

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).

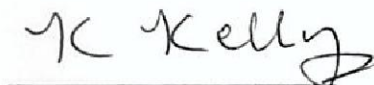
The law applicable to charities in England and Wales requires the trustees of the charity to prepare accounts each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing 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	4				
Charitable activities		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	Unrestricted Funds £	2022 Restricted Funds £	Total £	2021 £
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		<u>1,029,100</u>	<u>0</u>	<u>1,029,100</u>	<u>1,179,202</u>
		<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	<u>172,273</u>	<u>3,460</u>
	<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	<u>4,677</u>	<u>3,927</u>
	<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.