Company Registration Number: 01667506
Charity Number: 285738

Kent Battle of Britain Museum Trust Limited

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 December 2025

Henry Reeves and Co
Chartered Certified Accountants
5 West Court
Enterprise Road
Maidstone
Kent
ME15 6JD
GB

Kent Battle of Britain Museum Trust Limited
(A company limited by guarantee, not having a share capital)

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Kent Battle of Britain Museum Trust Limited
(A company limited by guarantee, not having a share capital)

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	David Andrew Brocklehurst MBE Julian Anthony Richardson Derek Thomas Sutton Richard Windrow Edward Hawkes (Resigned 20 May 2025)
Company Secretary	Peter Brian Griffiths FCA
Charity Number in England and Wales	285738
Company Registration Number	01667506
Registered Office	Aerodrome Road Hawkinge Folkestone Kent CT18 7AG
Independent Examiner	Henry Reeves and Co Chartered Certified Accountants 5 West Court Enterprise Road Maidstone Kent ME15 6JD GB
Principal Bankers	National Westminster Bank Plc PO Box 4153 Hornchurch Essex RM12 4PS
Solicitors	Hallett & Co Solicitors 11 Bank Street Ashford Kent TN23 1DA

Kent Battle of Britain Museum Trust Limited

(A company limited by guarantee, not having a share capital)

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2025

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 December 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of Kent Battle of Britain Museum Trust Limited present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

The objective of the company is to advance the education of the public by establishing a museum for the exhibition and preservation of aircraft and aeronautical equipment of historical and technical interest, particularly from the First and Second World Wars, and specialising in the Battle of Britain period. Kent Battle of Britain Museum Trust's objectives and activities are solely for the benefit of the public. The directors have had due regard to guidance published by the Charity Commission.

Financial Review

The Trustees are pleased to report that the museum continues to be financially viable and continues to improve and expand.

Visitor numbers continue to increase and our website and Facebook views/comments have also increased and are positive.

Work continues on the various airframes including the Heinkel, Blenheim and Westland Whirlwind.

The Museum's collection has been continually added to with purchases of another full size Spitfire replica, an important collection of Battle of Britain pilot medals, and numerous pilot artifacts and memorabilia.

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

Income

Admission fees income have stayed relatively consistent with income in 2024 being £134,982 and £134,537 this year. Donations have increased from £7,930 to £27,995 during the year.

Expenditure

Administrative costs have decreased from £101,898 to £98,007 but all remain at a satisfactory level.

Financial Results

At the end of the financial year the charity has assets of £1,403,865 (2024 - £1,344,149) and liabilities of £14,470 (2024 - £40,714). The net assets of the charity have increased by £85,960.

Review of the Financial Position

The Trustees are pleased to report a surplus of £85,960 for the year. The detailed results of operations are shown in the Statement of Financial Activities on page 8. The Trustees consider that the charity's situation shown on page 8 is satisfactory.

Reserves Position and Policy

Reserves Policy

Current unrestricted reserves amount to £1,389,395 (2024: £1,303,435). These are held in a mixture of exhibits, land & buildings, investments and cash.

Kent Battle of Britain Museum Trust Limited

(A company limited by guarantee, not having a share capital)

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2025

Directors

The directors who served throughout the financial year, except as noted, were as follows:

David Andrew Brocklehurst MBE
Julian Anthony Richardson
Derek Thomas Sutton
Richard Windrow
Edward Hawkes (Resigned 20 May 2025)

The directors are not subject to retirement by rotation. None of the Directors received any remuneration during the year.

The secretary who served during the financial year was:

Peter Brian Griffiths FCA

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Kent Battle of Britain Museum Trust Limited subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Future Plans

The local Council District Plan has now been published and it shows parcels of land that have been allocated to the Museum. We are currently in negotiation with the Council as to the exact location and amount of land which will be used for Museum expansion.

Risk Assessment

The Trustees have reviewed the major risks to which the charity is exposed and are satisfied that procedures are in place to mitigate these risks.

