

The Cats Whiskers

Scotland · Charity number SC048755

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2018-10-11
Register	View on the OSCR register

Contact

Address 102-104 Stirling Street
Alva
Clacks
FK12 5EH

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It carries out activities or services itself'

Purposes: 'the advancement of animal welfare'

What the charity does: The charity is set up to enhance the welfare of animals.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The organisation's purposes are: the advancement of animal welfare

Geography

- **Main operating location:** Clackmannanshire
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£94,880	£85,979	-	0
2024-08-31	£112,718	£92,429	-	0
2023-08-31	£84,525	£68,769	-	0
2022-08-31	£140,475	£124,426	-	0
2021-08-31	£47,093	£22,392	-	0

The Cats Whiskers

Scotland - Charity number SC048755

Accounts

The Cats Whiskers
Unaudited Financial Statements
31 August 2025

The Cats Whiskers

Financial Statements

Year ended 31 August 2025

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The Cats Whiskers

Trustees' Annual Report

Year ended 31 August 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2025.

Reference and administrative details

Registered charity name The Cats Whiskers

Charity registration number SC048755

Principal office 102-104
Stirling Street
Alva
Clacks
FK12 5EH

The trustees

Donna Hingley
Caroline Glyde
Kathy Forrest
Maureen Given
Louise Orr

Independent examiner Arm in Arm Accounting
Herkimer House
Mill Road Industrial Estate
Linlithgow
EH49 7SF

Structure, governance and management

Type of governing document

The charity is a Scottish Charitable Incorporated Association (a SCIO). It was registered on the 11th of October 2018

Trustee Recruitment and appointment

The charity is managed by a board which holds regular meetings throughout the year. Members of the board are the trustees of the charity. Membership of the charity is open to any individual aged 16 or over who shares the ethos of The Cats Whiskers. Trustees are elected at the Annual General Meeting. There must be a minimum of three and a maximum of seven trustees.

Objectives and activities

The organisations purposes are:

- Rescue, Rehabilitation and rehoming of cats in the Forth Valley area.
- The advancement of animal welfare for cats in Clackmannanshire and in other geographical areas if required.

The Cats Whiskers

Trustees' Annual Report *(continued)*

Year ended 31 August 2025

Achievements and performance

From September 2024 to end August 2025, we are thrilled to have increased the number of cats who have benefitted from our care, rehoming services, and pet food bank services.

Over 24/25, we have:

- Rehomed 187 cats and kittens
 - o Each receiving flea and worm treatment, neutered where necessary, and microchipped as per our minimum Vet Standards.
- Returned to owner – 8
- Foster care provided for 5 cats
 - o Due to owners being taken into care and also becoming homeless,
 - o Were reunited with owners where possible.
- Put To Sleep 4 cats
- Over 3000 people benefitted from our pet food bank
 - o This has been food provided directly from us, but also through our partnership working with fellow local charities, Home-Start Clackmannanshire, Community House, The Gate Food Bank and wider partnerships through being a Blue Cross Distribution Centre.

We intend to continue to strengthen our services and support, striving to ensure the safety and well-being for all cats locally, whilst also providing support and guidance to owners to build a network of informed pet owners locally.

Our Pet Foodbank has supplied cat and dog food for several charities in Forth Valley and especially in Clackmannanshire. A volunteer delivered made up bags of food to Foodbanks in the Hillfoots area. We have connected with Hawkhill Food larder, Clackmannan Development Trust and continued to build our partnership with Homestart Clackmannanshire, CLD Clacks Council, Transform in Stirling and a few others are now developing slowly too. We are currently also sharing assets with other charities for people in need in Forth Valley as a part of a circular economy.

Our shop in Alva has remained our mainstay and the volunteers there have done a sterling job passing information onto the shelter for cats or people in need of help with their cats. The shop has become an integral part of the small town of Alva. It has a strong community around it and is very well supported by the local community and visitors to Alva. Shop income generated last year was £32,441. Sadly, this is following the national downward trend in the charity retail sector. Our shop also went through a facelift due to a Grant from Clacks Council of £500. New signage and the front of our shop was painted by a local painter who donated their share of the grant back to the charity.

