RSPCA
KENT-NORTH WEST BRANCH

Unaudited Trustees' Report and Financial Statements for the year ended 31 December 2025

Royal Society For The Prevention Of Cruelty To Animals Kent – North West Branch

Charity registration number: 210633



Emma rescues a group of abandoned dogs running loose on the road

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (KENT NORTH-WEST BRANCH)

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Treasurer's statement	2
Trustees' report	3 - 12
Independent examiner's report	13
Statement of financial activities	14
Balance sheet	15
Notes to the financial statements	16 - 33

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (KENT NORTH-WEST BRANCH)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	Mr Ben Charman, Branch Chairman Mrs Harriet Taylor, Branch Treasurer Mr John Bowley, Branch Animal Welfare Administrator Ms Rebecca Birs, Branch Trustee Ms Alison Bruford, Branch Trustee (resigned 14 November 2025) Mr Eric Grover, Branch Trustee Ms Androniki Papagora, Branch Trustee Ms Susanna Wooders, Branch Trustee
Charity registered number	210633
Principal office	20 Carters Wood Ham Street Kent TN26 2NN
Accountants	Hedley Dunk Limited t/a Xeinadin Trinity House 3 Bullace Lane Dartford Kent DA1 1BB

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (KENT NORTH-WEST BRANCH)

TREASURER'S STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Treasurer presents her statement for the year.

The Royal Society for the Prevention of Cruelty to Animals is incorporated under an Act of Parliament and each Branch is governed by the rules of the Society. The Kent, North-West Branch is an incorporated and a registered Charity No. 210633.The Administrative Office of the Branch was at 37, Gordon Road, Dartford, Kent DA1 2LG for most of 2025, but has now moved to 20, Carters Wood, Ham Street, Kent TN26 2NN.

The day-to-day affairs of the Branch are managed by a Branch Committee. During 2025 the members of the Branch Committee were:

Mr B. Charman	Branch Chairman
Mrs H. Taylor	Branch Treasurer
Mr. J. A. Bowley.	Branch Animal Welfare Administrator.
Ms. Rebecca Birs	Branch Trustee
Ms Alison Bruford	Branch Trustee (Resigned, 14,November 2025)
Mr E.J. Grover.	Branch Trustee
Ms. Androniki Papagora	Branch Trustee
Ms. Susanna Wooders	Branch Trustee

During the year, the Branch operated one Charity Shop at 161, Windmill Street, Gravesend. A Full Time Manager and 2 Part Time casual staff to cover for the Manager absences were employed at the Shop. The Branch also employs a part time Branch Manager who deals with administrative affairs of the Branch and an Animal Welfare Officer who combines her role with education and fund raising.

The object of the Charity is to promote kindness and prevent or suppress cruelty to animals, and to do all such lawful acts as the Society may consider to be conducive or incidental to the attainment of those objectives.

The Charity is dependent on donations and fund raising to pay for its activities. The Branch also receives part of the subscriptions paid by members. The Branch constitution is approved by the National RSPCA umbrella body, Charity No.219099, which is considered a related party for accounting purposes. During the financial year, the Branch received a total of £20,519.24p (Door to Door Campaign) grant funding from the National RSPCA for the Branch's purposes. The Branch also received grants totalling £58,388.81 in respect of the Branch's Animal Welfare Services. Details of the grants are categorised in the Branch Accounts.

The Branch also receives a number of umbrella body services, including legacy administration under the Branch Legacy Scheme, membership administration and practical guidance and assistance from a Branch Partnership Manager (formerly Branch Support Specialist) employed by the National Society.

Details of the Charity's activities are disclosed in the accounts. There have been no significant activities during the year requiring a report to the Charity Commissioners. Legacies and In Memoriam donations to the value of £6,000.00 were received during the year. Details of assets held by the Branch are also disclosed in the accounts. .

Harriet Taylor (Treasurer)
Date: 13 August 2026

IN 2025 WE...

RSPCA KENT-NORTH WEST BRANCH

Rescued **205** animals

115 cats

52 rabbits

32 guinea pigs

6 dogs





It cost us

£21,000

TO CARE FOR THEM

This year was the **first time** we had ever taken in guinea pigs from RSPCA inspectors **JEREMY WAS ONE OF THEM**



Found a brilliant home for our **longest stay animal ever**, naughty

MUPPET THE RABBIT

HAD OUR HIGHEST EVER VET BILLS AT NEARLY £40,000

Helped

47 OWNERS

who were struggling to **afford essential veterinary care**

Had to close the doors of our Gravesend Charity Shop and say goodbye to our **wonderful staff and volunteers** after over

25 YEARS

OF RAISING VITAL FUNDS

Delivered

10,000 MEALS

FOR PETS TO OUR LOCAL FOOD BANKS

thanks to generous donations by **Jollyes the Pet People** and **Amazon**





Neutered

180 ANIMALS

but despite this we had to **rescue more abandoned kittens than ever before**

RSPCA.

