



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/04/2024 Period start date To 31/03/2025 Period end date

Charity name: Cat's Guidance

Charity registration number: 1185873

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objects of the CIO are: 1) For the public benefit to promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals. 2) The relief of poverty by providing support to persons who are unable to meet the costs of veterinary care for their animals due to economic disadvantage.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Main activities: Neutering and general welfare advice – advice and financial support to owners. Will benefit people of Wigan and Bolton by supporting them to care for their cats and reduce requests for re-homing Trap, neuter, return programmes – of feral cats/kittens. Will benefit public of Wigan and Bolton by managing stray population Advice and support to cat owners or those concerned about a cat's welfare. Will benefit all in Wigan and Bolton who wish to support cats in distress Working alongside similar organisations to maximise resources and benefit cats. Will benefit the people of Wigan and Bolton by providing maximum resource to support them and their cats Support owners with veterinary care where appropriate. Will Support target population with financial input where the situation requires it and the cat will suffer without such intervention
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have had regard to the guidance issued by the Charity Commission on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The charity does not provide grants

Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	The charity is solely reliant on the contribution of volunteers to carry out its objectives
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Challenges and successes <u>Cost of Living</u> This 12 month period has continued to see a reduction in adoptions leading to less capacity to bring in cats in need. This appears to be due to the increase in the cost of living, with people forced to budget accordingly. This pressure has also led to an increase in cats being surrendered creating a perfect storm for most rescues we are in contact with and together with our reduction in foster space it has made this period extremely challenging. We have less fosterers with less interest in becoming fosterers and our waitlist continues to grow. Cats are with us for longer as people are reluctant to adopt and add extra costs to their families. It is a crisis situation and the cats are the ones who are suffering. <u>Chip Day Success!</u> Following the announcement it was to become law that all cats should be microchipped, we ran a free microchipping day at one of our vets where people would also receive a care package of everyday essentials. We chipped 43 cats, identifying a number of cats who required neutering and supporting owners to book them in for their procedure. All chips were registered and nail clips, reduced flea and worm treatment plus 4 weeks free insurance was offered to all owners. <u>Development of Charity</u> As stated last year, we had identified a plot of land with a view to purchase which we went ahead with. Sadly, we have yet to acquire planning permission and this is becoming a much more drawn-out process than we imagined, and more than the Local Authority timescales would have us believe. We are proactively chasing up our application with the support of our planning consultants and hope for a resolution in the coming months. In the meantime, we are looking to stabilise up the income of the rescue further by renting a premises for a charity shop. Currently we have a storage unit which is becoming overloaded with donations and we have limited platforms to sell items on to our supporters. We have identified a property which is similar in rental cost to the unit and although will require an onsite volunteer presence, will enable a throughput of

		donations and engagement with the public. We are also able to take advantage of the council's support to charities in respect of business rates. We hope to be able to pay a part time wage to one of our volunteers in order to run the shop and carry out some of the day-to-day tasks of running the rescue, particularly as we look to expand onto the purchased land and will explore this fully. <u>Fundraising Team</u> Our fundraising team have continued to be the backbone of the rescue, making what we do for the cats, possible. From the CommUnity Corner Pop Up shops featuring Custard, our mascot, to our Pets at Home partnership and our amazing raffles, they work tirelessly and we are so grateful to them. They attended a 'Ripple Event' at CommUnity Corner this year where they looked at how their involvement with the organisation as had a ripple effect across the wider community, sharing our story and hearing the stories of others. It was a really powerful event and wonderful to hear how everyone's input has reached so many lives. We have begun fundraising on an online selling platform which has brought in a whole new fundraising stream and introduced us to a new community of wonderfully supportive people. It is early days but we will see how this goes – hopefully it will be an avenue to move stock from the shop once we are up and running!
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	We are working towards our new objectives of building our own rescue and not for profit cattery.
Performance of fundraising activities against objectives set	Para 1.41	Fundraising has remained the main source of income for the charity. Fundraising has gone from strength to strength and the rescue is now receiving regular income that is able to meet its costs. With the identification of a premises for a shop this will hopefully improve further in 2025/6.

