

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.

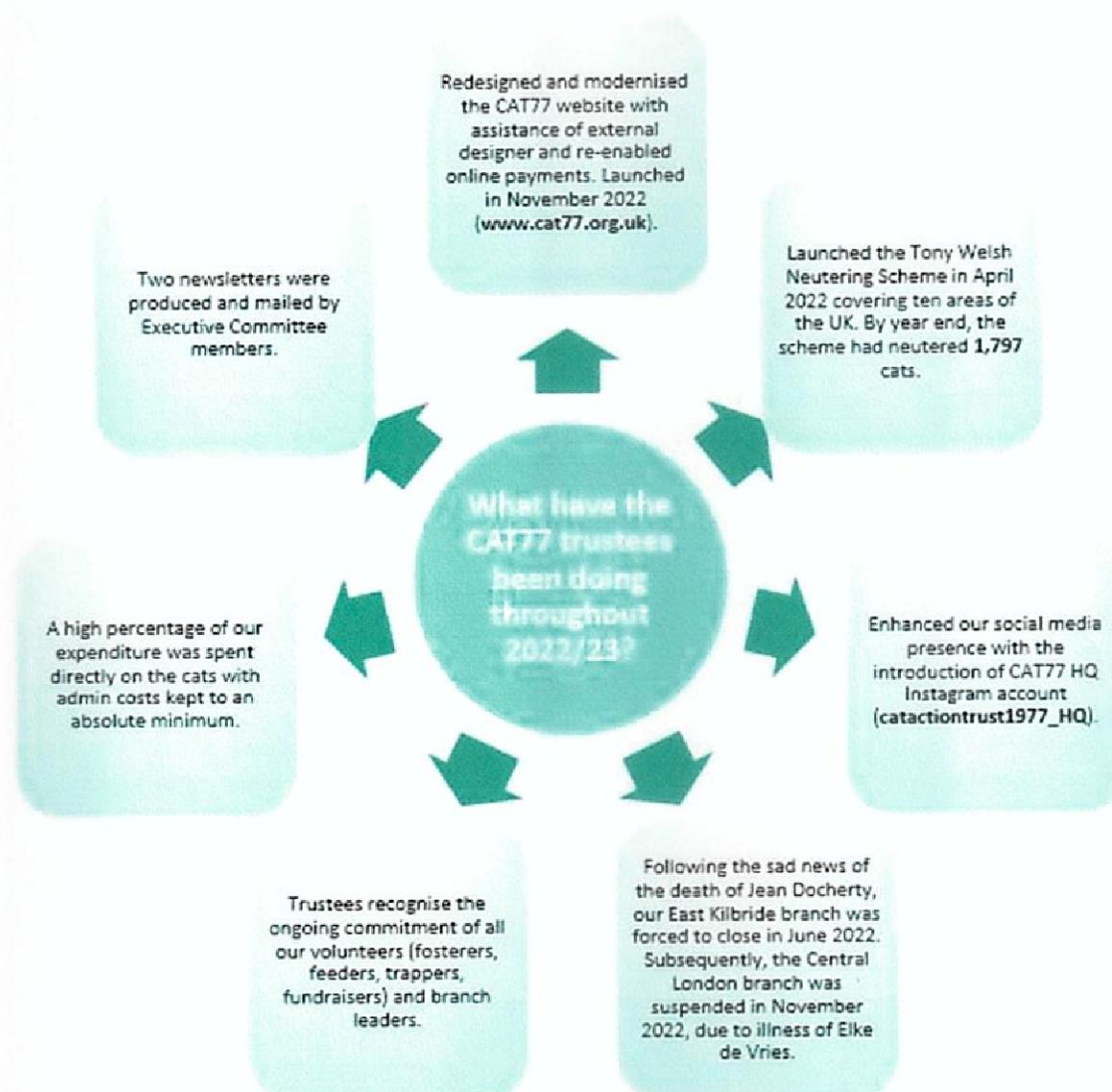
The charity is administered by a management committee who have a shared and statutory responsibility to ensure that the charity functions according to its constitution. Committee members are elected at the Annual General Meeting to hold office for a period not exceeding three years, after which time 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).

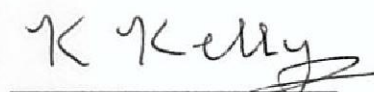
The law applicable to charities in England and Wales requires the trustees of the charity to prepare accounts each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing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

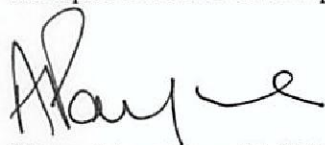
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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					
	4				
Charitable activities		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>

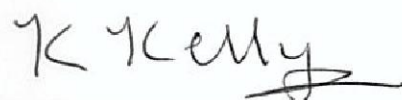
The notes on pages 10 to 15 form part of these accounts

BALANCE SHEET

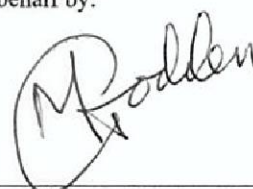
AS AT 31 MARCH 2023

	Notes	Unrestricted Funds £	2023 Restricted Funds £	Total £	2022 £
Fixed assets					
Tangible assets	5	17,341	0	17,341	23,121
Intangible assets	6	2,948	0	2,948	0
		20,289	0	20,289	23,121
Current assets					
Debtors	7	52,511	0	52,511	179,485
Cash at bank and in hand		667,450	251,083	918,533	1,042,644
		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
Net current assets		700,458	251,083	951,541	1,205,979
Total assets less current liabilities		720,747	251,083	971,830	1,229,100
Funds of the charity					
Restricted funds		0	251,083	251,083	200,000
Unrestricted funds		720,747	0	720,747	1,029,100
		720,747	251,083	971,830	1,229,100

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	51,335	172,273
		<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	4,653	4,677
		<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.