

**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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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

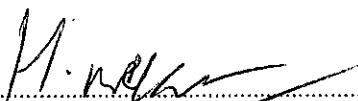
Trustees

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**

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

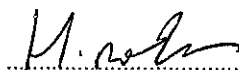
The notes form part of these financial statements

CAT ACTION TRUST

STATEMENT OF FINANCIAL POSITION 31 MARCH 2021

		2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS	Notes		
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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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.

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	
NET BOOK VALUE	
At 31 March 2021	959,800
	<u>771,795</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	959,800
	<u>959,800</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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
	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>
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
	<u>171,284</u>	<u>290,237</u>
Other trading activities		
Fundraising events	16,581	26,001
Shop income	22,155	54,491
	<u>38,736</u>	<u>80,492</u>
Other income		
Interest received	113	922
Government grant receivable	16,116	-
	<u>16,229</u>	<u>922</u>
Total incoming resources	<u>226,249</u>	<u>371,651</u>
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
	<u>102,508</u>	<u>116,089</u>
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
	<u>75,258</u>	<u>63,208</u>
Finance		
Bank charges	453	945
Governance costs		
Recruitment fees	27,677	25,313
Accountancy and legal fees	9,037	7,259
	<u>36,714</u>	<u>32,572</u>
Total resources expended	<u>214,933</u>	<u>212,814</u>
Net income	<u>11,316</u>	<u>158,837</u>

This page does not form part of the statutory financial statements