

CAT ACTION TRUST

England & Wales · Charity number 1063947

Details

Other names ORIGINAL CAT ACTION TRUST

Status Registered

Legal form Other

Company number [06946014](#)

Registered 1997-08-13

Register [View on the Charity Commission register](#)

Contact

Address DS House
306 High Street
Croydon
CR0 1NG

Phone 01406701001

Email info@catactiontrust.org.uk

Website www.catactiontrust.org.uk

Activities

Objects: THE RELIEF OF SUFFERING OF CATS WITH PARTICULAR EMPHASIS ON FERAL CATS.

Activities: The charity works through a branch network to help feral cats by neutering colonies, relocating them when they are unwanted, providing veterinary treatment for sick or injured feral cats and rehoming kittens and tameable cats to domestic homes. It does not destroy them, as it considers this to be an ineffective and inhumane method of tackling the problem

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£332,413	£227,453	-	-
2024-03-31	£84,853	£207,939	-	-
2023-03-31	£366,296	£198,389	-	-
2022-03-31	£303,335	£184,743	-	-
2021-03-31	£226,249	£214,933	-	-

Trustees

Name	Role	Appointed
Angela Hamp		2016-03-19
Brenda Martin		2017-05-05
Heathcliffe Melanistic		2018-04-01
Helen O'Hare		2023-01-25
Linda Martin		2017-10-19

CAT ACTION TRUST

England & Wales - Charity number 1063947

Accounts

Charity registration number: 1063947

Cat Action Trust

Annual Report and Financial Statements

for the Year Ended 31 March 2025

DSK Partners LLP
Chartered Accountants
D S House
306 High Street
Croydon
Surrey
CR0 1NG

Cat Action Trust
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Cat Action Trust

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 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).

Introduction

The trustees are satisfied with the performance of the charity during the year and the position at 31st March 2025, and consider that the charity is in a strong position to continue its activities during the coming year and that the charity's assets are adequate to fulfil its obligations.

Objectives and Aims

The Cat Action Trust was established in 1975. Our aim is to assist any cat whether they are stray, feral, hoarded, abandoned or lost. These are the forgotten cats that without help would not receive the veterinary treatment, care and love they so badly need. To achieve this aim the Cat Action Trust supports a network of dedicated volunteers across England, Wales and Scotland.

Our volunteers help trap, neuter and return feral cats to places where they will be fed, cared for and given a warm and comfy place to sleep. Where possible, any feral kittens will be socialised and cared for and rehomed in a domestic setting. Volunteer fosterers also take in unwanted and abandoned domestic cats of all ages and provide them with the necessary care and attention until a suitable loving home is found for them.

All the cats that come into our care are neutered and given any veterinary treatment they may need. We are a non-euthanasia organisation and will only put a cat to sleep if they are terminally ill and suffering or so badly injured that they could not survive.

We believe every cat and kitten deserves a chance to be healthy and cared for, preferably with a comfy lap to sit on.

During the year, the charity received a significant increase in legacy income compared to prior year. The charity has been grateful for generous legacies for some years. The trustees are undertaking a fundraising review.

The organisational structure and how decisions are made

The charity is run by a board of trustees who meet regularly during the year.

Legal Status

The charity is an unincorporated charity governed by a written trust deed adopted by its members. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

Cat Action Trust

Trustees' Report (continued)

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Objectives and activities

Public benefit

The trustees believe that the trusts actions demonstrate its fulfilment of its public benefit obligations.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Cat Action Trust

Trustees' Report (continued)

Reference and Administrative Details

Charity Registration Number: 1063947

Principal Office: D S House
306 High street
Croydon
Surrey
CR0 1NG

Trustees: Mr H Melanistic
B Martin
A Hamp
H O'Hare

Independent Examiner: DSK Partners LLP
Chartered Accountants
D S House
306 High Street
Croydon
Surrey
CR0 1NG

The annual report was approved by the trustees of the charity on 18/12/2025 and signed on its behalf by:



.....
Mr H Melanistic
Trustee

Cat Action Trust

Independent Examiner's Report to the trustees of Cat Action Trust

Independent examiner's report to the trustees of Cat Action Trust

I report to the trustees on my examination of the accounts of Cat Action Trust for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of Cat Action 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 Cat Action Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

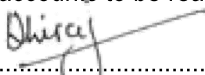
Independent examiner's statement

Since Cat Action Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of, which is one of the listed bodies.

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 Cat Action 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 accounting requirements of section 396 of the 2006 Act 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; or
- (4) the accounts do not comply with the accounting 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.


.....
Dhiraj Shah FCA
Chartered Accountants
ICAEW
D S House
306 High Street
Croydon
Surrey
CR0 1NG

Date: 18/12/2025.....

Cat Action Trust

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	276,781	276,781	49,424
Charitable activities	3	49,573	49,573	28,140
Investment income	4	6,034	6,034	2,082
Other income		25	25	5,207
Total income		<u>332,413</u>	<u>332,413</u>	<u>84,853</u>
Expenditure on:				
Raising funds	6	(64,025)	(64,025)	(45,774)
Charitable activities	7	(138,513)	(138,513)	(135,781)
Other expenditure	8	(24,915)	(24,915)	(26,384)
Total expenditure		(227,453)	(227,453)	(207,939)
Gains/(losses) on investment assets		(23,709)	(23,709)	129,509
Net income		<u>81,251</u>	<u>81,251</u>	<u>6,423</u>
Net movement in funds		81,251	81,251	6,423
Reconciliation of funds				
Total funds brought forward		<u>1,817,026</u>	<u>1,817,026</u>	<u>1,810,603</u>
Total funds carried forward	17	<u><u>1,898,277</u></u>	<u><u>1,898,277</u></u>	<u><u>1,817,026</u></u>

The notes on pages 7 to 13 form an integral part of these financial statements.

Cat Action Trust

(Registration number: 1063947) Statement of Financial Position as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	2,422	7,265
Investments	13	<u>1,169,752</u>	<u>1,193,461</u>
		<u>1,172,174</u>	<u>1,200,726</u>
Current assets			
Debtors	14	2,406	456
Cash at bank and in hand		<u>736,068</u>	<u>620,476</u>
		738,474	620,932
Creditors: Amounts falling due within one year	15	<u>(12,371)</u>	<u>(4,632)</u>
Net current assets		<u>726,103</u>	<u>616,300</u>
Net assets		<u>1,898,277</u>	<u>1,817,026</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>1,898,277</u>	<u>1,817,026</u>
Total funds	17	<u>1,898,277</u>	<u>1,817,026</u>

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 18/12/2025. and signed on their behalf by:



.....
Mr H Melanistic
Trustee

Cat Action Trust

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Cat Action Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Income and endowments

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.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Currency

The financial statements are prepared in sterling which is also the functional currency of the company and rounded to the nearest pound.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Tangible fixed assets

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives at the following rates

Cat Action Trust

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Asset class	Depreciation method and rate
Fixtures and Fittings	25% Straight line
Motor Vehicles	25% Straight line

Taxation

The charity is exempt from tax on its charitable activities.

