

CHARITY REGISTRATION NUMBER: 1122296

CATS IN CRISIS
UNAUDITED FINANCIAL STATEMENTS
31 DECEMBER 2024

NEVILLE WESTON & COMPANY

Chartered Certified Accountants

3 High Street

St Lawrence

Ramsgate

Kent

CT11 0QL

CATS IN CRISIS

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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CATS IN CRISIS

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their report and the unaudited financial statements of the Charity for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity name Cats in Crisis

Charity registration number 1122296

Principal office 87 Arlington Gardens
Margate
Kent
CT9 3TA

The Trustees

Mrs M L Knott
Mrs J A Allen

Independent Examiner C J N Weston FCCA
3 High Street
St Lawrence
Ramsgate
Kent
CT11 0QL

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation was set up in 2007 and registered as a Charity on 1st January 2008. The Charity is managed by the Trustees under the terms of the governing trust deed dated 10th August 2005.

New Trustees are chosen to round out the skill set of the board of Trustees. They are either appointed by the chairman, or proposed at the AGM; all Trustees have to be confirmed by the board of Trustees and by members at the AGM.

OBJECTIVES AND ACTIVITIES

The objectives of the Charity are

- 1) For the benefit of the public to assist in the relief of the suffering of cats in need of care, or who have been abandoned, by assisting in the provision of temporary shelter and care for such cats.
- 2) To advance the education of the public in matters relating to animal welfare in general.
- 3) To relieve the financial hardship of persons who are unable to afford the fees for spaying and neutering through the provision of a subsidised service.

CATS IN CRISIS

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

(Continued)

ACHIEVEMENTS AND PERFORMANCE

Each year our worries get greater about the increasing number of cats and kittens being abandoned, often in very distressing circumstances and 2024 proved this was a growing trend. Our volunteers have worked harder than ever, trying to accommodate as many as possible, some of which were unneutered or pregnant or in very poor health, frequently as a result of neglect and often with injuries from living rough. These cats need extra time and veterinary care to get them fit to go to new homes thereby blocking much needed spaces for new arrivals. It is heartbreaking to have to say we have no room, but that is happening more and more frequently.

We have also been increasingly worried that so many older owners or those with serious health problems fail to make provision for their pets when they are no longer able to care for them and we have been getting more and more distressed relatives asking us to take pets when the owners have passed away or gone into care. There are so many schemes available, and we are currently trying to work with the local hospices to see if this can be included in their admission process. Many of these cats will be elderly, having grown old with their owners, making rehoming even more difficult.

FINANCIAL REVIEW

This year the Charity has made a loss of expenditure over income.

RESERVES POLICY

The Charity maintains at least six months expenditure in reserve. Should such reserves look under threat, we are always in a position to immediately cut back on the work we do bearing in mind we have no wages to pay or any other major expenditure other than shop rent.

PLANS FOR FUTURE PERIODS

We anticipate a challenging time ahead but are eternally grateful for the support from the public at our fundraising events, at our shop and for their donations of cat supplies and items to sell. Their kindness, and the relief of finding good homes is something that helps us to keep going. We plan to keep up these fund-raising events in order to help raise as much money as possible.

Cats in Crisis are proud to confirm that they remain a totally voluntary organisation.

The Trustees' annual report was approved on 21 November 2025 and signed on behalf of the board of Trustees by:

.....
Mrs M L Knott
Trustee

.....
Mrs J A Allen
Trustee

CATS IN CRISIS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CATS IN CRISIS

YEAR ENDED 31 DECEMBER 2024

I report to the Trustees on my examination of the financial statements of Cats in Crisis ('the Charity') for the year ended 31 December 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's financial statements 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

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 Charity as required by section 130 of the Act; or
2. The financial statements do not accord with those records; or
3. The financial statements 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.

C J N Weston, FCCA
Independent Examiner

3 High Street
St Lawrence
Ramsgate
Kent
CT11 0QL

NEVILLE WESTON & COMPANY

21 November 2025

CATS IN CRISIS

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 3 DECEMBER 2024

		2024	2023
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	4	62,252	77,586
Other trading activities	5	40,044	35,787
Total income		<u>102,296</u>	<u>113,373</u>
Expenditure			
Expenditure on raising funds:			
Costs of other trading activities	6	15,130	15,371
Expenditure on charitable activities	7,8	95,999	111,318
Total expenditure		<u>111,129</u>	<u>126,689</u>
Net expenditure and net movement in funds		<u>(8,833)</u>	<u>(13,316)</u>
Reconciliation of funds			
Total funds brought forward		152,518	165,834
Total funds carried forward		<u>143,685</u>	<u>152,518</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

CATS IN CRISIS
STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible fixed assets	13	27	52
CURRENT ASSETS			
Debtors	14	500	503
Cash at bank and in hand		158,408	161,563
		<u>158,908</u>	<u>162,066</u>
CREDITORS: amounts falling due within one year	15	<u>15,250</u>	<u>9,600</u>
NET CURRENT ASSETS		<u>143,658</u>	<u>152,466</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>143,685</u>	<u>152,518</u>
NET ASSETS		<u><u>143,685</u></u>	<u><u>152,518</u></u>
FUNDS OF THE CHARITY			
Unrestricted funds		<u>143,685</u>	<u>152,518</u>
Total Charity funds	16	<u><u>143,685</u></u>	<u><u>152,518</u></u>

These financial statements were approved by the board of Trustees and authorised for issue on 21 November 2025, and are signed on behalf of the board by:

.....
Mrs M L Knott
Trustee

.....
Mrs J A Allen
Trustee

CATS IN CRISIS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. GENERAL INFORMATION

The Charity is a public benefit entity and a registered Charity in England and Wales and is unincorporated. The address of the principal office is 87 Arlington Gardens, Margate, Kent, CT9 3TA.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the Charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

CATS IN CRISIS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

3. ACCOUNTING POLICIES *(continued)*

Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the Charity; it is probable that the economic benefits associated with the transaction will flow to the Charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources Expended

Expenditure comprises those costs incurred in the delivery of the activities.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received. The value of services provided by volunteers has not been included. Donated goods are only recognised as income once they have been sold.

