

**KITTY KAT RESCUE & REHOMING
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 6 APRIL 2025**



Expertax Limited
Chartered Certified Accountants
42-44 Clarendon Road
Watford
Hertfordshire
WD17 1JJ

**Kitty Kat Rescue & Rehoming
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**Kitty Kat Rescue & Rehoming
Reference and Administrative Details
For The Year Ended 6 April 2025**

Trustees	D Lewis - Chair K V Lawrence D A Lewis N A Jenkins T Baynes
Charity Number	1199095
Principal Address	4 St. Annes Close Watford Hertfordshire WD19 6RZ
Independent Examiner	Mr. Stuart D. Davis FCA FCCA Expertax Limited Chartered Certified Accountants 42-44 Clarendon Road Watford Hertfordshire WD17 1JJ

Kitty Kat Rescue & Rehoming Trustees' Report For The Year Ended 6 April 2025

The trustees present their report and the financial statements for the year ended 6 April 2025.

Objectives and Activities

Aims and Objectives

Kitty Kat Rescue & Rehoming is a cat rescue which operates in London and Hertfordshire, with its main base of operations in Watford. Its volunteers locate, care for and rehome cats and kittens which are lost or abandoned.

The objects of the charity are to relieve the suffering of cats and kittens in need of care and attention and to provide and maintain rescue homes or other facilities for the reception, care, treatment and rehoming of such animals.

The main activities of the charity are as follows:

- Rescuing and providing food, shelter and medical attention to cats that are lost or that have been abandoned.
- Providing ongoing care and attention to such cats until a suitable home is found for them.
- Rehoming cats that have been in the care of the Charity with suitable owners after assessment and;
- Providing advice and microchipping services to the wider community
- To trap, neuter/spay and return (TNR) feral stray cats or find suitable farms or smallholdings for their rehoming.

As animal welfare is at the heart of what Kitty Kat Rescue & Rehoming does, cats and kittens are only rehomed with suitable owners after a home visit from an experienced volunteer. If a home or owner is found to be unsuitable, a request for adoption will be denied.

Public Benefit

The activities of the Charity benefit the community by alleviating the suffering of the animals in the care of the Charity. Additionally, the advice and services provided by the Charity to the local community seek to reduce the potential for cats to be lost or stolen and reduce the instance of mistreatment by educating owners.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Contributions made by volunteers

The Trustees would like to thank each of the volunteers that have sacrificed their time and put in many hours of hard work; without such assistance, Kitty Kat Rescue & Rehoming could not have made such a large impact and helped so many cats.

Achievements and Performance

Main Achievements

The Charity has performed well, especially considering the limited funds and resources available to it. During the year to 5th April 2025, the Charity rehomed 420 cats and kittens and microchipped countless others.

Fundraising has been successful in raising much needed cash to pay for medical bills, food and shelter for the cats in the Charity's care. This has been achieved through various car boot events, raffles, organised events and social media campaigns.

During the year, the Charity continued to increase its capacity, making good progress on creating new pens to temporarily house rescued cats awaiting adoption. The pens are expected to be finished in the current (2025/26) year, with heating being installed soon to enable their use during the colder months.

**Kitty Kat Rescue & Rehoming
Trustees' Report (continued)
For The Year Ended 6 April 2025**

Future Plans

The plans for the 2025/26 year are to continue to increase the number of places available for rescued cats, so that the Charity can continue to rescue cats whilst adoption rates are lower than usual due to ongoing cost-of-living pressures, which continue to affect both the numbers of cats being found and the number of available homes for them. This is being achieved by completing the new pens which were mostly finished in 2024/25.

The Charity is interested in starting a trap, neuter/spay, return (TNR) programme in partnership with veterinary practices and using funding from grants. The viability of such a programme will be explored in the near future.

It is also the intention of the Charity to provide support for owners who cannot afford to feed/care for their cats, to avoid owners making the decision to abandon their pets in the first instance.

Financial Review

Financial Position

Cash at bank was £31,053 at 5th April 2025, which comprises unrestricted funds. These funds are being held so that the Charity can continue to operate should its operating costs exceed its donations.

Over the last financial year, a portion of the reserves have been used to build new pens to temporarily house rescued cats awaiting rehoming. The pens are almost complete and the remaining work to install electrical cables to enable the pens to be heated will be completed in the current financial year.

The charity relies on donations and income from adoptions and microchipping, which is topped up by a small amount of trading income from raffles and sales of second-hand goods. The Charity did not receive any grants from government or other charities during the year.

As no volunteers or trustees are paid and the Charity does not have any employees, all donations have been put towards the animals that the Charity has been set up to care for, with any excess held to do the same in future.

Structure, Governance and Management

Governing Document

Kitty Kat Rescue & Rehoming is a charitable incorporated organisation (CIO) foundation which was registered on 26th May 2022. On the same date it adopted its constitution which sets out the framework on which the Charity's activities are based.

