

CAT ACTION TRUST 1977

England & Wales · Charity number 801245

Details

Other names CAT 1977

Status Registered

Legal form Other

Registered 1989-04-11

Register [View on the Charity Commission register](#)

Contact

Address Po Box 1639
London
W8 7ZZ

Phone 01647277122

Email info@cat77.org.uk

Website www.cat77.org.uk

Activities

Objects: THE RELIEF OF SUFFERING OF FERAL CATS RESIDING IN THE BRITISH ISLES WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF HOMELESSNESS, MALTREATMENT, POOR CIRCUMSTANCES, ILL-USAGE OR OTHER SIMILAR CAUSES AND TO ENCOURAGE THE PREVENTION OF UNWANTED BREEDING AMONG SUCH CATS.

Activities: The charity's main objective remains the control of feral cats, by limiting their numbers through neutering and returning to site, by providing veterinary care where necessary and by finding homes for kittens and tame stray cats. Each year the charity manages to neuter more than 1000 cats, home more than 1000 cats and provide veterinary care, other than neutering, for some 750 cats.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Animals
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Jersey
- Scotland
- Doncaster
- Leeds City
- Leicestershire
- Oldham
- Warwickshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,126,087	£473,606	£1,451,861	0
2024-03-31	£339,574	£512,024	-	-
2023-03-31	£209,676	£466,946	-	-
2022-03-31	£496,934	£447,036	-	-
2021-03-31	£260,393	£439,209	-	-

Trustees

Name	Role	Appointed
KIM KELLY	Chair	2013-01-31
Alexandra Clare Yates		2020-11-11
Helen Lamb		2015-06-09
Judith Roberts		2015-05-09
KAREN STEVENSON		
Malcolm Godden		2017-04-27
NIGEL WADDY		
Tim Street		2018-04-16
Trudie Farrell		2016-04-13

CAT ACTION TRUST 1977

England & Wales - Charity number 801245

Accounts

CAT ACTION TRUST 1977

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2025

CHARITY REGISTRATION NUMBER 801245

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE

The committee presents its annual report and accounts for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's trust deed and the 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 (FRS102) issued on 16 July 2014 and the Charities Act 2011.

Reference and administrative information**Patrons**

Dame Eileen Atkins
Ms Stephanie Cole
Mrs Daphne Fowler
Ms Lesley Anne Ivory

Executive Committee and Trustees

The executive committee members who served during the year were as follows:

Chair	Kim Kelly
Trustee	Nigel Waddy (Vice Chair)
Trustee	Karen Stevenson
Trustee	Judith Roberts
Trustee	Helen Lamb (Membership Secretary)
Trustee	Trudie Farrell (Honorary Secretary)
Trustee	Malcolm Godden (Honorary Treasurer)
Trustee	Tim Street
Trustee	Alex Yates

Branches and branch leaders

Ayrshire	Flora Fleming
Doncaster South	Karen Beevers
Jersey	Jean Falk
Leeds	Lucy Roche
Nuneaton and Hinkley	Sybil Brown
Shaw	Patricia Bowers

In addition to cat rescue work, the branch leaders also deal with administration and fundraising for their respective branches.

The trustees note with great sadness the death of Sheila Pickersgill, the former Leeds Branch leader, in August 2024. Lucy Roche had taken over as de facto branch leader in June 2023, owing to Sheila's illness.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)

Headquarters address

Brookside,
Lustleigh,
Newton Abbot,
Devon,
TQ13 9TJ

Charity number: 801245

Main Bankers

Barclays Bank Plc
Pinner Branch
15/17 Bridge Street
Pinner
Middlesex HA5 3HU

Independent Examiner

Margaret Anne Payne
Payne & Co
Chartered Accountants
Suite 25
Barkat House
118 Finchley Road
London
NW3 5HT

Structure, governance and management

The charity is constituted as an unincorporated association under a trust deed dated 14 February 1989, as amended.

The charity is administered by a management committee who have a shared and statutory responsibility to ensure that the charity functions according to its constitution. Committee members are elected at the Annual General Meeting to hold office for a period not exceeding three years, after which time they retire and are eligible for re-election. One third of the committee members from those longest serving, retire from office each year. Members are elected on receipt of not less than 51% of the votes of the members present and voting. New committee members must be a member of the trust for not less than two consecutive financial years immediately preceding the date of the annual general meeting at which the election is held and either have been recommended by the committee or submitted a letter to the chair fourteen clear days before the annual general meeting signifying their willingness to serve, such letter to be counter-signed by at least five eligible members of the trust in support. Committee members are briefed on their responsibilities as trustees prior to the acceptance of the role.

The committee meets as required, but not less than eight times a year. All executive committee members are obliged to attend at least six committee meetings a year and to contribute to the efficient and proper management of the charity. The charity does not have an office and the committee members work from their own homes. All committee members are unpaid volunteers.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)

A copy of the charity's constitution, the latest AGM minutes and accounts and a leaflet about the charity are available from the Headquarters address. Information about the charity and advice about feral cat care are available from the charity's website www.cat77.org.uk

Overview of the year



ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)

Statistics

Cat Action Trust 1977 April 2024-March 2025 Statistics

Activity	Total
TOTAL THROUGH THE DOORS	2259
Neutered	2124
Homed Neutered	396
Homed Un-neutered (kittens)	85
Vet Treated	354
Still waiting homes at year's end	140
Waiting for homes over 12 months	18
Un-homeable	114
Returned to site	273
Site fed by branch	211

Risk management

The major risks to which the charity is exposed have been identified by the trustees as below. The trustees actively review the risks the charity faces on a regular basis, covering operational and financial aspects.

The trustees consider that the main risk to the charity's objective of the humane control of feral cats by neutering, providing necessary veterinary care and finding permanent homes for kittens and tame stray cats, is recruiting and maintaining effective volunteers and ensuring sufficient continuing finance to cover the costs of all the charity's activities.

A further risk identified by the trustees is the geographical spread of the charity's areas of operation and the need to have effective systems in place, and sufficient resources to assist the branch leaders, in compliance with the charity's laid down procedures.

As the average age of the charity's volunteers in certain branches increases, and the number of un-homeable cats in the hands of these volunteers also increases, the trustees are mindful of the need to assist with the recruitment of additional, younger, volunteers and to ensure that adequate back-up is available.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)**Objectives and activities for the public benefit**

The charity's principle objective continues to be the relief of suffering of feral cats which are in need of attention by reason of homelessness, poor circumstances, ill-usage or other similar cause and to encourage the prevention of unwanted breeding among such cats. The objective of humane control of feral cats is achieved by limiting their numbers through neutering and returning to site, by providing veterinary care, where necessary, and by finding homes for kittens and tame stray cats. The charity is totally opposed to killing for expediency.

This work benefits local communities by controlling the population of stray cats, controlling the incidence and spread of disease and suffering, preventing stray animals from posing a risk to themselves and to people through road traffic accidents and providing companion animals that are healthy and suited to their environment.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives.

The activities and achievements of the charity during the year are set out on pages 3 and 4.

Financial review and reserves policy

The charity's accounts are an amalgamation of six branch accounts and headquarter's accounts.

Direct expenditure on cats (i.e. on vets bills, shelter, food, transport and equipment) remained high, at £420,181 (2024 £456,496) and 88.72% (2024 89.16%) of the charity's total outgoings was spent directly on the cats.

The reserves that the charity has set aside provide financial stability and the means for the development of its principle activity. The charity intends to maintain reserves at a level that is equivalent to at least two times its annual expenditure, with regard to charity commission guidelines, so that the charity's core activity could continue during a period of unforeseen difficulty. For the current year, the charity's expenditure was £473,606 and its reserves were £1,451,861. These reserves include £4,085 of restricted funds relating to "CAT 77 Neutering and Rehabilitation scheme".

Legal and Professional expenses in the year include £12,758 relating to the disputed legacy of David Patrick George McKeon referred to in note 10 to the accounts.

The trustees review the amount of reserves at every meeting of the executive committee, to ensure that they are adequate to fulfil the charity's continuing obligations and not excessive.

Annual general meeting

The charity's annual general meeting was held on 12 October 2024. Final accounts for the year 31 March 2024 were presented and adopted. Margaret Anne Payne of Payne & Co was retained as the charity's independent examiner.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)

Statement of trustees' responsibilities

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

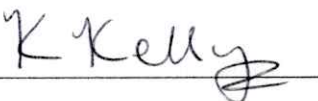
The law applicable to charities in England and Wales requires the trustees of the charity to prepare accounts each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those accounts the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the account, and
- prepare the accounts on the going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Approved by the executive committee on 2 October 2025 and signed on its behalf

A handwritten signature in black ink, appearing to read 'K Kelly', is written over a horizontal line.

Kim Kelly - Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CAT ACTION TRUST 1977

I report on the accounts of the trust for the year ended 31 March 2025, which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. As stated in note 10 to the accounts, the receipt of an exceptional legacy during the year increased the charity's gross income for the year above the audit threshold of £1,000,000. The charity's trustees requested a dispensation from an audit under Regulation 34(3)(b) of the Charities (Accounts and Reports) Regulations 2008 and this was granted on 28 March 2025. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England & Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities 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 the seeking of 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 material matters have come to my attention which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 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.



Margaret Anne Payne BA FCA

Payne & Co
Chartered Accountants
Suite 25
Barkat House
118 Finchley Road
London NW3 5HT

2 October 2025

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		Unrestricted Funds	Restricted Funds	Total	
		£	£	£	£
Fixed assets					
Tangible assets	5	13,341	0	13,341	14,995
Intangible assets	6	<u>196</u>	<u>0</u>	<u>196</u>	<u>1,572</u>
		13,537	0	13,537	16,567
Current assets					
Debtors	7	28,187	0	28,187	33,143
Cash at bank and in hand		<u>1,427,367</u>	<u>4,085</u>	<u>1,431,452</u>	<u>757,177</u>
		1,455,554	4,085	1,459,639	790,320
Current liabilities					
Creditors falling due within one year	8	-21,315	0	-21,315	-7,507
Net current assets		<u>1,434,239</u>	<u>4,085</u>	<u>1,438,324</u>	<u>782,813</u>
Total assets less current liabilities		<u>1,447,776</u>	<u>4,085</u>	<u>1,451,861</u>	<u>799,380</u>
Funds of the charity					
Restricted funds		0	4,085	4,085	89,277
Unrestricted funds		<u>1,447,776</u>	<u>0</u>	<u>1,447,776</u>	<u>710,103</u>
		1,447,776	4,085	1,451,861	799,380

Approved by the trustees on 2 October 2025 and signed on their behalf by:



Kim Kelly – Chair



Malcolm Godden – Trustee

The notes on pages 10 to 15 form part of these accounts

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds £	2025 Restricted Funds £	Total £	2024 £
Income					
Donations and legacies	3	1,054,079	0	1,054,079	293,104
Membership income		3,328	0	3,328	2,979
Fundraising activities		43,990	0	43,990	25,089
Income from investments (interest income)		24,690	0	24,690	18,402
Total income		<u>1,126,087</u>	<u>0</u>	<u>1,126,087</u>	<u>339,574</u>
Expenditure					
Charitable activities	4	382,714	85,192	467,906	503,373
Expenditure on raising funds		5,700	0	5,700	8,651
Total resources expended		<u>388,414</u>	<u>85,192</u>	<u>473,606</u>	<u>512,024</u>
Net movement in funds		737,673	-85,192	652,481	-172,450
Total funds brought forward at 1 April 2024		710,103	89,277	799,380	971,830
Transferred to restricted funds		0	0	0	
Total funds carried forward at 31 March 2025		<u>1,447,776</u>	<u>4,085</u>	<u>1,451,861</u>	<u>799,380</u>

The notes on pages 10 to 15 form part of these accounts

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Basis of preparation

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011

The Charity constitutes a public benefit entity as defined by FRS 102.