Tangible Assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and Fittings	- 20% straight line
Motor vehicles	- 25% straight line

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

CATS IN CRISIS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

3. ACCOUNTING POLICIES *(continued)*

Impairment of Fixed Assets *(Continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the Charity are assigned to those units.

Financial Instruments

A financial asset or a financial liability is recognised only when the Charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

CATS IN CRISIS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

3. ACCOUNTING POLICIES *(continued)*

Financial Instruments *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
DONATIONS				
Donations	46,059	46,059	53,078	53,078
LEGACIES				
Legacies	16,193	16,193	24,508	24,508
	<u>62,252</u>	<u>62,252</u>	<u>77,586</u>	<u>77,586</u>

5. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Services & goods for sale	38,107	38,107	34,658	34,658
Fund raising events	1,937	1,937	1,129	1,129
	<u>40,044</u>	<u>40,044</u>	<u>35,787</u>	<u>35,787</u>

CATS IN CRISIS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

6. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of other trading activities - Shop costs	<u>15,130</u>	<u>15,130</u>	<u>15,371</u>	<u>15,371</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Animal Welfare	93,649	93,649	109,718	<i>109,718</i>
Support costs	<u>2,350</u>	<u>2,350</u>	<u>1,600</u>	<u>1,600</u>
	<u>95,999</u>	<u>95,999</u>	<u>111,318</u>	<u>111,318</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Animal Welfare	93,649	—	93,649	<i>109,718</i>
Governance costs	<u>—</u>	<u>2,350</u>	<u>2,350</u>	<u>1,600</u>
	<u>93,649</u>	<u>2,350</u>	<u>95,999</u>	<u>111,318</u>

9. NET EXPENDITURE

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>25</u>	<u>25</u>

10. INDEPENDENT EXAMINATION FEES

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,350</u>	<u>1,600</u>

11. STAFF COSTS

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

CATS IN CRISIS

NOTES TO THE FINANCIAL STATEMENTS FPR THE YEAR ENDED 31 DECEMBER 2024

12. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the Charity or a related entity were received by the Trustees; or

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
At 1 January 2024 and 31 December 2024	<u>515</u>	<u>3,500</u>	<u>4,015</u>
Depreciation			
At 1 January 2024	464	3,499	3,963
Charge for the year	<u>25</u>	<u>–</u>	<u>25</u>
At 31 December 2024	<u>489</u>	<u>3,499</u>	<u>3,988</u>
Carrying amount			
At 31 December 2024	<u>26</u>	<u>1</u>	<u>27</u>
At 31 December 2023	<u>51</u>	<u>1</u>	<u>52</u>

14. DEBTORS

	2024 £	2023 £
Prepayments and accrued income	<u>500</u>	<u>503</u>

15. CREDITORS: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>15,250</u>	<u>9,600</u>

CATS IN CRISIS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

16. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General Fund	<u>152,518</u>	<u>102,296</u>	<u>(111,129)</u>	<u>143,685</u>

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
General Fund	<u>165,834</u>	<u>113,373</u>	<u>(126,689)</u>	<u>152,518</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	527	527
Current assets	158,408	158,408
Creditors less than 1 year	<u>(15,250)</u>	<u>(15,250)</u>
Net assets	<u>143,685</u>	<u>143,685</u>

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	555	555
Current assets	161,563	161,563
Creditors less than 1 year	<u>(9,600)</u>	<u>(9,600)</u>
Net assets	<u>152,518</u>	<u>152,518</u>

18. VOLUNTEERS

Volunteers will foster the cats until they can be adopted and also work in the Charity's shop.

19. RELATED PARTY TRANSACTIONS

There were no transactions with related parties that require disclosure.

CATS IN CRISIS
MANAGEMENT INFORMATION
YEAR ENDED 31 DECEMBER 2024

The following page does not form part of the financial statements.

CATS IN CRISIS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES AND NOTES

YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	46,059	53,078
Legacies	16,193	24,508
	<u>62,252</u>	<u>77,586</u>
Other trading activities		
Services & goods for sale	38,107	34,658
Fund raising events	1,937	1,129
	<u>40,044</u>	<u>35,787</u>
TOTAL INCOME	<u>102,296</u>	<u>113,373</u>
NOTES		
EXPENDITURE		
Costs of other trading activities		
Rent	12,499	13,970
Rates and water	206	210
Repairs and maintenance	1,861	404
Insurance	564	537
Legal and professional fees	—	250
	<u>15,130</u>	<u>15,371</u>
Expenditure on charitable activities		
Purchases	13,682	15,926
Light and heat	1,255	806
Motor vehicle expenses	2,280	2,749
Legal and professional fees	2,350	1,600
Telephone	20	20
Other office costs	375	534
Depreciation	25	25
Veterinary costs (net of contributions)	74,572	87,662
Sundry Expenses	1,440	1,996
	<u>95,999</u>	<u>111,318</u>
TOTAL EXPENDITURE	<u>111,129</u>	<u>126,689</u>
NET SURPLUS/(DEFICIT) OF EXPENDITURE OVER INCOME	<u>(8,833)</u>	<u>(13,316)</u>