Trustee Selection Methods

Trustees are appointed at the annual general meeting (AGM), held each June and the current trustees, as set out on the information page, will be asked to continue at the next AGM.

Management

The Charity is mainly managed by the Chair, Dawn Lewis, but governance of the CIO is provided by the Trustees. The day-to-day management of the operations (and much of the volunteer work) is carried out by Dawn whilst the Trustees provide ideas as to how to enhance and improve the Charity's service offerings, as well as oversight.

**Kitty Kat Rescue & Rehoming
Trustees' Report (continued)
For The Year Ended 6 April 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:

Dawn Lewis

D Lewis

Trustee
30/01/2026

Kitty Kat Rescue & Rehoming
Independent Examiner's Report to the Trustees of Kitty Kat Rescue & Rehoming
For The Year Ended 6 April 2025

I report to the trustees on my examination of the accounts of Kitty Kat Rescue & Rehoming (the Trust) for the year ended 6 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 2011 Act and in carrying out my examination, I have followed 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 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 contents 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.

Stuart Davis

Mr. Stuart D. Davis FCA FCCA

30/01/2026

Expertax Limited

Chartered Certified Accountants

42-44 Clarendon Road

Watford

Hertfordshire

WD17 1JJ

**Kitty Kat Rescue & Rehoming
Statement of Financial Activities
For The Year Ended 6 April 2025**

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	11,974	15,415
Charitable activities	4	12,530	13,034
Other trading activities	5	3,039	3,237
Investments	6	605	-
Other	7	619	-
		<u>28,767</u>	<u>31,686</u>
EXPENDITURE ON:			
Raising funds	9	(118)	(1,734)
Charitable activities	9	(37,222)	(28,186)
		<u>(37,340)</u>	<u>(29,920)</u>
NET (EXPENDITURE)/INCOME		(8,573)	1,766
NET MOVEMENT IN FUNDS		<u>(8,573)</u>	<u>1,766</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		43,429	41,663
TOTAL FUNDS CARRIED FORWARD	15	<u><u>34,856</u></u>	<u><u>43,429</u></u>

The notes on pages 8 to 12 form part of these financial statements.

Kitty Kat Rescue & Rehoming
Statement of Financial Position
As At 6 April 2025

		2025	2024
		Unrestricted	Total
		funds	funds
	Notes	£	£
FIXED ASSETS			
Tangible Assets	13	3,825	-
		<u>3,825</u>	<u>-</u>
CURRENT ASSETS			
Cash at bank and in hand		31,137	43,429
		<u>31,137</u>	<u>43,429</u>
Creditors: Amounts Falling Due Within One Year	14	(106)	-
		<u>(106)</u>	<u>-</u>
NET CURRENT ASSETS (LIABILITIES)		31,031	43,429
		<u>31,031</u>	<u>43,429</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		34,856	43,429
		<u>34,856</u>	<u>43,429</u>
NET ASSETS		34,856	43,429
		<u>34,856</u>	<u>43,429</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		34,856	43,429
		<u>34,856</u>	<u>43,429</u>
TOTAL FUNDS	15	34,856	43,429
		<u>34,856</u>	<u>43,429</u>

On behalf of the board

Dawn Lewis

D Lewis

Trustee
30/01/2026

The notes on pages 8 to 12 form part of these financial statements.

**Kitty Kat Rescue & Rehoming
Notes to the Financial Statements
For The Year Ended 6 April 2025**

1. General Information

Kitty Kat Rescue & Rehoming is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1199095. The principal address is 4 St. Annes Close, Watford, Hertfordshire, WD19 6RZ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Incoming resources are recognised in the Statement of Financial Activities on an accruals basis, to the extent that the charity is entitled to the income, it is probable that the income will be received and the amount can be measured reliably.

Donations and gifts are recognised when received. Adoption and rehoming fees and microchipping income are recognised when the relevant service has been provided. Income from fundraising activities, including the sale of donated and bought-in goods and raffle proceeds, is recognised when the fundraising activity has taken place.

Bank interest receivable is included in the period in which it is earned. Commission income is recognised when the related service has been provided.

All incoming resources are included as unrestricted funds unless subject to specific restrictions imposed by the donor.

2.3. Resources Expended

Resources expended are accounted for on an accruals basis and have been classified under headings that aggregate all costs related to the relevant activity.

Expenditure on charitable activities comprises costs incurred directly in relation to the rescue, care, treatment and rehoming of cats, including veterinary fees, food and consumables, transport costs, premises costs, insurance and other directly attributable expenses.

Costs of raising funds comprise expenditure incurred in generating voluntary income, including fundraising events and marketing and advertising costs.

Governance costs, including independent examiner's fees and other costs associated with the governance of the charity, are included within charitable activities where they relate to the overall management and administration of the charity.