		Fundraising has been adequate to meet the objectives of the charity as set out in the Governing Document and Business Plan
Investment performance against objectives	Para 1.41	N/A
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity has had an income of £98,664 in the reporting period with expenditure including administration costs of £74,528. The operating profit was therefore £24,136
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Cat's Guidance Reserves Policy is to maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to 6 months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time. It remains a challenge to hold sufficient reserves in a climate of increasing costs due to the demand for rescue and rising costs.
Amount of reserves held	Para 1.22	£15,000
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Nil at time of report although access to adequate long-term funding remains a concern and challenge. However, the support of the charity's followers built on the established reputation means the situation in this reporting period was stable.

Additional information (optional)

You may choose to include further statements **where relevant about:**

The charity's principal sources of funds (including any fundraising)	Para 1.47	Fundraising continues to be primary source of income. We have seen a reduction in income in this financial year – we had anticipated being able to apply for grants to build our rescue premises so did not approach organisations for other support, knowing they would only support every 12 months. However, our progress in building the rescue has been delayed. The shortfall in funds represents the lack of larger grants such as the £10k received from Pets at Home last financial year.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A

A description of the principal risks facing the charity	Para 1.46	1. Consistent funding continues to be a concern, enabling us to bring in new cats who need our help and care for those already under our care including those adopted but with ongoing medical needs. We monitor this carefully and do not go into debt with our vets – every bill is paid on receipt and we monitor our reserves and account balance and adjust our intake accordingly. 2. We appreciate the risk of purchasing land that currently sits within Green Belt and in order to mitigate this risk, enlisted the services of a local planning company who know the area well, including previous planning decisions, prior to going ahead with the purchase. The land is perfectly located for the rescue and we are hopeful for support from the local planning department. The land remains a profitable investment for the rescue. All decisions were made in consultation with the Trustees and involved the fundraising team leads who have been so instrumental in us being in a position to purchase the land. 3. An additional risk now is the delay in receiving a decision from the Local Authority Planning Department with respect to our Planning Application, as this is setting us back significantly in terms of our Business Plan. We receive multiple requests for support daily and have no option but to turn them away which is heart-breaking for all involved. 4. Rescue space continues to be a challenge for ourselves and most rescues. We are not able to help as many cats as we would like due to a lack of fosterers and a lack of the type of space required to care for certain cats needing space i.e. cats who require isolation, feral cats etc. This links to risk number 2 above. 5. Irresponsible pet ownership and lack of education/interest in neutering remain among the biggest risks to animal rescues as the outcomes of both place a huge drain on our resources. Whilst we are here to support animals in need, we do not have the resource required to meet the scale of risk posed by the aforementioned groups and cats are suffering.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation (CIO)
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Elected by Trustees with regard to skills and abilities to contribute to the charity's objectives administration of its activities

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	We have a comprehensive collection of policies and procedures that we continue to add to as we mature. These include: - Safeguarding Adults - Safeguarding Children - Lone Working - GDPR - Conflict of Interest - Complaints - Privacy Notice - Whistleblowing - Equal Opportunities - Code of Behaviour - Vulnerable Person's - Donation Return - Homing Policy
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		Intake Policy Euthanasia Policy
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Cat's Guidance
Other name the charity uses	Cat's Guidance Rescue
Registered charity number	1185873
Charity's principal address	30 Arnside Road Hindley Green Wigan WN2 4LB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Samantha Ann Gallagher			
2	Janette Aylward-Barton			
3	Angela Goodwin			
4	Ian Aylward-Barton			
5				
6				
7				
8				
9				
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18				
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20				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)		
Full name(s)		
Position (eg Secretary, Chair, etc)		
Date		

**CATS GUIDANCE RESCUE
ANNUAL REPORT AND ABRIDGED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

**CATS GUIDANCE RESCUE
ANNUAL REPORT AND ABRIDGED UNAUDITED ACCOUNTS
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**CATS GUIDANCE RESCUE
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025**

Directors	Samantha Gallagher Ian Aylward-Barton Janette Aylward-Barton Angela Goodwin
Company Number	CE019234 (England and Wales)
Registered Office	30 ARNSIDE ROAD HINDLEY GREEN WIGAN Lancashire WN2 4LB United Kingdom
Accountants	P A Hull & Co Beech House 23 Ladies Lane Hindley, Wigan Lancashire WN2 2QA

CATS GUIDANCE RESCUE
(COMPANY NO: CE019234 ENGLAND AND WALES)
DIRECTORS' REPORT

The directors present their report and accounts for the year ended 31 March 2025.

