

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
TUNBRIDGE WELLS AND MAIDSTONE BRANCH**

A CHARITABLE UN-INCORPORATED ASSOCIATION
TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2025

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS TUNBRIDGE
WELLS AND MAIDSTONE BRANCH**

CONTENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Legal and Administrative Information	1
Trustees' Report	2
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS TUNBRIDGE
WELLS AND MAIDSTONE BRANCH**

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees

Lara Newton
Léonie Harrington
Gaynor Coney
Jennifer Clifton
Daphne Harris

Charity Number

210635

Registered Office

Stones Green
Maidstone Road
Headcorn
TN27 9RS

Bankers

HSBC
High Street
Maidstone
Kent

Independent Examiner

Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
ME7 2YY

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS TUNBRIDGE WELLS AND MAIDSTONE BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

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

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objects, objectives and principal activities

The aim of the Branch is to promote the vision, mission and values of the National Society of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) by all lawful means and in accordance with the policies of the Society, with particular reference to the area covered by the Branch. The mission of the RSPCA is to ensure animals have a good life by rescuing and caring for those in need, by advocating on behalf of all animals and by inspiring everyone to treat them with compassion and respect.

The trustees have reviewed the outcomes and achievements from our objectives and activities for the year to ensure they remain focused on our charitable aims and continue to deliver benefits to the public.

Public benefit

The trustees have complied with their duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission, which can be illustrated as follows:

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against detriment.

The Branch supports local RSPCA Inspectors by taking in, free of charge, mistreated or abandoned animals. This includes pets whose owners suffer ill health, financial difficulties or pass away. The Branch also provides financing towards the veterinary costs of mistreated or abandoned animals. The Branch provides education, information and advice to members of the public, benefiting the public by promoting compassionate human sentiment towards animals.

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

The Branch responds to local enquiries (both direct and via the RSPCA's national call centre) from the public about animals in the area covered by the Branch. The public benefits from knowing that we can intervene to assist animals in need.

The Branch provides subsidised veterinary treatment for animals which are sick or injured and belong to people on means tested benefits. Since the closure of the clinic, there has been an opportunity to work with the public from across the Branch area, using a network of private veterinary practices. The branch works on a case by case basis, offering financial support to pet owners who are unable to afford treatment for their pet, by contributing towards the cost of veterinary care. This is a beneficial frontline public service. It offers the opportunity for people to keep much loved pets when they fall into hardship. The link between pet ownership and positive mental health benefits is well documented. Many of the people we help fall into the vulnerable category, where often a pet is their only source of regular companionship. There is a balance to be struck between using the charitable funds wisely but being satisfied we are helping those that genuinely need our help. We offer this service to the local community.

The Branch provides subsidised neutering of animals belonging to people on means tested benefits. Aside from the

animal welfare benefits, this benefits the public by helping control not only the population of a particular species, but the potential spread of disease that can come from overpopulation in a confined space (in the case of multiple animals in a home, for example). Animals in the care of the Branch receive veterinary treatment, vaccination, neutering and microchipping and are assessed for re-homing.

The Branch provides volunteering opportunities for those who wish to support our work, including trusteeship, fundraising and animal care at the cattery and staffing our charity shop. We fully embrace our equal opportunities policy, benefitting local people, schools and companies by providing the possibility of doing work which is compassionate and rewarding. Our volunteers are encouraged to feel part of the team and we really value their contribution.

Our main activity to achieve these aims remains the operation of an animal re-homing programme through the cattery.

ACHIEVEMENT AND PERFORMANCE

Achievements and performance

We would like to thank all the staff and volunteers at Headcorn Cattery for their hard work and dedication throughout this year.

This year we took in 181 cats. We rehomed a total of 183. We are also fostering a number of guinea pigs until a suitable home can be found for them.

Many of the animals we care for have been identified as the most at risk by the RSPCA Inspectorate and often come to us with complex medical and behavioural needs. This means those animals require longer periods of rehabilitation and may require additional funds spent on them for veterinary care and boarding. Some require several months of care before they are ready for rehoming.

We would also like to thank Mote Park Veterinary Surgery and other veterinary practices, which provide veterinary care for many of our animals. Through our welfare assistance scheme, the branch has helped 32 cats and 25 dogs to receive the veterinary treatment they needed so that they could stay with their owners. We have also neutered 53 cats and 31 dogs through our outreach programme. In addition, we were able to help several members of the public who contacted us for advice on animal welfare.

