair)
N P A Vickers (Treasurer)
S Moir (Secretary)
G E Hoad
T Rodgers
L Dammous
S Bird

The Board of Trustees must consist of between five and fourteen members, which was the case during 2025, and we believe we have a good range of experience on the current Board. However, given the risk of losing a member of the Board at any time, we have a rolling recruitment policy and continue to undertake regular trustee skills audits to ensure we have an appropriate and effective team in place. Recruitment of new trustees is in line with the Trustee Recruitment Policy. All trustees are subject to election at the Annual General Meeting.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The trustees' annual report was approved on 26 August 2026 and signed on behalf of the board of trustees by:

Karen Farnell

K Farnell
Trustee

N P A Vickers
Trustee

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Independent Examiner's Report to the Trustees of Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a ‘true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Burgess Hodgson Limited
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds (restated) £
Income and endowments					
Donations and legacies	**4**	69,949	16,000	85,949	89,576
Charitable activities	**5**	54,736	–	54,736	51,218
Other trading activities	**6**	97,026	–	97,026	97,120
Investment income	**7**	3,825	–	3,825	8,343
Total income		225,536	16,000	241,536	246,257
Expenditure					
Expenditure on charitable activities	**8,9**	254,433	21,846	276,280	243,108
Other expenditure	**11**	–	–	–	(833)
Total expenditure		254,433	21,846	276,280	242,275
Net losses/(gains) on Investments	**12**	(3,303)	–	(3,303)	1,651
Net (expenditure)/income		(25,594)	(5,846)	(31,440)	2,331
Transfers between funds		(3,003)	3,003	–	–
Net movement in funds		(28,597)	(2,843)	(31,440)	2,331
Reconciliation of funds					
Total funds brought forward		458,679	14,683	473,362	471,031
Total funds carried forward		430,082	11,840	441,922	473,362

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Statement of Financial Position

31 December 2025

	Note	2025 £	2025 £	2024 (restated) £
Fixed assets				
Tangible fixed assets	17		308,344	301,326
Investments	18		–	108,563
			308,344	409,889
Current assets				
Debtors	19	16,213		19,596
Cash at bank and in hand		153,975		69,833
		170,188		89,429
Creditors: amounts falling due within one year	20	36,611		25,956
Net current assets			133,577	63,473
Total assets less current liabilities			441,922	473,362
Net assets			441,922	473,362
Funds of the charity				
Restricted funds			11,840	14,683
Unrestricted funds			430,082	458,679
Total charity funds	22		441,922	473,362

These financial statements were approved by the board of trustees and authorised for issue on 26 August 2026, and are signed on behalf of the board by:

Karen Farnell

K Farnell
Trustee

Nick Vickers

N P A Vickers
Trustee

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements

Year ended 31 December 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 34 Station Road, Ashford, Kent, TN23 1PH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believes that no material uncertainties exist. The Trustees has considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves including investments for the charity to be able to continue as a going concern.

The charity, as a branch of the RSPCA, does receive support, financial and otherwise, from other branches, the Regional Board and the National Society.

We are however satisfied, based on the healthy net asset position and past results, that we are robust as a stand-alone organisation. As a result, as at the date of this report, the Board of Trustees are confident that the charity will continue to be able to operate during the next 12 months and is therefore currently a going concern. As such we believe that the accounts give a true and fair view and that there are no changes required for post balance sheet events.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies ***(continued)***

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fund raising events to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Interest income is recognised using the effective interest method and dividend income is recognised as the charity’s right to receive payment is established.