Royal Society for the Prevention of Cruelty to Animals
RSPCA - Kent North West Branch is a separately registered Charity. Charity number 210633. We are responsible for raising our own funds from local donations.

Visit our website www.rspca-kentnorthwest.org.uk to find out more about our work and how you can get involved.
Follow us on Facebook (RSPCA - Kent North West)

rspca-kentnorthwest.org.uk

Achievements and Performance

- We took in 205 animals that were in desperate need. This included 115 cats, 52 rabbits, 6 dogs and 32 small furries (mainly guinea pigs). Over 100 of these had been rescued by RSPCA Inspectors from situations of abuse or neglect. Most of the rest were sick or injured stray cats which urgently needed help. We pride ourselves on offering an exemplary service to our local RSPCA Inspectors and will work alongside them when our skills are needed. We rehomed 90 animals ourselves in 2025 and for all of the rest we paid all of the veterinary and boarding costs to enable them to go to RSPCA Rehoming Centres. We are grateful to RSPCA Canterbury, Ashford, Hastings and Thanet branches for allowing us to use their excellent facilities and services.
- We neutered 180 animals (73 cats, 31 dogs, 35 rabbits and 41 others) costing £8,396.93 (down from £9,414.11 in 2024). Neutering is very important to prevent future suffering and we always assist anyone who qualifies from our Branch area with financial help.
- We helped 47 local pet owners who were in receipt of benefits and unable to fund essential vet costs for their pets. Without our help these animals would have suffered and may have had to be rehomed. When we can support responsible owners and help them to keep their pets then we will always do so.
- We microchipped 60 animals.





Youngsters
In 2025 we took in a record number of kittens. Little Dorrit (above) was found abandoned in a garage in Gravesend. With a lot of care and nursing he recovered and was rehomed.

We took in guinea pigs for the first time. What started off as 17 soon increased as many of them gave birth in our care! Lots of squeaky hungry mouths to feed!

Golden Oldies
Theo the rabbit came to us at 11 years of age after his very loving owner sadly died. He was accompanied by other older rabbits and we homed them all!

Rescue, neutering and microchipping are the bread and butter work of local RSPCA Branches. At RSPCA - Kent North West Branch we always try to push ourselves further in order to tackle specific problems in our Branch area. We have therefore developed these additional services to address specific local needs;

- One of our biggest challenges is Multi Animal Households referred to us by the local Inspector. Emma dealt with six of these in 2025 comprising over 100 animals. They are expensive, time consuming and complex. Many visits are required to gain the cooperation of the owner and get the animals the care they desperately need. Often we remove some animals and then ensure the remainder have proper vet care and parasite control etc. In some cases we have had to arrange for grooming to address severe matting.
- Branch Helpline - We operate a very busy Helpline and often receive in excess of 100 calls per month. Trustee and Branch volunteer John Bowey gives up a huge amount of his time running the helpline. He is a valued source of support and advice to the public, often calling in from much further afield than just our Branch area. Fortunately, with over 30 years of experience at our Branch there isn't much that John can't handle.
- We developed and improved our provision of pet food to local food banks in 2025. Emma worked in partnership with the national RSPCA Pet Food Bank Partnership Scheme. As a result we gained free storage space at Leybourne RSPCA Centre and access to additional volunteer drivers. We were able to deliver 10,500 pet meals to owners who are struggling in the financial crisis. We attended Slade Green Foodbank in person and this resulted in referrals to three families who were in need of our assistance with vet care for their pets.

Our small team of volunteer drivers have become really key to our work. In 2025 they moved 40 cats and rabbits to places of safety such as rehoming centres. This is obviously good news for the individual animals. It also saves us money as it can cost up to £50 per night for an animal to wait at a veterinary surgery for us to collect it. With Emma our Animal Welfare Officer only working Mondays to Wednesday the volunteer drivers are crucial. We threw a little get together to say thank you to them in October.



If you are interested in finding out about volunteering for us, as a driver, fosterer or Trustee please contact becky@rspca-kentnorthwest.org.uk for more information.

In September our small team of staff welcomed Caitlin Butler, our part time Bookkeeper on board. Her skills will help us ensure the smooth running of the finances of the charity.