We began a program where The Cats Whiskers now issue a neutering voucher with every kitten that is rehomed under 4 months. We also tell adopters we will cover the cost of the 2nd vaccination which allows us to rehome the cats/kittens quicker, instead of waiting in our care for the 2nd vaccination.

Grants Received

Jean Sainsbury	£4000 Restricted for Vet fees
Animal Rescue Foundation	£1000 Restricted for Vet Fees
Clacks Council	£500 Restricted for Shop signage and Refresh

The Cats Whiskers

Trustees' Annual Report *(continued)*

Year ended 31 August 2025

The Cats Whiskers had two Trustees, Kathy Forrest and Donna Hingley, attend the ADCH Conference in Telford. They both got a lot out of their attendance and came back with details for Volunteers to be able to join the Battersea Academy training to do the cat work needed. They also connected with a new Microchip company and have gotten the charity connected to purchase these cheaper.

The same two trustees also attended, online, to the inaugural meeting of the ADCH Scottish Network Group. Since then Edinburgh Cat and Dog home donated a load of bedding and carriers to The Cats Whiskers.

The charity is in a strong position and feels positive for the coming year.

The Cats Whiskers

Trustees' Annual Report *(continued)*

Year ended 31 August 2025

Financial review

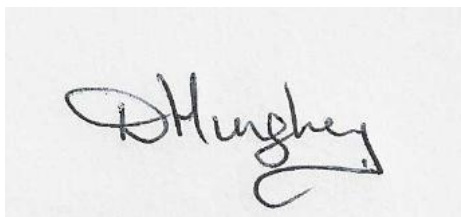
Summary

The total income for the year is £89,380 (2024: £112,718) with the main income coming from the shop and donations. The expenditure is £94,880 (2024: £92,429) to cover the running costs of the charity. The decrease in income comes mainly from the one off Pets at Home funding received in 2024..

Reserves policy

At the end of the year the charity had £124,413 (2024: 115,512) of total reserves. The trustees recognise that due to the nature of the current funding arrangements, it is difficult to accumulate reserves as funding is restricted to a particular project. The trustees are considering new funding streams so that funds for 3 months running costs can be held to cover the organisation when further funding is being sought.

The trustees' annual report was approved on 26/02/2026 and signed on behalf of the board of trustees by:

A photograph of a handwritten signature in black ink on a light-colored background. The signature is written in a cursive style and appears to read 'D Hingley'.

Donna Hingley
Trustee

The Cats Whiskers

Independent Examiner's Report to the Trustees of The Cats Whiskers

Year ended 31 August 2025

I report to the trustees on my examination of the financial statements of The Cats Whiskers ('the charity') for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and 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.



Neil Mackinnon (CA)

On behalf of Arm in Arm Accounting
Herkimer House
Mill Road Industrial Estate
Linlithgow
EH49 7SF

The Cats Whiskers

Statement of Financial Activities

Year ended 31 August 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	27,985	5,500	33,485	56,380
Charitable activities	5	14,343	–	14,343	13,062
Other trading activities	6	45,071	–	45,071	41,932
Other income	7	1,981	–	1,981	1,344
Total income		<u>89,380</u>	<u>5,500</u>	<u>94,880</u>	<u>112,718</u>
Expenditure					
Expenditure on charitable activities	8	<u>80,479</u>	<u>5,500</u>	<u>85,979</u>	<u>92,429</u>
Total expenditure		<u>80,479</u>	<u>5,500</u>	<u>85,979</u>	<u>92,429</u>
Net income and net movement in funds		<u>8,901</u>	<u>–</u>	<u>8,901</u>	<u>20,289</u>
Reconciliation of funds					
Total funds brought forward		115,512	–	115,512	95,223
Total funds carried forward		<u>124,413</u>	<u>–</u>	<u>124,413</u>	<u>115,512</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

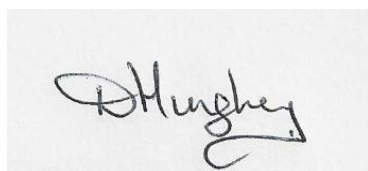
The Cats Whiskers

Statement of Financial Position

31 August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	13	206,348	218,370
Current assets			
Debtors	14	2,636	2,362
Cash at bank and in hand		54,502	40,079
		<u>57,138</u>	<u>42,441</u>
Creditors: amounts falling due within one year	15	<u>139,073</u>	<u>145,299</u>
Net current liabilities		<u>81,935</u>	<u>102,858</u>
Total assets less current liabilities		<u>124,413</u>	<u>115,512</u>
Funds of the charity			
Unrestricted funds		124,413	115,512
Total charity funds	16	<u>124,413</u>	<u>115,512</u>

These financial statements were approved by the board of trustees and authorised for issue on 26/02/2026, and are signed on behalf of the board by:



Donna Hingley
Trustee

The notes on pages 8 to 15 form part of these financial statements.