All expenditure is allocated to the appropriate activity on a direct basis. The charity has no staff costs and all activities are supported by volunteers.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	20% Reducing Balance
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Kitty Kat Rescue & Rehoming
Notes to the Financial Statements (continued)
For The Year Ended 6 April 2025

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	11,974	15,415

4. Income from Charitable Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Cat rescue and rehoming	12,530	13,034

5. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Sale of donated and bought in goods	3,033	2,790
Sponsorships / social lotteries	6	447
	<u>3,039</u>	<u>3,237</u>

6. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	605	-

7. Other Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Commission	619	-

Kitty Kat Rescue & Rehoming
Notes to the Financial Statements (continued)
For The Year Ended 6 April 2025

8. Net Income/(Expenditure)

The net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	675	-

9. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 10)	Total
	£	£	£
Raising funds	118	-	118
Cat rescue and rehoming	24,514	12,708	37,222
	24,632	12,708	37,340

	2024		
	Activities undertaken directly	Support costs (see note 10)	Total
	£	£	£
Raising funds	1,734	-	1,734
Cat rescue and rehoming	18,522	9,664	28,186
	20,256	9,664	29,920

10. Support Costs

	2025
	Cat rescue and rehoming
	£
Employee costs	205
Premises expenses	5,664
General administration	6,073
Depreciation	675
Interest payable	91
	12,708

Kitty Kat Rescue & Rehoming
Notes to the Financial Statements (continued)
For The Year Ended 6 April 2025

	2024
	Cat rescue and rehoming
	£
Employee costs	75
Premises expenses	3,626
General administration	5,853
Interest payable	110
	<u>9,664</u>

11. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	<u>280</u>	<u>-</u>

12. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

13. Tangible Assets

	Motor Vehicles
	£
Cost	
As at 7 April 2024	-
Additions	4,500
As at 6 April 2025	<u>4,500</u>
Depreciation	
As at 7 April 2024	-
Provided during the period	675
As at 6 April 2025	<u>675</u>
Net Book Value	
As at 6 April 2025	<u>3,825</u>
As at 7 April 2024	<u>-</u>

14. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	<u>106</u>	<u>-</u>

Kitty Kat Rescue & Rehoming
Notes to the Financial Statements (continued)
For The Year Ended 6 April 2025

15. Movement in Funds

	As at 7 April 2024	Income	Expenditure	As at 6 April 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	43,429	28,767	(37,340)	34,856
Total funds	<u>43,429</u>	<u>28,767</u>	<u>(37,340)</u>	<u>34,856</u>

	As at 7 April 2023	Income	Expenditure	As at 6 April 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	41,663	31,686	(29,920)	43,429
Total funds	<u>41,663</u>	<u>31,686</u>	<u>(29,920)</u>	<u>43,429</u>

16. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2025	2024
	£	£
Other Expenses	<u>785</u>	<u>-</u>

Number of trustees reimbursed for expenses during the year was 1 (2024: 0)

17. Related Party Disclosures

At the reporting date, the Charity owed £105 (2024 - £NIL) to Dawn Lewis, a Trustee, shown under other creditors falling due within one year. The balance is repayable on demand and does not attract interest.

Kitty Kat Rescue & Rehoming
Detailed Statement of Financial Activities
For The Year Ended 6 April 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	11,974	15,415
	<u>11,974</u>	<u>15,415</u>
Charitable Activities:		
Cat rescue and rehoming		
Adoption and rehoming Fees	12,390	13,034
Microchipping	140	-
	<u>12,530</u>	<u>13,034</u>
Other trading activities		
Sale of donated and bought in goods	3,033	2,790
Raffle proceeds	6	447
	<u>3,039</u>	<u>3,237</u>
Investments		
Bank interest receivable	605	-
	<u>605</u>	<u>-</u>
Other		
Commission	619	-
	<u>619</u>	<u>-</u>
	<u>28,767</u>	<u>31,686</u>
EXPENDITURE ON:		
Raising funds		
Staging fundraising events	-	(1,314)
Marketing and advertising costs	(118)	(420)
	<u>(118)</u>	<u>(1,734)</u>
Charitable Activities:		
Cat rescue and rehoming		
Food, toys and other consumables	(11,365)	(7,452)
Veterinary bills and other medical costs	(13,149)	(11,070)
Travel and subsistence expenses	(205)	(75)
Rent	(1,296)	(1,094)
Repairs and maintenance	(3,583)	(2,532)
Use of private residence	(785)	-
Vehicle running costs	(5,116)	(5,301)
Computer software costs	(194)	-

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Kitty Kat Rescue & Rehoming
Detailed Statement of Financial Activities (continued)
For The Year Ended 6 April 2025

Insurance	(427)	(372)
Printing, postage and stationery	(7)	-
Independent examiner's fees	(280)	-
Entertaining	(49)	(180)
Depreciation of motor vehicles	(675)	-
Bank charges	(91)	(110)
	<u>(37,222)</u>	<u>(28,186)</u>
	<u>(37,340)</u>	<u>(29,920)</u>
NET (EXPENDITURE)/INCOME	<u><u>(8,573)</u></u>	<u><u>1,766</u></u>