

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

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

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

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:

	<b>2022 No</b>	<b>2021 No</b>
Employees	<u>2</u>	<u>2</u>

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

#### 5 Tangible fixed assets

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

#### 6 Fixed asset investments

	<b>2022 £</b>	<b>2021 £</b>
Other investments	<u>1,048,766</u>	<u>959,800</u>

## Cat Action Trust

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

#### Other investments

	Listed investments £	Total £
<b>Cost or Valuation</b>		
At 1 April 2021	959,800	959,800
Revaluation	88,966	88,966
At 31 March 2022	1,048,766	1,048,766
<b>Net book value</b>		
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 £
<b>Unrestricted funds</b>					
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 £
<b>Unrestricted funds</b>					
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 £
<b>Income and Endowments from:</b>		
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	303,335	226,249
<b>Expenditure on:</b>		
Raising funds (analysed below)	(22,220)	(33,232)
Charitable activities (analysed below)	(162,523)	(181,701)
Total expenditure	(184,743)	(214,933)
Gains/losses on investment assets (analysed below)	88,966	188,005
Net income	207,558	199,321
Net movement in funds	207,558	199,321
<b>Reconciliation of funds</b>		
Total funds brought forward	1,419,952	1,220,631
Total funds carried forward	1,627,510	1,419,952

## Cat Action Trust

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

	Total 2022 £	Total 2021 £
<b><i>Donations and legacies</i></b>		
Legacies and bequests	190,377	142,035
Appeals and donations	50,718	29,249
	241,095	171,284
<b><i>Other trading activities</i></b>		
Fundraising	7,822	16,581
Shop income	51,494	22,155
	59,316	38,736
<b><i>Other income</i></b>		
UK Government grants	2,822	16,116
Bank interest	102	113
	2,924	16,229
<b><i>Raising funds</i></b>		
Wages and salaries	(22,220)	(33,232)
	(22,220)	(33,232)
<b><i>Charitable activities</i></b>		
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/> (162,523) <hr/>	<hr/> (181,701) <hr/>
<i>Gains/losses on investment assets</i>		
Funds - investment assets	<hr/> 88,966 <hr/>	<hr/> 188,005 <hr/>