The Cats Whiskers

Notes to the Financial Statements

Year ended 31 August 2025

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 102-104, Stirling Street, Alva, Clackmannanshire, FK12 5EH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

In preparing the accounts, the trustees were not required to make any judgements that would have a material effect on the numbers reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Cats Whiskers

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The Cats Whiskers

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	10% straight line
Fixtures and fittings	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

The Cats Whiskers

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Cash Donations	27,985	–	27,985
Grants			
Animal Rescue Foundation	–	1,000	1,000
Jean Sainsbury Animal Welfare	–	4,000	4,000
Thistledown	–	–	–
Clacks Council	–	500	500
	<u>27,985</u>	<u>5,500</u>	<u>33,485</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Cash Donations	49,380	–	49,380

The Cats Whiskers

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Animal Rescue Foundation	–	1,000	1,000
Jean Sainsbury Animal Welfare	–	5,000	5,000
Thistledown	1,000	–	1,000
Clacks Council	–	–	–
	<u>50,380</u>	<u>6,000</u>	<u>56,380</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Adoption Fees	<u>14,343</u>	<u>14,343</u>	<u>13,062</u>	<u>13,062</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	12,630	12,630	6,172	6,172
Shop Income	<u>32,441</u>	<u>32,441</u>	<u>35,760</u>	<u>35,760</u>
	<u>45,071</u>	<u>45,071</u>	<u>41,932</u>	<u>41,932</u>

7. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other income	<u>1,981</u>	<u>1,981</u>	<u>1,344</u>	<u>1,344</u>

The Cats Whiskers

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Rent & Rates	8,964	–	8,964
Vet & Medicine	20,775	5,000	25,775
Utilities	5,905	–	5,905
Insurance	1,720	–	1,720
Stationary and Postage	–	–	–
Miscellaneous	9,785	–	9,785
Motor Expenses	812	–	812
Repairs and Maintenance	9,324	500	9,824
Accountancy Fees	1,200	–	1,200
Depreciation	12,022	–	12,022
Bank Fees	9,973	–	9,973
	<u>80,479</u>	<u>5,500</u>	<u>85,979</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Rent & Rates	10,842	–	10,842
Vet & Medicine	22,157	1,000	23,157
Utilities	9,125	–	9,125
Insurance	1,710	–	1,710
Stationary and Postage	422	–	422
Miscellaneous	9,469	–	9,469
Motor Expenses	699	–	699
Repairs and Maintenance	9,121	5,000	14,121
Accountancy Fees	1,200	–	1,200
Depreciation	12,885	–	12,885
Bank Fees	8,799	–	8,799
	<u>86,429</u>	<u>6,000</u>	<u>92,429</u>

9. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>12,022</u>	<u>12,885</u>

10. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>750</u>	<u>750</u>

The Cats Whiskers

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

11. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

12. Trustee remuneration and expenses

(a) No remuneration was paid to the trustees during the year (2024: Nil)

(b) No expenses were reimbursed to the trustees during the year (2024: Nil)

(c) The charities insurance policy includes trustee indemnity insurance cover for all its trustees.

