

**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.

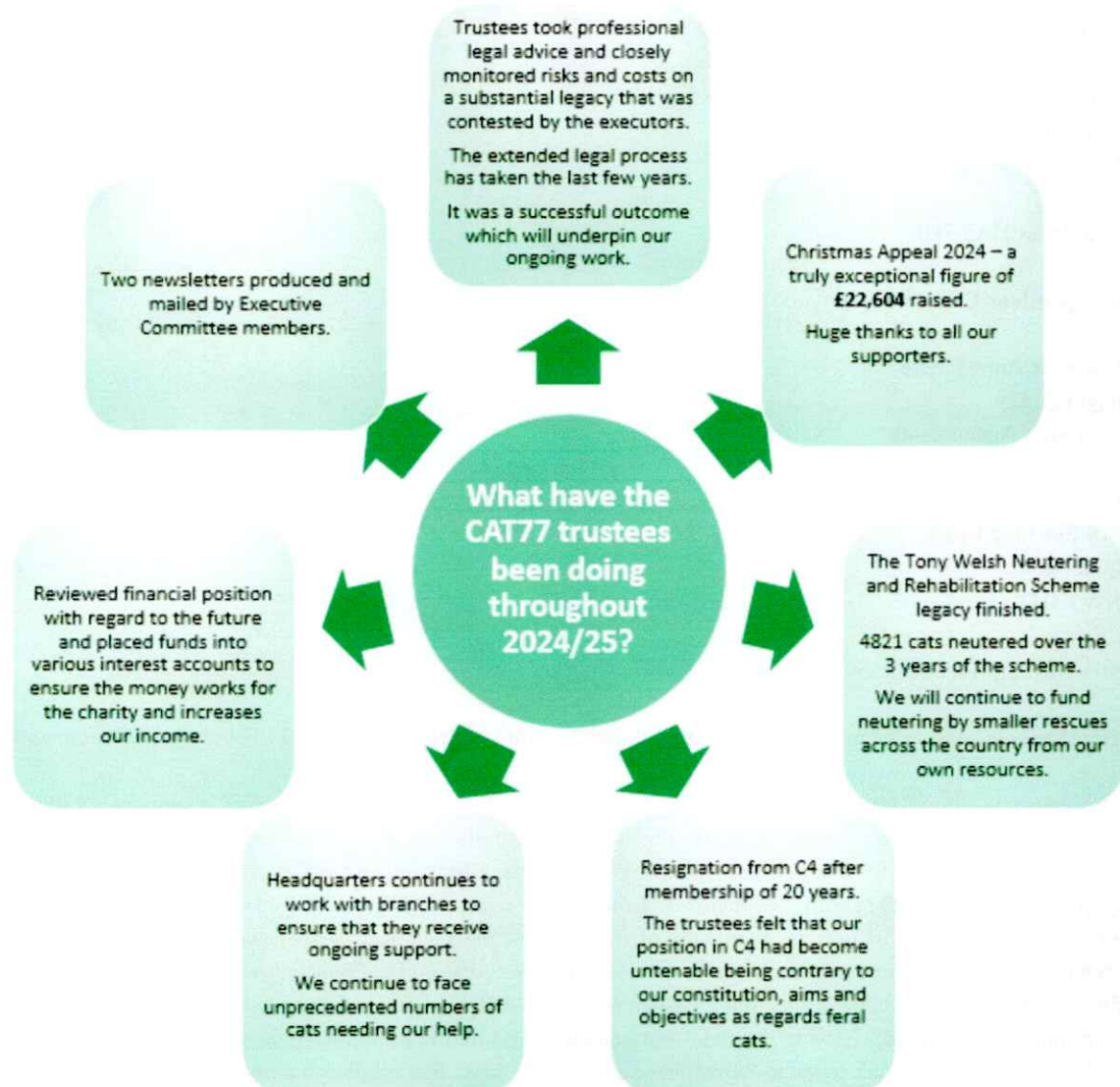
The charity is administered by a management committee who have a shared and statutory responsibility to ensure that the charity functions according to its constitution. Committee members are elected at the Annual General Meeting to hold office for a period not exceeding three years, after which time 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](http://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
<b>TOTAL THROUGH THE DOORS</b>	<b>2259</b>
<b>Neutered</b>	<b>2124</b>
<b>Homed Neutered</b>	<b>396</b>
<b>Homed Un-neutered (kittens)</b>	<b>85</b>
<b>Vet Treated</b>	<b>354</b>
<b>Still waiting homes at year's end</b>	<b>140</b>
<b>Waiting for homes over 12 months</b>	<b>18</b>
<b>Un-homeable</b>	<b>114</b>
<b>Returned to site</b>	<b>273</b>
<b>Site fed by branch</b>	<b>211</b>

## 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).

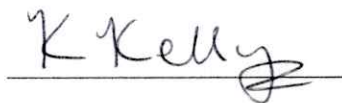
The law applicable to charities in England and Wales requires the trustees of the charity to prepare accounts each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing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

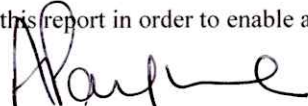
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5	13,341	0	13,341	14,995
Intangible assets	6	196	0	196	1,572
		<u>13,537</u>	<u>0</u>	<u>13,537</u>	<u>16,567</u>
<b>Current assets</b>					
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>
		<u>1,455,554</u>	<u>4,085</u>	<u>1,459,639</u>	<u>790,320</u>
<b>Current liabilities</b>					
Creditors falling due within one year	8	-21,315	0	-21,315	-7,507
<b>Net current assets</b>		<u>1,434,239</u>	<u>4,085</u>	<u>1,438,324</u>	<u>782,813</u>
<b>Total assets less current liabilities</b>		<u>1,447,776</u>	<u>4,085</u>	<u>1,451,861</u>	<u>799,380</u>
<b>Funds of the charity</b>					
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>
		<u>1,447,776</u>	<u>4,085</u>	<u>1,451,861</u>	<u>799,380</u>

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 £
<b>Income</b>					
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
<b>Total income</b>		<u>1,126,087</u>	<u>0</u>	<u>1,126,087</u>	<u>339,574</u>
<b>Expenditure</b>					
	4				
Charitable activities		382,714	85,192	467,906	503,373
Expenditure on raising funds		5,700	0	5,700	8,651
<b>Total resources expended</b>		<u>388,414</u>	<u>85,192</u>	<u>473,606</u>	<u>512,024</u>
<b>Net movement in funds</b>		737,673	-85,192	652,481	-172,450
<b>Total funds brought forward at 1 April 2024</b>		710,103	89,277	799,380	971,830
<b>Transferred to restricted funds</b>		0	0	0	
<b>Total funds carried forward at 31 March 2025</b>		<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**

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

## 6 Intangible fixed assets

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

## 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.