The presentation currency of the accounts is the pound sterling (£). The accounts have been rounded to the nearest pound.

2 Accounting policies*Incoming resources*

Incoming resources are recognised once the receipt of income is probable and the amount can be measured with reasonable accuracy.

Grants and donations are recognised when the charity has unconditional entitlement to the resources.

Legacy income is recognised in the year in which the charity becomes entitled to the income where the amount receivable can be established with reasonable accuracy.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Investment income consists of interest income and is included in the accounts when receivable. The trustees regularly review deposits to ensure that income is maximised.

Life membership subscriptions are accounted for in the year of receipt.

Voluntary help is invaluable to the charity but is not included in the accounts, since the monetary value is impossible to quantify. The value of assets and facilities donated, where impossible to quantify, is not included in the accounts.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2025

2 Accounting policies (contd)*Resources expended*

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure and the amount of the obligation can be measured with reasonable certainty. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Governance and support costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Grant making

Grants are made to local charities on condition that they are used to cover expenses such as food and veterinary bills. Payment is made on production of full supporting documentation such as individual invoices related to the expenditure incurred and after the provision by the local charity of statistics for the work carried out. Support is restricted where veterinary charges are higher than equivalent charitable rates.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

Tangible fixed assets and depreciation

Tangible assets costing more than £250 are capitalised and valued at historic cost. Purchased assets are recorded at purchase price and donated assets, where the value can be determined, are valued at market value on receipt.

Depreciation is charged on a reducing balance basis at a rate of 25% per annum on motor vehicles, shelters and computer equipment. Impairment reviews are carried out annually.

Intangible fixed assets and amortization

All intangible assets are recorded at cost.

Amortisation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Website - 33.33% on cost

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.

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2025

2 Accounting policies (contd)*Creditors*

The charity has creditors which are measured at settlement amounts less any trade discounts.

Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Donations made to headquarters in favour of individual branches are paid out to the branches concerned, together with any gift aid claim, as soon as is reasonably practicable. Since the funds paid out to individual branches each year exceed the amount of the specified donations, the trustees have not accounted for these separately as restricted funds. The trustees review this policy, and the accounting disclosure, annually, to ensure that the treatment remains appropriate.

3 Donations and legacies

	2025	2024
	£	£
Donations	139,577	137,690
Legacies	914,502	155,414
	<u>1,054,079</u>	<u>293,104</u>

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2025

4	Analysis of resources expended	2025	2024
		£	£
	Charitable activities		
	Veterinary fees	243,320	200,509
	Veterinary fees - Funded Neutering	85,192	161,806
	Shelter, food and transport	90,604	89,568
	Equipment expensed	1,065	4,613
	Donations	0	100
	Repairs and renewals	1,625	2,350
	Depreciation	4,191	4,999
	Amortization	1,376	1,376
	Governance costs (below)	24,338	24,839
	Support costs (below)	16,195	13,213
		<u>467,906</u>	<u>503,373</u>
	Expenditure on raising funds		
	Merchandise, stalls etc	909	1,632
	Newsletter, printing and PO Box	4,571	5,699
	Advertising	220	1,320
		<u>5,700</u>	<u>8,651</u>
	Governance costs		
	Independent examination	5,000	5,000
	Legal and professional fees	14,909	18,365
	Travel	4,429	1,474
		<u>24,338</u>	<u>24,839</u>
	Other resources expended		
	Telephone	712	778
	Insurance	2,199	2,724
	Storage costs	2,141	2,006
	Computer software	2,529	2,371
	Bank charges and Interest	455	722
	Other	8,159	4,612
		<u>16,195</u>	<u>13,213</u>

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2025

5 Tangible fixed assets

	Motor vehicles	Shelters	Computer Equipment	Total
	£	£	£	£
Cost				
At 1 April 2024	30,290	29,384	4,879	64,553
Additions	0	1,500	1,037	2,537
Disposals	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 31 March 2025	<u>30,290</u>	<u>30,884</u>	<u>5,916</u>	<u>67,090</u>
Depreciation				
At 1 April 2024	25,412	19,989	4,157	49,558
Charge for the year	1,220	2,661	310	4,191
Disposals	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 31 March 2025	<u>26,632</u>	<u>22,650</u>	<u>4,467</u>	<u>53,749</u>
Net book value				
At 31 March 2025	<u>3,658</u>	<u>8,234</u>	<u>1,449</u>	<u>13,341</u>
At 31 March 2024	<u>4,878</u>	<u>9,395</u>	<u>722</u>	<u>14,995</u>

6 Intangible fixed assets

	Website	Total
	£	£
Cost		
At 1 April 2024	4,128	4,128
Additions	0	0
Disposals	<u>0</u>	<u>0</u>
At 31 March 2025	<u>4,128</u>	<u>4,128</u>
Amortization		
At 1 April 2024	2,556	2,556
Charge for the year	1,376	1,376
Disposals	<u>0</u>	<u>0</u>
At 31 March 2025	<u>3,932</u>	<u>3,932</u>
Net book value		
At 31 March 2025	<u>196</u>	<u>196</u>
At 31 March 2024	<u>1,572</u>	<u>1,572</u>

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2025

7	Debtors and prepayments	2025	2024
		£	£
	Other debtors (gift aid tax reclaim)	1,970	6,337
	Prepayments	2,214	2,035
	Accrued income	24,003	24,771
		<u>28,187</u>	<u>33,143</u>
8	Creditors: amounts falling due within one year	2025	2024
		£	£
	Vets fees	15,141	2,128
	Shelter, food and transport	1,151	359
	Independent examiner's fees	5,000	5,000
	Other creditors	23	20
		<u>21,315</u>	<u>7,507</u>

9 **Related party transactions and trustees' remuneration**

No member of the executive committee, nor any person connected with them, has received, or is due to receive any remuneration for the year, or the previous year, nor obtained any financial benefit in either year, directly or indirectly, from the charity's funds.

There have been no related party transactions in the accounting period.

Four trustees were reimbursed expenses or had expenses paid by the charity for newsletter, veterinary general expenses, computer software and equipment expenses.

10 **Legacy received from the estate of the late Mr David Patrick George McKeon**

In 2020 the charity became entitled to a legacy receivable from the estate of the late Mr David Patrick George McKeon, who died on 2 April 2019. The legacy consisted of the net proceeds of sale of a property. Probate was granted on 18 June 2020, and the property was sold, but the legacy was the subject of a challenge to the will, which has now been resolved.

During the year £874,507.82 was received in respect of this bequest, which increased the charity's income for the year above the audit threshold of £1,000,000. The trustees approached the Charity Commissioners to request a dispensation from the audit requirement on the grounds that this was an exceptional event and to confirm that they were aware of the need to manage this additional income carefully. The Charity Commissioners granted an audit exemption for this financial year and allowed an independent examination to be carried out instead.

CAT ACTION TRUST 1977

England & Wales - Charity number 801245

Accounts

CAT ACTION TRUST 1977

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2024

CHARITY REGISTRATION NUMBER 801245

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE

The committee presents its annual report and accounts for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's trust deed and the 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 (FRS102) issued on 16 July 2014 and the Charities Act 2011.

Reference and administrative information**Patrons**

Dame Eileen Atkins
 Ms Stephanie Cole
 Mrs Daphne Fowler
 Ms Lesley Anne Ivory

Executive Committee and Trustees

The executive committee members who served during the year were as follows:

Chair	Kim Kelly
Trustee	Nigel Waddy (Vice Chair)
Trustee	Karen Stevenson
Trustee	Judith Roberts
Trustee	Helen Lamb (Membership Secretary)
Trustee	Trudie Farrell (Honorary Secretary)
Trustee	Malcolm Godden (Honorary Treasurer)
Trustee	Tim Street
Trustee	Alex Yates

Branches and branch leaders

Ayrshire	Flora Fleming
Central London	Elke de Vries (Branch Closed 05/02/24)
Doncaster South	Karen Beevers
Jersey	Jean Falk
Leeds	Lucy Roche (Sheila Pickersgill up to June 2023)
Nuneaton and Hinkley	Sybil Brown
Shaw	Patricia Bowers

In addition to cat rescue work, the branch leaders also deal with administration and fundraising for their respective branches.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)

Headquarters address

Brookside,
Lustleigh,
Newton Abbot,
Devon,
TQ13 9TJ

Charity number: 801245

Main Bankers

Barclays Bank Plc
Pinner Branch
15/17 Bridge Street
Pinner
Middlesex HA5 3HU

Independent Examiner

Margaret Anne Payne
Payne & Co
Chartered Accountants
16 Ingham Road
London
NW6 1DE

Structure, governance and management

The charity is constituted as an unincorporated association under a trust deed dated 14 February 1989, as amended.

The charity is administered by a management committee who have a shared and statutory responsibility to ensure that the charity functions according to its constitution. Committee members are elected at the Annual General Meeting to hold office for a period not exceeding three years, after which time they retire and are eligible for re-election. One third of the committee members from those longest serving, retire from office each year. Members are elected on receipt of not less than 51% of the votes of the members present and voting. New committee members must be a member of the trust for not less than two consecutive financial years immediately preceding the date of the annual general meeting at which the election is held and either have been recommended by the committee or submitted a letter to the chair fourteen clear days before the annual general meeting signifying their willingness to serve, such letter to be counter-signed by at least five eligible members of the trust in support. Committee members are briefed on their responsibilities as trustees prior to the acceptance of the role.

The committee meets as required, but not less than eight times a year. All executive committee members are obliged to attend at least six committee meetings a year and to contribute to the efficient and proper management of the charity. The charity does not have an office and the committee members work from their own homes. All committee members are unpaid volunteers.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)

A copy of the charity’s constitution, the latest AGM minutes and accounts and a leaflet about the charity are available from the Headquarters address. Information about the charity and advice about feral cat care are available from the charity’s website www.cat77.org.uk

Overview of the year



ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)

Statistics

CAT77 STATISTICS 1 APRIL 2023 TO 31 MARCH 2024

Neutered	2657
Homed Neutered	442
Homed Un-neutered (kittens)	81
Vet Treated	338
Still waiting homes at year's end	161
Waiting for homes over 12 months	7
Un-homeable	117
Returned to site	173
Site fed by branch	333
TOTAL THROUGH THE DOORS	2794

Risk management

The major risks to which the charity is exposed have been identified by the trustees as below. The trustees actively review the risks the charity faces on a regular basis, covering operational and financial aspects.

The trustees consider that the main risk to the charity's objective of the humane control of feral cats by neutering, providing necessary veterinary care and finding permanent homes for kittens and tame stray cats, is recruiting and maintaining effective volunteers and ensuring sufficient continuing finance to cover the costs of all the charity's activities.

A further risk identified by the trustees is the geographical spread of the charity's areas of operation and the need to have effective systems in place, and sufficient resources to assist the branch leaders, in compliance with the charity's laid down procedures.