Fund structure

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	34,608	34,608	15,230
Legacies	242,173	242,173	34,194
	<u>276,781</u>	<u>276,781</u>	<u>49,424</u>

3 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Shop income	49,573	49,573	28,140
	<u>49,573</u>	<u>49,573</u>	<u>28,140</u>

Cat Action Trust

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

4 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable	6,034	6,034	2,082

5 Other income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Fundraising events	25	25	5,207

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Admin Charges	18,779	18,779	18,046
Fundraising costs	2,713	2,713	2,715
Website costs	-	-	213
Advertising	1,800	1,800	1,800
Pension costs	414	414	331
Wages and salaries	40,319	40,319	22,669
	64,025	64,025	45,774

Cat Action Trust

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

7 Expenditure on charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Shop expense	21,003	21,003	22,316
Insurance	1,093	1,093	990
Cat food and other expenses	11,597	11,597	10,727
Veterinary costs	59,606	59,606	70,857
Equipment costs	383	383	226
Rescue cat boarding	38,094	38,094	22,439
Storage cost	5,984	5,984	7,376
Merchant charges	753	753	850
	<u>138,513</u>	<u>138,513</u>	<u>135,781</u>

8 Other expenditure

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Support costs			
Telephone and internet	3,919	3,919	3,082
Office expenses	7,932	7,932	8,566
Printing, postage and stationery	1,164	1,164	1,368
Sundry expenses	-	-	620
Motor Expenses	299	299	843
Bank charges	593	593	35
	<u>13,907</u>	<u>13,907</u>	<u>14,514</u>
Governance costs			
Independent examiner's fee	3,300	3,300	3,169
Legal and professional fees	2,865	2,865	3,858
Depreciation	4,843	4,843	4,843
	<u>11,008</u>	<u>11,008</u>	<u>11,870</u>

Cat Action Trust

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

9 Trustees remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

10 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Employees	<u>3</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year

11 Independent examiner's remuneration

	2025 £	2024 £
Independent examiner's fees	<u>3,300</u>	<u>3,169</u>

12 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2024	<u>19,924</u>	<u>32,177</u>	<u>52,101</u>
At 31 March 2025	<u>19,924</u>	<u>32,177</u>	<u>52,101</u>
Depreciation			
At 1 April 2024	19,924	24,912	44,836
Charge for the year	<u>-</u>	<u>4,843</u>	<u>4,843</u>
At 31 March 2025	<u>19,924</u>	<u>29,755</u>	<u>49,679</u>
Net book value			
At 31 March 2025	<u>-</u>	<u>2,422</u>	<u>2,422</u>
At 31 March 2024	<u>-</u>	<u>7,265</u>	<u>7,265</u>

Cat Action Trust

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

13 Fixed asset investments

	2025 £	2024 £
Other investments	<u>1,169,752</u>	<u>1,193,461</u>

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2024	1,193,461	1,193,461
Revaluation	<u>(23,709)</u>	<u>(23,709)</u>
At 31 March 2025	<u>1,169,752</u>	<u>1,169,752</u>
Net book value		
At 31 March 2025	<u>1,169,752</u>	<u>1,169,752</u>
At 31 March 2024	<u>1,193,461</u>	<u>1,193,461</u>

14 Debtors

	2025 £	2024 £
Prepayments	281	456
Other debtors	<u>2,125</u>	<u>-</u>
	<u>2,406</u>	<u>456</u>

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	-	344
Other creditors	4,931	1,348
Accruals	<u>7,440</u>	<u>2,940</u>
	<u>12,371</u>	<u>4,632</u>

16 Commitments

The Charity has no commitment as at year end.

Cat Action Trust

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

17 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	<u>1,817,026</u>	<u>332,413</u>	<u>(251,162)</u>	<u>1,898,277</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	<u>1,810,603</u>	<u>84,853</u>	<u>(78,430)</u>	<u>1,817,026</u>

18 Related party transactions

There were no related party transactions for the year ended 31 March 2025.

Cat Action Trust

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	276,781	49,424
Charitable activities (analysed below)	49,573	28,140
Investment income (analysed below)	6,034	2,082
Other income (analysed below)	25	5,207
	<u>332,413</u>	<u>84,853</u>
Expenditure on:		
Raising funds (analysed below)	(64,025)	(45,774)
Charitable activities (analysed below)	(138,513)	(135,781)
Other expenditure (analysed below)	(24,915)	(26,384)
	<u>(227,453)</u>	<u>(207,939)</u>
Net income/(expenditure)	104,960	(123,086)
Other recognised gains and losses		
Gains/losses on investment assets	(23,709)	129,509
	<u>81,251</u>	<u>6,423</u>
Net movement in funds		
Reconciliation of funds		
Total funds brought forward	<u>1,817,026</u>	<u>1,810,603</u>
Total funds carried forward	<u>1,898,277</u>	<u>1,817,026</u>

Cat Action Trust

Detailed Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Legacies and bequests	242,173	34,194
Appeals and donations	34,608	15,230
	276,781	49,424
<i>Charitable activities</i>		
Shop income	49,573	28,140
	49,573	28,140
<i>Investment income</i>		
Interest receivable	6,034	2,082
	6,034	2,082
<i>Other income</i>		
Fundraising	25	5,207
	25	5,207
<i>Raising funds</i>		
Admin Charges	(18,779)	(18,046)
Fundraising costs	(2,713)	(2,715)
Website costs	-	(213)
Advertising	(1,800)	(1,800)
Pension costs	(414)	(331)
Wages and salaries	(40,319)	(22,669)
	(64,025)	(45,774)
<i>Charitable activities</i>		
Shop expense	(21,003)	(22,316)
Insurance	(1,093)	(990)
Cat food and other expenses	(11,597)	(10,727)
Veterinary costs	(59,606)	(70,857)
Equipment costs	(383)	(226)
Rescue cat boarding	(38,094)	(22,439)
Storage cost	(5,984)	(7,376)
Merchant charges	(753)	(850)
	(138,513)	(135,781)

Cat Action Trust

Detailed Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

	Total 2025 £	Total 2024 £
<i>Other expenditure</i>		
Telephone and internet	(3,919)	(3,082)
Office expenses	(7,932)	(8,566)
Printing, postage and stationery	(1,164)	(1,368)
Sundry expenses	-	(620)
Motor Expenses	(299)	(843)
Bank charges	(593)	(35)
Independent examiner's fee	(3,300)	(3,169)
Legal and professional fees	(2,865)	(3,858)
Depreciation	(4,843)	(4,843)
	<u>(24,915)</u>	<u>(26,384)</u>

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England & Wales - Charity number 1063947

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The trustees are satisfied with the performance of the charity during the year and the position at 31st March 2024, and consider that the charity is in a strong position to continue its activities during the coming year and that the charity's assets are adequate to fulfil its obligations.