Objectives and Activities

In setting objectives and planning for activities, the Trustees have given due consideration to the general guidance published by the Charity Commission relating to public benefit, including the guidance "Public benefit; running a charity (PB2)". The object of the charity is to promote kindness and good care and prevent or suppress cruelty to animals by all lawful means with particular reference to the area of the Branch, in accordance with the policies of the Society. Our area of benefit is all DA postcodes plus BR8 postcodes. Any animal that can have a quality of life and can be found a home will not be abandoned by our Branch.
Our activities to achieve the objectives include the following activities which are always available:
- To provide veterinary welfare assistance for those on low incomes. This work benefits pet owners who cannot assist their pets themselves and are distressed to witness their pet suffering.
- To provide neutering and microchipping facilities for those on low incomes. This work benefits those members of the public on low income by giving them financial help and promoting responsible pet ownership. Neutering has both behavioural and health benefits for the animal which in turn benefits the owner.
- To support the Society's inspectorate in their work providing financial assistance and emergency accommodation for mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. The Society's Inspectorate, as well as providing education, information, and advice, rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objects and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.
- To accept stray and owned animals for rehoming or facilitate this by working in partnership with other RSPCA Branches. Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering. The work benefits our local community including local authorities as it reduces the incidence of abandonment and cruelty, and the public knows that we assist animals in need. Whilst we are primarily an animal charity, the service we offer pet owners who cannot assist their pets themselves in times of crisis can relieve much distress for the owner as well as the pet. We take steps to reunite stray animals with their owners which benefits our local community (including local authorities) by preventing animals straying and posing a risk to themselves and to people through road traffic accidents.
- We provide many volunteering opportunities for those who wish to support our work. This benefits local people and companies by providing the possibility of doing work which is both compassionate and rewarding and offers experience which may assist participants in finding paid work. It is not possible to quantify the financial value of our volunteers but in 2025 we had the benefit of over 2,000 hours of volunteer work.



In November our van broke down while Emma had a big group of guinea pigs on board. Branch volunteer and carer for our small furries Judith came to the rescue. She drove to collect the furry passengers and get them to safety. Emma's role in the community is far too important to have her off the road for long so we purchased a new van for £10,245 and hope to have many years trouble free motoring

The trustees have reviewed the outcomes and achievements for the year to ensure they remain focused on our charitable aims and continue to deliver benefits to the public. We have complied with this duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

Structure, Governance and Management

The charity is constituted as an unincorporated association. The charity operates as an autonomous Branch of the National RSPCA subject to its rules for Branches (as updated in 2012). In the normal course of business, Committee members are elected at every Annual General Meeting from the members of the Branch, to carry on the work for the ensuing year. Candidates must receive 50% of the votes of the members present. The elected Branch Committee can co-opt not more than three members onto the committee until the next annual general meeting. The Committee members are trustees of the Branch and are briefed on their responsibilities as trustees prior to their acceptance of the role. The trustees hold regular meetings at which decisions are made and conveyed to the Branch Manager and other staff for action. This will be our last year as RSPCA - Kent North West Branch as in 2026 we are changing into a CIO (charitable incorporated organisation). This change is a result of the wishes of the national RSPCA and the Charity Commission and will make us more up to date. As a part of the change we will have a new name and charity number; RSPCA - North Kent Branch CIO 1214693. Branch members will automatically be transferred across to the new charity so no action is necessary. We can assure you we will be keeping up with all of our important work in the local community.

Principle Sources of Funds

Two of our main sources of funding have always been charity shops and rental income from our investment properties. In 2025 the branch employed the Ethical Property Foundation to conduct a full review of our properties. This was necessary to ensure that trustees were fully utilising these important assets and maximising income. Improvements were made to our rental properties and they were revalued and rents increased accordingly.

An unexpected consequence of the property review was that we discovered that our charity shop premises at 161 Windmill Street needed in excess of £150,000 expenditure on improvements. With the property valued at around £200,000, the Trustees reluctantly concluded that a freehold sale was the most prudent way to protect the charity's assets. Profits at the shop had been slowly declining in line with many other highstreet shops. Trustees concluded that continuing to operate the shop was no longer financially sustainable. This decision was not taken lightly. The Branch purchased the freehold of 161 Windmill Street in 2012 for £160,000, but we had operated a shop there for over 20 years before that. Over the decades, the shop had raised hundreds of thousands of pounds and made an enormous difference to local animals and owners.



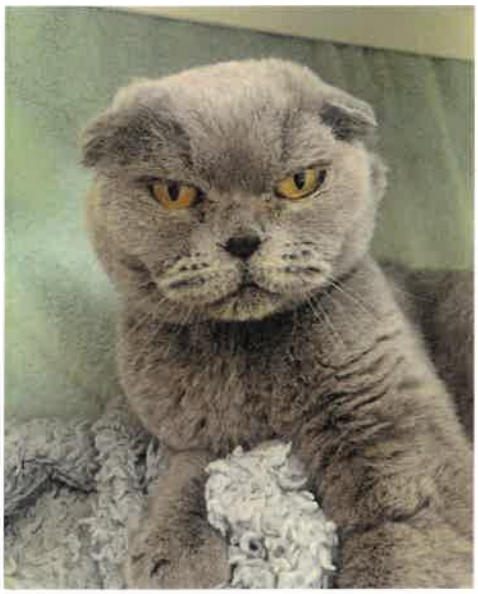
Thank you to Val Oakman and her team of staff and volunteers for all of their kindness, commitment, and hard work. This was epitomised by the huge efforts everyone put into the closing down sale which raised over £10,000 to help local animals.