As the average age of the charity's volunteers in certain branches increases, and the number of un-homeable cats in the hands of these volunteers also increases, the trustees are mindful of the need to assist with the recruitment of additional, younger, volunteers and to ensure that adequate back-up is available.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)**Objectives and activities for the public benefit**

The charity's principle objective continues to be the relief of suffering of feral cats which are in need of attention by reason of homelessness, poor circumstances, ill-usage or other similar cause and to encourage the prevention of unwanted breeding among such cats. The objective of humane control of feral cats is achieved by limiting their numbers through neutering and returning to site, by providing veterinary care, where necessary, and by finding homes for kittens and tame stray cats. The charity is totally opposed to killing for expediency.

This work benefits local communities by controlling the population of stray cats, controlling the incidence and spread of disease and suffering, preventing stray animals from posing a risk to themselves and to people through road traffic accidents and providing companion animals that are healthy and suited to their environment.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives.

The activities and achievements of the charity during the year are set out on pages 3 and 4.

Financial review and reserves policy

The charity's accounts are an amalgamation of seven branch accounts and headquarter's accounts.

Direct expenditure on cats (i.e. on vets bills, shelter, food, transport and equipment) remained high, at £456,496 (2023 £374,638) and 89.16% (2023 80.23%) of the charity's total outgoings was spent directly on the cats.

The reserves that the charity has set aside provide financial stability and the means for the development of its principle activity. The charity intends to maintain reserves at a level that is equivalent to at least two times its annual expenditure, with regard to charity commission guidelines, so that the charity's core activity could continue during a period of unforeseen difficulty. For the current year, the charity's expenditure was £512,024 and its reserves were £799,081. These reserves include £89,277 of restricted funds relating to "The Tony Welsh CAT 77 Neutering and Rehabilitation scheme".

Legal and Professional expenses in the year include £16,252 relating to the disputed legacy of David Patrick George McKeon referred to in note 10 to the accounts.

The trustees review the amount of reserves at every meeting of the executive committee, to ensure that they are adequate to fulfil the charity's continuing obligations and not excessive.

Annual general meeting

The charity's annual general meeting was held on 14 October 2023. Final accounts for the two years 31 March 2022 and 31 March 2023 were presented and adopted. Margaret Anne Payne of Payne & Co was retained as the charity's independent examiner.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)**Statement of trustees' responsibilities**

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

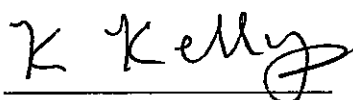
The law applicable to charities in England and Wales requires the trustees of the charity to prepare accounts each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those accounts the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the account, and
- prepare the accounts on the going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Approved by the executive committee on 10 October 2024 and signed on its behalf



Kim Kelly - Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CAT ACTION TRUST 1977

I report on the accounts of the trust for the year ended 31 March 2024, which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England & Wales.

It is my responsibility to:

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

Basis of independent examiner's report

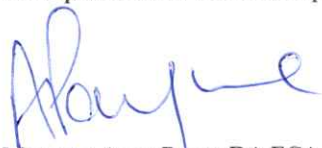
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of 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 material matters have come to my attention which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 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.



Margaret Anne Payne BA FCA
Payne & Co
Chartered Accountants
16 Ingham Road
London NW6 1DE

10 October 2024

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024		2023	
		Unrestricted Funds	Restricted Funds	Total	
		£	£	£	£
Income					
Donations and legacies	3	293,104	0	293,104	176,478
Membership income		2,979	0	2,979	2,371
Fundraising activities		25,089	0	25,089	25,593
Income from investments (interest income)		18,402	0	18,402	5,234
Total income		<u>339,574</u>	<u>0</u>	<u>339,574</u>	<u>209,676</u>
Expenditure					
Charitable activities	4	341,567	161,806	503,373	457,519
Expenditure on raising funds		8,651	0	8,651	9,427
Total resources expended		<u>350,218</u>	<u>161,806</u>	<u>512,024</u>	<u>466,946</u>
Net movement in funds		-10,644	-161,806	-172,450	-257,270
Total funds brought forward at 1 April 2023		720,747	251,083	971,830	1,229,100
Transferred to restricted funds		0	0	0	
Total funds carried forward at 31 March 2024		<u>710,103</u>	<u>89,277</u>	<u>799,380</u>	<u>971,830</u>

The notes on pages 10 to 15 form part of these accounts

BALANCE SHEET

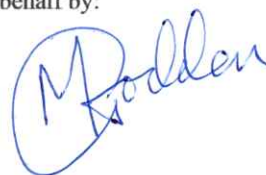
AS AT 31 MARCH 2024

	Notes	2024		Total	2023
		Unrestricted Funds	Restricted Funds		
		£	£		
Fixed assets					
Tangible assets	5	14,995	0	14,995	17,341
Intangible assets	6	1,572	0	1,572	2,948
		<u>16,567</u>	<u>0</u>	<u>16,567</u>	<u>20,289</u>
Current assets					
Debtors	7	33,143	0	33,143	52,511
Cash at bank and in hand		667,900	89,277	757,177	918,533
		<u>701,043</u>	<u>89,277</u>	<u>790,320</u>	<u>971,044</u>
Current liabilities					
Creditors falling due within one year	8	-7,507	0	-7,507	-19,503
		<u>693,536</u>	<u>89,277</u>	<u>782,813</u>	<u>951,541</u>
Net current assets					
		<u>710,103</u>	<u>89,277</u>	<u>799,380</u>	<u>971,830</u>
Total assets less current liabilities					
		<u>710,103</u>	<u>89,277</u>	<u>799,380</u>	<u>971,830</u>
Funds of the charity					
Restricted funds		0	89,277	89,277	251,083
Unrestricted funds		710,103	0	710,103	720,747
		<u>710,103</u>	<u>89,277</u>	<u>799,380</u>	<u>971,830</u>

Approved by the trustees on 10 October 2024 and signed on their behalf by:



Kim Kelly – Chair



Malcolm Godden – Trustee

The notes on pages 10 to 15 form part of these accounts

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Basis of preparation

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011

The Charity constitutes a public benefit entity as defined by FRS 102.

The presentation currency of the accounts is the pound sterling (£). The accounts have been rounded to the nearest pound.

2 Accounting policies*Incoming resources*

Incoming resources are recognised once the receipt of income is probable and the amount can be measured with reasonable accuracy.

Grants and donations are recognised when the charity has unconditional entitlement to the resources.

Legacy income is recognised in the year in which the charity becomes entitled to the income where the amount receivable can be established with reasonable accuracy.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Investment income consists of interest income and is included in the accounts when receivable. The trustees regularly review deposits to ensure that income is maximised.

Life membership subscriptions are accounted for in the year of receipt.

Voluntary help is invaluable to the charity but is not included in the accounts, since the monetary value is impossible to quantify. The value of assets and facilities donated, where impossible to quantify, is not included in the accounts.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2024

2 Accounting policies (contd)*Resources expended*

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure and the amount of the obligation can be measured with reasonable certainty. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Governance and support costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Grant making

Grants are made to local charities on condition that they are used to cover expenses such as food and veterinary bills. Payment is made on production of full supporting documentation such as individual invoices related to the expenditure incurred and after the provision by the local charity of statistics for the work carried out. Support is restricted where veterinary charges are higher than equivalent charitable rates.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

Tangible fixed assets and depreciation

Tangible assets costing more than £250 are capitalised and valued at historic cost. Purchased assets are recorded at purchase price and donated assets, where the value can be determined, are valued at market value on receipt.

Depreciation is charged on a reducing balance basis at a rate of 25% per annum on motor vehicles, shelters and computer equipment. Impairment reviews are carried out annually.

Intangible fixed assets and amortization

All intangible assets are recorded at cost.

Amortisation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Website - 33.33% on cost

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.

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2024

2 Accounting policies (contd)*Creditors*

The charity has creditors which are measured at settlement amounts less any trade discounts.

Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Donations made to headquarters in favour of individual branches are paid out to the branches concerned, together with any gift aid claim, as soon as is reasonably practicable. Since the funds paid out to individual branches each year exceed the amount of the specified donations, the trustees have not accounted for these separately as restricted funds. The trustees review this policy, and the accounting disclosure, annually, to ensure that the treatment remains appropriate.

3 Donations and legacies

	2024	2023
	£	£
Donations	137,690	92,129
Legacies	155,414	84,349
	<u>293,104</u>	<u>176,478</u>

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2024

4	Analysis of resources expended	2024	2023
		£	£
	Charitable activities		
	Veterinary fees	200,509	161,869
	Veterinary fees - Funded Neutering	161,806	129,417
	Shelter, food and transport	89,568	80,021
	Equipment expensed	4,613	3,331
	Donations	100	20,000
	Repairs and renewals	2,350	1,950
	Depreciation	4,999	5,780
	Amortization	1,376	1,180
	Governance costs (below)	24,839	42,687
	Support costs (below)	13,213	11,284
		<u>503,373</u>	<u>457,519</u>
	Expenditure on raising funds		
	Merchandise, stalls etc	1,632	2,193
	Newsletter, printing and PO Box	5,699	5,609
	Advertising	1,320	1,625
		<u>8,651</u>	<u>9,427</u>
	Governance costs		
	Independent examination	5,000	5,000
	Legal and professional fees	18,365	32,293
	Travel	1,474	5,394
		<u>24,839</u>	<u>42,687</u>
	Other resources expended		
	Telephone	778	1,441
	Insurance	2,724	1,490
	Storage costs	2,006	1,871
	Computer software	2,371	2,460
	Bank charges and Interest	722	652
	Other	4,612	3,370
		<u>13,213</u>	<u>11,284</u>

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2024

5 Tangible fixed assets

	Motor vehicles £	Shelters £	Computer Equipment £	Total £
Cost				
At 1 April 2023	30,290	26,731	4,879	61,900
Additions	0	2,653	0	2,653
Disposals	0	0	0	0
At 31 March 2024	<u>30,290</u>	<u>29,384</u>	<u>4,879</u>	<u>64,553</u>
Depreciation				
At 1 April 2023	23,787	16,857	3,915	44,559
Charge for the year	1,625	3,132	242	4,999
Disposals	0	0	0	0
At 31 March 2024	<u>25,412</u>	<u>19,989</u>	<u>4,157</u>	<u>49,558</u>
Net book value				
At 31 March 2024	<u>4,878</u>	<u>9,395</u>	<u>722</u>	<u>14,995</u>
At 31 March 2023	<u>6,503</u>	<u>9,874</u>	<u>964</u>	<u>17,341</u>

6 Intangible fixed assets

	Website £	Total £
Cost		
At 1 April 2023	4,128	4,128
Additions	0	0
Disposals	0	0
At 31 March 2024	<u>4,128</u>	<u>4,128</u>
Amortization		
At 1 April 2023	1,180	1,180
Charge for the year	1,376	1,376
Disposals	0	0
At 31 March 2024	<u>2,556</u>	<u>2,556</u>
Net book value		
At 31 March 2024	<u>1,572</u>	<u>1,572</u>
At 31 March 2023	<u>-2,948</u>	<u>2,948</u>

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2024

7	Debtors and prepayments	2024 £	2023 £
	Other debtors (gift aid tax reclaim)	6,337	857
	Prepayments	2,035	319
	Accrued income	<u>24,771</u>	<u>51,335</u>
		<u>33,143</u>	<u>52,511</u>
8	Creditors: amounts falling due within one year	2024 £	2023 £
	Vets fees	2,128	8,388
	Shelter, food and transport	359	1,462
	Independent examiner's fees	5,000	5,000
	Other creditors	<u>20</u>	<u>4,653</u>
		<u>7,507</u>	<u>19,503</u>

9 Related party transactions and trustees' remuneration

No member of the executive committee, nor any person connected with them, has received, or is due to receive any remuneration for the year, or the previous year, nor obtained any financial benefit in either year, directly or indirectly, from the charity's funds.