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We believe every cat and kitten deserves a chance to be healthy and cared for, preferably with a comfy lap to sit on.

During the year, the charity experienced a significant decline in legacy income compared to previous years. The charity has been grateful for generous legacies for some years. The trustees are undertaking a fundraising review.

The organisational structure and how decisions are made

The charity is run by a board of trustees who meet regularly during the year.

Legal Status

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Trustees' Report (continued)

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Trustees' Report (continued)

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Surrey
CR0 1NG

Trustees: L Martin (resigned 18 January 2024)
H Melanistic
B Martin
A Hamp
H O'Hare

Independent Examiner: DSK Partners LLP
Dhirajlal Shah FCA
ICAEW
D S House
306 High Street
Croydon
Surrey
CR0 1NG

The annual report was approved by the trustees of the charity on 29 January 2025 and signed on its behalf by:



.....
H Melanistic
Trustee

Cat Action Trust

Independent Examiner's Report to the trustees of Cat Action Trust

Independent examiner's report to the trustees of Cat Action Trust

I report to the trustees on my examination of the accounts of Cat Action Trust for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of Cat Action 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 Cat Action Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

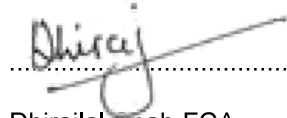
Independent examiner's statement

Since Cat Action Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of, which is one of the listed bodies.

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 Cat Action 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 accounting requirements of section 396 of the 2006 Act 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; or
- (4) the accounts do not comply with the accounting 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.



Dhirajlal Snah FCA
ICAEW
D S House
306 High Street
Croydon
Surrey
CR0 1NG

29 January 2025

Cat Action Trust

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		49,424	49,424
Other trading activities		33,347	33,347
Other income		2,082	2,082
		<u>84,853</u>	<u>84,853</u>
Total income			
Expenditure on:			
Raising funds		(22,669)	(22,669)
Charitable activities		(185,270)	(185,270)
		<u>(207,939)</u>	<u>(207,939)</u>
Total expenditure			
Gains/losses on investment assets		129,509	129,509
		<u>6,423</u>	<u>6,423</u>
Net income			
Net movement in funds		6,423	6,423
Reconciliation of funds			
Total funds brought forward		<u>1,810,603</u>	<u>1,810,603</u>
Total funds carried forward	10	<u><u>1,817,026</u></u>	<u><u>1,817,026</u></u>
	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		314,532	314,532
Other trading activities		51,735	51,735
Other income		29	29
		<u>366,296</u>	<u>366,296</u>
Total income			
Expenditure on:			
Raising funds		(14,948)	(14,948)
Charitable activities		(183,441)	(183,441)
		<u>(198,389)</u>	<u>(198,389)</u>
Total expenditure			
Gains/losses on investment assets		15,186	15,186
		<u>183,093</u>	<u>183,093</u>
Net income			
Net movement in funds		183,093	183,093
Reconciliation of funds			
Total funds brought forward		<u>1,627,510</u>	<u>1,627,510</u>
Total funds carried forward	10	<u><u>1,810,603</u></u>	<u><u>1,810,603</u></u>

The notes on pages 7 to 11 form an integral part of these financial statements.

Cat Action Trust

(Registration number: 1063947) Statement of Financial Position as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	6	7,265	12,109
Investments	7	<u>1,193,461</u>	<u>1,063,952</u>
		<u>1,200,726</u>	<u>1,076,061</u>
Current assets			
Debtors	8	456	1,213
Cash at bank and in hand		<u>620,476</u>	<u>736,903</u>
		620,932	738,116
Creditors: Amounts falling due within one year	9	<u>(4,632)</u>	<u>(3,574)</u>
Net current assets		<u>616,300</u>	<u>734,542</u>
Net assets		<u>1,817,026</u>	<u>1,810,603</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>1,817,026</u>	<u>1,810,603</u>
Total funds	10	<u>1,817,026</u>	<u>1,810,603</u>

The financial statements on pages 5 to 11 were approved by the trustees, and authorised for issue on 29 January 2025 and signed on their behalf by:



.....
H Melanistic
Trustee

Cat Action Trust

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Cat Action Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Income and endowments

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.

Currency

The financial statements are prepared in sterling which is also the functional currency of the company and rounded to the nearest pound.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives at the following rates

Asset class	Depreciation method and rate
Fixtures and Fittings	25% Straight line
Motor Vehicles	25% Straight line

Taxation

The charity is exempt from tax on its charitable activities.

Cat Action Trust

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Fund structure

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 Income from other trading activities

	Unrestricted funds General £	Total funds 2024 £	Total 2023 £
Fundraising events	5,207	5,207	3,714
Shop income	28,140	28,140	48,021
	<u>33,347</u>	<u>33,347</u>	<u>51,735</u>

3 Trustees remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Employees	<u>2</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year

Cat Action Trust

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

5 Independent examiner's remuneration

	2024 £	2023 £
Other fees to examiners		
Examination-related assurance services	3,169	3,169

6 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2023	19,924	32,177	52,101
At 31 March 2024	19,924	32,177	52,101
Depreciation			
At 1 April 2023	19,924	20,068	39,992
Charge for the year	-	4,844	4,844
At 31 March 2024	19,924	24,912	44,836
Net book value			
At 31 March 2024	-	7,265	7,265
At 31 March 2023	-	12,109	12,109

7 Fixed asset investments

	2024 £	2023 £
Other investments	1,193,461	1,063,952

Cat Action Trust

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2023	1,063,952	1,063,952
Revaluation	129,509	129,509
At 31 March 2024	1,193,461	1,193,461
Net book value		
At 31 March 2024	1,193,461	1,193,461
At 31 March 2023	1,063,952	1,063,952

8 Debtors

	2024 £	2023 £
Prepayments	456	606
Other debtors	-	607
	456	1,213

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	344	-
Other creditors	1,348	634
Accruals	2,940	2,940
	4,632	3,574

Cat Action Trust

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

10 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 March 2024 £
Unrestricted funds					
General	<u>1,810,603</u>	<u>84,853</u>	<u>(207,939)</u>	<u>129,509</u>	<u>1,817,026</u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 March 2023 £
Unrestricted funds					
General	<u>1,627,510</u>	<u>366,296</u>	<u>(198,389)</u>	<u>15,186</u>	<u>1,810,603</u>

11 Related party transactions

There were no related party transactions for the year ended 31 March 2024.