Approved by the Board of Directors on 11 September 2026 and signed on its behalf by:

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David Andrew Brocklehurst MBE
Director

Kent Battle of Britain Museum Trust Limited

(A company limited by guarantee, not having a share capital)

STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the financial year ended 31 December 2025

The directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors 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 Companies Act 2006. 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 the Board of Directors on 11 September 2026 and signed on its behalf by:

_____

David Andrew Brocklehurst MBE
Director

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS OF KENT BATTLE OF BRITAIN MUSEUM TRUST LIMITED

We have examined the financial statements of the charity for the financial year ended 31 December 2025, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of directors and examiner
The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's directors consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:
- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report
Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a ‘true and fair’ view and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

We 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 financial statements to be reached.

Andrew Drinkwater FCCA
HENRY REEVES AND CO
Chartered Certified Accountants
5 West Court
Enterprise Road
Maidstone
Kent
ME15 6JD
GB

Date: 11 September 2026

Kent Battle of Britain Museum Trust Limited

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 December 2025

	Notes	**Unrestricted Funds 2025 £**	**Total Funds 2025 £**	Unrestricted Funds 2024 £	Total Funds 2024 £
Income					
Donations and legacies	**3.1**	**27,995**	**27,995**	7,930	7,930
Charitable activities					
Admissions	**3.2**	**131,826**	**131,826**	134,982	134,982
Investments	**3.3**	**3,470**	**3,470**	3,379	3,379
Other income	**3.4**	**4,779**	**4,779**	6,643	6,643
Total income		**168,070**	**168,070**	152,934	152,934
Expenditure					
Charitable activities	**4.1**	**88,087**	**88,087**	95,036	95,036
Other expenditure	**4.2**	**5,147**	**5,147**	6,862	6,862
Total Expenditure		**93,234**	**93,234**	101,898	101,898
Net gains/(losses) on investments		**11,124**	**11,124**	(1,536)	(1,536)
Net income/(expenditure)		**85,960**	**85,960**	49,500	49,500
Transfers between funds		**-**	**-**	-	-
Net movement in funds for the financial year		**85,960**	**85,960**	49,500	49,500
Reconciliation of funds:					
Total funds beginning of the year		**1,303,435**	**1,303,435**	1,253,935	1,253,935
Total funds at the end of the year		**1,389,395**	**1,389,395**	1,303,435	1,303,435

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Kent Battle of Britain Museum Trust Limited

(A company limited by guarantee, not having a share capital)
Company Number: 01667506

BALANCE SHEET

as at 31 December 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	**9**	**1,104,163**	976,411
Current Assets			
Investments	**10**	**69,270**	58,146
Cash at bank and in hand		**230,432**	309,592
		299,702	367,738
Creditors: Amounts falling due within one year	**11**	**(14,470)**	(40,714)
Net Current Assets		**285,232**	327,024
Total Assets less Current Liabilities		**1,389,395**	1,303,435
Funds			
General fund (unrestricted)		**1,389,395**	1,303,435
Total funds		**1,389,395**	1,303,435

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The directors confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors and authorised for issue on 11 September 2026 and signed on its behalf by

_____

David Andrew Brocklehurst MBE
Director

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. GENERAL INFORMATION

Kent Battle of Britain Museum Trust Limited is a company limited by guarantee incorporated in the United Kingdom. The registered office of the charity is Aerodrome Road, Hawkinge, Folkestone, Kent, CT18 7AG which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis, under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

● General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
● Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	0%
Plant and machinery	25% Reducing Balance
Exhibits & memorials	0%

No depreciation has been provided in respect of freehold buildings. In the opinion of the Trustees the residual value, being the amount that the company would currently obtain from the disposal of the freehold buildings, after deducting the estimated costs of disposal and if the property were of the age and in the condition expected at the end of its useful life, is not materially different to the amount included in the financial statements and as such any depreciation amount would be immaterial.