The Branch has an ongoing relationship with The Folly Wildlife Rescue Trust, a charity dedicated to the rescue, care and rehabilitation of injured, orphaned, sick and distressed wildlife. The Branch makes a contribution to this charity of £3,600 per year, which goes towards supporting them in their work and enables them to treat and provide specialist care to wildlife brought to them by the RSPCA Inspectorate and members of the public.

Within the terms of our governing document, the Branch supports regional schemes operating through our Regional Board. We also collaborate on animal welfare campaigns and have systems in place to enable the RSPCA Inspectorate to take sick or injured cats directly to our consulting vets for treatment. We then collect and bring them to the cattery for ongoing care until they are well enough for rehoming.

The RSPCA shop in Maidstone has once again been a huge source of financial support to the Branch. The Committee would like to thank Maria and Julie and all the volunteers at the shop for their hard work and dedication. The shop made £55,300. Well done to all.

This year two new trustees have been co-opted. We are still in the process of recruiting more members of the Committee to help us with our goals.

FINANCIAL REVIEW

Financial review

The total incoming resources for the year amounted to £121,646 (2024: £184,704). Expenditure in the year amounted to £190,715 (2024: £172,682). In addition to this, the charity made a loss on investments of £9,863 (2024 Gain: £4,552).

Investment policy

The investment policy remains unchanged, with a combination of at least 80% of our invested funds to be held in fixed interest securities and no more than 20% in selected equities.

The charity's investment fund holding of 10,153.60 fund units, these units were valued at 31 December 2025 for £196,187 (2024: £206,050).

Reserves policy

It is the policy of the Branch to maintain the free reserves of the branch, at a level equal to one year's unrestricted expenditure. The charity relies heavily on donations and legacies to fund its animal welfare work in the area, including the running of the cattery. As both of these can fluctuate enormously from year to year, it is felt prudent to maintain reserves at this level. Free reserves at the year-end were £889,552, including the charity's tangible assets of £582,563.

Trustees are of the opinion that the existing level of reserves is sufficient to meet any reduction in incoming resources in the next twelve months.

Key Expenditure

We completed the planned work to repair and upgrade the shop in Maidstone. This included the installation of cameras and the purchase of a new boiler. We have also had a significant increase in utilities during this period due to a national increase in fuel costs. Our electricity consumption is high as we have a 24-hour heating system in the cattery pens to keep the temperature constant and at a level which is conducive to the welfare of the cats, many of which are receiving medical treatment.

FUTURE PLANS

In the last year we have had two new Trustees join the branch. The committee is hoping to welcome new people over the next year, to build upon the existing skills and experience. This additional resource will enable us to broaden our reach and impact within the local community.

We are working to develop partnerships with other organisations to spread the vital messages around animal welfare.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. The RSPCA Tunbridge Wells & Maidstone Branch is constituted as an unincorporated charitable association. The branch operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2012) and carries out its direct animal welfare work within the branch area. Committee members (Trustees) are elected at the Annual General Meeting, from and by the members of the branch, to carry out the work for the ensuing year. Candidates must receive no less than 51% of the votes of the members present and voting. A trustee can also be co-opted during the year by the trustees, in accordance with branch rules. A minimum of five trustees and no more than fourteen can be nominated to stand for election at the Annual General Meeting. In addition, a further three trustees can be co-opted throughout that year.

When joining the committee, new trustees are able to access the RSPCA internet 'The Link' which holds information outlining the role of the trustee with the branch as well as the responsibilities and obligations that the role of trustee entails. In addition, new trustees will receive an introduction to the branch, its history, and the current and planned activities for the future. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role and signed the Trustee Code of Conduct, Trustees Declaration of Willingness to Act and, where appropriate, Fit and Proper Persons.

The trustees hold meetings in accordance with the Branch Rules at which decisions are made. Day to day running of the cattery is delegated to the cattery manager and day to day running of the shop to the nominated volunteer. The Branch operates within a national network of autonomous RSPCA Branches under the umbrella of the National RSPCA that all pursue the same objectives and which are known collectively as the Royal Society for the Prevention of Cruelty to Animals. The network comprises independent branches operating within a defined geographical area for the purpose of fundraising and the provision of animal care facilities and treatments. A regional structure also exists that is overseen on a national basis. This structure provides a team of specialist inspectors and coordinates the policies and objectives of the branches. Representatives of the branches, regional and national organisations meet on a quarterly basis as a forum to consider all issues affecting animal welfare; and to develop policies for the future pursuit of their common aims.