There have been no related party transactions in the accounting period.

Three trustees were reimbursed expenses or had expenses paid by the charity for travelling, newsletter expenses, and computer and equipment expenses.

10 Contingent asset

In 2020 the charity became entitled to a legacy receivable from the estate of the late Mr David Patrick George McKeon, who died on 2nd April 2019. The legacy consisted of the net proceeds of sale of property the value of which was estimated to be in excess of £960,000. Probate was granted on 18th June 2020 and the property has since been sold but the disbursement has not yet been made owing to a potential challenge to the will. The trustees do not believe that the ultimate value of the legacy to the charity can be determined with sufficient accuracy to accrue this amount in the accounts for the year.

CAT ACTION TRUST 1977

England & Wales - Charity number 801245

Accounts

CAT ACTION TRUST 1977

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2023

CHARITY REGISTRATION NUMBER 801245

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE

The committee presents its annual report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's trust deed and the 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 (FRS102) issued on 16 July 2014 and the Charities Act 2011.

Reference and administrative information**Patrons**

Dame Eileen Atkins
 Ms Stephanie Cole
 Mrs Daphne Fowler
 Ms Lesley Anne Ivory

Executive Committee and Trustees

The executive committee members who served during the year were as follows:

Chair	Kim Kelly
Trustee	Nigel Waddy (Vice Chair)
Trustee	Karen Stevenson
Trustee	Judith Roberts
Trustee	Helen Lamb (Membership Secretary)
Trustee	Trudie Farrell (Honorary Secretary)
Trustee	Malcolm Godden (Honorary Treasurer)
Trustee	Tim Street
Trustee	Alex Yates

Branches and branch leaders

Ayrshire	Flora Fleming
Central London	Elke de Vries ((Branch Suspended 30/11/22)
Doncaster South	Karen Beevers
East Kilbride	Joan Docherty (Branch Closed 30/6/22)
Jersey	Jean Falk
Leeds	Sheila Pickersgill
Nuneaton and Hinkley	Sybil Brown
Shaw	Patricia Bowers

In addition to cat rescue work, the branch leaders also deal with administration and fundraising for their respective branches.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)

Headquarters address

Brookside,
Lustleigh,
Newton Abbot,
Devon,
TQ13 9TJ

Charity number: 801245

Main Bankers

Barclays Bank Plc
Pinner Branch
15/17 Bridge Street
Pinner
Middlesex HA5 3HU

Independent Examiner

Margaret Anne Payne
Payne & Co
Chartered Accountants
16 Ingham Road
London
NW6 1DE

Structure, governance and management

The charity is constituted as an unincorporated association under a trust deed dated 14 February 1989, as amended.

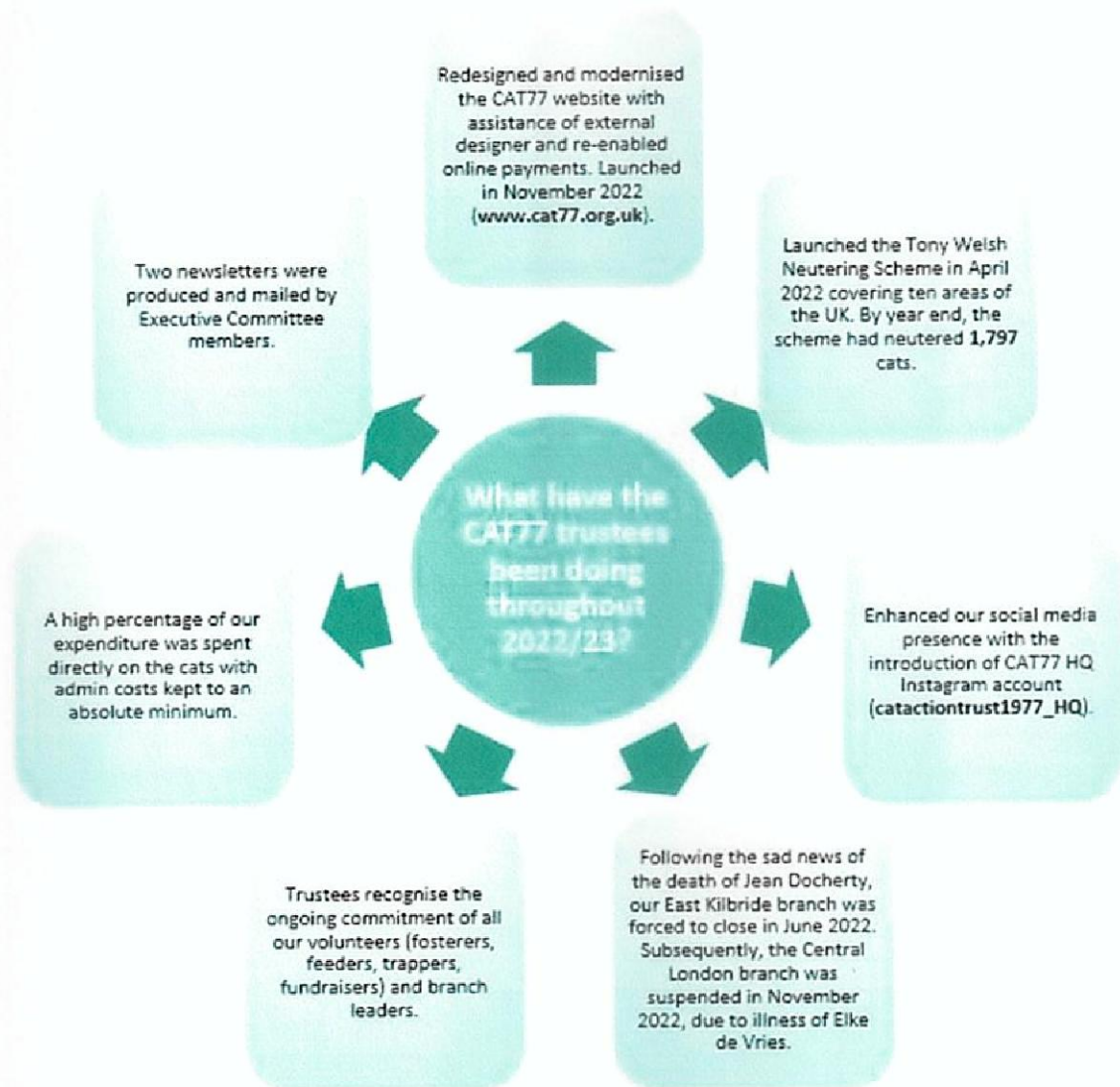
The charity is administered by a management committee who have a shared and statutory responsibility to ensure that the charity functions according to its constitution. Committee members are elected at the Annual General Meeting to hold office for a period not exceeding three years, after which time they retire and are eligible for re-election. One third of the committee members from those longest serving, retire from office each year. Members are elected on receipt of not less than 51% of the votes of the members present and voting. New committee members must be a member of the trust for not less than two consecutive financial years immediately preceding the date of the annual general meeting at which the election is held and either have been recommended by the committee or submitted a letter to the chair fourteen clear days before the annual general meeting signifying their willingness to serve, such letter to be counter-signed by at least five eligible members of the trust in support. Committee members are briefed on their responsibilities as trustees prior to the acceptance of the role.

The committee meets as required, but not less than eight times a year. All executive committee members are obliged to attend at least six committee meetings a year and to contribute to the efficient and proper management of the charity. The charity does not have an office and the committee members work from their own homes. All committee members are unpaid volunteers.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)

A copy of the charity’s constitution, the latest AGM minutes and accounts and a leaflet about the charity are available from the Headquarters address. Information about the charity and advice about feral cat care are available from the charity’s website www.cat77.org.uk

Overview of the year



ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)

Statistics

CAT77 STATISTICS 1 APRIL 2022 TO 31 MARCH 2023

Neutered	2525
Homed Neutered	395
Homed Un-neutered (kittens)	9
Vet Treated	333
Still waiting homes at year's end	39
Waiting for homes over 12 months	22
Un-homeable	72
Returned to site	277
Site fed by branch	122
TOTAL THROUGH THE DOORS	2597

Risk management

The major risks to which the charity is exposed have been identified by the trustees as below. The trustees actively review the risks the charity faces on a regular basis, covering operational and financial aspects.

The trustees consider that the main risk to the charity's objective of the humane control of feral cats by neutering, providing necessary veterinary care and finding permanent homes for kittens and tame stray cats, is recruiting and maintaining effective volunteers and ensuring sufficient continuing finance to cover the costs of all the charity's activities.

A further risk identified by the trustees is the geographical spread of the charity's areas of operation and the need to have effective systems in place, and sufficient resources to assist the branch leaders, in compliance with the charity's laid down procedures.

As the average age of the charity's volunteers in certain branches increases, and the number of un-homeable cats in the hands of these volunteers also increases, the trustees are mindful of the need to assist with the recruitment of additional, younger, volunteers and to ensure that adequate back-up is available.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)**Objectives and activities for the public benefit**

The charity's principle objective continues to be the relief of suffering of feral cats which are in need of attention by reason of homelessness, poor circumstances, ill-usage or other similar cause and to encourage the prevention of unwanted breeding among such cats. The objective of humane control of feral cats is achieved by limiting their numbers through neutering and returning to site, by providing veterinary care, where necessary, and by finding homes for kittens and tame stray cats. The charity is totally opposed to killing for expediency.

This work benefits local communities by controlling the population of stray cats, controlling the incidence and spread of disease and suffering, preventing stray animals from posing a risk to themselves and to people through road traffic accidents and providing companion animals that are healthy and suited to their environment.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives.

The activities and achievements of the charity during the year are set out on pages 3 and 4.

Financial review and reserves policy

The charity's accounts are an amalgamation of eight branch accounts and headquarter's accounts.

Direct expenditure on cats (i.e. on vets bills, shelter, food, transport and equipment) remained high, at £374,638 (2022 £382,963) and 80.23% (2022 85.67%) of the charity's total outgoings was spent directly on the cats.

During the year the trustees made a donation of £20,000 to the London Cat Care and Control Consortium (C4), of which it is a founding member.

The reserves that the charity has set aside provide financial stability and the means for the development of its principle activity. The charity intends to maintain reserves at a level that is equivalent to at least two times its annual expenditure, with regard to charity commission guidelines, so that the charity's core activity could continue during a period of unforeseen difficulty. For the current year, the charity's expenditure was £466,946 and its reserves were £971,830 exceeding the target level as a result of legacies received in recent years. These reserves include £251,082 of restricted funds relating to "the Tony Welsh CAT 77 Neutering and Rehabilitation scheme".

Legal and Professional expenses in the year include £30,080 relating to the disputed legacy of David Patrick George McKeon referred to in note 10 to the accounts.

The trustees review the amount of reserves at every meeting of the executive committee, to ensure that they are adequate to fulfil the charity's continuing obligations and not excessive.