Muppet the longstay rabbit homed at last!



Shellducklings which we took to Mallydams.



Edna was abandoned with a terrible head injury.



Newborn kittens found in a carrier bag in a park. Handreared and rehomed.





Chestnut and his family were rescued from appalling conditions and all found homes.

Our Local Inspectorate Groups
We want to extend our thanks to all the RSPCA Inspectors and Animal Rescue Officers who work in our area from the London South Group and the Kent Group. Here are some of the cases they dealt with in our Branch area in 2025



A young fox cub got caught in football netting at a pub garden in Welling. He was unharmed, released in situ and went straight back down the den to tell his family about the ordeal. The pub landlord was educated about netting and they agreed they will take it down to prevent future accidents



A cat called Orio was stuck for 2 days in a gap between houses just near Dartford. The gap was only 4 inches and he was about 10 feet inwards. Fire and rescue came to help and they had to drill through the garage wall! After about 45 mins of gentle wriggling I managed to pull him out unscathed to the delight of the owner



We are assisting a 50 cat and 11 dog household. The owner was in very difficult circumstances and needed support from the food bank, social services and mental health charities. Special mention to John Bowley and Emma Byrne from Kent North West Branch for their help with neutering and transport.



2025 is a WRAP!

Thank you to all of our members, supporters, volunteers and adopters from the Trustees and staff. A special thanks to the local vets who care for our animals and the other amazing animal charities we work in partnership with.

To keep up with what we are up to visit https://www.rspca-kentnorthwest.org.uk/
Follow us on Facebook or linkedin

Donate to support our work
https://www.justgiving.com/rspcaknwb

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

(continued)

- **Financial Review**

In 2025 our income was £202,999 (down from £219,147 in 2024) and our expenditure was £216,214 (down from £280,063 in 2024). We had our smallest deficit in recent years of £13,215. At the year end we had a balance sheet of £1,353,633 (up from £1,035,468 in 2025). The reason for this increase of £318,165 was the revaluation of our investment properties. This represents just over 6 years of reserves and so the Charity remains in a healthy financial position.

- **Statement of Branch Reserves Policy**

The Branch's reserves policy is to maintain a level of free reserves that will enable;

(i) Continuity of activity and;
(ii) adjustments to significant changes in the external economic environment and;
(iii) increasing demands on our services.

A current account balance in the range of £10,000 - £20,000 would be sufficient to meet all arising commitments. A level of free reserves of between £200,000 and £250,000 is deemed by the Branch Trustees to be appropriate. The closure of both Branch Charity Shops will undoubtedly affect the level of income made to the Branch. However, for the next year the Trustees have the expectations that the shortfall in income will be met by the anticipated income from 161, Windmill Street, Gravesend. The Trustees are conscious of the fact that for the future years commencing 2027, there will be a need to consider streams of Income Generation to support the Branch activities. The Trustees will continue to seek formal professional advice to ensure that the correct decision regarding our property holdings is made to take into account short- and long-term needs.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

- **Statement of Branch Risks Management Policy**

The main risks facing the Charity are;

(i) Decreased retail income, combined with increased supply and utility costs.

(ii) Loss of income through error or fraud.

(iii) Insufficient trustees for the branch to continue

(iv) Struggles facing charity shops (Dartford now closed)

(v) Falling level of Door to Door contribution from national society

(vi) Loss of income through poor investment performance.

It is the opinion of the trustees that the Branch's policies, procedures and controls are adequate to mitigate financial loss through error or fraud and to maintain the future financial viability of the Branch. The Branch has identified the major risks to which it is exposed and has put into place systems and procedures to minimise the risks, as follows:

(a) Misappropriation of funds. To prevent peculation of the Branch's assets, it has set up an internal control system which requires authorisation of all transactions by a person independent of the Branch Treasurer. Income at the Branch Shop was monitored by the recording of receipts by an electronic till and a check of receipts is made at the end of each working day by the Duty Manager. The Branch also maintains an asset register for all Capital assets.

(b) Monitoring of income to ensure that there are sufficient resources to meet commitments. The Branch Officers regularly monitor resources to ensure that there are funds available to meet its commitments.