Cat Action Trust

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	49,424	314,532
Other trading activities (analysed below)	33,347	51,735
Other income (analysed below)	2,082	29
	<u>84,853</u>	<u>366,296</u>
Total income		
	<u>84,853</u>	<u>366,296</u>
Expenditure on:		
Raising funds (analysed below)	(22,669)	(14,948)
Charitable activities (analysed below)	(185,270)	(183,441)
	<u>(207,939)</u>	<u>(198,389)</u>
Total expenditure		
	<u>(207,939)</u>	<u>(198,389)</u>
Gains/losses on investment assets (analysed below)	129,509	15,186
	<u>129,509</u>	<u>15,186</u>
Net income		
	<u>6,423</u>	<u>183,093</u>
Net movement in funds		
	6,423	183,093
Reconciliation of funds		
Total funds brought forward	<u>1,810,603</u>	<u>1,627,510</u>
Total funds carried forward	<u>1,817,026</u>	<u>1,810,603</u>

Cat Action Trust

Detailed Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Legacies and bequests	34,194	283,074
Appeals and donations	15,230	31,458
	49,424	314,532
<i>Other trading activities</i>		
Fundraising	5,207	3,714
Shop income	28,140	48,021
	33,347	51,735
<i>Other income</i>		
Bank interest	2,082	29
	2,082	29
<i>Raising funds</i>		
Wages and salaries	(22,669)	(14,948)
	(22,669)	(14,948)
<i>Charitable activities</i>		
Admin Charges	(18,046)	(10,172)
Fundraising costs	(2,715)	(2,517)
Shop expense	(22,316)	(8,664)
Insurance	(990)	(1,534)
Cat food and other expenses	(10,727)	(10,582)
Veterinary costs	(70,857)	(90,969)
Equipment	(226)	(712)
Telephone and fax	(3,082)	(2,354)
Office expenses	(8,566)	(6,824)
Website costs	(213)	(366)
Printing, postage and stationery	(1,368)	(1,880)
Rescue cat boarding	(22,439)	(12,301)
West wales	-	(4,422)
Sundry expenses	(621)	(3,515)
Storage	(7,375)	(10,542)
Neutering Van	(794)	(3,239)
Motor Expenses	(49)	(135)
Advertising	(1,800)	(1,800)
Independent examiner's fee	(3,169)	(3,169)
Marchant charges	(850)	(1,155)
Legal and professional fees	(3,858)	(910)

This page does not form part of the statutory financial statements.

Cat Action Trust

Detailed Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

	Total 2024 £	Total 2023 £
Bank charges	(35)	(519)
Pension scheme finance costs	(331)	(317)
Depreciation of motor vehicles	(4,843)	(4,843)
	<u>(185,270)</u>	<u>(183,441)</u>
<i>Gains/losses on investment assets</i>		
Funds - investment assets	<u>129,509</u>	<u>15,186</u>

CAT ACTION TRUST

England & Wales - Charity number 1063947

Accounts

Charity registration number: 1063947

Cat Action Trust

Annual Report and Financial Statements

for the Year Ended 31 March 2023

DSK Partners LLP
D S House
306 High Street
Croydon
Surrey
CR0 1NG

Cat Action Trust
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Statement of Financial Position	7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13 to 15

Cat Action Trust

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023. 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).

Introduction

The trustees are satisfied with the performance of the charity during the year and the position at 31st March 2023, and consider that the charity is in a strong position to continue its activities during the coming year and that the charity's assets are adequate to fulfil its obligations.

Objectives and Aims

The Cat Action Trust was established in 1975. Our aim is to assist any cat whether they are stray, feral, hoarded, abandoned or lost. These are the forgotten cats that without help would not receive the veterinary treatment, care and love they so badly need. To achieve this aim the Cat Action Trust supports a network of dedicated volunteers across England, Wales and Scotland.

Our volunteers help trap, neuter and return feral cats to places where they will be fed, cared for and given a warm and comfy place to sleep. Where possible, any feral kittens will be socialised and cared for and rehomed in a domestic setting. Volunteer fosterers also take in unwanted and abandoned domestic cats of all ages and provide them with the necessary care and attention until a suitable loving home is found for them.

All the cats that come into our care are neutered and given any veterinary treatment they may need. We are a non-euthanasia organisation and will only put a cat to sleep if they are terminally ill and suffering or so badly injured that they could not survive.

We believe every cat and kitten deserves a chance to be healthy and cared for, preferably with a comfy lap to sit on.

The organisational structure and how decisions are made

The charity is run by a board of trustees who meet regularly during the year.

Legal Status

The charity is an unincorporated charity governed by a written trust deed adopted by its members. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

Cat Action Trust

Trustees' Report (continued)

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Objectives and activities

Public benefit

The trustees believe that the trusts actions demonstrate its fulfilment of its public benefit obligations.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Cat Action Trust
Trustees' Report (continued)

Reference and Administrative Details

Charity Registration Number:
1063947

Principal Office:
D S House
306 High street
Croydon
Surrey
CR0 1NG

Trustees:
L Martin
H Melanistic
B Martin
A Hamp
H O'Hare (appointed 25 January 2023)

Independent Examiner:
DSK Partners LLP
Romit Basu FCA
ICAEW
D S House
306 High Street
Croydon
Surrey
CR0 1NG

The annual report was approved by the trustees of the charity on 18/01/2024 and signed on its behalf by:



.....
H Melanistic
Trustee

Cat Action Trust

Independent Examiner's Report to the trustees of Cat Action Trust

Independent examiner's report to the trustees of Cat Action Trust

I report to the trustees on my examination of the accounts of Cat Action Trust for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of Cat Action 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 Cat Action Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Cat Action Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of, which is one of the listed bodies.

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 Cat Action 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 accounting requirements of section 396 of the 2006 Act 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; or
- (4) the accounts do not comply with the accounting 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.