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Land £	Total £
Cost				
At 1 September 2024 and 31 August 2025	<u>213,123</u>	<u>1,726</u>	<u>20,000</u>	<u>234,849</u>
Depreciation				
At 1 September 2024	14,753	1,726	–	16,479
Charge for the year	<u>12,022</u>	<u>–</u>	<u>–</u>	<u>12,022</u>
At 31 August 2025	<u>26,775</u>	<u>1,726</u>	<u>–</u>	<u>28,501</u>
Carrying amount				
At 31 August 2025	<u>186,348</u>	<u>–</u>	<u>20,000</u>	<u>206,348</u>
At 31 August 2024	<u>198,370</u>	<u>–</u>	<u>20,000</u>	<u>218,370</u>

14. Debtors

	2025 £	2024 £
Other debtors	<u>2,636</u>	<u>2,362</u>

15. Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	<u>139,073</u>	<u>145,299</u>

The Cats Whiskers

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

16. Analysis of charitable funds

	As at 01/09/24	Incoming Resources	Outgoing Resources	Transfers	As at 31/08/25
Unrestricted Funds					
General funds	115,512	89,380	80,478		124,413
Restricted funds					
Jean Sainsbury Animal Welfare		4,000	4000		-
Animal Rescue Foundation		1,000	1000		-
Clacks Council		500	500		-
Total Funds	115,512	94,880	85,978	-	124,413

The Cats Whiskers

Scotland - Charity number SC048755

Accounts

The Cats Whiskers
Unaudited Financial Statements
31 August 2024

The Cats Whiskers

Financial Statements

Year ended 31 August 2024

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The Cats Whiskers

Trustees' Annual Report

Year ended 31 August 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

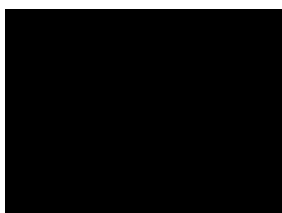
Reference and administrative details

Registered charity name The Cats Whiskers

Charity registration number SC048755

Principal office 102-104
Stirling Street
Alva
Clacks
FK12 5EH

The trustees



Independent examiner Arm in Arm Accounting
Herkimer House
Mill Road Industrial Estate
Linlithgow
EH49 7SF

Structure, governance and management

Type of governing document

The charity is a Scottish Charitable Incorporated Association (a SCIO). It was registered on the 11th of October 2018

Trustee Recruitment and appointment

The charity is managed by a board which holds regular meetings throughout the year. Members of the board are the trustees of the charity. Membership of the charity is open to any individual aged 16 or over who shares the ethos of The Cats Whiskers. Trustees are elected at the Annual General Meeting. There must be a minimum of three and a maximum of seven trustees.

Objectives and activities

The organisations purposes are:

Rescue, Rehabilitation and rehoming of cats in the Forth Valley area.

The advancement of animal welfare for cats in Clackmannanshire and in other geographical areas if required.

The Cats Whiskers

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

Achievements and performance

From September 2023 to end August 2024, we are thrilled to have increased the number of cats who have benefitted from our care, rehoming services, and pet food bank services.

Over 23/24, we have:

- Rehomed 179 cats and kittens
 - o Each receiving flea and worm treatment, spayed where necessary, and implanted with microchips.
- Returned to owner – 11
- Foster care provided for 11 cats
 - o Due to owners being taken into care, becoming homeless, fleeing domestic abuse etc.
 - o Were reunited with owners where possible.
- Put To Sleep (PTS) 7 cats
- Over 3000 people benefitted from our pet food bank

This has been food provided directly from us, but also through our partnership working with fellow local charities (e.g. Give a Dog a Bone, Home-Start Clackmannanshire, Community House, The Gate Food Bank) and our wider partnerships through being a Blue Cross Distribution Centre

We intend to continue to strengthen our services and support, striving to ensure the safety and well-being for all cats locally, whilst also providing support and guidance to owners to build a network of informed pet owners locally.

In our last report, we shared that we were considering exploring ownership of our shelter. This has since become a reality! In August 2023, we met with Social Investment Scotland, and after a stringent process, were informed we had been successful in our application. Funds were allocated in the form of a loan/mortgage on the 27/10/2023, allowing us to purchase the shelter, and surrounding grounds/yard. We celebrated the news by opening as a rehoming and rehabilitation centre on Broad Street Alloa on 01/10/2023, hosting our first Open Day the same day. A fantastic day was had by all attendees, including several charity partners in attendance, and we raised some vital funds through a tombola and bake sale.