Directors

The following directors held office during the whole of the period:

Samantha Gallagher
Ian Aylward-Barton
Janette Aylward-Barton
Angela Goodwin

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors


.....

Samantha Gallagher
Director

Approved by the board on: 3 December 2025

**CATS GUIDANCE RESCUE
INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
Gross profit	49,551	50,119
Administrative expenses	(25,415)	(14,606)
Operating profit	<u>24,136</u>	<u>35,513</u>
Interest receivable and similar income	83	318
Interest payable and similar charges	(1,268)	-
Profit on ordinary activities before taxation	<u>22,951</u>	<u>35,831</u>
Tax on profit on ordinary activities	-	-
Profit for the financial year	<u><u>22,951</u></u>	<u><u>35,831</u></u>

**CATS GUIDANCE RESCUE
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025**

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	4	102,386	95,161
Current assets			
Cash at bank and in hand		19,368	12,992
Creditors: amounts falling due within one year		(10,273)	(9,939)
Net current assets		9,095	3,053
Total assets less current liabilities		111,481	98,214
Creditors: amounts falling due after more than one year		(27,473)	(37,157)
Net assets		84,008	61,057
Capital and reserves			
Profit and loss account		84,008	61,057
Shareholders' funds		84,008	61,057

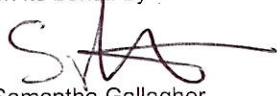
For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for the year in accordance with Section 444(2A).

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 3 December 2025 and were signed on its behalf by


Samantha Gallagher
Director

Company Registration No. CE019234

**CATS GUIDANCE RESCUE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

1 Statutory information

Cats Guidance Rescue is a private company, limited by shares, registered in England and Wales, registration number CE019234. The registered office is 30 ARNSIDE ROAD, HINDLEY GREEN, WIGAN, Lancashire, WN2 4LB, United Kingdom.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	SLM / 25% Reducing Balance Method
Fixtures & fittings	25% Reducing Balance Method
Computer equipment	25% Reducing Balance Method

4 Tangible fixed assets

**Total
£**

Cost or valuation

At 1 April 2024	96,213
Additions	16,364
At 31 March 2025	112,577

Depreciation

At 1 April 2024	1,052
Charge for the year	9,139
At 31 March 2025	10,191

Net book value

At 31 March 2025	102,386
At 31 March 2024	95,161

5 Average number of employees

During the year the average number of employees was 0 (2024: 0).

Cats Guidance Rescue

Independent Examiner's Report to the trustees of Cats Guidance Rescue

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 5 to 7.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

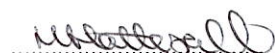
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Charities (Accounts and Reports) Regulations 2008 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



M T Hothersall FCA

P A Hull & Co
Beech House
23 Ladies Lane
Hindley
Wigan
WN2 2QA

Date: 10 December 2025

**CATS GUIDANCE RESCUE
ANNUAL REPORT AND ABRIDGED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

**CATS GUIDANCE RESCUE
ANNUAL REPORT AND ABRIDGED UNAUDITED ACCOUNTS
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Signed on behalf of the board of directors


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Samantha Gallagher
Director

Approved by the board on: 3 December 2025

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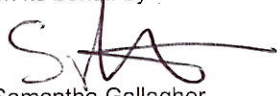
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The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for the year in accordance with Section 444(2A).

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 3 December 2025 and were signed on its behalf by


Samantha Gallagher
Director

Company Registration No. CE019234

**CATS GUIDANCE RESCUE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

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2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

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Basis of preparation

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Cats Guidance Rescue

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- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

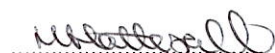
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M T Hothersall FCA

P A Hull & Co
Beech House
23 Ladies Lane
Hindley
Wigan
WN2 2QA

Date: 10 December 2025