



THE GINGER CAT HOUSE RESCUE

A CHARITABLE INCORPORATED ORGANISATION

ANNUAL REPORT AND FINANCIAL STATEMENTS

SUMMARY OF YEAR ENDED 31 MAY 2025



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ADMINISTRATIVE DETAILS

Board of Trustees

June Fraser (Founder)
Brenda McDonald (Secretary)
Lee Rowe
Margaret Rixon

Charity registered number

1203475

Registered address:

118 Vale Road
Worcester Park
Surrey
KT4 7EB

Independent Examiner

Beyond Profit Ltd
G104 Bolton Arena
Arena Approach
Horwich
BL6 6LB

Advisers

Fiona Brownlee (Xero agent)
Sterling Financial Management Ltd
Broxmore
Cliftonville
Dorking
RH4 2JF

Principal Bankers

Santander UK PLC
2 Triton Square
Regent's Place
London NW1 3AN



STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation was founded by June Fraser and her late husband in 2007 and registered as a Charity on 8 June 2023.

All of the trustees were appointed by the Board of Trustees at the initial meeting of the Charity on 21 December 2022. Primary trustees are elected on a rolling 3-year basis and are subject to removal by the Board of Trustees. As the Charity continues to operate, the Board will continue to review the skills and experience of trustees with a view to determining whether the appointment of additional trustees is warranted. No new trustees were appointed during the year.

Trustees meet quarterly as required by the Constitution. Minutes are taken by the secretary. All the activities and any risks to the charity are discussed between trustees to ensure the trust is managed appropriately. The trustees have instituted a Trustees Guidance Handbook.

OBJECTIVES AND ACTIVITIES

Charitable objectives

The Ginger Cat House Rescue is a non-profit voluntary charity dedicated to the rescuing of cats and kittens in South West London and Surrey.

The Rescue operates for the public benefit to promote humane behaviour towards cats; to offer shelter and sanctuary by providing appropriate care, protection, treatment and security for cats which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage; rehoming such cats where possible; and to educate the public in matters pertaining to responsible cat ownership and the prevention of cruelty and suffering among cats.

The Rescue has no paid staff, instead benefitting from the assistance of dedicated volunteers in all areas of its activities, including daily cat care, veterinarian visits, fostering and fund-raising events.

In planning and delivering our services and activities the Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to public benefit guidance by the Charity Commission in delivering the activities undertaken by the Charity.



ACHIEVEMENTS AND PERFORMANCE

In addition to large numbers of cats being surrendered in the aftermath of the COVID pandemic, the continuing financial crisis since 2023 and the refusal of many landlords to allow pets has led to a steady increase in the number of cats/kittens being surrendered, alongside fewer applications for adoption. The Charity operates a 'no kill' policy and also takes on more complex cases which many other rescues cannot take. We hope the new Renters Rights Act 2025 will assist those who rent their property to have pets where previously they were not allowed. Despite these challenges, the Charity rehomed 141 cats and kittens in the financial year (2024: 203 cats and kittens).

The Charity continues to fund its operations by means of regular direct donations and income platforms such as PayPal Giving Fund and JustGiving. In addition, some supporters donate directly to the charity's vet (Voo Vets).

In addition to these income platforms, the Charity also raises funds by means of bazaars, car boot sales and yard sales. We also raise funds through the EasyFundraising platform, cat sponsorship and our monthly Ping A Pound appeal.

The Charity has an active social media presence on both Facebook (40,000 followers) and Instagram, using these platforms both to publicise the work of the Rescue and to educate the public about responsible cat ownership.

On 7 July 2022 June Fraser, founder of the Rescue, was awarded a British Citizen's Award (BCAc) in recognition of exceptional positive impact on society and as an inspiration to others.



FINANCIAL REVIEW

As the Charity's income in this period was greater than £250,000, the accounts have been prepared on an accruals basis and adjustments made.

During the financial year 1 June 2024 to 31 May 2025, the total income of the Charity was £261,710 (2024: £253,155 - restated). Total expenditure was £263,452 (2024: £218,550 – restated).