Annual general meeting

The charity's annual general meeting was held on 15 October 2022. Draft accounts for the year to 31 March 2022 were presented and final accounts for the year to 31 March 2021 were adopted. Margaret Anne Payne of Payne & Co was retained as the charity's independent examiner.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)**Statement of trustees' responsibilities**

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

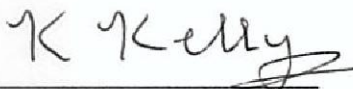
The law applicable to charities in England and Wales requires the trustees of the charity to prepare accounts each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those accounts the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the account, and
- prepare the accounts on the going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Approved by the executive committee on 12 October 2023 and signed on its behalf



Kim Kelly - Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CAT ACTION TRUST 1977

I report on the accounts of the trust for the year ended 31 March 2023, which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England & Wales.

It is my responsibility to:

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

Basis of independent examiner's report

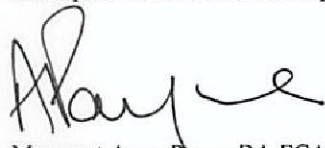
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of 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 material matters have come to my attention which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 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.



Margaret Anne Payne BA FCA
Payne & Co
Chartered Accountants
16 Ingham Road
London NW6 1DE

12 October 2023

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted Funds £	2023 Restricted Funds £	Total £	2022 £
Income					
Donations and legacies	3	95,978	80,500	176,478	472,972
Membership income		2,371	0	2,371	3,237
Fundraising activities		25,593	0	25,593	19,802
Income from investments (interest income)		5,234	0	5,234	923
Total income		<u>129,176</u>	<u>80,500</u>	<u>209,676</u>	<u>496,934</u>
Expenditure					
Charitable activities	4	328,102	129,417	457,519	435,607
Expenditure on raising funds		9,427	0	9,427	11,429
Total resources expended		<u>337,529</u>	<u>129,417</u>	<u>466,946</u>	<u>447,036</u>
Net movement in funds		-208,353	-48,917	-257,270	49,898
Total funds brought forward at 1 April 2022		1,029,100	200,000	1,229,100	1,179,202
Transferred to restricted funds		-100,000	100,000	0	
Total funds carried forward at 31 March 2023		<u>720,747</u>	<u>251,083</u>	<u>971,830</u>	<u>1,229,100</u>

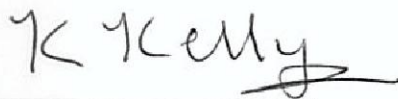
The notes on pages 10 to 15 form part of these accounts

BALANCE SHEET

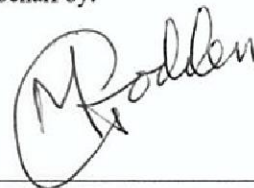
AS AT 31 MARCH 2023

	Notes	2023		2022	
		Unrestricted Funds	Restricted Funds	Total	
		£	£	£	£
Fixed assets					
Tangible assets	5	17,341	0	17,341	23,121
Intangible assets	6	2,948	0	2,948	0
		<u>20,289</u>	<u>0</u>	<u>20,289</u>	<u>23,121</u>
Current assets					
Debtors	7	52,511	0	52,511	179,485
Cash at bank and in hand		<u>667,450</u>	<u>251,083</u>	<u>918,533</u>	<u>1,042,644</u>
		719,961	251,083	971,044	1,222,129
Current liabilities					
Creditors falling due within one year	8	-19,503	0	-19,503	-16,150
		<u>700,458</u>	<u>251,083</u>	<u>951,541</u>	<u>1,205,979</u>
Net current assets					
		<u>720,747</u>	<u>251,083</u>	<u>971,830</u>	<u>1,229,100</u>
Total assets less current liabilities					
		<u>720,747</u>	<u>251,083</u>	<u>971,830</u>	<u>1,229,100</u>
Funds of the charity					
Restricted funds		0	251,083	251,083	200,000
Unrestricted funds		<u>720,747</u>	<u>0</u>	<u>720,747</u>	<u>1,029,100</u>
		<u>720,747</u>	<u>251,083</u>	<u>971,830</u>	<u>1,229,100</u>

Approved by the trustees on 12 October 2023 and signed on their behalf by:



Kim Kelly – Chair



Malcolm Godden – Trustee

The notes on pages 10 to 15 form part of these accounts

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Basis of preparation

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011

The Charity constitutes a public benefit entity as defined by FRS 102.

The presentation currency of the accounts is the pound sterling (£). The accounts have been rounded to the nearest pound.

2 Accounting policies*Incoming resources*

Incoming resources are recognised once the receipt of income is probable and the amount can be measured with reasonable accuracy.

Grants and donations are recognised when the charity has unconditional entitlement to the resources.

Legacy income is recognised in the year in which the charity becomes entitled to the income where the amount receivable can be established with reasonable accuracy.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Investment income consists of interest income and is included in the accounts when receivable. The trustees regularly review deposits to ensure that income is maximised.

Life membership subscriptions are accounted for in the year of receipt.

Voluntary help is invaluable to the charity but is not included in the accounts, since the monetary value is impossible to quantify. The value of assets and facilities donated, where impossible to quantify, is not included in the accounts.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2023

2 Accounting policies (contd)

Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure and the amount of the obligation can be measured with reasonable certainty. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Governance and support costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Grant making

Grants are made to local charities on condition that they are used to cover expenses such as food and veterinary bills. Payment is made on production of full supporting documentation such as individual invoices related to the expenditure incurred and after the provision by the local charity of statistics for the work carried out. Support is restricted where veterinary charges are higher than equivalent charitable rates.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

Tangible fixed assets and depreciation

Tangible assets costing more than £250 are capitalised and valued at historic cost. Purchased assets are recorded at purchase price and donated assets, where the value can be determined, are valued at market value on receipt.

Depreciation is charged on a reducing balance basis at a rate of 25% per annum on motor vehicles, shelters and computer equipment. Impairment reviews are carried out annually.

Intangible fixed assets and amortization

All intangible assets are recorded at cost.

Amortisation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Website - 33.33% on cost

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.

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2023

2 Accounting policies (contd)*Creditors*

The charity has creditors which are measured at settlement amounts less any trade discounts.

Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Donations made to headquarters in favour of individual branches are paid out to the branches concerned, together with any gift aid claim, as soon as is reasonably practicable. Since the funds paid out to individual branches each year exceed the amount of the specified donations, the trustees have not accounted for these separately as restricted funds. The trustees review this policy, and the accounting disclosure, annually, to ensure that the treatment remains appropriate.

3 Donations and legacies

	2023	2022
	£	£
Donations	92,129	100,976
Legacies	<u>84,349</u>	<u>371,996</u>
	<u>176,478</u>	<u>472,972</u>

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2023

4	Analysis of resources expended	2023	2022
		£	£
	Charitable activities		
	Veterinary fees	161,869	170,164
	Veterinary fees - Funded Neutering	129,417	150,532
	Shelter, food and transport	80,021	61,061
	Equipment expended	3,331	1,206
	Donations	20,000	15,000
	Repairs and renewals	1,950	0
	Depreciation	5,780	7,707
	Amortization	1,180	0
	Governance costs (below)	42,687	16,957
	Support costs (below)	11,284	12,980
		<u>457,519</u>	<u>435,607</u>
	Expenditure on raising funds		
	Merchandise, stalls etc	2,193	2,199
	Newsletter, printing and PO Box	5,609	5,666
	Advertising	1,625	3,564
		<u>9,427</u>	<u>11,429</u>
	Governance costs		
	Independent examination	5,000	5,000
	Legal and professional fees	32,293	2,268
	Travel	5,394	9,689
		<u>42,687</u>	<u>16,957</u>
	Other resources expended		
	Telephone	1,441	1,474
	Insurance	1,490	1,633
	Storage costs	1,871	1,725
	Computer software	2,460	2,511
	Bank charges and Interest	652	240
	Other	3,370	5,397
		<u>11,284</u>	<u>12,980</u>

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2023

5 Tangible fixed assets

	Motor vehicles £	Shelters £	Computer Equipment £	Total £
Cost				
At 1 April 2022	30,290	26,731	4,879	61,900
Additions	0	0	0	0
Disposals	0	0	0	0
At 31 March 2023	<u>30,290</u>	<u>26,731</u>	<u>4,879</u>	<u>61,900</u>
Depreciation				
At 1 April 2022	21,619	13,566	3,594	38,779
Charge for the year	2,168	3,291	321	5,780
Disposals	0	0	0	0
At 31 March 2023	<u>23,787</u>	<u>16,857</u>	<u>3,915</u>	<u>44,559</u>
Net book value				
At 31 March 2023	<u>6,503</u>	<u>9,874</u>	<u>964</u>	<u>17,341</u>
At 31 March 2022	<u>8,671</u>	<u>13,165</u>	<u>1,285</u>	<u>23,121</u>

6 Intangible fixed assets

	Website £	Total £
Cost		
At 1 April 2022	0	0
Additions	4,128	4,128
Disposals	0	0
At 31 March 2023	<u>4,128</u>	<u>4,128</u>
Amortization		
At 1 April 2022	0	0
Charge for the year	1,180	1,180
Disposals	0	0
At 31 March 2023	<u>1,180</u>	<u>1,180</u>
Net book value		
At 31 March 2023	<u>2,948</u>	<u>2,948</u>
At 31 March 2022	<u>0</u>	<u>0</u>

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2023

7	Debtors and prepayments	2023 £	2022 £
	Other debtors (gift aid tax reclaim)	857	4,647
	Prepayments	319	2565
	Accrued income	<u>51,335</u>	<u>172,273</u>
		<u>52,511</u>	<u>179,485</u>
8	Creditors: amounts falling due within one year	2023 £	2022 £
	Vets fees	8,388	5,026
	Shelter, food and transport	1,462	1,447
	Independent examiner's fees	5,000	5,000
	Other creditors	<u>4,653</u>	<u>4,677</u>
		<u>19,503</u>	<u>16,150</u>

9 Related party transactions and trustees' remuneration

No member of the executive committee, nor any person connected with them, has received, or is due to receive any remuneration for the year, or the previous year, nor obtained any financial benefit in either year, directly or indirectly, from the charity's funds.

There have been no related party transactions in the accounting period.

Five trustees were reimbursed expenses or had expenses paid by the charity for travelling, newsletter expenses, and computer and equipment expenses.

10 Contingent asset

In 2020 the charity became entitled to a legacy receivable from the estate of the late Mr David Patrick George McKeon, who died on 2nd April 2019. The legacy consisted of the net proceeds of sale of property the value of which was estimated to be in excess of £960,000. Probate was granted on 18th June 2020 and the property has since been sold but the disbursement has not yet been made owing to a potential challenge to the will. The trustees do not believe that the ultimate value of the legacy to the charity can be determined with sufficient accuracy to accrue this amount in the accounts for the year.

CAT ACTION TRUST 1977

England & Wales - Charity number 801245

Accounts

CAT ACTION TRUST 1977

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2022

CHARITY REGISTRATION NUMBER 801245

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE

The committee presents its annual report and accounts for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed and the 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 (FRS102) issued on 16 July 2014 and the Charities Act 2011.