(c) Reliance on Sources of income.
In 2012 The Branch purchased a property with the purpose of renting to a tenant and producing additional income. During 2013 the Branch Trustees agreed to lease the ground floor of 158, Parrock Street Gravesend on a commercial basis. The lease was completed in 2014. A new lease in respect of the property was granted in 2017. Also, during the year 2013 the Branch purchased the property 161 Windmill Street, Gravesend and this will in the longer term eliminate the liability to pay rent on the property. During the year the Branch Trustees reviewed the sustainability of its decision to take a lease on new shop property in Dartford. The Trustees resolved that the shop management could not sustain the shop for the term of a 5 year period and took the decision to close the shop in November 2024.The Branch now rents to tenants a total of four properties which continue to produce additional income for the Branch. During the year the Branch Trustees commissioned a comprehensive review of all of the Branch property including a condition survey. It concluded that the structure of 161, Windmill Street, Gravesend, was not conducive to continuing as a trading Charity Shop and instructed the Branch Manager to make any necessary arrangements for the future disposal of the premises. It was also agreed to start negotiations with the staff on arrangements for their future. During the year a review of the rents of the Branch properties was undertaken and increases implemented where warranted. The Trustees have set up an Income Generation Sub Committee to plan for future income

(d) Loss of Key Volunteers. The Branch has adopted a policy of recruiting and training, where possible, additional volunteers to undertake various duties that participate in running a Branch of the size and character of the Kent,North West Branch of the RSPCA.

(e) Security of Shops. The Branch Trustees had improved the security of Shop Assets by the installation of CCTV units at each of the Branch Charity Shops. In addition, each Shop has arrangements with the Local Authority Shopping Security Force and has radio contact with the Centre should the need arise. By the end of January 2026 both Branch Charity Shops will have closed.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Statement of Branch Committee's Responsibilities.

Rule 3.3 of the R.S.P.C.A. Branch Rules (January 2003 edition) empowers the Branch, subject to certain conditions, to raise funds in the name of the Branch for the General or any special purposes of the Branch or for any purpose of the Society or another Branch but all fundraising must be authorised by and reported promptly to the Branch Committee.

Rule 7.1 provides that the Branch Committee as charity trustees have responsibility for the Branch and its property and funds.

Rule 11.1 requires that the Branch Committee must comply with the requirements of the Charities Act 2011 as to the keeping of financial records, the audit or independent examination of accounts and the preparation and transmission to the Charities Commission of:

(i) annual reports.
(ii) annual returns; and
(iii) annual statements of account.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Mr Ben Charman

Date: 13 August 2026

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent Examiner's Report to the Trustees of Royal Society For The Prevention Of Cruelty To Animals (Kent North-West Branch) ('the Charity')

I report to the charity Trustees on my examination of the accounts of 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 accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Dated:

Stephen M Fryer FCA

Hedley Dunk Limited t/a Xeinadin

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	As restated Total funds 2024 £
Income from:					
Donations and legacies	3	82,661	-	82,661	55,770
Charitable activities	4	428	-	428	392
Other trading activities	5	71,738	-	71,738	117,347
Investments:	6				
Renting Dartford Property		24,000	-	24,000	27,325
Renting Gravesend Property		22,320	-	22,320	15,260
Other investments		1,594	258	1,852	3,053
Total income		202,741	258	202,999	219,147
Expenditure on:					
Raising funds	7	99,990	-	99,990	148,941
Charitable activities	8	116,224	-	116,224	131,122
Total expenditure		216,214	-	216,214	280,063
Net (expenditure)/income before net gains on investments		(13,473)	258	(13,215)	(60,916)
Net gains on investments		265,130	-	265,130	-
Net movement in funds before other recognised gains/(losses)		251,657	258	251,915	(60,916)
Other recognised gains/(losses):					
Gains on revaluation of fixed assets		66,250	-	66,250	-
Net movement in funds		317,907	258	318,165	(60,916)
Reconciliation of funds:					
Total funds brought forward		1,011,624	23,844	1,035,468	1,096,384
Net movement in funds		317,907	258	318,165	(60,916)
Total funds carried forward		1,329,531	24,102	1,353,633	1,035,468

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 33 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £		As restated 2024 £
Fixed assets					
Tangible assets	13		353,201		279,490
Investment property	14		830,000		564,870
			1,183,201		844,360
Current assets					
Debtors	15	6,014		7,290	
Cash at bank and in hand		180,638		202,838	
		186,652		210,128	
Current liabilities					
Creditors: amounts falling due within one year	16	(16,220)		(19,020)	
Net current assets			170,432		191,108
Total assets less current liabilities			1,353,633		1,035,468
Total net assets			1,353,633		1,035,468
Charity funds					
Restricted funds	18		24,102		23,844
Unrestricted funds	18		1,329,531		1,011,624
Total funds			1,353,633		1,035,468

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Mrs Harriet Taylor (Treasurer) **Mr Eric Grover (Trustee)**

Date: 13 August 2026

The notes on pages 16 to 33 form part of these financial statements.