.....
Romit Basu FCA
ICAEW
D S House
306 High Street
Croydon
Surrey
CR0 1NG



Date: 18/01/2024

Cat Action Trust

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		314,532	314,532
Other trading activities		51,735	51,735
Other income		29	29
Total income		366,296	366,296
Expenditure on:			
Raising funds		(14,948)	(14,948)
Charitable activities		(183,441)	(183,441)
Total expenditure		(198,389)	(198,389)
Gains/losses on investment assets		15,186	15,186
Net income		183,093	183,093
Net movement in funds		183,093	183,093
Reconciliation of funds			
Total funds brought forward		1,627,510	1,627,510
Total funds carried forward	10	1,810,603	1,810,603

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies		241,095	241,095
Other trading activities		59,316	59,316
Other income		2,924	2,924
Total income		303,335	303,335
Expenditure on:			
Raising funds		(22,220)	(22,220)
Charitable activities		(162,523)	(162,523)
Total expenditure		(184,743)	(184,743)
Gains/losses on investment assets		88,966	88,966
Net income		207,558	207,558
Net movement in funds		207,558	207,558

The notes on pages 8 to 12 form an integral part of these financial statements.

Cat Action Trust

Statement of Financial Activities for the Year Ended 31 March 2023 (continued)


Reconciliation of funds	Note	Unrestricted	Total 2022
		Funds	
		£	£
Total funds brought forward		1,419,952	1,419,952
Total funds carried forward	10	<u>1,627,510</u>	<u>1,627,510</u>

All of the charity's activities derive from continuing operations during the above two periods.

.Cat Action Trust
(Registration number: 1063947)
Statement of Financial Position as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	6	12,109	16,952
Investments	7	1,063,952	1,048,766
		<u>1,076,061</u>	<u>1,065,718</u>
Current assets			
Debtors	8	1,213	1,699
Cash at bank and in hand		736,903	563,997
		<u>738,116</u>	<u>565,696</u>
Creditors: Amounts falling due within one year	9	<u>(3,574)</u>	<u>(3,904)</u>
Net current assets		<u>734,542</u>	<u>561,792</u>
Net assets		<u>1,810,603</u>	<u>1,627,510</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>1,810,603</u>	<u>1,627,510</u>
Total funds	10	<u>1,810,603</u>	<u>1,627,510</u>

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on ...18/01/2024... and signed on their behalf by:


.....
H Melanistic
Trustee

Cat Action Trust

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Cat Action Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Income and endowments

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.

Currency

The financial statements are prepared in sterling which is also the functional currency of the company and rounded to the nearest pound.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives at the following rates

Asset class	Depreciation method and rate
Fixtures and Fittings	25% Straight line
Motor Vehicles	25% Straight line

Cat Action Trust

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Assets held under finance leases are depreciated in the same way as owned assets.

At each statement of financial position date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Taxation

The charity is exempt from tax on its charitable activities.

Fund structure

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 Income from other trading activities

	Unrestricted funds General £	Total funds 2023 £	Total 2022 £
Fundraising events	3,714	3,714	7,822
Shop income	48,021	48,021	51,494
	<hr/> 51,735	<hr/> 51,735	<hr/> 59,316

3 Trustees remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

Cat Action Trust

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

	2023 No	2022 No
Employees	1	2

No employee received emoluments of more than £60,000 during the year

5 Independent examiner's remuneration

	2023 £	2022 £
Other fees to examiners		
Examination-related assurance services	3,169	2,700

6 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2022	19,924	32,177	52,101
At 31 March 2023	19,924	32,177	52,101
Depreciation			
At 1 April 2022	19,924	15,225	35,149
Charge for the year	-	4,843	4,843
At 31 March 2023	19,924	20,068	39,992
Net book value			
At 31 March 2023	-	12,109	12,109
At 31 March 2022	-	16,952	16,952

7 Fixed asset investments

	2023 £	2022 £
Other investments	1,063,952	1,048,766

Cat Action Trust

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2022	1,048,766	1,048,766
Revaluation	15,186	15,186
At 31 March 2023	1,063,952	1,063,952
Net book value		
At 31 March 2023	1,063,952	1,063,952
At 31 March 2022	1,048,766	1,048,766

8 Debtors

	2023 £	2022 £
Prepayments	606	833
Other debtors	607	866
	1,213	1,699

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	634	1,204
Accruals	2,940	2,700
	3,574	3,904

10 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 March 2023 £
Unrestricted funds					
General	1,627,510	366,296	(198,389)	15,186	1,810,603

Cat Action Trust

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 March 2022 £
Unrestricted funds					
General	1,419,952	303,335	(184,743)	88,966	1,627,510

11 Related party transactions

There were no related party transactions for the year ended 31 March 2023.

Cat Action Trust

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	314,532	241,095
Other trading activities (analysed below)	51,735	59,316
Other income (analysed below)	29	2,924
Total income	<u>366,296</u>	<u>303,335</u>
Expenditure on:		
Raising funds (analysed below)	(14,948)	(22,220)
Charitable activities (analysed below)	<u>(183,441)</u>	<u>(162,523)</u>
Total expenditure	(198,389)	(184,743)
Gains/losses on investment assets (analysed below)	<u>15,186</u>	<u>88,966</u>
Net income	<u>183,093</u>	<u>207,558</u>
Net movement in funds	183,093	207,558
Reconciliation of funds		
Total funds brought forward	<u>1,627,510</u>	<u>1,419,952</u>
Total funds carried forward	<u>1,810,603</u>	<u>1,627,510</u>

Cat Action Trust

Detailed Statement of Financial Activities for the Year Ended 31 March 2023 (continued)

	Total 2023 £	Total 2022 £
Donations and legacies		
Legacies and bequests	283,074	190,377
Appeals and donations	31,458	50,718
	314,532	241,095
Other trading activities		
Fundraising	3,714	7,822
Shop income	48,021	51,494
	51,735	59,316
Other income		
UK Government grants	-	2,822
Bank interest	29	102
	29	2,924
Raising funds		
Wages and salaries	(14,948)	(22,220)
	(14,948)	(22,220)
Charitable activities		
Admin Wages	(10,172)	-
Travelling	-	(878)
Fundraising costs	(2,517)	(4,544)
Shop expense	(8,664)	(15,374)
Insurance	(1,534)	(513)
Cat food and other expenses	(10,582)	-
Utilities	-	(453)
Veterinary costs	(90,969)	(50,025)
Equipment	(712)	(2,516)
Telephone and fax	(2,354)	(2,495)
Office expenses	(6,824)	(5,847)
Website costs	(366)	(203)
Printing, postage and stationery	(1,880)	(1,380)
Rescue cat boarding	(12,301)	(40,124)
West wales	(4,422)	(3,303)
Sundry expenses	(3,515)	(10,884)
Recruitment fees	-	(2,652)
Storage	(10,542)	(7,054)
Neutering Van	(3,239)	-
Motor Expenses	(135)	-

This page does not form part of the statutory financial statements.