The Branch also has links with other organisations committed to the same objectives.

Risk management

The trustees actively review the risks, which the Branch faces on a regular basis through regular meetings of the trustees that cover operational and financial reviews. The trustees also examine other operational and business risks which the Branch faces and confirm that they have established systems to mitigate the significant risks, which have been identified as:

- Inability to operate the cattery because of fire or other destruction
- Loss of reputation through error or fraud

- Loss of income through error or fraud
- Insufficient funds to cover the costs of animal welfare activities
- Loss of income through poor investment management
- Insufficient trustees for the branch to continue
- Insufficient volunteers for fundraising activities

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. Continued steps are being taken to address the issue of trustee and volunteer recruitment.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

210635

Principal address

RSPCA Tunbridge Wells & Maidstone
Headcorn Cattery, Stones Green
Maidstone Road
Headcorn
Kent
TN27 9RS

Trustees

Mrs D B Harris Chair
Mrs G Coney Secretary
Ms L Newton Treasurer
Mrs J Clifton

Léonie Harrington Vice Chair (appointed 28/01/2025)

Virginia Bevan (appointed 07/11/2025)

Independent Examiner

Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

Bankers

HSBC Bank PLC
High Street
Maidstone
Kent

This report was approved by the trustees and signed on its behalf by:



Lara Newton
Treasurer

Date : **23 April 2026**

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS TUNBRIDGE
WELLS AND MAIDSTONE BRANCH**

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Independent examiner's report to the trustees of RSPCA Tunbridge Wells & Maidstone Branch

I report to the charity trustees on my examination of the accounts of RSPCA Tunbridge Wells & Maidstone Branch (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the 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.



Name: **Stephen Hill Partnership Limited**

Date: **22 April 2026**

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS TUNBRIDGE
WELLS AND MAIDSTONE BRANCH**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Donations and legacies	2	45,067.00	45,067.00	84,432.00
Charitable activities		-	-	6,925.00
Other trading activities	3	55,893.00	55,893.00	72,421.00
Investments	4	17,046.00	17,046.00	19,121.00
Other		3,640.00	3,640.00	1,805.00
Total		121,646.00	121,646.00	184,704.00
Expenditure on:				
Raising funds		46,596.00	46,596.00	39,539.00
Charitable activities		118,724.00	118,724.00	108,774.00
Other		25,397.00	25,397.00	24,369.00
Total		190,717.00	190,717.00	172,682.00
Net income/(expenditure)		(69,071.00)	(69,071.00)	12,022.00
Other recognised gains/(losses):				
Gains and losses on revaluation of fixed assets for the charity's own use		(9,863.00)	(9,863.00)	4,552.00
Net movement in funds		(78,934.00)	(78,934.00)	16,574.00
Reconciliation of funds:				
Total funds brought forward		968,486.00	968,486.00	951,912.00
Total funds carried forward		889,552.00	889,552.00	968,486.00

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS TUNBRIDGE
WELLS AND MAIDSTONE BRANCH**

BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2025

Recommended categories by activity	Notes	Total Funds 2025 £	Total Funds 2024 £
Fixed assets			
Tangible assets	5	582,563.00	603,312.00
Total fixed assets		582,563.00	603,312.00
Current assets			
Debtors	7	4,439.00	4,176.00
Investments		196,187.00	206,050.00
Cash at bank and in hand		113,769.00	163,303.00
Total current assets		314,395.00	373,529.00
Creditors: amounts falling due within one year	8	7,406.00	8,355.00
Net current assets/(liabilities)		306,989.00	365,174.00
Total net assets		889,552.00	968,486.00
Funds of the Charity			
Unrestricted funds	9	889,552.00	968,486.00
Restricted funds	9	-	-
Endowment funds	9	-	-
Total funds		889,552.00	968,486.00

The financial statements were approved by the trustees on 23 April 2026 and signed on its behalf by:



Lara Newton
Treasurer

Date : **23 April 2026**

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS TUNBRIDGE WELLS AND MAIDSTONE BRANCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Income from charitable activities

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.3 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost relate to the category.

1.4 Pensions

The Charity makes contributions to a defined contribution pension scheme. These contributions are charged to the income and expenditure account in the year in which they become payable.

