The Cat Welfare Group Ltd

Report and Financial Statements

Year ended 31 December 2025

Charity number: 1189649 / Company number 12262212



THE CAT WELFARE GROUP LTD

REFERENCE AND ADMINISTRATIVE DETAILS

Charity number:	1189649
Company registration number:	12262212 (England and Wales)
Registered office:	7 Bournemouth Road Chandler's Ford Eastleigh Hampshire SO53 3DA
Operational address:	23 Leafy Lane Fareham Hampshire PO15 7HL
Trustees:	Miss Vicki Harrington (Chair) Mr Robert Baynes Mrs Kirsten Dillion Mr Peter Wort Mrs Jacqui Wort
Company secretary:	Mr Robert Baynes
Chief executive:	Mrs Lorri Seymour-Baynes
Independent examiner:	Knight Goodhead Limited 7 Bournemouth Road Chandler's Ford Eastleigh Hampshire SO53 3DA
Bankers:	Barclays Bank UK Ltd Leicester LE87 2BB

THE CAT WELFARE GROUP LTD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees are pleased to present their report and the financial statements of the charity for the period ended 31 December 2025. The reference and administrative details set out on page 1 forms part of this report.

The Cat Welfare Group is a charitable company limited by guarantee and the trustees confirm that their report and the financial statements comply with current statutory requirements, the Company's memorandum and articles of association and the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The trustees' report incorporates the directors' report, as required by company law.

Objectives and Activities

Charity objects
The objects of the charity, as set out in its Articles of Association, are to relieve the suffering and distress of cats, kittens and feral cats which are in need of care and attention by reason of abandonment, neglect, sickness, maltreatment or poor circumstances in Southern England by providing a rescue, fostering and rehoming service and veterinary treatment.

Our Mission, Vision & Values
Our vision, mission and values serve to provide direction and clarity to the work that we do.

Vision
Our vision is that every cat will enjoy life in a home where it is treated with respect and an understanding of its needs.

Mission
Our mission is to rescue stray or abandoned cats and kittens and to rehome them into secure and loving homes once they have undergone medical checks and treatment, and are old enough. In the case of feral cats, where they cannot be domesticated, we will neuter them, address any health concerns and return them to their natural home.

Values
Our core values are:

- Cat welfare is at the heart of everything that we do.
- We treat all cats with respect and will never put a healthy or re-homeable cat to sleep.
- We are indebted to our supporters and greatly value all donations given to us.
- We value and respect our volunteers, volunteer staff, adopters and suppliers.
- We pursue continuous improvement and excellence in what we do.
- We are open and honest.

THE CAT WELFARE GROUP LTD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Activities
The Cat Welfare Group was founded in October 2019 and is a charitable company run in the most part by volunteers.

Rehoming activities
We rescue stray or abandoned cats and kittens and look to rehome these into secure and loving homes.

A significant number of the cats and kittens are rescued from appalling circumstances or come to us with horrific injuries, requiring extensive veterinary treatment and expert care. Whilst in our care, the cats and kittens are looked after by one of our fosterers, either in a designated spare room in their home or in a purpose built cat pen. Many kittens have been born in our care and we have an experienced team that are also able to handrear abandoned kittens around the clock.

All cats and kittens that are rehomed by the charity will receive a health check by a veterinary professional, worming treatment, vaccinations and will be microchipped and neutered. They will come with four weeks free insurance from Petplan and adopters receive a copy of our guide "Your new family member," containing lots of useful information about bringing your new cat home and general advice about caring for your cat. The charity has an adoptions group on Facebook and provides ongoing support and advice to adopters and cat owners in general.

Feral cat work
It is estimated that there are in excess of one million feral cats in the UK. The word "feral" means members of a domesticated species that have reverted to living as wild animals. Whilst they are often mistaken for stray cats, ferals have little or no contact with humans and cannot be tamed.

Despite their wild nature, feral cats still need a level of care. With many ferals living in colonies, the cat population can grow quickly. Neutering and returning the cats to their colony, also known as "trap, neuter and return," stops continual breeding and can help to limit disease. In the case of feral cats, where they cannot be domesticated, we will neuter them, address any health concerns and either return them to their original home, if possible, or alternatively find a suitable new home.