Income from clinic charges, collections and other fundraising is recognised on an accruals basis.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies ***(continued)***

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes the costs involved in putting on fundraising events and costs involved in running the charity shop;

- Expenditure on charitable activities includes comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them. The purchase of cards and brochures is included in the Statement of Financial Activities in the year of purchase. Costs of printing publications and cards are expensed in the year they are incurred;

- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Fixtures and fittings	-	33% straight line
Motor vehicles	-	25% straight line
Equipment	-	5% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds **£**	**Total Funds 2025** £
Donations			
Membership subscriptions	140	-	140
Donations	55,635	-	55,635
Bequests and legacies	2,000	-	2,000
Grants			
RSPCA Grant	12,174	16,000	28,174
	69,949	16,000	85,949

	Unrestricted Funds £	Restricted Funds **£**	**Total Funds 2024** £
Donations			
Membership subscriptions	495	-	495
Donations	41,480	-	41,480
Bequests and legacies	7,500	-	7,500
Grants			
RSPCA Grant	17,542	22,559	40,101
	67,017	22,559	89,576

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

5. Charitable activities

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Cattery	54,736	–	54,736
	54,736	–	54,736

	Unrestricted Funds	Restricted Funds	Total Funds 2024 (restated)
	£	£	£
Cattery	51,218	–	51,218
	51,218	-	51,218

6. Other trading activities

	Unrestricted Funds	**Total Funds 2025**	Unrestricted Funds	Total Funds 2024 (restated)
	£	**£**	£	£
Shop takings	65,152	65,152	64,730	64,730
Fundraising events	8,134	8,134	7,351	7,351
RSPCA Door to Door	20,409	20,409	21,816	21,816
Other	3,331	3,331	3,223	3,223
	97,026	97,026	97,120	97,120

7. Investment income

	Unrestricted Funds	**Total Funds 2025**	Unrestricted Funds	Total Funds 2024 (restated)
	£	**£**	£	£
Income from other investments	3,825	3,825	8,343	8,343

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Shop	6,750	–	6,750
Cattery	60,931	21,846	82,778
Other	277	–	277
Support costs	186,475	–	186,475
	254,433	21,846	276,280

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

8. Expenditure on charitable activities by fund type (continued)

	Unrestricted Funds	Restricted Funds	Total Funds 2024 (restated)
	£	£	£
Shop	6,846	–	6,846
Cattery	54,144	7,876	62,020
Other	473	–	473
Support costs	173,769	–	173,769
	235,232	7,876	243,108

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2025**	Total fund 2024 (restated)
	£	£	**£**	£
Shop	6,750	4,212	10,962	12,388
Cattery	82,777	168,261	251,038	210,908
Other	277	8,453	8,730	14,308
Governance costs	–	5,550	5,550	5,504
	89,804	186,475	276,280	243,108

10. Analysis of support costs

	Shop	Cattery	Other	**Total 2025**	Total 2024 (restated)
	£	£	£	**£**	£
Staff costs	–	142,130	–	142,130	135,284
Rates, water and sewerage	2,780	5,286	–	8,066	7,597
Light and heat	978	7,983	–	8,961	9,107
Motor expenses	–	–	3,409	3,409	1,588
Telephone	433	894	–	1,327	2,024
Insurance	–	1,362	–	1,362	1,182
Legal and professional fees	–	–	1,565	1,565	1,542
Other office costs	21	10,606	3,479	14,106	9,941
Governance costs	–	–	5,550	5,550	5,504
	4,212	168,261	14,003	186,475	173,769

11. Other expenditure

	Unrestricted Funds	**Total Funds 2025**	Unrestricted Funds	Total Funds 2024 (restated)
	£	**£**	£	£
Loss on disposal of tangible fixed assets held for charity's own use	–	–	(833)	(833)

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

12. Net losses/(gains) on investments

	Unrestricted Funds	**Total Funds 2025**	Unrestricted Funds	Total Funds 2024 (restated)
	£	**£**	£	£
Gains/(losses) on other investment assets	3,303	3,303	(1,651)	(1,651)

13. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025	2024 (restated)
	£	£
Depreciation of tangible fixed assets	9,368	9,522
Gains on disposal of tangible fixed assets	–	(833)

14. Independent examination fees

	2025	2024 (restated)
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,000	1,950

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024 (restated)
	£	£
Wages and salaries	134,960	129,017
Social security costs	4,480	4,436
Employer contributions to pension plans	2,690	1,831
	142,130	135,284

The average head count of employees during the year was 6 (2024: 7).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

16. Trustee remuneration and expenses

No member of staff earned more than £60,000 during the year (2024: Nil).