Cat Action Trust

Detailed Statement of Financial Activities for the Year Ended 31 March 2023 (continued)

	Total 2023 £	Total 2022 £
Advertising	(1,800)	(1,800)
Accountancy fees	-	(929)
Independent examiner's fee	(3,169)	-
Marchant charges	(1,155)	(823)
Legal and professional fees	(910)	(4,240)
Bank charges	(519)	(329)
Pension scheme finance costs	(317)	(546)
Depreciation of plant and machinery	-	(3,189)
Depreciation of motor vehicles	(4,843)	(2,422)
	<u>(183,441)</u>	<u>(162,523)</u>
<i>Gains/losses on investment assets</i>		
Funds - investment assets	<u>15,186</u>	<u>88,966</u>

CAT ACTION TRUST

England & Wales - Charity number 1063947

Accounts

Charity registration number: 1063947

Cat Action Trust

Annual Report and Financial Statements

for the Year Ended 31 March 2022

DSK Partners LLP
D S House
306 High Street
Croydon
Surrey
CR0 1NG

Cat Action Trust

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Cat Action Trust

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022. 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).

Introduction

The trustees are satisfied with the performance of the charity during the year and the position at 31st March 2022, and consider that the charity is in a strong position to continue its activities during the coming year and that the charity's assets are adequate to fulfil its obligations.

Objectives and Aims

The Cat Action Trust was established in 1975. Our aim is to assist any cat whether they are stray, feral, hoarded, abandoned or lost. These are the forgotten cats that without help would not receive the veterinary treatment, care and love they so badly need. To achieve this aim the Cat Action Trust supports a network of dedicated volunteers across England, Wales and Scotland.

Our volunteers help trap, neuter and return feral cats to places where they will be fed, cared for and given a warm and comfy place to sleep. Where possible, any feral kittens will be socialised and cared for and rehomed in a domestic setting. Volunteer fosterers also take in unwanted and abandoned domestic cats of all ages and provide them with the necessary care and attention until a suitable loving home is found for them.

All the cats that come into our care are neutered and given any veterinary treatment they may need. We are a non-euthanasia organisation and will only put a cat to sleep if they are terminally ill and suffering or so badly injured that they could not survive.

We believe every cat and kitten deserves a chance to be healthy and cared for, preferably with a comfy lap to sit on.

The organisational structure and how decisions are made

The charity is run by a board of trustees who meet regularly during the year.

Legal Status

The charity is an unincorporated charity governed by a written trust deed adopted by its members. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

Cat Action Trust

Trustees' Report (continued)

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Objectives and activities

Public benefit

The trustees believe that the trusts actions demonstrate its fulfilment of its public benefit obligations.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Cat Action Trust
Trustees' Report (continued)

Reference and Administrative Details

Charity Registration Number:

1063947

Principal Office:

D S House
306 High street
Croydon
Surrey
CR0 1NG

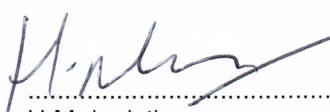
Trustees:

B Martin
S Purcell
H Melanistic
L Martin
A Hamp

Independent Examiner:

DSK Partners LLP
Romit Basu FCA
ICAEW
D S House
306 High Street
Croydon
Surrey
CR0 1NG

The annual report was approved by the trustees of the charity on 22 June 2023 and signed on its behalf by:



H Melanistic
Trustee

Cat Action Trust

Independent Examiner's Report to the trustees of Cat Action Trust

Independent examiner's report to the trustees of Cat Action Trust

I report to the trustees on my examination of the accounts of Cat Action Trust for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of Cat Action 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 Cat Action Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.


Independent examiner's statement

Since Cat Action Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of, which is one of the listed bodies.

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 Cat Action 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 accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts do not comply with the accounting 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.



.....
Romit Basu FCA
ICAEW
D S House
306 High Street
Croydon
Surrey
CR0 1NG

22 June 2023

Cat Action Trust

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies		241,095	241,095
Other trading activities		59,316	59,316
Other Income		2,924	2,924
Total income		303,335	303,335
Expenditure on:			
Raising funds		(22,220)	(22,220)
Charitable activities		(162,523)	(162,523)
Total expenditure		(184,743)	(184,743)
Gains/losses on investment assets		88,966	88,966
Net income		207,558	207,558
Net movement in funds		207,558	207,558
Reconciliation of funds			
Total funds brought forward		1,419,952	1,419,952
Total funds carried forward	9	1,627,510	1,627,510

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies		171,284	171,284
Other trading activities		38,736	38,736
Other Income		16,229	16,229
Total income		226,249	226,249
Expenditure on:			
Raising funds		(33,232)	(33,232)
Charitable activities		(181,701)	(181,701)
Total expenditure		(214,933)	(214,933)
Gains/losses on investment assets		188,005	188,005
Net income		199,321	199,321
Net movement in funds		199,321	199,321
Reconciliation of funds			
Total funds brought forward		1,220,631	1,220,631
Total funds carried forward	9	1,419,952	1,419,952

All of the charity's activities derive from continuing operations during the above two periods.

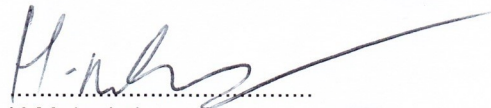
The notes on pages 7 to 11 form an integral part of these financial statements.

Cat Action Trust

(Registration number: 1063947) Statement of Financial Position as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	5	16,952	3,189
Investments	6	1,048,766	959,800
		1,065,718	962,989
Current assets			
Debtors	7	1,699	786
Cash at bank and in hand		563,997	459,163
		565,696	459,949
Creditors: Amounts falling due within one year	8	(3,904)	(2,986)
Net current assets		561,792	456,963
Net assets		1,627,510	1,419,952
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		1,627,510	1,419,952
Total funds	9	1,627,510	1,419,952

The financial statements on pages 5 to 11 were approved by the trustees, and authorised for issue on 22 June 2023 and signed on their behalf by:



 H Melanistic
 Trustee

Cat Action Trust

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Cat Action Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Income and endowments

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.

Currency

The financial statements are prepared in sterling which is also the functional currency of the company and rounded to the nearest pound.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives at the following rates

Asset class	Depreciation method and rate
Fixtures and Fittings	25% Straight line
Motor Vehicles	25% Straight line

Cat Action Trust

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

Assets held under finance leases are depreciated in the same way as owned assets.

At each statement of financial position date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Taxation

The charity is exempt from tax on its charitable activities.