As already mentioned, direct payments to the charity's vets (Voo Vets) in this period were £7,692, these are shown as donated gifts and services in the accounts.

There was a small deficit in the year of £1,742 (2024: surplus £34,605), this brings the total charitable funds to £32,863 at the end of the period (2024: £34,605).

Reserves Policy

As the Charity has no rent for premises or salary overheads, the Trustees identify £20,000 as the appropriate level of reserves (sufficient to pay one month's average veterinary bill). Current reserves are £32,863 which are £12,863 above the stated level of £20,000.

There are no material uncertainties about the charity being able to continue in operation.



STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They 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.

Approved by order of the members of the board of Trustees on Dec 22, 2025
and signed on their behalf by:

Margaret Rixon

Margaret Rixon (Dec 23, 2025 10:00:32 GMT)

Margaret Rixon
Trustee



INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE GINGER CAT HOUSE RESCUE

I report to the trustees on my examination of the accounts of the Ginger Cat House Rescue (the Charity) for the year ended 31 May 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 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 Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records.

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.

A handwritten signature in black ink, appearing to read "E. Willder".

Emma Willder, FCMA, CGMA, CG(Affiliated)

Fellow of the Chartered Institute of Management Accountants

Date: Dec 23, 2025

Beyond Profit Ltd
G104 Bolton Arena
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Horwich
Bolton
BL6 6LB

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MAY 2025

		Unrestricted funds	Total funds 31 May 2025	Restated Unrestricted funds	Total funds 31 May 2024
	Notes	£	£	£	£
Income and endowments from:					
Donations and legacies	2	259,062	259,062	252,049	252,049
Charitable activities	2	2,648	2,648	1,106	1,106
Total		261,710	261,710	253,155	253,155
Expenditure on:					
Raising funds		1,039	1,039	524	524
Charitable activities	3	262,413	262,413	218,026	218,026
Total		263,452	263,452	218,550	218,550
Net income/(expenditure) before transfers		(1,742)	(1,742)	34,605	34,605
Transfer between funds		-	-	-	-
Net movement in funds		(1,742)	(1,742)	34,605	34,605
Reconciliation of funds:					
Total funds brought forward		34,605	34,605	-	-
Total funds carried forward		32,863	32,863	34,605	34,605

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BALANCE SHEET AS AT 31 MAY 2025

	Notes	31 May 2025 £	Restated 31 May 2024 £
Current assets			
Debtors	6	4,613	7,778
Cash at bank and in hand	7	51,064	50,073
Total current assets		55,677	57,851
Creditors: amounts falling due within one year	8	22,814	23,246
Net current assets/(liabilities)		32,863	34,605
Total net assets / (liabilities)		32,863	34,605
Funds of the Charity			
Unrestricted funds	9	32,863	34,605
Total funds		32,863	34,605

The notes on pages 11 to 21 form an integral part of the financial statements.

The financial statements were approved by the Board of Trustees on Dec 22, 2025 and signed on their behalf:


Brenda McDonald (Dec 22, 2025 10:12:15 GMT)

Brenda McDonald

Margaret Rixon
Margaret Rixon

NOTES TO THE ACCOUNTS

Note 1: Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2016.

The charity has applied the exemption available to small charities in the Charities SORP (FRS 102) and does not include a Statement of Cash Flows in these Financial Statements.

The Ginger Cat House meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting notes.

During the financial year ending 31 May 2025 the charity's gross income exceeded the statutory threshold at which non-company charities in our jurisdiction must prepare accruals accounts that give a true and fair view. Accordingly, these financial statements have been prepared under the Charities SORP (FRS 102) on the accruals basis.

To ensure comparability, the prior year figures (previously prepared on a receipts and payments basis as the charity did not then meet the accruals threshold) have been restated on an accruals basis as far as practicable on a like-for-like basis. This restatement reflects presentation and measurement differences only and does not represent the correction of a prior period error.

The notes disclose the nature of this change and, where practicable, the line-by-line impact on current and comparative figures, in accordance with the SORP/FRS 102 requirements for changes in accounting policies and comparative information.

b) Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be reliably measured.