The shelter is going from strength to strength, supported by a team of 62 volunteers, providing love and care for all animals in our care. We have developed our support and processes for our volunteer programme over the year too, which was fortunate when tackling our first case of cat flu in November 2023. Having our bespoke pens, isolation room, and clear guidance and processes for sanitation and use of PPE meant our volunteers pulled together, working consistently and diligently to maintain care, and prevent any spread of cat flu. Sadly, we did lose one of the cats, but he had been a long-term stray, and sadly was losing his fight, so after test results, the difficult decision was made by all parties concerned to end his suffering and PTS our "Mr Grey".

Along with the Shelter building, our purchase included the surrounding grounds/yard. We had the idea to develop this space into a community memorial garden for pets. We know that surrounding our shelter, there are many flats, with no gardens, and so we are in the process of developing this space to be a garden for all the community, but also a space for remembrance of loved pets who have passed. The space had been for too long disused, and a magnet for anti-social behaviour. Local group Alloa in in Bloom are keen to support our development of this space, utilising it to create a "market garden" to allow community food growing, which will supply fresh food to our local food bank. They successfully secured grant funding to install a polytunnel and are repairing a Portacabin (already on the premises) for use. Longer term, we hope this space will offer solace and enjoyment for the community and wildlife to enjoy together.

The Cats Whiskers

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

It has been a year of creating, nurturing and growing our partnerships with fellow charities, including Cats Protection, where we have sheltered cats to support with overflow beyond their capacity. We have always aimed to support owners with food where needed, but from working with other charities, we found a much wider need, with more people locally struggling with the cost of living, and so our pet foodbank was created. We have formed partnerships to receive donations to this from organisations such as Pets in Stirling (formerly Pets at Home) and SSPCA, managing to disseminate pet food to charities across Forth Valley.

We have also worked to become a distributor for the Blue Cross, receiving 26 pallets of dog and cat food May 2024. The wonderful team at Orlandi's provided us with storage space for this delivery, and through hard work, we are proud to say we made connections with at least 20 charities/groups across Central Scotland, who cascaded this donation through their communities. Not only animal care charities, but also Foodbanks such as one in Livingston and our local The Gate Foodbank, ensuring those seeking support for themselves were also able to access what they needed for their beloved pets. Dogs and cats were fed from the Isle of Islay to the coast of Kirkcaldy, across Perth and Kinross, North Lanarkshire, Ayrshire, and of course, all across our wonderful wee County.

Our charity shop in Alva, where all this started, remains the heart of our charity and our work. The income generated by our incredible team of shop volunteers makes it possible for us to operate the shop and shelter. The community in Alva, and across the County continue to support us with fantastic donations. We hosted a late-night Christmas shopping event on the 6 December 2023, which was a huge success, with children flocking to see Santa, and our volunteer elves bringing lots of joy and mischief to sustain the fun. In this last year, our shop generated £35,760. Our shop is also a favourite in the community, with regulars coming in simply for some social contact, or providing an open door to community members to speak with someone about support with food, litter, advice on rehoming, training etc.

We are governed by our team of Trustees, who have met regularly throughout the year to focus on our governance, compliance, and building the shelter operations. As our work has expanded, so too is the skills base we need for our Trustee team, and so we are continuing recruitment for our board, and are delighted to say ██████████ has joined us. We are still seeking individuals with expertise in animal welfare, finance, and legal.

Despite rising costs and pressure on fundraising, we remain a determined and strong team, looking forward to maintaining our high standards across our Shop and Shelter over 2024 - 2025, continuing to develop our practice, partnerships, and most importantly, provide a safe and loving space for cats who need rehomed and/or rehabilitated locally.

The Cats Whiskers

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

Financial review

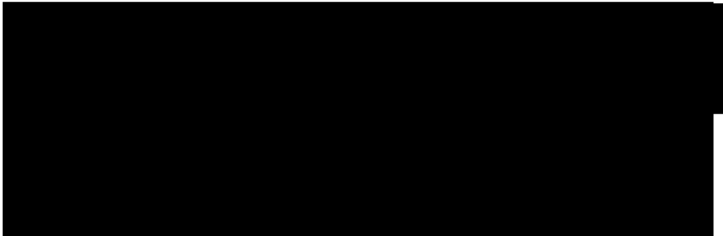
Summary

The total income for the year is £112,718 (2023: £84,225) with the main income coming from the shop and donations. The expenditure is £92,429 (2023: £68,769) to cover the running costs of the charity. The increase in income comes mainly from the Pets at Home cash donation and increased in adoption fees with the increase in expenditure incremental with the increase in income.

