

Our ref: PT/PC/T1107

06 November 2025

Mr Graeme J Hemmings
11 Oaklands Court,
Aldcliffe,
Lancaster
LA1 5AT



Chartered Accountants

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TELEPHONE 01903 300230

303 Goring Road, Goring-by-Sea,
Worthing, West Sussex BN12 4NX

Dear Graeme

Care 4 Cats Charity Accounts to 5th April 2025

Please find enclosed a copy of the Care 4 Cats Accounts to 05 April 2025.

Please could you sign the attached accounts and return for our records. Should you have any queries,
please do not hesitate to contact me.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Paul Thatcher'.

THL ACCOUNTANCY LTD

info@thlaccountancy.co.uk

MANAGING DIRECTOR: Paul Thatcher BSc (Hons) FCA

THL Accountancy Ltd is a Limited Company registered in England and Wales. REGISTRATION NO. 13480002 Regulated for a range of investment business activities by the Institute of Chartered Accountants in England & Wales.

REGISTERED OFFICE: 303 Goring Road, Goring-by-Sea, Worthing, West Sussex, BN12 4NX



**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 April 2025
for
Care 4 Cats**

THL Accountancy Ltd
303 Goring Road
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Report of the Trustees for the Year Ended 5 April 2025

The Trustees present their report with the Financial Statements of the charity for the year ended 5 April 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 United Kingdom and Republic of Ireland (FRS 102 effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to control, by humane means, the feral cat colonies on the island of Ibiza (Eivissa), Balearic Islands, Spain. The charity captures, neuters and returns the animals to their colonies and includes care, feeding, treatment of ailments and general monitoring of circumstances. The work is carried out by more than twenty volunteers, has the co-operation of more than six Veterinary Clinics and enjoys the support of most of the Municipalities and Police on the island.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's objectives and on planning of future activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year, the charity continued to assist in the treatment and care of the feral cats of Ibiza and promote the humane behaviour towards them. In doing so, the charity increased its year-on-year neutering performance to over 2,800 cats.

The charity maintains minimal re-homing operations due to a lack of available fostering space on the island, however, the funds for this were redirected to neutering.

FINANCIAL REVIEW

Financial position

The trustees hold general reserves at a minimum level, which ensures the charity can continue to meet the needs of the feral cats it is concerned with.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Charity constitution

Care 4 Cats was established in January 2000 and began work in Ibiza that year, under a constitution dated September 2004, as an unincorporated association and was registered with the Charity's Commission on 18 October 2004.

Trustees must themselves be members of the charity and are elected or re-elected by the members of the charity at the Annual General Meeting. New trustees may be appointed by the trustees at any time, to be formally ratified at the next AGM. No trustees have received remuneration for their work in the period.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1106345

Principal address

11 Oaklands Court
Aldcliffe
Lancaster
LA1 5AT

**Report of the Trustees
for the Year Ended 5 April 2025**

Trustees

A Collins
S John (resigned 31.3.2025)
D John (resigned 31.3.2025)
J Offer
E V Wolstencroft
G Hemmings

Independent Examiner

Paul Thatcher FCA
THL Accountancy Ltd
303 Goring Road
Worthing
West Sussex
BN12 4NX

Nov 9, 2025

Approved by order of the board of trustees on and signed on its behalf by:

G Hemmings

[G Hemmings \(Nov 9, 2025 18:09:20 GMT\)](#)

.....
G Hemmings - Trustee

Independent Examiner's Report to the Trustees of Care 4 Cats

Independent examiner's report to the trustees of Care 4 Cats

I report to the charity trustees on my examination of the accounts of Care 4 Cats (the Trust) for the year ended 5 April 2025.

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.

Paul Thatcher FCA

THL Accountancy Ltd
303 Goring Road
Worthing
West Sussex
BN12 4NX

Date: Nov 9, 2025
Date:

**Statement of Financial Activities
for the Year Ended 5 April 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		108,841	-	108,841	102,943
Investment income	2	362	-	362	344
Total		109,203	-	109,203	103,287
EXPENDITURE ON Charitable activities					
Charitable Activities		112,185	-	112,185	192,090
Other		1,223	-	1,223	1,223
Total		113,408	-	113,408	193,313
NET INCOME/(EXPENDITURE)		(4,205)	-	(4,205)	(90,026)
RECONCILIATION OF FUNDS					
Total funds brought forward		140,333	-	140,333	230,359
TOTAL FUNDS CARRIED FORWARD		136,128	-	136,128	140,333

The notes form part of these financial statements

Care 4 Cats

Balance Sheet 5 April 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	115,931	-	115,931	117,154
CURRENT ASSETS					
Cash at bank		21,641	-	21,641	25,365
CREDITORS					
Amounts falling due within one year	7	(1,444)	-	(1,444)	(2,186)
NET CURRENT ASSETS		20,197	-	20,197	23,179
TOTAL ASSETS LESS CURRENT LIABILITIES		136,128	-	136,128	140,333
NET ASSETS		136,128	-	136,128	140,333
FUNDS	8				
Unrestricted funds				136,128	140,333
TOTAL FUNDS				136,128	140,333

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:
Nov 9, 2025

G Hemmings
G Hemmings (Nov 9, 2025 15:05:20 GMT)
.....
G Hemmings - Trustee

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 5 April 2025

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.