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

17. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	**Total £**
Cost					
At 1 January 2025	375,000	26,285	5,995	84,805	492,085
Additions	–	16,386	–	–	16,386
At 31 December 2025	375,000	42,671	5,995	84,805	508,471
Depreciation					
At 1 January 2025	75,000	26,285	4,669	84,805	190,759
Charge for the year	7,500	542	1,326	–	9,368
At 31 December 2025	82,500	26,827	5,995	84,805	200,127
Carrying amount					
At 31 December 2025	292,500	15,844	–	–	308,344
At 31 December 2024	300,000	–	1,326	–	301,326

18. Investments

	Other investments £
Cost or valuation	
At 1 January 2025	108,563
Additions	–
Disposals	(111,866)
Fair value movements	3,303
At 31 December 2025	–
Impairment	
At 1 January 2025 and 31 December 2025	–
Carrying amount	
At 31 December 2025	–
At 31 December 2024	108,563

All investments shown above are held at valuation.

19. Debtors

	2025	2024 (restated)
	£	£
Trade debtors	2,211	7,799
Prepayments and accrued income	3,715	4,179
Other debtors	10,287	7,618
	16,213	19,596

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

20. Creditors: amounts falling due within one year

	2025	2024 (restated)
	£	£
Trade creditors	26,552	16,629
Accruals and deferred income	6,135	4,561
Social security and other taxes	2,750	2,126
Other creditors	1,174	2,640
	36,611	25,956

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,690 (2024: £1,831).

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

22. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2025	Income	Expenditure	Transfers	Gains and losses	**At 31 Dec 2025**
	£	£	£	£	£	£
General funds	48,790	225,536	(254,433)	118,249	–	138,142
Fixed asset reserve	301,326	–	–	(9,386)	–	291,940
Investment reserve	108,563	–	–	(111,866)	3,303	–
	458,679	225,536	(254,433)	(3,003)	3,303	430,082

	At 1 Jan 2024	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2024 (restated)
	£	£	£	£	£	£
General funds	49,969	223,698	(234,399)	9,522	–	48,790
Fixed asset reserve	310,848	–	–	(9,522)	–	301,326
Investment reserve	110,214	–	–	–	(1,651)	108,563
	471,031	223,698	(234,399)	–	(1,651)	458,679

Restricted funds

	At 1 Jan 2025	Income	Expenditure	Transfers	Gains and losses	**At 31 Dec 2025**
	£	£	£	£	£	£
Neutering	2,601	8,000	(13,604)	3,003	–	–
Welfare Fund	5,523	8,000	(5,183)	–	–	8,340
Rabbit Neutering Fund	300	–	–	–	–	300
Small Animal Boarding Fund	6,259	–	(3,059)	–	–	3,200
	14,683	16,000	(21,846)	3,003	–	11,840

	At 1 Jan 2024	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2024 (restated)
	£	£	£	£	£	£
Neutering	–	8,000	(5,399)	–	–	2,601
Welfare Fund	–	8,000	(2,477)	–	–	5,523
Small Animal Rabbit Neutering Fund	–	300	–	–	–	300
Small Animal Boarding Fund	–	6,259	–	–	–	6,259
	–	22,559	(7,876)	–	–	14,683

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

23. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Tangible fixed assets	308,344	–	308,344
Investments	–	–	–
Current assets	158,348	11,840	170,188
Creditors less than 1 year	(36,610)	–	(36,610)
Net assets	430,082	11,840	441,922

	Unrestricted Funds	Restricted Funds	Total Funds 2024 (restated)
	£	£	£
Tangible fixed assets	301,326	–	301,326
Investments	108,563	–	108,563
Current assets	74,746	14,683	89,429
Creditors less than 1 year	(25,956)	–	(25,956)
Net assets	458,679	14,683	473,362

24. Prior period error

The financial statements have been restated to reflect a correction between restricted and unrestricted funds recorded in the prior year. The impact of this correction has had the following effect on the prior year. Only the Statement of Financial Activities and relevant notes have been impacted by the changes to total funds, the Statement of Financial Position is unchanged.