Income for government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received the account can be measured reliably and is not deferred.

Donations are recognised when the charity receives the funds.

Gift Aid in line with the SORP's general income recognition criteria: income is recognised when the charity is entitled to the income, receipt is probable, and the amount can be measured reliably.

For cash donations, any related Gift Aid (tax reclaim) is recognised on the same basis and at the same time as the underlying donation (i.e. when entitlement exists, receipt is probable and measurable). Amounts reclaimed are presented within "Income from donations and legacies."

Gift Aid recovered on a donation forms part of that gift and is credited to the same fund as the original donation unless the donor or appeal terms specify otherwise. The charity reports income gross; any fundraising or third-party fees deducted before remittance are presented as expenditure, not netted off against income.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known and the receipt is expected. If the amount is not known the legacy is treated as a contingent asset.

d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are funds which the donor has specified are solely to be used for particular activities.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be recognised reliably.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

All expenditure is shown inclusive of VAT.

g) Allocation of governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

h) Operating Leases

The charity classifies the lease of photocopying and printing equipment as operating leases; the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i) Tangible Fixed Assets

Individual assets costing £500 or more are capitalised at cost and are depreciated evenly over their estimated useful economic lives, as follows:

Fixtures and fitting	33% straight-line method
Computers	33% straight-line method

Tangible fixed assets are initially measured at cost and subsequently measure at cost or valuation, net of depreciation and any impairment losses.

The gain or less arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the assets, and is recognised in net income/(expenditure) for the year.

j) Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss(if any).

k) Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probable result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provision re normally recognised at their settle met amount after allowing for any trade discounts due.

m) Corporation Tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

n) Key estimates and accounting judgements

In applying the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of revision and future periods, if the revision affects both current and future periods.

Note 2: Analysis of income

	2025		Restated 2024	
	Unrestricted funds	Total funds	Unrestricted funds	Total funds
	£	£	£	£
Donations and legacies:				
Donations	238,196	238,196	252,049	252,049
Donated gifts and services	7,692	7,692	-	-
Legacies	13,174	13,174	-	-
Total	259,062	259,062	252,049	252,049
Other income				
Merchandise	1,241	1,241	468	468
Insurance Commission	1,407	1,407	638	638
Total	2,648	2,648	1,106	1,106
Total income	261,710	261,710	253,155	253,155

Note 3: Analysis of expenditure

	2025	Restated 2024
	£	£
Cat Care	24,461	22,625
Catering	1,555	1,097
Cleaning	4,957	945
Equipment	532	-
General Expenses	6,135	2,978
Insurance	745	470
IT Software & Subscriptions	65	214
Legal expenses	178	485
Light, Power, Heating	2,982	2,798
Marketing	2,909	3,137
Petrol	1,775	1,472
Postage, Freight, Courier	1,482	1,496
Printing & Stationery	987	654
Rent	2	-
Repairs & Maintenance	1,109	1,089
Telephone & Internet	112	-
Vet Bills	210,195	177,309
	260,181	216,769
Governance costs (see note 4)	2,232	1,257
	262,413	218,026

All expenditure relates to unrestricted funds.

During the period £7,692 was donated directly for Vets fees and is included in the amount shown with the corresponding income shown as donated goods and services (see Note 2).

Note 4: Allocation of Governance Costs

The total support costs and overheads attributable to charitable activity is apportioned as shown below:

Governance Costs	2025	Restated
	£	2024
		£
Accountancy fees inc. Independent Examination	2,232	1,257
	2,232	1,257

Note 5: Details of certain items of expenditure

	2025	Restated
	£	2024
		£
Independent examiner's fees	2,160	900
Total	2,160	900

Note 6: Debtors

Amounts falling due within one year

	31 May 2025	Restated
	£	31 May 2024
		£
Accrued Income	3,619	7,461
Prepayments	994	317
Total	4,613	7,778

Note 7: Cash at bank and in hand

	31 May 2025	Restated 31 May 2024
	£	£
Current Account	51,064	50,073
Total	51,064	50,073

Note 8: Creditors & Accruals**Analysis of creditors: falling due within one year**

	31 May 2025	Restated 31 May 2024
	£	£
Accruals	22,814	23,246
Total	22,814	23,246

There is no deferred income for the period.