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

1. General information

The Royal Society for the Prevention of Cruelty to Animals is incorporated under an Act of Parliament and each Branch is governed by the rules of the Society. The Kent, North-West Branch is an incorporated and a registered Charity No. 210633.The Administrative Office of the Branch was at 37, Gordon Road, Dartford, Kent DA1 2LG for most of 2025, but has now moved to 20, Carters Wood, Ham Street, Kent TN26 2NN. The principal activity of the charity is that of promoting kindness and good care and prevent or suppress cruelty to animals by all lawful means.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Royal Society For The Prevention Of Cruelty To Animals (Kent North-West Branch) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

It is the Branch's policy to write off irrecoverable VAT through the Income & Expenditure account when incurred.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the revaluation model, tangible fixed assets whose fair value can be measured reliably shall be carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting date.

Fair values are determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. If there is no market-based evidence of fair value because of the specialised nature of the tangible fixed asset and it is rarely sold, except as part of a contributing business, a Charity may need to estimate fair value using an income or depreciated replacement cost approach.

Gains and losses on revaluation are recognised in the Statement of financial activities, with a separate revaluation reserve being shown in the Statement of funds note.

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

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives. .

The estimated useful lives are as follows:

Plant and machinery - 5 years

The Branch Trustees regularly review of the methods used to depreciate Capital Expenditure. It was concluded that the use of a 10% reducing balance gave an unrealistic value of the items over a long term. In future all tangible capital assets would be written off over a determined period with each case of expenditure to be determined at the time of purchase. Details of the period of write off would be recorded in the Branch Asset Register.

As a result of the trustees revised policies the following items were written off at the following rates:

Freehold Buildings. Nil. During 2025 a revaluation of the Branch Property values was carried out. The results of that revaluations are shown in the Balance Sheet. The valuations were prepared on an open market basis by Sealeys. The Trustees plan that for the future, an annual revaluation of all property will be conducted.

Shop Fixtures and Fittings. All of the original assets held at the Branch Shops have now been written off.

Plant and Equipment. The use of a 10% reducing balance was reviewed during the year. The Branch Vehicle was replaced during the year due to the original being beyond reasonable costs to repair. A review to consider the advantages of leasing was conducted and a conclusion was reached that the best interests of the Branch would be to purchase another used vehicle and this would be written of over 5 years. The original vehicle was written off during 2025

All expenditure relating to Rabbit Accommodation was written of in 2025. All previous items under this heading have now been written off.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £
Donations	24,090	24,090
Legacies	6,000	6,000
Grants	52,389	52,389
Miscellaneous income	182	182
	82,661	82,661

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

3. Income from donations and legacies (continued)

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	29,487	29,487
Legacies	1,949	1,949
Grants	22,517	22,517
Miscellaneous income	1,817	1,817
	55,770	55,770

Overall General Donations were down by £3064.66 a decrease of some 40.00%, similarly Collecting Boxes decreased by £1035.06 (71.5%). The reason for the decrease can only be supposition but whilst the fall in donation is due partly to the contributions made by the former Dartford Shop, there is also the fact that the credit card generation due not carry cash.

Details of Grants made to the Branch are covered in the preamble to this report

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Members Subscriptions	428	428

	Unrestricted funds 2024 £	Total funds 2024 £
Members Subscriptions	392	392

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

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £
Sale of donated items Gravesend shop	65,013	65,013
Sale of rags Gravesend shop	75	75
Income from recycling	95	95
Income from rehoming fees	6,555	6,555
Total 2025	71,738	71,738

No special events were undertaken during the year mainly due to the administrative requirements of the move to CIO Status and a comprehensive review of the Branch properties

	Unrestricted funds 2024 £	Total funds 2024 £
Sale of donated items Gravesend shop	64,262	64,262
Sale of donated items Dartford shop	42,260	42,260
Sale of rags Gravesend shop	315	315
Sale of rags Dartford shop	409	409
Sale of donated items Ebay Dartford shop	1,031	1,031
Income from rehoming fees	8,028	8,028
Sale of logoed items Dartford shop	385	385
Sale of non logoed items Dartford shop	18	18
Special Events	639	639
Total 2024	117,347	117,347

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

6. Investment income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Rent receivable	46,320	-	46,320
Interest receivable	1,594	258	1,852
Total 2025	47,914	258	48,172

	Unrestricted funds 2024 £	Total funds 2024 £
Rent receivable	42,585	42,585
Interest receivable	3,053	3,053
Total 2024	45,638	45,638

7. Expenditure on raising funds

	Unrestricted funds 2025 £	Total funds 2025 £
Rent/Rates	4,544	4,544
Branch Trainng	60	60
Shop Overheads	7,336	7,336
Wages and Salaries	84,438	84,438
Employers NI costs	1,492	1,492
Employers Pension costs	2,120	2,120
Total 2025	99,990	99,990

