

MISSING CATS AND STRAYS IN THANET
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025

MISSING CATS AND STRAYS IN THANET

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MISSING CATS AND STRAYS IN THANET

TRUSTEE REPORT

FOR THE PERIOD ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the period ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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).

Objectives and activities

To promote humane behaviour towards cat by providing appropriate care, protection, treatment and security for cats which are abandoned or mistreated, missing or have strayed from their homes and are therefore suffering and in distress and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among cats.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The charity has had a successful first period re-homing over 80 cats and has carried out over 200 neutering's.

Financial review

The charity has performed well in the first period and hopes to build on this success to be able to re-home more cats and provide for more low cost veterinary care.

The charity will continue to advocate the importance of micro chipping and keeping details up-to-date.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO), registered with The Charity Commission 15th July 2024 number 1209123.

The Trustees who served during the period and up to the date of signature of the financial statements were:

Miss L A Cook	(Appointed 15 July 2024)
Ms K D Pettman	(Appointed 15 July 2024)
Ms L Sullivan-Monks	(Appointed 15 July 2024)
Mr I Curtis	(Appointed 14 August 2024)

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustee report was approved by the Board of Trustees.

Miss L A Cook

Trustee

10 March 2026

MISSING CATS AND STRAYS IN THANET

CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF MISSING CATS AND STRAYS IN THANET FOR THE PERIOD ENDED 31 MARCH 2025

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Missing Cats and Strays in Thanet for the period ended 31 March 2025, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html>.

This report is made to the charity's Trustees, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Missing Cats and Strays in Thanet and state those matters that we have agreed to state to the charity's Trustees, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Missing Cats and Strays in Thanet and the charity's Trustees as a body, for our work or for this report.

It is your duty to ensure that Missing Cats and Strays in Thanet has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Missing Cats and Strays in Thanet. You consider that Missing Cats and Strays in Thanet is exempt from the statutory audit requirement for the period, and is not required to obtain an independent examiner's report.}

We have not been instructed to carry out an audit or a review of the financial statements of Missing Cats and Strays in Thanet. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

MMP Limited

10 March 2026

Chartered Certified Accountants

64 High Street
Broadstairs
Kent
CT10 1JT
England

MISSING CATS AND STRAYS IN THANET

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £
<u>Income from:</u>		
Donations and legacies	3	3,189
Charitable activities	4	6,248
		—
Total income		9,437
		—
<u>Expenditure on:</u>		
Charitable activities	5	7,555
		—
Net income for the period/ Net movement in funds		1,882
 Fund balances at 15 July 2024		 —
Fund balances at 31 March 2025		1,882

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

All income and expenditure derive from continuing activities.

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BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£
Current assets			
Cash at bank and in hand		1,882	
Net current assets			1,882
Income funds			
Unrestricted funds - general			1,882
			1,882

The financial statements were approved by the Trustees on 10 March 2026

Miss L A Cook
Trustee

MISSING CATS AND STRAYS IN THANET

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Missing Cats and Strays in Thanet is a INSERT CONSTITUTIONAL DETAIL.

1.1 Reporting period

[FRS 102 3.10 An entity shall present a complete set of financial statements (including comparative information as set out in paragraph 3.14) at least annually. When the end of an entity's reporting period changes and the annual financial statements are presented for a period longer or shorter than one year, the entity shall disclose the following: (a) that fact; (b) the reason for using a longer or shorter period; and (c) the fact that comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.]

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

3 Donations and legacies

Unrestricted
funds
general
2025
£

Donations and gifts 3,189

4 Charitable activities

Charitable
Income
Heading 1
2025
£

Contributions towards vets fees 6,183

Fundraising activities 65

6,248

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2025

5 Charitable activities

	Charitable Expenditure Heading 1 2025 £
Vet fees	6,334
Cat welfare expenditure	806
	<u>7,140</u>
Share of support costs (see note 6)	415
	<u>7,555</u>

6 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs
	£	£	£	£	£
Printing	324	-	324	-	-
Computer costs	91	-	91	-	-
	<u>415</u>	<u>-</u>	<u>415</u>	<u>-</u>	<u>-</u>
Analysed between Charitable activities	415	-	415	-	-

Governance costs includes payments to the auditors of £** (- £**) for audit fees.

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

8 Related party transactions

There were no disclosable related party transactions during the period (- none).