No depreciation has been provided on museum exhibits and the memorial as the Directors consider that, having regard to the nature of this class of assets, their useful economic life and residual value, any depreciation would be immaterial. The Trustees believe that the current value of exhibits substantially exceeds the amount shown as cost in these accounts.

Investments
Current asset investments are stated at the lower of cost and net realisable value.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Donations and legacies	**27,995**	**-**	**27,995**	7,930

3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Museum Admission:				
Income from charitable activities	**131,826**	**-**	**131,826**	134,982

3.3 INVESTMENTS

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Investments	**3,470**	**-**	**3,470**	3,379

Kent Battle of Britain Museum Trust Limited
(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

3.4 OTHER INCOME

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Other income	**4,779**	**-**	**4,779**	6,643

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Expenditure on charitable activites	**42,647**	**39,781**	**5,659**	**88,087**	95,036

4.2 OTHER EXPENDITURE

	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Other expenditure	**-**	**5,147**	**-**	**5,147**	6,862

4.3 SUPPORT COSTS

	Charitable Activities	2025	2024
	£	£	£
Support	**5,659**	**5,659**	7,813

5. ANALYSIS OF SUPPORT COSTS

	2025	2024
	£	£
Support	**5,659**	7,813

6. NET INCOME

	2025	2024
	£	£
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**5,147**	6,862

7. INVESTMENT AND OTHER INCOME

	2025	2024
	£	£
Bank interest	**4,779**	6,643
Investment income	**14,594**	1,843
	19,373	8,486

8. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2025	2024
	£	£
Wages and salaries	**23,469**	21,197

Kent Battle of Britain Museum Trust Limited
(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

9. TANGIBLE FIXED ASSETS

	Land and buildings freehold	Plant and machinery	Exhibits & memorials	Total
	£	£	£	£
Cost				
At 1 January 2025	183,198	52,591	817,664	1,053,453
Additions	-	130	132,769	132,899
At 31 December 2025	183,198	52,721	950,433	1,186,352
Depreciation				
At 1 January 2025	45,040	32,002	-	77,042
Charge for the financial year	-	5,147	-	5,147
At 31 December 2025	45,040	37,149	-	82,189
Net book value				
At 31 December 2025	**138,158**	**15,572**	**950,433**	**1,104,163**
At 31 December 2024	138,158	20,589	817,664	976,411

10. INVESTMENTS

	2025	2024
	£	£
Listed investments	**69,270**	58,146

11. CREDITORS

Amounts falling due within one year	2025	2024
	£	£
Taxation and social security costs	**241**	215
Accruals and deferred income:		
Pension accrual	**97**	-
Other accruals	**14,132**	40,499
	14,470	40,714

12. RESERVES

	Funds	Fair value reserve	Total
	£	£	£
At the beginning of the year	1,342,201	(38,767)	1,303,434
Surplus for the financial year	85,961	-	85,961
Other movements	(11,124)	11,124	-
At the end of the year	**1,417,038**	**(27,643)**	**1,389,395**

13. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

14. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

KENT BATTLE OF BRITAIN MUSEUM TRUST LIMITED
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

Kent Battle of Britain Museum Trust Limited

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement
for the financial year ended 31 December 2025

	2025	2024
	£	£
Income		
Donations	**27,995**	7,930
Admission Income	**131,826**	134,982
	159,821	142,912
Expenses		
Wages and salaries	**23,469**	21,197
Rates payable	**2,120**	1,547
Insurance	**4,053**	4,130
Light and heat	**13,004**	10,461
Repairs and maintenance	**20,492**	39,648
Printing, postage and stationery	**5,659**	7,813
Advertising	**3,937**	2,785
Travel and vehicle expenses	**10,162**	2,636
Accountancy	**5,024**	4,665
Bank charges	**166**	154
Depreciation	**5,147**	6,862
	93,233	101,898
Miscellaneous income		
Bank interest	**4,779**	6,643
Income from listed investments	**3,470**	3,379
Gain/loss on revaluation of investments	**11,124**	(1,536)
	19,373	8,486
Net surplus	**85,961**	49,500