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

7. Expenditure on raising funds (continued)

	Unrestricted funds 2024 £	Total funds 2024 £
Rent/Rates	29,170	29,170
Shop Equipment	3,079	3,079
Branch Training	176	176
Cost of Goods for resale	101	101
Shop Overheads	18,728	18,728
Wages and Salaries	94,223	94,223
Employers Pension costs	3,464	3,464
Total 2024	148,941	148,941

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £
Welfare of Animals	116,224	116,224

	Unrestricted funds 2024 £	Total 2024 £
Welfare of Animals	131,122	131,122

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

9. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Welfare of Animals	67,304	48,920	116,224

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Welfare of Animals	78,068	53,054	131,122

Analysis of direct costs

	Total funds 2025 £	Total funds 2024 £
Care of Animals	26,966	33,750
Support to Food Banks	-	296
Branch Neutering Scheme - Public Animal	3,573	8,878
Branch Neutering Scheme - Branch Animal	4,824	-
Microchipping	463	729
Veterinary Fees incl. Drugs - Branch animals	22,718	29,023
Veterinary Fees incl. Drugs - Public animals	8,760	4,841
Branch contribution to RSPCA	-	551
Total	67,304	78,068

To bring the statistical need to meet the requirements of the Branch's Statement of Animal Welfare Activity (SAWA,) the method of recording expenditure was revised during the year. The result of this is that expenditure is now recorded for Branch Animals and for treatments to animals owned by members of the Public, in need of assistance.

Financially expenditure was as follows.

Branch Neutering Scheme: Expenditure decreased by £ 481 (5.4%)
Care of Animals: Expenditure decreased by £ 6,784 (20%)
Microchipping: Expenditure decreased by £266 (36.5%)
Veterinary Fees (inc Drugs:) Expenditure decreased by £2,386 (7%)

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

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2025 £	Total funds 2024 £
Travelling Expenses	2,798	1,915
Vehicle Costs	4,012	3,700
Sundry Expenses	21	(708)
Insurance and Security	2,648	2,888
Postage and Telephone	1,489	3,149
Printing and Stationery	480	1,132
Electricity, Gas and Water	385	897
Maintenance and Repairs	9,195	6,842
JustGiving Fees	197	-
Professional Fees	13,054	19,897
Depreciation	2,411	5,545
Loss on disposals	5,908	-
Irrecoverable VAT	5,484	7,107
Governance costs	838	690
Total	48,920	53,054

10. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	650	615

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

11. Staff costs

	2025 £	2024 £
Wages and salaries	84,438	94,223
Social security costs	1,492	-
Contribution to defined contribution pension schemes	2,120	3,464
	88,050	97,687

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Employees	4	6

No employee received remuneration amounting to more than £60,000 in either year.

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 December 2025, expenses were reimbursed or paid directly to 1 Trustee (2024 - to *3 trustees*) broken down as follows:

	2025 £	2024 £
Travel	-	48
Printing and Stationery	100	20
Telephone and Postage	163	341
Professional Fees	-	257
	263	666

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

13. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 January 2025 (as previously stated)	847,120	18,538	51,045	916,703
Prior Year Adjustment	(564,870)	-	-	(564,870)
At 1 January 2025 (as restated)	282,250	18,538	51,045	351,833
Additions	5,535	10,245	-	15,780
Disposals	-	(18,538)	-	(18,538)
Revaluations	66,250	-	-	66,250
At 31 December 2025	354,035	10,245	51,045	415,325
Depreciation				
At 1 January 2025	8,668	12,630	51,045	72,343
Charge for the year	2,411	-	-	2,411
On disposals	-	(12,630)	-	(12,630)
At 31 December 2025	11,079	-	51,045	62,124
Net book value				
At 31 December 2025	342,956	10,245	-	353,201
At 31 December 2024 (as restated)	273,582	5,908	-	279,490

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

13. Tangible fixed assets (continued)

The charity owns a freehold building in Windmill Street, Gravesend, where the charity shop trades from. All of this building is used for the charity's operations and is held at fair value in tangible fixed assets.

The charity also owns another freehold building in Gordon Road, Dartford, which is split between its administrative office (ground floor flat) and a residentially let first floor flat. The components can be sold separately. The ground floor flat at held at fair value in tangible fixed assets and the first floor flat is held under Investment properties at fair value.

The fair value of the charity's Freehold properties has been arrived at on the basis of a valuation at the balance sheet by Sealeys Estate Agents, an experienced agent in the area along with the advice and expertise of The Ethical Property Foundation, a registered charity (No. 1101812) who are an independent charity that provides property advice to charities and community groups in the UK. An independent Surveyor has not been used, however the valuation has been reasonably calculated and produces a true fair value based on local market price changes and recent local yields.