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.

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.

Taxation

The charity is exempt from tax on its charitable activities.

2. INVESTMENT INCOME

	2025	2024
	£	£
Interest Received	362	344

3. SUPPORT COSTS

	Governance costs
	£
Charitable Activities	504

Notes to the Financial Statements - continued
for the Year Ended 5 April 2025

3. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Governance costs

	2025 Charitable Activities £	2024 Total activities £
Accountancy fees	504	1,140

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	102,943	-	102,943
Investment income	344	-	344
Total	103,287	-	103,287
EXPENDITURE ON			
Charitable activities			
Charitable Activities	192,090	-	192,090
Other	1,223	-	1,223
Total	193,313	-	193,313
NET INCOME/(EXPENDITURE)	(90,026)	-	(90,026)
RECONCILIATION OF FUNDS			
Total funds brought forward	230,359	-	230,359
TOTAL FUNDS CARRIED FORWARD	140,333	-	140,333

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2025**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 6 April 2024 and 5 April 2025	112,963	6,117	119,080
DEPRECIATION			
At 6 April 2024	-	1,926	1,926
Charge for year	-	1,223	1,223
At 5 April 2025	-	3,149	3,149
NET BOOK VALUE			
At 5 April 2025	112,963	2,968	115,931
At 5 April 2024	112,963	4,191	117,154

It has been specified that from the date of acceptance, the property is under restricted use, prohibiting its sale for 20 years (until 2039). Additionally, the cats residing on the property must be taken care of.

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	364	650
Other creditors	1,080	1,536
	1,444	2,186

8. MOVEMENT IN FUNDS

	At 6.4.24 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	140,333	(4,205)	136,128
TOTAL FUNDS	140,333	(4,205)	136,128

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	109,203	(113,408)	(4,205)
TOTAL FUNDS	109,203	(113,408)	(4,205)

8. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	230,359	(90,026)	140,333
TOTAL FUNDS	<u>230,359</u>	<u>(90,026)</u>	<u>140,333</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	103,287	(193,313)	(90,026)
TOTAL FUNDS	<u>103,287</u>	<u>(193,313)</u>	<u>(90,026)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.23 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	230,359	(94,231)	136,128
TOTAL FUNDS	<u>230,359</u>	<u>(94,231)</u>	<u>136,128</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	212,490	(306,721)	(94,231)
TOTAL FUNDS	<u>212,490</u>	<u>(306,721)</u>	<u>(94,231)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2025.

Care 4 Cats

Detailed Statement of Financial Activities for the Year Ended 5 April 2025

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	35,916	-	35,916	51,401
Gift aid	875	-	875	1,229
Grants Received	72,050	-	72,050	50,313
	<u>108,841</u>	<u>-</u>	<u>108,841</u>	<u>102,943</u>
Investment income				
Interest Received	362	-	362	344
Total incoming resources	<u>109,203</u>	<u>-</u>	<u>109,203</u>	<u>103,287</u>
EXPENDITURE				
Charitable activities				
Freight & Postage	352	-	352	387
Stationery & Advertising	1,170	-	1,170	350
Cat Food & Sundry Expense	344	-	344	8,233
Veterinary equipment	3,189	-	3,189	2,022
Bank Charges	82	-	82	96
Veterinary Expense	104,046	-	104,046	179,240
Foreign Exchange Gain/Loss	1	-	1	-
Telephone	68	-	68	-
Subscriptions	47	-	47	35
Repairs	2,382	-	2,382	587
	<u>111,681</u>	<u>-</u>	<u>111,681</u>	<u>190,950</u>
Other				
Computer equipment	1,223	-	1,223	1,223
Support costs				
Governance costs				
Accountancy fees	504	-	504	1,140
Total resources expended	<u>113,408</u>	<u>-</u>	<u>113,408</u>	<u>193,313</u>
Net (expenditure)/income	<u>(4,205)</u>	<u>-</u>	<u>(4,205)</u>	<u>(90,026)</u>

This page does not form part of the statutory financial statements


Care 4 Cats 2025


Final Audit Report


2025-11-09


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