Reserves policy

At the end of the year the charity had £115,512 (2023: 95,223) of total reserves. The trustees recognise that due to the nature of the current funding arrangements, it is difficult to accumulate reserves as funding is restricted to a particular project. The trustees are considering new funding streams so that funds for 3 months running costs can be held to cover the organisation when further funding is being sought.

The trustees' annual report was approved on 14 March 2025 and signed on behalf of the board of trustees by:



The Cats Whiskers

Independent Examiner's Report to the Trustees of The Cats Whiskers

Year ended 31 August 2024

I report to the trustees on my examination of the financial statements of The Cats Whiskers ('the charity') for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

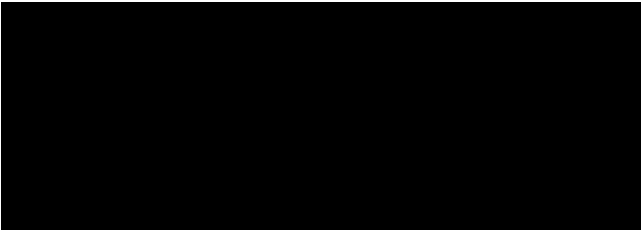
Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and 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.



On behalf of Arm in Arm Accounting
Independent Examiner
Herkimer House
Mill Road Industrial Estate
Linlithgow
EH49 7SF

The Cats Whiskers

Statement of Financial Activities

Year ended 31 August 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	50,380	6,000	56,380	29,801
Charitable activities	5	13,062	–	13,062	6,265
Other trading activities	6	41,932	–	41,932	47,542
Other income	7	1,344	–	1,344	917
Total income		<u>106,718</u>	<u>6,000</u>	<u>112,718</u>	<u>84,525</u>
Expenditure					
Expenditure on charitable activities	8	86,429	6,000	92,429	68,769
Total expenditure		<u>86,429</u>	<u>6,000</u>	<u>92,429</u>	<u>68,769</u>
Net income and net movement in funds		<u>20,289</u>	<u>–</u>	<u>20,289</u>	<u>15,756</u>
Reconciliation of funds					
Total funds brought forward		95,223	–	95,223	79,467
Total funds carried forward		<u>115,512</u>	<u>–</u>	<u>115,512</u>	<u>95,223</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

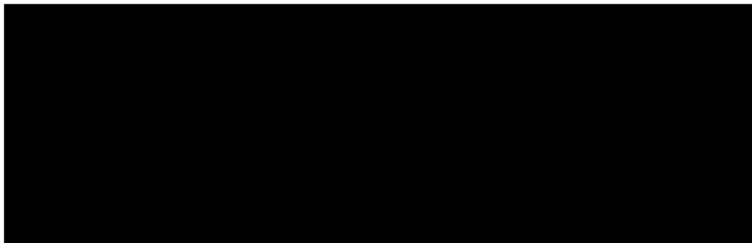
The Cats Whiskers

Statement of Financial Position

31 August 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	13	218,370	25,445
Current assets			
Debtors	14	2,362	1,501
Cash at bank and in hand		40,079	68,277
		<u>42,441</u>	<u>69,778</u>
Creditors: amounts falling due within one year	15	<u>145,299</u>	<u>–</u>
Net current liabilities		<u>(102,858)</u>	<u>69,778</u>
Total assets less current liabilities		<u>115,512</u>	<u>95,223</u>
Funds of the charity			
Unrestricted funds		115,512	95,223
Total charity funds	16	<u>115,512</u>	<u>95,223</u>

These financial statements were approved by the board of trustees and authorised for issue on 14 March 2025, and are signed on behalf of the board by:



The notes on pages 8 to 15 form part of these financial statements.

