

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.

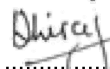
Independent examiner's statement

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	<u>(24,915)</u>	<u>(24,915)</u>	<u>(26,384)</u>
Total expenditure		(227,453)	(227,453)	(207,939)
Gains/(losses) on investment assets		<u>(23,709)</u>	<u>(23,709)</u>	<u>129,509</u>
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><u>1,898,277</u></u>	<u><u>1,817,026</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>1,898,277</u>	<u>1,817,026</u>
Total funds	17	<u><u>1,898,277</u></u>	<u><u>1,817,026</u></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	<u>6,034</u>	<u>6,034</u>	<u>2,082</u>

5 Other income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Fundraising events	<u>25</u>	<u>25</u>	<u>5,207</u>

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	<u>40,319</u>	<u>40,319</u>	<u>22,669</u>
	<u>64,025</u>	<u>64,025</u>	<u>45,774</u>

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

7 Expenditure on charitable activities

	Note	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>
	Unrestricted funds General £	Total 2025 £	Total 2024 £
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>

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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>

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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
	<hr/>	<hr/>
Total income	332,413	84,853
	<hr/>	<hr/>
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)
	<hr/>	<hr/>
Total expenditure	(227,453)	(207,939)
	<hr/>	<hr/>
Net income/(expenditure)	104,960	(123,086)
Other recognised gains and losses		
Gains/losses on investment assets	(23,709)	129,509
	<hr/>	<hr/>
Net movement in funds	81,251	6,423
Reconciliation of funds		
Total funds brought forward	1,817,026	1,810,603
	<hr/>	<hr/>
Total funds carried forward	1,898,277	1,817,026
	<hr/>	<hr/>

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
	<u>276,781</u>	<u>49,424</u>
<i>Charitable activities</i>		
Shop income	49,573	28,140
	<u>49,573</u>	<u>28,140</u>
<i>Investment income</i>		
Interest receivable	6,034	2,082
	<u>6,034</u>	<u>2,082</u>
<i>Other income</i>		
Fundraising	25	5,207
	<u>25</u>	<u>5,207</u>
<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)
	<u>(64,025)</u>	<u>(45,774)</u>
<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)
	<u>(138,513)</u>	<u>(135,781)</u>

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>