Reference and administrative information**Patrons**

Dame Eileen Atkins
 Ms Stephanie Cole
 Mrs Daphne Fowler
 Ms Lesley Anne Ivory

Executive Committee and Trustees

The executive committee members who served during the year were as follows:

Chair	Kim Kelly
Trustee	Nigel Waddy (Vice Chair)
Trustee	Karen Stevenson
Trustee	Judith Roberts
Trustee	Helen Lamb (Membership Secretary)
Trustee	Trudie Farrell (Honorary Secretary)
Trustee	Malcolm Godden (Honorary Treasurer)
Trustee	Tim Street
Trustee	Alex Yates (Elected October 2021)

Branches and branch leaders

Ayrshire	Flora Fleming
Central London	Elke de Vries
Doncaster South	Karen Beevers
East Kilbride	Joan Docherty
Jersey	Jean Falk
Leeds	Sheila Pickersgill
Nuneaton and Hinkley	Sybil Brown
Shaw	Patricia Bowers

In addition to cat rescue work, the branch leaders also deal with administration and fundraising for their respective branches.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)

Headquarters address

Brookside,
Lustleigh,
Newton Abbot,
Devon,
TQ13 9TJ

Charity number: 801245

Main Bankers

Barclays Bank Plc
Pinner Branch
15/17 Bridge Street
Pinner
Middlesex HA5 3HU

Independent Examiner

Margaret Anne Payne
Payne & Co
Chartered Accountants
16 Ingham Road
London
NW6 1DE

Structure, governance and management

The charity is constituted as an unincorporated association under a trust deed dated 14 February 1989, as amended.

The charity is administered by a management committee who have a shared and statutory responsibility to ensure that the charity functions according to its constitution. Committee members are elected at the Annual General Meeting to hold office for a period not exceeding three years, after which time they retire and are eligible for re-election. One third of the committee members from those longest serving, retire from office each year. Members are elected on receipt of not less than 51% of the votes of the members present and voting. New committee members must be a member of the trust for not less than two consecutive financial years immediately preceding the date of the annual general meeting at which the election is held and either have been recommended by the committee or submitted a letter to the chair fourteen clear days before the annual general meeting signifying their willingness to serve, such letter to be counter-signed by at least five eligible members of the trust in support. Committee members are briefed on their responsibilities as trustees prior to the acceptance of the role.

The committee meets as required, but not less than eight times a year. All executive committee members are obliged to attend at least six committee meetings a year and to contribute to the efficient and proper management of the charity. The charity does not have an office and the committee members work from their own homes. All committee members are unpaid volunteers.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)

A copy of the charity’s constitution, the latest AGM minutes and accounts and a leaflet about the charity are available from the Headquarters address. Information about the charity and advice about feral cat care are available from the charity’s website www.cat77.org.uk

Overview of the year

What have the CAT77 Trustees been doing 2021/2022?



HQ Activities

- Another successful Christmas Appeal which raised £13,595.
- Trustees produced two newsletters in spring and late autumn and collected Gift Aid reclaims on all eligible donations throughout the financial year.
- Organised the successful 2021 AGM over Zoom, with 25 attendees from members and branches.
- Opened Charities Aid Foundation account to optimise return on charity’s funds.
- Amazon Smile set-up to allow Amazon users to nominate CAT77 as their favoured charity.

Neutering Schemes

- ‘Tony Welsh CAT77 Neutering Scheme’ set up from generous legacy, to run for two years.
- Neutering scheme business plan created, ringfencing CAT77 funds to ensure longevity of scheme, matching Tony Welsh legacy.
- Multiple schemes operating across the country.
- Approved further financial support for C4 – The London Cat Care and Control Consortium which supports free or reduced fee neutering in the Greater London Area.

Branches

- HQ funded DEFRA approved microchipping courses for a number of branches.
- Microchipping within the branch rather than through a vet saves significant costs.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)

Following two very difficult years during the Covid-19 pandemic, we faced another challenging period. All our branches have reported difficulty in getting enough vet appointments, in part due to the pandemic but also a lack of veterinary staff generally.

Covid-19 has also resulted in an explosion in pet ownership as people spent more time at home. Sadly, post pandemic, as lives returned to normal, many of these cats are now being handed into rescue. The general lack of veterinary appointments, inflation, and the cost-of-living crisis biting hard also means that numerous unneutered cats are being abandoned, turned out of their homes to breed on the streets. The situation is now close to resembling the 1970s when CAT77 was formed. Large colonies of feral cats are being reported, breeding uncontrollably. The last year (and no doubt the next few) has been extremely tough for rescues such as ours; our branch volunteers continue to work tirelessly to combat this in any way they can, with the unstinting support of our loyal and generous membership.

After running our successful (and much needed) neutering schemes in various areas of the country, the trustees implemented a business plan, with ringfenced funds set aside to ensure longevity of the schemes and to enable the charity to retain adequate funding to support our general administration costs and the ongoing core work carried out by our branches.

In August, the trustees received an approach from Denis Oliver regarding funding a specific project related to feral cats. This in turn led to the donation of a generous legacy that formed part of the estate of Tony Welsh. The funds were entrusted to CAT77 to be used to set up 'The Tony Welsh CAT77 Neutering and Rehabilitation Scheme'. This is to run initially for two years with matched funding. We have been able to develop a robust budget which looks to the future and means that we can continue to fund much needed neutering in areas that we currently do not have a branch presence.

Late in 2021, the online donations link on our website ceased to work. This was due to our site being outdated and we were unable to resolve this. The trustees started to look for a resolution, in the end, the best solution was to look into a complete redesign and to move to a more modern platform. This is ongoing with the launch expected in autumn 2022.

Legacies underpin our work and are vital to provide long term support for our charity. We are always very grateful to our members for remembering us in their wills. We also wish to thank our supporters and members whose generosity is very much appreciated.

The trustees also wish to publicly acknowledge the expert and committed work carried out by every single volunteer on behalf of CAT77, from branch workers, fosterers, feeders and branch leaders through to the trustees.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)

Statistics

CAT77 STATISTICS 1 APRIL 2021 TO 31 MARCH 2022

Neutered	2254
Homed Neutered	478
Homed Un-neutered (kittens)	26
Vet Treated	276
Still waiting homes at year's end	119
Waiting for homes over 12 months	8
Un-homeable	105
Returned to site	234
Site fed by branch	129
TOTAL THROUGH THE DOORS	2335

Risk management

The major risks to which the charity is exposed have been identified by the trustees as below. The trustees actively review the risks the charity faces on a regular basis, covering operational and financial aspects.

The trustees consider that the main risk to the charity's objective of the humane control of feral cats by neutering, providing necessary veterinary care and finding permanent homes for kittens and tame stray cats, is recruiting and maintaining effective volunteers and ensuring sufficient continuing finance to cover the costs of all the charity's activities.

A further risk identified by the trustees is the geographical spread of the charity's areas of operation and the need to have effective systems in place, and sufficient resources to assist the branch leaders, in compliance with the charity's laid down procedures.

As the average age of the charity's volunteers in certain branches increases, and the number of un-homeable cats in the hands of these volunteers also increases, the trustees are mindful of the need to assist with the recruitment of additional, younger, volunteers and to ensure that adequate back-up is available.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)**Objectives and activities for the public benefit**

The charity's principle objective continues to be the relief of suffering of feral cats which are in need of attention by reason of homelessness, poor circumstances, ill-usage or other similar cause and to encourage the prevention of unwanted breeding among such cats. The objective of humane control of feral cats is achieved by limiting their numbers through neutering and returning to site, by providing veterinary care, where necessary, and by finding homes for kittens and tame stray cats. The charity is totally opposed to killing for expediency.

This work benefits local communities by controlling the population of stray cats, controlling the incidence and spread of disease and suffering, preventing stray animals from posing a risk to themselves and to people through road traffic accidents and providing companion animals that are healthy and suited to their environment.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives.

The activities and achievements of the charity during the year are set out on pages 3 and 4.

Financial review and reserves policy

The charity's accounts are an amalgamation of eight branch accounts and headquarter's accounts.

Direct expenditure on cats (i.e. on vets bills, shelter, food, transport and equipment) remained high, at £382,963 (2021 £380,186) and 85.67% (2021 86.56%) of the charity's total outgoings was spent directly on the cats.

The reserves that the charity has set aside provide financial stability and the means for the development of its principle activity. The charity intends to maintain reserves at a level that is equivalent to at least two times its annual expenditure, with regard to charity commission guidelines, so that the charity's core activity could continue during a period of unforeseen difficulty. For the current year, the charity's expenditure was £447,036 and its reserves were £1,229,100 exceeding the target level as a result of legacies received in recent years. These reserves include £200,000 of restricted funds relating to "the Tony Welsh CAT 77 Neutering and Rehabilitation scheme".

The trustees review the amount of reserves at every meeting of the executive committee, to ensure that they are adequate to fulfil the charity's continuing obligations and not excessive.

Annual general meeting

The charity's annual general meeting was held on 16 October 2021. Draft accounts for the year to 31 March 2021 were presented and final accounts for the year to 31 March 2020 were adopted. Margaret Anne Payne of Payne & Co was retained as the charity's independent examiner.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)**Statement of trustees' responsibilities**

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

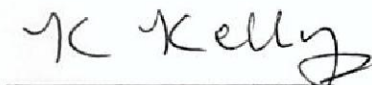
The law applicable to charities in England and Wales requires the trustees of the charity to prepare accounts each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those accounts the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the account, and
- prepare the accounts on the going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Approved by the executive committee on 13 January 2023 and signed on its behalf



Kim Kelly - Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CAT ACTION TRUST 1977

I report on the accounts of the trust for the year ended 31 March 2022, which are set out on pages 9 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England & Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities 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 the seeking of 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 material matters have come to my attention which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 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.



Margaret Anne Payne BA FCA
Payne & Co
Chartered Accountants
16 Ingham Road
London NW6 1DE

13 January 2023

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted Funds £	2022 Restricted Funds £	Total £	2021 £
Income					
Donations and legacies	3	272,972	200,000	472,972	233,170
Membership income		3,237	0	3,237	2,431
Fundraising activities		19,802	0	19,802	20,753
Income from investments (interest income)		923	0	923	4,039
Total income		<u>296,934</u>	<u>200,000</u>	<u>496,934</u>	<u>260,393</u>
Expenditure					
Charitable activities	4	435,607	0	435,607	433,609
Expenditure on raising funds		11,429	0	11,429	5,600
Total resources expended		<u>447,036</u>	<u>0</u>	<u>447,036</u>	<u>439,209</u>
Net movement in funds		-150,102	200,000	49,898	-178,816
Total funds brought forward at 1 April 2021		1,179,202	0	1,179,202	1,358,018
Total funds carried forward at 31 March 2022		<u>1,029,100</u>	<u>200,000</u>	<u>1,229,100</u>	<u>1,179,202</u>

The notes on pages 11 to 15 form part of these accounts

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022		2021	
		Unrestricted Funds	Restricted Funds	Total	
		£	£	£	£
Fixed assets					
Tangible assets	5	23,121	0	23,121	23,779
Current assets					
Debtors	6	179,485	0	179,485	8,224
Cash at bank and in hand		842,644	200,000	1,042,644	1,167,187
		<u>1,022,129</u>	<u>200,000</u>	<u>1,222,129</u>	<u>1,175,411</u>
Current liabilities					
Creditors falling due within one year	7	-16,150	0	-16,150	-19,988
Net current assets		<u>1,005,979</u>	<u>200,000</u>	<u>1,205,979</u>	<u>1,155,423</u>
Total assets less current liabilities		<u>1,029,100</u>	<u>200,000</u>	<u>1,229,100</u>	<u>1,179,202</u>
Funds of the charity					
Restricted funds		0	200,000	200,000	0
Unrestricted funds		1,029,100	0	1,029,100	1,179,202
		<u>1,029,100</u>	<u>200,000</u>	<u>1,229,100</u>	<u>1,179,202</u>

Approved by the trustees on 13 January 2023 and signed on their behalf by:



Kim Kelly – Chair



Malcolm Godden – Trustee

The notes on pages 11 to 15 form part of these accounts

NOTES TO THE ACCOUNTS**FOR THE YEAR ENDED 31 MARCH 2022****1 Basis of preparation**

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011

The Charity constitutes a public benefit entity as defined by FRS 102.