Note 9: Charity funds

	Balance at 1 June 2024	Income	Expenditure	Transfer between funds	Balance at 31 May 2025
	£	£	£		£
Unrestricted Funds	34,605	261,710	(263,452)	-	32,863
	34,605	261,710	(263,452)	-	32,863
Total Funds	34,605	261,710	263,452	-	32,863

Note 9: Charity funds (continued)

Prior year comparative

	Balance at 1 June 2023 £	Income £	Expenditure £	Transfer between funds	Balance at 31 May 2024 £
<i>Unrestricted Funds</i>	-	253,155	(218,550)	-	34,605
	-	253,155	(218,550)	-	34,605
Total Funds	-	253,155	(218,550)	-	34,605

Note 10: Analysis of net assets between funds

	Unrestricted funds	Total
Fund balances at 31 May 2025 represented by:		
Cash at bank and in hand	51,064	51,064
Current assets/(liabilities)	(18,201)	(18,201)
	32,863	32,863

Prior year comparative

	Unrestricted funds	Total
Fund balances at 31 May 2024 represented by:		
Cash at bank and in hand	50,073	50,073
Current assets/(liabilities)	(15,468)	(15,468)
	34,605	34,605

Note 11: Trustees remuneration and expenses

The trustees, nor any persons connected with them received no remuneration or benefits for the performance of their duties.

During the year expenses were paid to the following Trustees:

Lee Rowe received £1,775 (2024: £1,472) for reimbursement of travel expenses incurred on behalf of the charity.

June Fraser received £3,945 as a contribution towards utility costs incurred on behalf of the charity as the charity operates from June's home, as well as pet insurance costs for the resident cat. These expenses have been properly incurred and authorised by the other Trustees and are in line with the charity's governing document (2024: £3,168).

The Trustees have an indemnity policy in place.

Note 12: Related party transactions

There were no related party transactions in the financial year ending 31 May 2025 (31 March 2024: none).

Note 13: Donated facilities and services**Volunteers**

During the year ended 31 May 2025, 76 people volunteered with the charity across a variety of roles:

Daily animal care and cleaning: 26 volunteers attend the rescue on a rota each morning to carry out cleaning and cat care tasks.

Events support: around 35 volunteers are available to help at fundraising and community events (e.g. car boot sales and bazaars).

Foster care: about 15 volunteers act as cat foster parents, providing temporary homes and day-to-day care.

We are grateful for the time and dedication of all our volunteers; their contribution materially enhances our ability to deliver services for beneficiaries.












GCH Annual Report 2024-2025 final

Final Audit Report

2025-12-23

Created:	2025-12-22
By:	Emma Willder (emma@beyondprofituk.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAcj4cJcM6kxGJhP7jlxKSaXuszzo4hP4U

"GCH Annual Report 2024-2025 final" History

-  Document created by Emma Willder (emma@beyondprofituk.co.uk)
2025-12-22 - 09:21:49 GMT- IP address: 212.139.0.30
-  Document emailed to Brenda McDonald (bambam_mcdonald@hotmail.com) for signature
2025-12-22 - 09:24:09 GMT
-  Email viewed by Brenda McDonald (bambam_mcdonald@hotmail.com)
2025-12-22 - 10:02:34 GMT- IP address: 104.28.40.147
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Signature Date: 2025-12-22 - 10:12:15 GMT - Time Source: server- IP address: 86.13.122.192
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2025-12-22 - 10:12:16 GMT
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Signature Date: 2025-12-23 - 10:00:32 GMT - Time Source: server- IP address: 45.159.90.29
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2025-12-23 - 10:00:35 GMT
-  Email viewed by Emma Willder (emma@beyondprofituk.co.uk)
2025-12-23 - 10:10:14 GMT- IP address: 212.139.0.30
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Signature Date: 2025-12-23 - 10:10:44 GMT - Time Source: server- IP address: 212.139.0.30
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2025-12-23 - 10:10:44 GMT