VIETNAM CAT WELFARE

ANNUAL REPORT AND STATEMENT OF ACCOUNTS

FOR THE YEAR ENDED 1ST FEBRUARY 2026

CHARITY REGISTRATION No. 1165729

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester, West Sussex
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VIETNAM CAT WELFARE

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VIETNAM CAT WELFARE

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1165729
START OF FINANCIAL YEAR	2 February 2025
END OF FINANCIAL YEAR	1 February 2026
TRUSTEES SERVING DURING AND AFTER THE YEAR	Emma Louise Bolton Deborah Elizabeth Bolton Sarah Amy Elizabeth Byrnes Helen Edith Boutwell
GOVERNING INSTRUMENT	CIO - Foundation- registered on 24 February 2016
OBJECTS	For the benefit of the public to relieve the suffering of animals in Vietnam in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals. To promote humane behaviour towards cats and other animals in Vietnam by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals, particularly cats.
REGISTERED ADDRESS	18 Hall Estate, Goldhanger, Maldon, Essex CM9 8BB
INDEPENDENT EXAMINER	Zita Derbak Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester, West Sussex PO20 7EG

VIETNAM CAT WELFARE

TRUSTEES REPORT
FOR THE YEAR ENDED 1ST FEBRUARY 2026

OBJECTIVES AND ACTIVITIES

Our main day to day activities included assisting many rescues cases of mainly cats and some dogs from calls from the local community and tourists. This included neglected, abandoned, and sick animals, with many dumped kittens and unwanted litters in the surrounding areas. Where applicable we were able to take on many cases, rehabilitate and then continue to rehome the animals. All those rescue cases that are waiting to be homed, remain in the shelter, and cared for by us. This includes any rehabilitation, food, shelter, and medical care needed. Currently the maximum number of cats at the shelter can be approximately 100 at one time. Foster homes arranged by us have also been built up to take on the constant rescue calls.

- Sterilization of cats and dogs in the community and shelter to relieve the burden of unwanted kittens and overpopulation in the area. We work with a local vet to receive free and reduced cost surgeries.
- Assisted many about general health and daily care of their pets, giving advice and training. Also educate about vaccinating and sterilizing their pets. Including pet safety flyers and info sheets.
- Educated and carried out many rabies vaccinations for local pets and all the rescue cats in our care.
- Built up a volunteer network, locally and globally who have aided the day to day running of the shelter.
- We have an established outreach program visiting homes and families who are in need of aid and continued support regarding their pets and rescue animals. This is to reach a wider network of public and businesses to begin aiding with animals on site.
- Working with the local community and expats to deal with a high number of pet thefts for the cat and dog meat trade.
- TNR options for locals and expats to reduce stray population.

Due to the large number of cats at the shelter and the ever need of help and care for the rescues, throughout the year we had volunteers join us to help on a day to day basis.

Their contribution included mainly cleaning, feeding and caring for the rescues at the shelter in morning and afternoon shifts. Also this included many foster helpers who temporarily shelter and care for rescue cases until a permanent adoption home is found for new rescues.

Other volunteers not on site aided us by contributing their time to prepare graphic design and web design, social media pages, translation and also on call to assist with rescue calls and emails.

ACHIEVEMENTS AND PERFORMANCE

Rescuing and rehabilitation of around 50 cats during the year which came into the shelter directly. Because of our foster program the majority went into foster placements for care until fully vaccinated. During this time, we pushed for many adoption homes. The harder cases stayed for intense isolation care at the shelter until rehabilitated.

Our outreach program continues to grow, and we are able to go onsite to many homes and help the community to support and guide not only for their pets but understanding animal welfare and care. We gave help for over 200 cats and dogs in the area in need.

Through the year we sterilized many animals for free to the community around Hoi An, working with local vets. Rabies vaccinated many dogs and cats and feline vaccinations also.

Continual training and guiding a volunteer and foster program to assist many to take care of many cases and the constant calls of rescue animals in the area. Many new rescues coming into the shelter have been put into foster placements to reduce the overpopulation at the shelter and give the rescues a higher survival rate.