1.5 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

Value added tax is accounted for on an accruals basis.

1.6 Fund accounting

Unrestricted funds are those 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.

1.7 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Name	Rate (%)	Year	Method
Freehold Property	2.5		on cost
Computer Equipment	20		on reducing balance
Fixtures & Fittings	20		on reducing balance
Cattery	2		on cost
Motor Vehicles	20		on cost

1.8 Leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Donation and gifts	17,649.00	17,649.00	80,015.00
Gift Aid	23,776.00	23,776.00	4,228.00
Legacies	2,675.00	2,675.00	-
Membership subscriptions and sponsorships which are in substance donations	967.00	967.00	189.00
Total	45,067.00	45,067.00	84,432.00

3. Income from Other Trading Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Events	592.00	592.00	764.00
Shop income	55,301.00	55,301.00	68,912.00
Sponsorship	-	-	2,745.00
Total	55,893.00	55,893.00	72,421.00

4. Income from Investments

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Dividend income	7,366.00	7,366.00	10,202.00
Rental and leasing income	9,680.00	9,680.00	8,919.00
Total	17,046.00	17,046.00	19,121.00

5. Tangible Fixed Assets

	Freehold Land & Buildings	Other Land & Buildings	Motor Vehicles	Fixtures & Fittings	Computer Equipment
	£	£	£	£	£
5.1 Cost or valuation					
At 01 January 2025	141,947.00	741,530.00	20,732.00	11,039.00	524.00
Additions	-	-	-	-	1,048.00
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers	-	-	-	-	-
At 31 December 2025	141,947.00	741,530.00	20,732.00	11,039.00	1,572.00

5.2 Depreciation and impairments

At 01 January 2025	65,810.00	233,364.00	3,110.00	9,920.00	256.00
Charge for the year	3,549.00	13,764.00	4,146.00	234.00	104.00
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers	-	-	-	-	-
At 31 December 2025	69,359.00	247,128.00	7,256.00	10,154.00	360.00

5.3 Net book value

At 01 January 2025	76,137.00	508,166.00	17,622.00	1,119.00	268.00
At 31 December 2025	72,588.00	494,402.00	13,476.00	885.00	1,212.00

6. Investments

The charities investment fund held £196,187 as at 31 December 2025 (2024: £206,050).

7. Debtors: Amounts falling due within one year

Analysis of Debtors	Total funds 2025	Total funds 2024
	£	£
Prepayments & accrued income	69.00	-
Other debtors	-	4,176.00
VAT control	4,370.00	-
Total	4,439.00	4,176.00

8. Creditors: Amounts falling due within one year

Analysis of Creditors	Total funds 2025 £	Total funds 2024 £
Accruals and deferred income	4,408.00	6,239.00
Taxation and social security	2,998.00	2,116.00
Total	7,406.00	8,355.00

9. Charity funds

9.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward £	Income £	Expenditure £	Gains and losses £	Fund balances carried forward £
Unrestricted funds					
Total	968,486.00	121,646.00	190,717.00	(9,863.00)	889,552.00

9.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward £	Income £	Expenditure £	Gains and losses £	Fund balances carried forward £
Unrestricted funds					
Total	951,912.00	184,704.00	172,682.00	4,552.00	968,486.00

9.3 Designated funds

10. Average Number of Employees

	This year	Last year
Cattery and admin staff	6	6
Total	6	6

No employees received emoluments in excess of £60,000.

Average number of employees during this year : 6 and last year : 6

11. Related Party Disclosures

Transactions may take place with persons/organisations with which the charity's trustees or senior managers have a connection. All transactions involving such persons/organisations are conducted at arm's length and conflicts of interest managed as per the branch's policy.

The charity paid K Harris; daughter of Trustee D Harris, £24,000. This was her annual salary for her position of Cattery Manager, a position she secured in an external recruitment in 2011. As part of her duties, and in line with other RSPCA establishments, she is contractually obliged to live on site to provide 24hr emergency cover in the residence attached to the cattery. The open market rental value of this is believed to be £15,000 pa.

The charity paid J Crisford, daughter of Trustee D Harris, £1,650 for accounting services. Charity Commission authority was granted for this in 2005 in accordance with the branch constitution.

The charity paid I Harris, niece of D Harris, £16,368. This was her salary for working in the cattery.

12. Trustee' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 (2024: none).