	2025	**2024**
	£	**£**
Income increase/(decrease)	–	(22,559)
Expenditure increase/(decrease)	–	(7,876)
Total funds carried forward increase/(decrease) – SOFA only	–	(14,683)

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Management Information

Year ended 31 December 2025

The following pages do not form part of the financial statements.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025	2024 (restated)
	£	£
Income and endowments		
Donations and legacies		
Membership subscriptions	140	495
Donations	55,635	41,480
Bequests and legacies	2,000	7,500
RSPCA Grant	28,174	40,101
	85,949	89,576
Charitable activities		
Cattery	38,736	51,218
Neutering, welfare and animal buildings	16,000	-
	54,736	51,218
Other trading activities		
Shop takings	65,152	64,730
Fundraising events	8,134	7,351
RSPCA Door to Door	20,409	21,816
Other	3,331	3,223
	97,026	97,120
Investment income		
Income from other investments	3,825	8,343
Total income	241,536	246,257

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2025

	2025	2024 (restated)
	£	£
Expenditure		
Expenditure on charitable activities		
Purchases	66,001	55,860
Wages and salaries	134,960	129,017
Employer's NIC	4,480	4,436
Pension costs	2,690	1,831
Rent	6,750	6,750
Rates and water	10,597	9,759
Light and heat	8,961	9,107
Repairs and maintenance	5,154	2,921
Insurance	1,362	1,182
Motor vehicle expenses	3,409	1,588
Legal and professional fees	7,115	7,046
Telephone	1,327	2,024
Other office costs	14,106	2,065
Depreciation	9,368	9,522
	276,280	243,108
Other expenditure		
Loss on disposal of tangible fixed assets held for charity's own use	–	(833)
Total expenditure	276,280	242,275
Net losses/(gains) on Investments		
Gains/(losses) on other investment assets	(3,303)	1,651
Net (expenditure)/income	(31,441)	2,331

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2025

	2025	2024 (restated)
	£	£
Expenditure on charitable activities		
Shop activities undertaken directly		
Shop - rent	6,750	6,750
Shop - repairs & maintenance	–	96
	6,750	6,846
Support costs		
Shop - rates & water	2,780	2,833
Shop - light & heat	978	1,589
Shop - telephone	433	1,021
Shop - other office costs	21	99
	4,212	5,542
Cattery		
Activities undertaken directly		
Cattery - purchases	65,924	47,761
Cattery - rates & water	2,531	2,162
Cattery - repairs & maintenance	4,954	2,575
Cattery - Depreciation	9,368	9,522
	82,777	62,020
Support costs		
Cattery - wages & salaries	134,960	129,017
Cattery - employer's NIC	4,480	4,436
Cattery - pension costs	2,690	1,831
Cattery - rates & water	5,286	4,764
Cattery - light & heat	7,983	7,518
Cattery - insurance	1,362	1,182
Cattery - telephone	894	1,003
Cattery - other office costs	10,606	7,013
	168,261	156,764
Other		
Activities undertaken directly		
Other - purchases	77	223
Other - repairs & maintenance	200	250
	277	473
Support costs		
Other - motor expenses	3,409	1,588
Other - legal and professional fees	1,565	1,542
Other - other office costs	3,479	2,829
	8,453	5,959
Governance costs		
Governance costs - accountancy fees	2,000	3,005
Governance costs - financial advice	3,550	2,499
	5,550	5,504