The presentation currency of the accounts is the pound sterling (£). The accounts have been rounded to the nearest pound.

2 Accounting policies*Incoming resources*

Incoming resources are recognised once the receipt of income is probable and the amount can be measured with reasonable accuracy.

Grants and donations are recognised when the charity has unconditional entitlement to the resources.

Legacy income is recognised in the year in which the charity becomes entitled to the income where the amount receivable can be established with reasonable accuracy.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Investment income is included in the accounts when receivable.

Life membership subscriptions are accounted for in the year of receipt.

Voluntary help is invaluable to the charity but is not included in the accounts, since the monetary value is impossible to quantify. The value of assets and facilities donated, where impossible to quantify, is not included in the accounts.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2022

2 Accounting policies (contd)*Resources expended*

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure and the amount of the obligation can be measured with reasonable certainty. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Governance and support costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

Tangible fixed assets and depreciation

Tangible assets costing more than £250 are capitalised and valued at historic cost. Purchased assets are recorded at purchase price and donated assets, where the value can be determined, are valued at market value on receipt.

Depreciation is charged on a reducing balance basis at a rate of 25% per annum on motor vehicles, shelters and computer equipment. Impairment reviews are carried out annually.

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.

Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Donations made to headquarters in favour of individual branches are paid out to the branches concerned, together with any gift aid claim, as soon as is reasonably practicable. Since the funds paid out to individual branches each year exceed the amount of the specified donations, the trustees have not accounted for these separately as restricted funds. The trustees review this policy, and the accounting disclosure, annually, to ensure that the treatment remains appropriate.

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2022

3	Donations and legacies	2022	2021
		£	£
	Donations	100,976	104,349
	Legacies	371,996	128,821
		<u>472,972</u>	<u>233,170</u>
4	Analysis of resources expended	2022	2021
		£	£
Charitable activities	Veterinary fees	170,164	161,484
	Veterinary fees - Funded Neutering	150,532	151,167
	Shelter, food and transport	61,061	63,557
	Equipment expensed	1,206	3,978
	Donations	15,000	23,245
	Depreciation	7,707	7,926
	Profit / loss on disposal	0	255
	Governance costs (below)	16,957	9,806
	Support costs (below)	12,980	12,191
		<u>435,607</u>	<u>433,609</u>
Expenditure on raising funds	Merchandise, stalls etc	2,199	153
	Newsletter, printing and PO Box	5,666	3,326
	Advertising	3,564	2,121
		<u>11,429</u>	<u>5,600</u>
Governance costs	Independent examination	5,000	5,000
	Legal and professional fees	2,268	1,004
	Meetings		
	Travel	9,689	3,802
		<u>16,957</u>	<u>9,806</u>
Other resources expended	Telephone	1,474	3,246
	Insurance	1,633	2,459
	Storage costs	1,725	1,649
	Computer software	2,511	2,312
	Bank charges and Interest	240	273
	Other	5,397	2,252
		<u>12,980</u>	<u>12,191</u>

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2022

5 Tangible fixed assets

	Motor vehicles	Shelters	Computer Equipment	Total
	£	£	£	£
Cost				
At 1 April 2021	30,290	19,681	4,879	54,850
Additions		7,050	0	7,050
Disposals	0	0	0	0
At 31 March 2022	<u>30,290</u>	<u>26,731</u>	<u>4,879</u>	<u>61,900</u>
Depreciation				
At 1 April 2021	18,728	9,178	3,166	31,072
Charge for the year	2,891	4,388	428	7,707
Disposals	0	0	0	0
At 31 March 2022	<u>21,619</u>	<u>13,566</u>	<u>3,594</u>	<u>38,779</u>
Net book value				
At 31 March 2022	<u>8,671</u>	<u>13,165</u>	<u>1,285</u>	<u>23,121</u>
At 31 March 2021	<u>11,562</u>	<u>10,503</u>	<u>1,713</u>	<u>23,778</u>

6 Debtors and prepayments

	2022	2021
	£	£
Other debtors (gift aid tax reclaim)	4,647	2,280
Prepayments	2,565	2484
Accrued income	172,273	3,460
	<u>179,485</u>	<u>8,224</u>

7 Creditors: amounts falling due within one year

	2022	2021
	£	£
Vets fees	5,026	8,913
Shelter, food and transport	1,447	2,148
Independent examiner's fees	5,000	5,000
Other creditors	4,677	3,927
	<u>16,150</u>	<u>19,988</u>

8 Related party transactions and trustees' remuneration

No member of the executive committee, nor any person connected with them, has received, or is due to receive any remuneration for the year, or the previous year, nor obtained any financial benefit in either year, directly or indirectly, from the charity's funds.

NOTES TO THE ACCOUNTS (contd)**FOR THE YEAR ENDED 31 MARCH 2022****9 Contingent asset**

In 2020 the charity became entitled to a legacy receivable from the estate of the late Mr David Patrick George McKeon, who died on 2nd April 2019. The legacy consisted of the proceeds of sale of property currently estimated to the value in excess of £980,000. Probate was granted on 18th June 2020 and the property has been sold but the disbursement has not yet been made owing to a potential challenge to the will. The trustees do not believe that the ultimate sale proceeds can be determined with sufficient accuracy to accrue this amount in the accounts for the year.

CAT ACTION TRUST 1977

England & Wales - Charity number 801245

Accounts

CAT ACTION TRUST 1977

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2021

CHARITY REGISTRATION NUMBER 801245

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE

The committee presents its annual report and accounts for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed and the 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 (FRS102) issued on 16 July 2014 and the Charities Act 2011.

Reference and administrative information**Patrons**

Dame Eileen Atkins
Ms Stephanie Cole
Mrs Daphne Fowler
Ms Lesley Anne Ivory

Executive Committee and Trustees

The executive committee members who served during the year were as follows:

Chair	Kim Kelly
Trustee	Nigel Waddy (Vice Chair)
Trustee	Karen Stevenson
Trustee	Elke de Vries (Retired October 2020)
Trustee	Judith Roberts
Trustee	Helen Lamb (Membership Secretary)
Trustee	Trudie Farrell (Honorary Secretary)
Trustee	Malcolm Godden (Honorary Treasurer)
Trustee	Tim Street
Trustee	Alex Yates (Co-opted 11 November 2020)

Branches and branch leaders

Ayrshire	Flora Fleming
Bewdley	(Branch closed October 2020)
Central London	Elke de Vries
Doncaster South	Karen Beevers
East Kilbride	Joan Docherty
Jersey	Jean Falk
Leeds	Sheila Pickersgill
Nuneaton and Hinkley	Sybil Brown
Shaw	Patricia Bowers

In addition to cat rescue work, the branch leaders also deal with administration and fundraising for their respective branches.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)

Headquarters address

Brookside,
Lustleigh,
Newton Abbot,
Devon,
TQ13 9TJ

Charity number: 801245

Main Bankers

Barclays Bank Plc
Pinner Branch
15/17 Bridge Street
Pinner
Middlesex HA5 3HU

Independent Examiner

Margaret Anne Payne
Payne & Co
Chartered Accountants
16 Ingham Road
London
NW6 1DE

Structure, governance and management

The charity is constituted as an unincorporated association under a trust deed dated 14 February 1989, as amended.

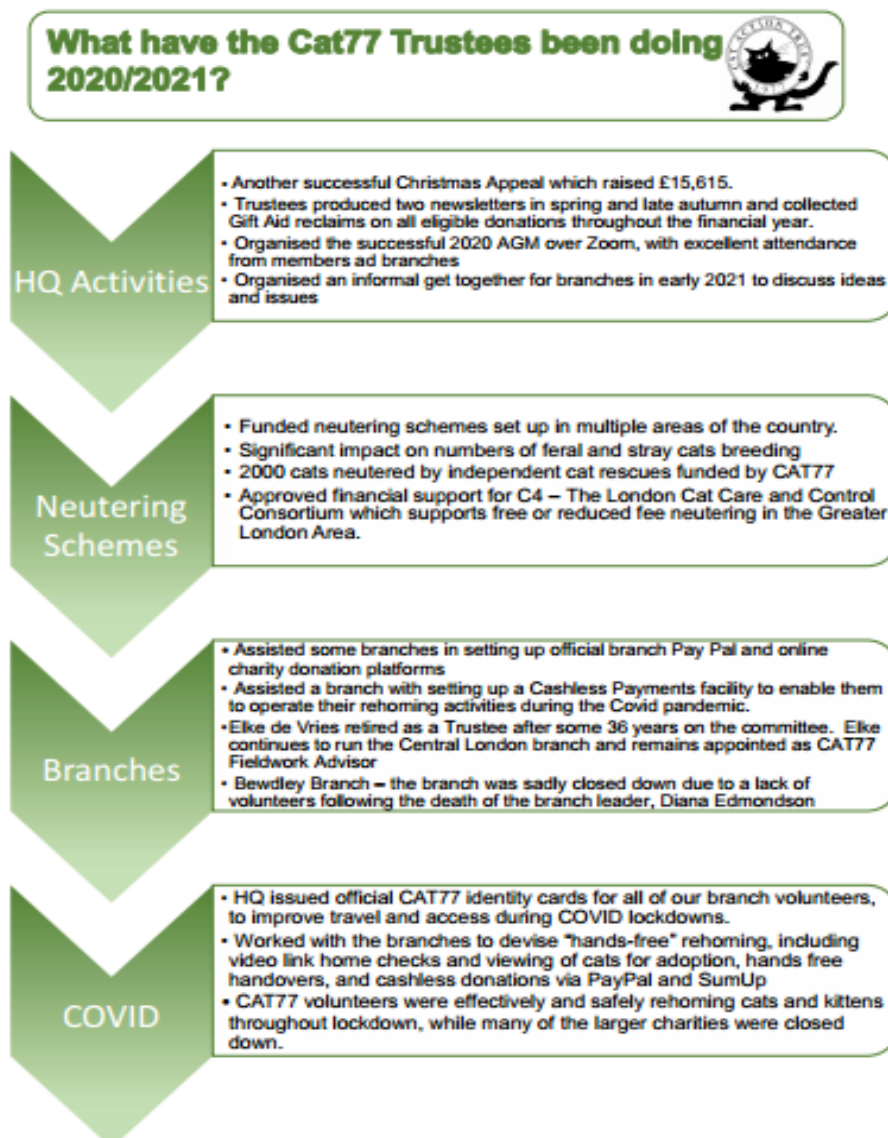
The charity is administered by a management committee who have a shared and statutory responsibility to ensure that the charity functions according to its constitution. Committee members are elected at the Annual General Meeting to hold office for a period not exceeding three years, after which time they retire and are eligible for re-election. One third of the committee members from those longest serving, retire from office each year. Members are elected on receipt of not less than 51% of the votes of the members present and voting. New committee members must be a member of the trust for not less than two consecutive financial years immediately preceding the date of the annual general meeting at which the election is held and either have been recommended by the committee or submitted a letter to the chair fourteen clear days before the annual general meeting signifying their willingness to serve, such letter to be counter-signed by at least five eligible members of the trust in support. Committee members are briefed on their responsibilities as trustees prior to the acceptance of the role.