Again, an important achievement for us was the continuous education, training and raising awareness to many locals in the central Vietnam area by simply interacting with the community, explaining about animal welfare and aiding with simple daily care for their pets. This made a huge impact to many in the community.

Our objectives this year was to continue to reduce costs of day to day food for the cats to be able to provide extra medical needed. Including dental work on many of the older resident cats at the shelter.

As we grow as a charity, we are reaching a bigger network to the local community in Hoi An and Quang Nam area. We are guiding many calls in need around all of Vietnam.

Concentrating on the dog and cat meat trade and helping educate on how to keep pets safe and look for missing loved animals.

Any specific small projects we fundraised for such as medical treatment, shelter enhancements etc were all successful and in a short time. We are very grateful to many supporters through our move in the shelter location. We also arranged enough for vaccinating all the cats for their annual rabies and feline vaccinations.

Financial Review and Reserves Policy

For the year ended 1 February 2026, total receipts were £37,902 (2025: £44,825), while total payments were £31,557 (2025: £41,938), resulting in net incoming resources of £6,345 (2025: £2,887); consequently, the year-end cash balance increased to £12,649 (2025: £6,304). The reduction in receipts was mainly due to lower online donations of £30,518 (2025: £38,649), partly offset by higher local donations and sponsorship, while the reduction in payments mainly reflected lower additional costs of £1,467 (2025: £8,674), lower cat food costs of £3,303 (2025: £5,775) and separate exchange-rate income of £392 instead of cost (2025: £1,503).

At the end of the financial year we are not in deficit. All reserves are assessed and VCW policy is to use for emergency situation or any maintenance that may be needed for the shelter or any specific rescue case that needs the funding. The managing trustee continues to be in charge of the final decisions of the reserves and finances involved.

The charity aims to maintain unrestricted reserves equivalent to 3–6 months of normal operating expenditure.
This level reflects Income variability, Overseas operational risks, Cash handling environment, Grant dependency. Any funding we need for certain cases or projects we fundraise when needed. We always make sure we have enough to cover the basics of food, care and rent for the animals we rescue.

VCW principal sources of funds are through donations and private fundraising events helps by supporters. This included local businesses and local fundraisers.

Any large payments such as annual vaccination, maintenance or vet bills were organised, fundraised and handled on site so no deficit occurred throughout the year. Expenses were carried out in regard to how much funding VCW would receive as to not become in high deficit over any period of time throughout the year.

The biggest risks as shelter in Hoi An is damage due to weather conditions and typhoon season once a year. And relying on rental properties. The location is rented and have a 5 year contract. So far the new shelter has withheld through bad weather with minimal damage even with flooding at the end of 2025.

Structure, Governance and management

When we work alongside other organizations or groups we always sign contracts and check everything is in order and legitimate for the public interest as well as animal welfare.

We work alongside Paws for Compassion and local vet clinics whom are registered and reputable organizations, where together, we are improving the welfare of animals through our project.

TRUSTEES RESPONSIBILITIES

The Charities Act 2011 require the trustees to prepare financial statements for each financial year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees ..... Trustee.

Print name: EMMA LOUISE BOULTON

Date: 02/11/2026

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of Vietnam Cat Welfare on the accounts for the year ended 1st February 2026 set out on pages 7 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011) and that an independent examination is needed.
It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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

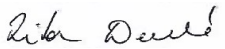
In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 130 of the Act); and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Zita Derbak MAAT AATQB
Independent Examiners Ltd
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Chichester, West Sussex
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Sign: 

Date: 06.11.2026

VIETNAM CAT WELFARE

STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 1ST FEBRUARY 2026

	Notes	Unrestricted Funds £	Restricted Funds £	**Total 2025/26 £**	**Total 2024/25 £**
RECEIPTS :					
Voluntary Receipts	2a	37,902	-	37,902	44,825
TOTAL RECEIPTS		**37,902**	**-**	**37,902**	**44,825**
PAYMENTS :					
Costs of Charitable Activities	3a	31,557	-	31,557	41,938
TOTAL PAYMENTS		**31,557**	**-**	**31,557**	**41,938**
NET INCOMING/(OUTGOING) RESOURCES		**6,345**	**-**	**6,345**	**2,887**
Transfer between funds		-	-	-	-
Cash balance at last year end		6,304	-	6,304	3,417
Cash balance at current year end		**12,649**	**-**	**12,649**	**6,304**

The notes on pages 9 to 10 form part of these accounts.