The Cats Whiskers

Notes to the Financial Statements

Year ended 31 August 2024

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 102-104, Stirling Street, Alva, Clackmannanshire, FK12 5EH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

In preparing the accounts, the trustees were not required to make any judgements that would have a material effect on the numbers reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Cats Whiskers

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The Cats Whiskers

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	10% straight line
Fixtures and fittings	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

The Cats Whiskers

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Cash Donations	49,380	–	49,380
Grants			
Edna Smylie	–	–	–
Alloa Round Table	–	–	–
Stafford Trust	–	–	–
Animal Rescue Foundation	–	1,000	1,000
Jean Sainsbury Animal Welfare	–	5,000	5,000
Thistledown	1,000	–	1,000
	<u>50,380</u>	<u>6,000</u>	<u>56,380</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Cash Donations	14,501	–	14,501

The Cats Whiskers

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Edna Smylie	10,000	–	10,000
Alloa Round Table	300	–	300
Stafford Trust	–	3,000	3,000
Animal Rescue Foundation	–	2,000	2,000
Jean Sainsbury Animal Welfare	–	–	–
Thistledown	–	–	–
	<u>24,801</u>	<u>5,000</u>	<u>29,801</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Adoption Fees	<u>13,062</u>	<u>13,062</u>	<u>6,265</u>	<u>6,265</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	6,172	6,172	7,564	7,564
Shop Income	<u>35,760</u>	<u>35,760</u>	<u>39,978</u>	<u>39,978</u>
	<u>41,932</u>	<u>41,932</u>	<u>47,542</u>	<u>47,542</u>

7. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income	<u>1,344</u>	<u>1,344</u>	<u>917</u>	<u>917</u>

The Cats Whiskers

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Rent & Rates	10,842	–	10,842
Vet & Medicine	22,157	1,000	23,157
Utilities	9,125	–	9,125
Insurance	1,710	–	1,710
Stationary and Postage	422	–	422
Miscellaneous	9,469	–	9,469
Motor Expenses	699	–	699
Workwear	–	–	–
Repairs and Maintenance	9,121	5,000	14,121
Accountancy Fees	1,200	–	1,200
Depreciation	12,885	–	12,885
Activity type 18	8,799	–	8,799
	<u>86,429</u>	<u>6,000</u>	<u>92,429</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Rent & Rates	25,842	–	25,842
Vet & Medicine	6,425	5,000	11,425
Utilities	10,995	–	10,995
Insurance	471	–	471
Stationary and Postage	2,300	–	2,300
Miscellaneous	5,429	–	5,429
Motor Expenses	1,398	–	1,398
Workwear	1,248	–	1,248
Repairs and Maintenance	3,386	1,913	5,299
Accountancy Fees	1,200	–	1,200
Depreciation	3,162	–	3,162
Activity type 18	–	–	–
	<u>61,856</u>	<u>6,913</u>	<u>68,769</u>

9. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>12,885</u>	<u>3,162</u>

10. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>750</u>	<u>750</u>

11. Staff costs

The Cats Whiskers

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

11. Staff costs *(continued)*

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

12. Trustee remuneration and expenses

(a) No remuneration was paid to the trustees during the year (2023: Nil)

(b) No expenses were reimbursed to the trustees during the year (2023: Nil)

(c) The charities insurance policy includes trustee indemnity insurance cover for all its trustees.

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Land £	Total £
Cost				
At 1 September 2023	27,313	1,726	–	29,039
Additions	185,810	–	20,000	205,810
At 31 August 2024	<u>213,123</u>	<u>1,726</u>	<u>20,000</u>	<u>234,849</u>
Depreciation				
At 1 September 2023	2,731	863	–	3,594
Charge for the year	12,022	863	–	12,885
At 31 August 2024	<u>14,753</u>	<u>1,726</u>	<u>–</u>	<u>16,479</u>
Carrying amount				
At 31 August 2024	<u>198,370</u>	<u>–</u>	<u>20,000</u>	<u>218,370</u>
At 31 August 2023	<u>24,582</u>	<u>863</u>	<u>–</u>	<u>25,445</u>

14. Debtors

	2024 £	2023 £
Other debtors	<u>2,362</u>	<u>1,501</u>

15. Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	<u>145,299</u>	<u>–</u>

The Cats Whiskers

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

16. Analysis of charitable funds

	As at 01/09/23	Incoming Resources	Outgoing Resources	Transfers	As at 31/08/24
Unrestricted Funds					
General funds	95,223	106,718	86,429		115,512
Restricted funds					
Jean Sainsbury Animal Welfare		5,000.00	5000		-
Animal Rescue Foundation		1,000.00	1000		-
Total Funds	95,223	112,718	92,429	-	115,512