The committee meets as required, but not less than eight times a year. All executive committee members are obliged to attend at least six committee meetings a year and to contribute to the efficient and proper management of the charity. The charity does not have an office and the committee members work from their own homes. All committee members are unpaid volunteers.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)

A copy of the charity’s constitution, the latest AGM minutes and accounts and a leaflet about the charity are available from the Headquarters address. Information about the charity and advice about feral cat care are available from the charity’s website www.cat77.org.uk

Overview of the year



ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)

Statistics

CAT77 STATISTICS 1 APRIL 2020 TO 31 MARCH 2021

Neutered	3044
Homed Neutered	506
Homed Un-neutered (kittens)	81
Vet Treated	333
Still waiting homes at year's end	146
Waiting for homes over 12 months	4
Un-homeable	93
Returned to site	263
Site fed by branch	138
TOTAL THROUGH THE DOORS	3167

Risk management

The major risks to which the charity is exposed have been identified by the trustees as below. The trustees actively review the risks the charity faces on a regular basis, covering operational and financial aspects.

The trustees consider that the main risk to the charity's objective of the humane control of feral cats by neutering, providing necessary veterinary care and finding permanent homes for kittens and tame stray cats, is recruiting and maintaining effective volunteers and ensuring sufficient continuing finance to cover the costs of all the charity's activities.

A further risk identified by the trustees is the geographical spread of the charity's areas of operation and the need to have effective systems in place, and sufficient resources to assist the branch leaders, in compliance with the charity's laid down procedures.

As the average age of the charity's volunteers in certain branches increases, and the number of un-homeable cats in the hands of these volunteers also increases, the trustees are mindful of the need to assist with the recruitment of additional, younger, volunteers and to ensure that adequate back-up is available.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)

Objectives and activities for the public benefit

The charity's principle objective continues to be the relief of suffering of feral cats which are in need of attention by reason of homelessness, poor circumstances, ill-usage or other similar cause and to encourage the prevention of unwanted breeding among such cats. The objective of humane control of feral cats is achieved by limiting their numbers through neutering and returning to site, by providing veterinary care, where necessary, and by finding homes for kittens and tame stray cats. The charity is totally opposed to killing for expediency.

This work benefits local communities by controlling the population of stray cats, controlling the incidence and spread of disease and suffering, preventing stray animals from posing a risk to themselves and to people through road traffic accidents and providing companion animals that are healthy and suited to their environment.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives.

The activities and achievements of the charity during the year are set out on pages 3 and 4.

Financial review and reserves policy

The charity's accounts are an amalgamation of nine branch accounts and headquarter's accounts.

Direct expenditure on cats (i.e. on vets bills, shelter, food, transport and equipment) remained high, at £380,186 (2020 £202,659) and 86.56% (2020 82.58%) of the charity's total outgoings was spent directly on the cats.

The reserves that the charity has set aside provide financial stability and the means for the development of its principle activity. The charity intends to maintain reserves at a level that is equivalent to at least two times its annual expenditure, with regard to charity commission guidelines, so that the charity's core activity could continue during a period of unforeseen difficulty. For the current year, the charity's expenditure was £439,209 and its reserves were £1,179,202 exceeding the target level as a result of legacies received in recent years.

The trustees review the amount of reserves at every meeting of the executive committee, to ensure that they are adequate to fulfil the charity's continuing obligations and not excessive.

Annual general meeting

The charity's annual general meeting was held on 17 October 2020. Draft accounts for the year to 31 March 2020 were presented. Margaret Anne Payne of Payne & Co was retained as the charity's independent examiner.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)**Statement of trustees' responsibilities**

The trustees are responsible for preparing the trustees' report and the accounts 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 of the charity to prepare accounts each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those accounts the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the account, and
- prepare the accounts on the going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Approved by the executive committee on 27 January 2022 and signed on its behalf



Karen Stevenson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CAT ACTION TRUST 1977

I report on the accounts of the trust for the year ended 31 March 2021, which are set out on pages 8 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England & Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities 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 the seeking of 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 material matters have come to my attention which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 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.

Margaret Anne Payne BA FCA
Payne & Co
Chartered Accountants
16 Ingham Road
London NW6 1DE

27 January 2022

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2020 £
Income			
Donations and legacies	3	233,170	138,596
Membership income		2,431	3,125
Fundraising activities		20,753	16,465
Income from investments (interest income)		4,039	4,940
Total income		<u>260,393</u>	<u>163,126</u>
Expenditure			
Charitable activities	4	433,609	237,478
Expenditure on raising funds		5,600	7,997
Total resources expended		<u>439,209</u>	<u>245,475</u>
Net movement in funds		-178,816	-82,349
Total funds brought forward at 1 April 2020		1,358,018	1,440,367
Total funds carried forward at 31 March 2021		<u>1,179,202</u>	<u>1,358,018</u>

The notes on pages 10 to 14 form part of these accounts

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	5	23,779	20,067
Current assets			
Debtors	6	8,224	7,659
Cash at bank and in hand		<u>1,167,187</u>	<u>1,349,815</u>
		1,175,411	1,357,474
Current liabilities			
Creditors falling due within one year	7	-19,988	-19,524
Net current assets		<u>1,155,423</u>	<u>1,337,950</u>
Total assets less current liabilities		<u>1,179,202</u>	<u>1,358,017</u>
Funds of the charity			
Unrestricted funds		<u>1,179,202</u>	<u>1,358,017</u>

Approved by the trustees on 27 January 2022 and signed on their behalf by:



Karen Stevenson – Trustee



Malcolm Godden - Trustee

The notes on pages 10 to 14 form part of these accounts

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Basis of preparation

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011

The Charity constitutes a public benefit entity as defined by FRS 102.

The presentation currency of the accounts is the pound sterling (£). The accounts have been rounded to the nearest pound.

2 Accounting policies*Incoming resources*

Incoming resources are recognised once the receipt of income is probable and the amount can be measured with reasonable accuracy.

Grants and donations are recognised when the charity has unconditional entitlement to the resources.

Legacy income is recognised in the year in which the charity becomes entitled to the income where the amount receivable can be established with reasonable accuracy.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Investment income is included in the accounts when receivable.

Life membership subscriptions are accounted for in the year of receipt.

Voluntary help is invaluable to the charity but is not included in the accounts, since the monetary value is impossible to quantify. The value of assets and facilities donated, where impossible to quantify, is not included in the accounts.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2021

2 Accounting policies (contd)*Resources expended*

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure and the amount of the obligation can be measured with reasonable certainty. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Governance and support costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

Tangible fixed assets and depreciation

Tangible assets costing more than £250 are capitalised and valued at historic cost. Purchased assets are recorded at purchase price and donated assets, where the value can be determined, are valued at market value on receipt.

Depreciation is charged on a reducing balance basis at a rate of 25% per annum on motor vehicles, shelters and computer equipment. Impairment reviews are carried out annually.

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.

Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Donations made to headquarters in favour of individual branches are paid out to the branches concerned, together with any gift aid claim, as soon as is reasonably practicable. Since the funds paid out to individual branches each year exceed the amount of the specified donations, the trustees have not accounted for these separately as restricted funds. The trustees review this policy, and the accounting disclosure, annually, to ensure that the treatment remains appropriate.

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2021

3	Donations and legacies	2021	2020
		£	£
	Donations	104,349	102,783
	Legacies	128,821	35,813
		<u>233,170</u>	<u>138,596</u>
4	Analysis of resources expended	2021	2020
		£	£
	Charitable activities		
	Veterinary fees	161,484	135,460
	Veterinary fees - Funded Neutering	151,167	
	Shelter, food and transport	63,557	62,028
	Equipment expensed	3,978	5,171
	Donations	23,245	3,364
	Depreciation	7,926	6,689
	Profit / loss on disposal	255	
	Governance costs (below)	9,806	13,112
	Support costs (below)	12,191	11,654
		<u>433,609</u>	<u>237,478</u>
	Expenditure on raising funds		
	Merchandise, stalls etc	153	657
	Newsletter, printing and PO Box	3,326	6,127
	Advertising	2,121	1,213
		<u>5,600</u>	<u>7,997</u>
	Governance costs		
	Independent examination	5,000	5,000
	Legal and professional fees	1,004	2,119
	Meetings		205
	Travel	3,802	5,788
		<u>9,806</u>	<u>13,112</u>
	Other resources expended		
	Telephone	3,246	3,164
	Insurance	2,459	2,145
	Storage costs	1,649	1,621
	Computer software	2,312	560
	Bank charges and Interest	273	543
	Other	2,252	3,621
		<u>12,191</u>	<u>11,654</u>

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2021

5 Tangible fixed assets

	Motor vehicles	Shelters	Computer Equipment	Total
	£	£	£	£
Cost				
At 1 April 2020	40,377	8,865	4,749	53,991
Additions		11,316	577	11,893
Disposals	-10,087	-500	-447	-11,034
At 31 March 2021	<u>30,290</u>	<u>19,681</u>	<u>4,879</u>	<u>54,850</u>
Depreciation				
At 1 April 2020	24,721	6,170	3,033	33,924
Charge for the year	3,854	3,501	571	7,926
Disposals	-9,847	-493	-439	-10,779
At 31 March 2021	<u>18,728</u>	<u>9,178</u>	<u>3,165</u>	<u>31,071</u>
Net book value				
At 31 March 2021	<u>11,562</u>	<u>10,503</u>	<u>1,714</u>	<u>23,779</u>
At 31 March 2020	<u>15,656</u>	<u>2,695</u>	<u>1,716</u>	<u>20,067</u>

6 Debtors and prepayments

	2021	2020
	£	£
Other debtors (gift aid tax reclaim)	2,280	5,500
Prepayments	2484	917
Accrued income	3,460	1,242
	<u>8,224</u>	<u>7,659</u>

7 Creditors: amounts falling due within one year

	2021	2020
	£	£
Vets fees	8,913	7,002
Shelter, food and transport	2,148	4,214
Independent examiner's fees	5,000	5,000
Other creditors	3,927	3,308
	<u>19,988</u>	<u>19,524</u>

8 Related party transactions and trustees' remuneration

No member of the executive committee, nor any person connected with them, has received, or is due to receive any remuneration for the year, or the previous year, nor obtained any financial benefit in either year, directly or indirectly, from the charity's funds. One trustee incurred reimbursable fostering costs on behalf of the charity of £3,361 during the year (2020 £5,025) and this amount is included in creditors.

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2021

9 Contingent asset

Last year the charity became entitled to a legacy receivable from the estate of the late Mr David Patrick George McKeon, who died on 2nd April 2019. The legacy consisted of the proceeds of sale of property currently estimated to the value in excess of £960,000. Probate was granted on 18th June 2020 and the property has been sold but the disbursement has not yet been made owing to a potential challenge to the will. The trustees do not believe that the ultimate sale proceeds can be determined with sufficient accuracy to accrue this amount in the accounts for the year.