Fund structure

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pensions and other post-retirement obligations

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 Income from other trading activities

	Unrestricted funds General £	Total funds 2022 £	Total 2021 £
Fundraising events	7,822	7,822	16,581
Shop income	51,494	51,494	22,155
	59,316	59,316	38,736

3 Trustees remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Cat Action Trust

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

4 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022	2021
	No	No
Employees	2	2

No employee received emoluments of more than £60,000 during the year

5 Tangible fixed assets

	Furniture and equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2021	19,924	12,803	32,727
Additions	-	19,374	19,374
At 31 March 2022	19,924	32,177	52,101
Depreciation			
At 1 April 2021	16,735	12,803	29,538
Charge for the year	3,189	2,422	5,611
At 31 March 2022	19,924	15,225	35,149
Net book value			
At 31 March 2022	-	16,952	16,952
At 31 March 2021	3,189	-	3,189

6 Fixed asset investments

	2022	2021
	£	£
Other investments	1,048,766	959,800

Cat Action Trust

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2021	959,800	959,800
Revaluation	88,966	88,966
At 31 March 2022	1,048,766	1,048,766
Net book value		
At 31 March 2022	1,048,766	1,048,766
At 31 March 2021	959,800	959,800

7 Debtors

	2022 £	2021 £
Prepayments	833	786
Other debtors	866	-
	1,699	786

8 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	-	350
Other creditors	1,204	116
Accruals	2,700	2,520
	3,904	2,986

9 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 March 2022 £
Unrestricted funds					
General	1,419,952	303,335	(184,743)	88,966	1,627,510

Cat Action Trust

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 March 2021 £
Unrestricted funds					
General	1,220,631	226,249	(214,933)	188,005	1,419,952

10 Related party transactions

There were no related party transactions for the year ended 31 March 2022.

Cat Action Trust

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	241,095	171,284
Other trading activities (analysed below)	59,316	38,736
Other Income (analysed below)	2,924	16,229
Total income	<u>303,335</u>	<u>226,249</u>
Expenditure on:		
Raising funds (analysed below)	(22,220)	(33,232)
Charitable activities (analysed below)	<u>(162,523)</u>	<u>(181,701)</u>
Total expenditure	(184,743)	(214,933)
Gains/losses on investment assets (analysed below)	<u>88,966</u>	<u>188,005</u>
Net income	<u>207,558</u>	<u>199,321</u>
Net movement in funds	207,558	199,321
Reconciliation of funds		
Total funds brought forward	<u>1,419,952</u>	<u>1,220,631</u>
Total funds carried forward	<u>1,627,510</u>	<u>1,419,952</u>

Cat Action Trust

Detailed Statement of Financial Activities for the Year Ended 31 March 2022 (continued)

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Legacies and bequests	190,377	142,035
Appeals and donations	50,718	29,249
	241,095	171,284
<i>Other trading activities</i>		
Fundraising	7,822	16,581
Shop income	51,494	22,155
	59,316	38,736
<i>Other income</i>		
UK Government grants	2,822	16,116
Bank interest	102	113
	2,924	16,229
<i>Raising funds</i>		
Wages and salaries	(22,220)	(33,232)
	(22,220)	(33,232)
<i>Charitable activities</i>		
Admin	-	(1,284)
Travelling	(878)	-
Fundraising costs	(4,544)	(30,288)
Rent and rates	-	(14,700)
Shop expense	(15,374)	(28,047)
Collections	-	(680)
Insurance	(513)	(697)
Utilities	(453)	-
Veterinary costs	(50,025)	(29,461)
Equipment	(2,516)	-
Telephone and fax	(2,495)	(2,959)
Office expenses	(5,847)	(2,000)
Website costs	(203)	(177)
Printing, postage and stationery	(1,380)	(1,760)
Rescue cat boarding	(40,124)	-
West wales	(3,303)	-
Sundry expenses	(10,884)	(18,648)

This page does not form part of the statutory financial statements.

Cat Action Trust

Detailed Statement of Financial Activities for the Year Ended 31 March 2022 (continued)

	Total 2022 £	Total 2021 £
Recruitment fees	(2,652)	(27,677)
Storage	(7,054)	(6,712)
Advertising	(1,800)	(2,465)
Accountancy fees	(929)	(9,037)
Merchant charges	(823)	(670)
Legal and professional fees	(4,240)	-
Bank charges	(329)	(453)
Pension scheme finance costs	(546)	(797)
Depreciation of plant and machinery	(3,189)	(3,189)
Depreciation of motor vehicles	(2,422)	-
	<hr/>	<hr/>
	(162,523)	(181,701)
<i>Gains/losses on investment assets</i>		
Funds - investment assets	<hr/>	<hr/>
	88,966	188,005

CAT ACTION TRUST

England & Wales - Charity number 1063947

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
CAT ACTION TRUST**

DSK Partners LLP
D S House
306 High Street
Croydon
Surrey
CR0 1NG

CAT ACTION TRUST

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FOR THE YEAR ENDED 31 MARCH 2021**

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Statement of Financial Position	5
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Detailed Statement of Financial Activities	10 to 11

CAT ACTION TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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).

Introduction

The trustees are satisfied with the performance of the charity during the year and the position at 31st March 2021, and consider that the charity is in a strong position to continue its activities during the coming year and that the charity's assets are adequate to fulfil its obligations.

Objectives and Aims

The Cat Action Trust, the pioneer society for ferals, was founded in 1975 to help the feral cat. Feral cats are domestic cats living wild, either because they and their descendants have strayed from home or more commonly because they are unwanted and have been abandoned. The Cat Action Trust has since extended its care to include domestic cats and so will endeavour to help any cat, wherever they can.

The Cat Action Trust was founded by people who thought this slaughter of innocent cats is both cruel and senseless. How much better to control the cat population, to contain and maintain it. So, volunteers visited the cat colonies, trapped the cats, took them to the vets to be neutered, tamed the kittens and found them good homes, and returned those adult cats that were too old to change their feral ways to their sites.

The organisational structure and how decisions are made

The charity is run by a board of trustees who meet regularly during the year.

Legal Status

The charity is an unincorporated charity governed by a written trust deed adopted by its members. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

Trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial period which 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 those financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue in business.

The trustees are also responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the company, and enable them to ensure that the financial statements comply with the Charities Act.