All operations are continuing operations.

VIETNAM CAT WELFARE

STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 1ST FEBRUARY 2026

	Notes	Unrestricted Fund £	Restricted Fund £	1-Feb-26 Total £	1-Feb-25 Total £
ASSETS					
Cash Funds:					
Bank Accounts		12,649	-	12,649	6,304
		12,649	**-**	**12,649**	**6,304**
Assets retained for the Charity's own use:					
Equipment		**13,523**	**-**	**13,523**	**13,288**
LIABILITIES					
Independent Examiners Fee		822	-	822	786
		822	**-**	**822**	**786**

TRUSTEES RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

Charity Law requires the Trustees to prepare financial statements for each financial year which comply with the regulations set out in the Charities Act 2011. The Trustees have elected to take advantage of the provisions that apply to small charities and have prepared a Receipts and Payments Account and Statement of Assets and Liabilities which are set out on pages 7 and 8.

Approved by the Trustees on 02/11/2026 and

Signed on their behalf by ....., Trustee.

Print name: EMMA LOUISE SUTTON

VIETNAM CAT WELFARE

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 1ST FEBRUARY 2026

1. BASIS OF ACCOUNTING

The accounts have been prepared under the "Receipts and Payments" basis as prescribed by the Charity Commissioners, and they meet the appropriate legal requirements.

2. RECEIPTS **a) Voluntary Receipts**	Unrestricted Funds £	Restricted Funds £	**Total 2025/26** **£**	**Total 2024/25** **£**
Donations Online	30,518	-	30,518	38,649
Local Donations /Visitors	3,362	-	3,362	1,500
Fundraisers	-	-	-	403
Sales -Merchandise	873	-	873	1,145
Sundries	3,149	-	3,149	3,128
	37,902	**-**	**37,902**	**44,825**

3. PAYMENTS **a) Costs of Charitable Activities**	Notes	Unrestricted Funds £	Restricted Funds £	**Total 2025/26** **£**	**Total 2024/25** **£**
Rent		7,543	-	7,543	7,548
Utilities		521	-	521	560
Cleaning/Maintenance		544	-	544	594
Medical Pharmacy		959	-	959	1,018
Litter/Supplies		647	-	647	597
Dog/Cat Food		3,303	-	3,303	5,775
Kittens		17	-	17	40
Shelter & Facilities maintenance		1,881	-	1,881	8,966
Staff costs/Volunteers		8,006	-	8,006	7,936
Sterilizations/Vaccines		551	-	551	268
Merchandise		713	-	713	585
Vet Costs		2,149	-	2,149	1,431
Sundries		413	-	413	505
Professional fees		522	-	522	581
Bank Charges and exchange rate costs		2,375	-	2,375	4,080
Sundry costs		1,413	-	1,413	1,454
		31,557	**-**	**31,557**	**41,938**

4. RESTRICTED FUNDS

	Balance at 2nd Feb 2025 £	Receipts £	Payments £	Transfer £	Balance at 1st Feb 2026 £
Four Paws	-	-	-	-	-
	-	**-**	**-**	**-**	**-**

	Balance at 2nd Feb 2024 £	Receipts £	Payments £	Transfer £	Balance at 1st Feb 2025 £
Four Paws	107	-	107	-	-
	107	**-**	**107**	**-**	**-**

5. PAYMENTS TO TRUSTEES

The annual amount of £3,481 was paid for a salary to Emma Bolton for her services to the charity and no other payments were made to trustees or any persons connected with them during this financial period, other than reimbursement for small items paid for on behalf of the Charity. No other material transaction took place between the organisation and a trustee or any person connected with them. (2025: £3,871)

6. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.