

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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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		<u>366,296</u>	<u>366,296</u>
Expenditure on:			
Raising funds		(14,948)	(14,948)
Charitable activities		<u>(183,441)</u>	<u>(183,441)</u>
Total expenditure		(198,389)	(198,389)
Gains/losses on investment assets		<u>15,186</u>	<u>15,186</u>
Net income		<u>183,093</u>	<u>183,093</u>
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>1,810,603</u>	<u>1,810,603</u>

	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		<u>2,924</u>	<u>2,924</u>
Total income		<u>303,335</u>	<u>303,335</u>
Expenditure on:			
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		<u>88,966</u>	<u>88,966</u>
Net income		<u>207,558</u>	<u>207,558</u>
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)

		Unrestricted Funds	Total 2022
Reconciliation of funds	Note	£	£
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
	<u>51,735</u>	<u>51,735</u>	<u>59,316</u>

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 £
<i>Donations and legacies</i>		
Legacies and bequests	283,074	190,377
Appeals and donations	31,458	50,718
	<u>314,532</u>	<u>241,095</u>
<i>Other trading activities</i>		
Fundraising	3,714	7,822
Shop income	48,021	51,494
	<u>51,735</u>	<u>59,316</u>
<i>Other income</i>		
UK Government grants	-	2,822
Bank interest	29	102
	<u>29</u>	<u>2,924</u>
<i>Raising funds</i>		
Wages and salaries	(14,948)	(22,220)
	<u>(14,948)</u>	<u>(22,220)</u>
<i>Charitable activities</i>		
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)
	<hr/> (183,441)	<hr/> (162,523)
<i>Gains/losses on investment assets</i>		
Funds - investment assets	<hr/> 15,186	<hr/> 88,966