OBJECTIVES AND ACTIVITIES

Statement of Public Benefit

The trustees believe that the trusts actions demonstrate its fulfilment of its public benefit obligations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

CAT ACTION TRUST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1063947

Principal address

75 Park Lane
Croydon
Surrey
CR9 1XS

Trustees

Mrs S J Purcell
H Melanistic
Mrs N Sears
Mrs A Hamp
Ms B Martin
Mrs L Martin

Independent Examiner

Romit Basu FCA
ICAEW
DSK Partners LLP
D S House
306 High Street
Croydon
Surrey
CR0 1NG

Approved by order of the board of trustees on 18/3/22 and signed on its behalf by:


.....
H Melanistic - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CAT ACTION TRUST

Independent examiner's report to the trustees of Cat Action Trust

I report to the charity trustees on my examination of the accounts of Cat Action Trust (the Trust) for the year ended 31 March 2021.

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.



Romit Basu FCA
ICAEW
DSK Partners LLP
D S House
306 High Street
Croydon
Surrey
CR0 1NG

Date: 18/03/2022.....

CAT ACTION TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		171,284	290,237
Other trading activities	2	38,736	80,492
Other income		16,229	922
Total		<u>226,249</u>	<u>371,651</u>
 EXPENDITURE ON			
Raising funds		33,232	34,915
Other		181,701	177,899
Total		<u>214,933</u>	<u>212,814</u>
Net gains/(losses) on investments		188,005	(226)
NET INCOME		<u>199,321</u>	<u>158,611</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		1,220,631	1,062,020
TOTAL FUNDS CARRIED FORWARD		<u><u>1,419,952</u></u>	<u><u>1,220,631</u></u>

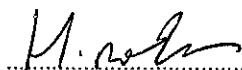
The notes form part of these financial statements

CAT ACTION TRUST

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	5	3,189	6,378
Investments	6	959,800	771,795
		<u>962,989</u>	<u>778,173</u>
CURRENT ASSETS			
Debtors	7	786	923
Cash at bank and in hand		459,163	444,410
		<u>459,949</u>	<u>445,333</u>
CREDITORS			
Amounts falling due within one year	8	(2,986)	(2,875)
NET CURRENT ASSETS		<u>456,963</u>	<u>442,458</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,419,952</u>	<u>1,220,631</u>
NET ASSETS		<u>1,419,952</u>	<u>1,220,631</u>
FUNDS	9		
Unrestricted funds:			
General fund		1,419,952	1,220,631
TOTAL FUNDS		<u>1,419,952</u>	<u>1,220,631</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18/3/22 and were signed on its behalf by:


H Melanistic - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

INCOME

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.

CURRENCY

The financial statements are prepared in sterling which is also the functional currency of the company and rounded to the nearest pound.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives at the following rates

Fixtures and Fittings - 25% straight line

Motor vehicles - 25% straight line

Assets held under finance leases are depreciated in the same way as owned assets.

At each statement of financial position date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

CAT ACTION TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	16,581	26,001
Shop income	22,155	54,491
	<u>38,736</u>	<u>80,492</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Employees	<u>2</u>	<u>2</u>

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

5. TANGIBLE FIXED ASSETS

	Plant and machinery	Motor vehicles	Totals
	£	£	£
COST			
At 1 April 2020 and 31 March 2021	<u>19,924</u>	<u>12,803</u>	<u>32,727</u>
DEPRECIATION			
At 1 April 2020	13,546	12,803	26,349
Charge for year	<u>3,189</u>	<u>-</u>	<u>3,189</u>
At 31 March 2021	<u>16,735</u>	<u>12,803</u>	<u>29,538</u>
NET BOOK VALUE			
At 31 March 2021	<u>3,189</u>	<u>-</u>	<u>3,189</u>
At 31 March 2020	<u>6,378</u>	<u>-</u>	<u>6,378</u>

CAT ACTION TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

6. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2020	771,795
Revaluations	188,005
	<u>959,800</u>
At 31 March 2021	<u>959,800</u>
NET BOOK VALUE	
At 31 March 2021	<u>959,800</u>
At 31 March 2020	<u>771,795</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2021 is represented by:

	Listed investments £
Valuation in 2021	<u>959,800</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments and accrued income	<u>786</u>	<u>923</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Taxation and social security	350	415
Other creditors	<u>2,636</u>	<u>2,460</u>
	<u>2,986</u>	<u>2,875</u>

9. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	1,220,631	199,321	1,419,952
	<u>1,220,631</u>	<u>199,321</u>	<u>1,419,952</u>
TOTAL FUNDS	<u>1,220,631</u>	<u>199,321</u>	<u>1,419,952</u>

CAT ACTION TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	226,249	(214,933)	188,005	199,321
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>226,249</u>	<u>(214,933)</u>	<u>188,005</u>	<u>199,321</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	1,062,020	158,611	1,220,631
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,062,020</u>	<u>158,611</u>	<u>1,220,631</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	371,651	(212,814)	(226)	158,611
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>371,651</u>	<u>(212,814)</u>	<u>(226)</u>	<u>158,611</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

CAT ACTION TRUST**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	29,249	65,519
Legacies	142,035	224,718
	<hr/>	<hr/>
	171,284	290,237
Other trading activities		
Fundraising events	16,581	26,001
Shop income	22,155	54,491
	<hr/>	<hr/>
	38,736	80,492
Other income		
Interest received	113	922
Government grant receivable	16,116	-
	<hr/>	<hr/>
	16,229	922
	<hr/>	<hr/>
Total incoming resources	226,249	371,651
EXPENDITURE		
Other		
Fundraising costs	30,288	8,504
Veterinary costs	29,461	29,587
Equipment	-	5,200
Admin	1,284	4,674
Website costs	177	142
Travel	-	617
Shop expenses	28,047	44,785
Collections	680	1,111
Merchant charges	670	1,154
Office costs	2,000	11,000
Storage	6,712	6,126
Plant & machinery depn	3,189	3,189
	<hr/>	<hr/>
	102,508	116,089
Support costs		
Management		
Wages	33,232	34,915
Pensions	797	604
Rates and water	14,700	16,575
Insurance	697	3,038
Carried forward	49,426	55,132

This page does not form part of the statutory financial statements

CAT ACTION TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020
	£	£
Management		
Brought forward	49,426	55,132
Telephone	2,959	2,271
Postage and stationery	1,760	2,533
Advertising	2,465	2,959
Sundries	18,648	313
	<hr/>	<hr/>
	75,258	63,208
Finance		
Bank charges	453	945
Governance costs		
Recruitment fees	27,677	25,313
Accountancy and legal fees	9,037	7,259
	<hr/>	<hr/>
	36,714	32,572
Total resources expended	<hr/>	<hr/>
	214,933	212,814
Net income	<hr/>	<hr/>
	11,316	158,837
	<hr/>	<hr/>

This page does not form part of the statutory financial statements