The Charity has adopted a policy of revaluation for tangible fixed assets. Had these assets been measured at historic cost, the carrying values would have been as follows:

	2025 £	2024 £
Freehold property	268,750	268,750

14. Investment property

	Freehold investment property £
Valuation	
At 1 January 2025 (as previously stated)	-
Prior Year Adjustment	564,870
At 1 January 2025 (as restated)	564,870
Revaluation	265,130
At 31 December 2025	830,000

The fair value of the charity's investment properties has been arrived at on the basis of a valuation at the balance sheet by Sealeys Estate Agents, an experienced agent in the area along with the advice and expertise of The Ethical Property Foundation, a registered charity (No. 1101812) who are an independent charity that provides property advice to charities and community groups in the UK. An independent Surveyor has not been used, however the valuation has been reasonably calculated and produces a true fair value based on local market price changes and recent local yields.

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

15. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	985	7,290
Other debtors	5,029	-
	6,014	7,290

16. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	8,637	19,020
Accruals and deferred income	7,583	-
	16,220	19,020

17. Prior year adjustments

The charity has a restricted fund which has been held separately from the general funds of the charity, however has been shown as general reserves on the balance sheet. This year it has been stated separately, with the prior year being corrected. Overall funds have remain unaffected, however general funds reduced by £23,844 and restricted funds have increased by the same amount.

During the current financial year, it was identified that freehold property owned by the charity, located at 158 Parrock Street, Gravesend, 10 Miskin Road, Dartford and the 1st floor flat at 37 Gordon Road, Dartford, was incorrectly classified within Tangible Fixed Assets in the prior year's financial statements. These properties were fully leased to external third parties on commercial terms, therefore they met the criteria for investment property at that date and should have been transferred out of operational assets at their fair values. Overall funds and net assets have remained unaffected, however Tangible Fixed Assets have decreased by £564,870 and Investment Properties have increased by £564,870.

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

18. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2025 £
Unrestricted funds					
General Funds	1,011,624	202,741	(216,214)	66,250	1,064,401
Revaluation reserve	-	-	-	265,130	265,130
	1,011,624	202,741	(216,214)	331,380	1,329,531
Restricted funds					
L C Croucher legacy	23,844	258	-	-	24,102
Total of funds	1,035,468	202,999	(216,214)	331,380	1,353,633

During 2004 received a legacy from the estate of the late L.C. Croucher. The legacy has a stipulation that the money should only be expended on equipment to be used in the treatment of animals. The Branch Trustees have therefore agreed that the legacy should be maintained in a separately identifiable account within the Branch Funds and recorded as a Restricted Fund and should be available, only for the purchase of equipment required in connection with the meeting of the Branch's revised objectives. During 2025, the purchase the new Branch vehicle was funded from this fund.

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

18. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted funds				
General Funds	1,072,881	218,805	(280,062)	1,011,624

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Restricted funds				
L C Croucher legacy	23,503	341	-	23,844
Total of funds	1,096,384	219,146	(280,062)	1,035,468

19. Summary of funds

Summary of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2025 £
General funds	1,011,624	202,741	(216,214)	331,380	1,329,531
Restricted funds	23,844	258	-	-	24,102
	1,035,468	202,999	(216,214)	331,380	1,353,633

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

19. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
General funds	1,072,881	218,805	(280,062)	1,011,624
Restricted funds	23,503	341	-	23,844
	1,096,384	219,146	(280,062)	1,035,468

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	353,201	-	353,201
Investment property	830,000	-	830,000
Current assets	162,550	24,102	186,652
Creditors due within one year	(16,220)	-	(16,220)
Total	1,329,531	24,102	1,353,633

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	279,490	-	279,490
Investment property	564,870	-	564,870
Current assets	186,284	23,844	210,128
Creditors due within one year	(19,020)	-	(19,020)
Total	1,011,624	23,844	1,035,468

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

21. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,120 (2024 - £3,464). No amounts were payable to the fund at the balance sheet date.

22. Operating lease commitments

The Charity had no commitments under non-cancellable operating leases at 31 December 2025.

23. Related party transactions

During the year, the Charity received a total of £20,519 (2024 - £21,816) from the Door to Door campaign and £52,389 (2024 - £22,517) in other grants for the Branch's Animal Welfare Services from the National RSPCA umbrella body (charity registration 219099).

24. Post balance sheet events

The charity shop at 161 Windmill Street, Gravesend premanently closed on 31st January 2026.The Trustees made the decison due to the property needing in excess of £150,000 of improvements. Operating the shop was no longer financially sustainable. This will no longer be a source of income as the Dartford shop permantly closed in November 2024 aswell.