Lost & found cats
Not knowing what has happened to their missing cat is often a source of great concern and sadness to cat owners. As well as rehoming unowned cats, we also return lost cats to their existing homes. This can sometimes involve super-sleuth work if the cats are not microchipped or if the microchip details are not up to date! In some cases, the cats will sadly have been victims of road traffic accidents, but our work can still provide their owners with some form of closure and peace of mind.

We have provided many owners with advice on getting their lost or missing fury friend back home and have put together a short guide on our website. We even have a list of friendly tree surgeons for when cats need rescuing from rooftops or tall trees!

THE CAT WELFARE GROUP LTD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Public Benefit
The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when setting the charity's objectives and planning its activities.

Cats play a huge part in the lives of millions of people in the UK. By supporting cats, we are providing a benefit to owners and other people who come into contact with cats. We provide public benefit by:

- Assisting the local community, veterinary practices and local authorities by taking in and rehoming stray or abandoned cats and by controlling feral populations.
- Assisting the local community by reuniting lost, found or injured cats with their owners.
- Reassuring owners that their cats can be taken into our care and rehomed if they become incapable of looking after them either through illness, death or other reasons.
- Assisting local authorities by taking in cats from multi-cat households.
- Providing guidance and advice to cat owners to increase awareness of cat welfare.
- Providing volunteering opportunities for those who wish to support our work.

Volunteers
The Cat Welfare Group is run in the main by volunteers who receive no payment for their work, apart from the reimbursement of expenses. As at the end of 2025, the charity had in excess of 40 volunteers, including 15 fosterers that care for the cats and kittens whilst they are in our care.

Achievements and Performance
This report covers the charity's operation for 2025 and we totally exceeded all of our expectations in terms of the numbers of cats that we rescued and rehomed, and also the amount of funds that we raised in order to carry out this work.

<u>Rehoming activities</u>
In total we rescued 280 cats and kittens, rehomed 173 cats and kittens into secure and loving homes, rehomed 97 cats and kittens via other rescues and had 17 cats in our care as at the year-end.

Amongst the cats and kittens that we rescued were some with horrific injuries, neglected and emaciated cats, older cats with underlying or untreated health conditions and abandoned kittens, all requiring expensive veterinary treatment and expert care. Cat welfare is at the heart of everything that we do and we pride ourselves in that we do the absolute best for every cat that comes into our care and that we did not turn away any cat on account of cost.

The numbers above do not include those cats and kittens that we rescued that, despite our very best efforts, were simply too sick, too small or too fragile to survive.

<u>Feral cat work</u>
We continued working with several feral colonies (trapping and neutering, blood testing, ear tipping and microchipping) and returned them to their natural home. We continue to support these colonies by supplying food and any necessary veterinary treatment. Through the investment of time and patience, we were also successful in domesticating and socialising a number of very feisty feral / stray kittens that we were then able to rehome.

Lost & found cats

Every day we are called out by members of the public to stray cats for us to check for microchips, reuniting cats and owners daily. We also provide advice to owners on getting their lost or missing fury friend back home on a daily basis.

Volunteers

The charity was established and is run mainly by a hugely dedicated and passionate team of volunteers. As at the end of 2025, the charity had in excess of 40 volunteers, including 15 fosterers. Volunteers provided an estimated 18,000 hours of their time and support during the period with an estimated value of £220,000. In accordance with the Charities SORP (FRS 102), this volunteer time is not recognised in the financial statements.

Partnership working

We consider that working collaboratively and in partnership with other organisations is essential to the success of our work as a charity and have outlined below some of the key partnerships that we developed during the period.

Veterinary treatment is central to the activities of the charity and veterinary fees are the charity's largest category of expenditure. We are supported by some outstanding veterinary practices and have successfully secured discounts on veterinary fees with all the practices that we use on a regular basis.

We work together with Petplan who, since June 2020, have been providing four weeks free insurance to adopters who rehome a cat from us. When an adopter continues onto a full Petplan insurance policy for their cat, Petplan gives 10% of the premium back to The Cat Welfare Group and a further 10% each year the policy is renewed. We expect this source of income to grow over the coming years.

We have developed good working relationships with a number of other smaller cat rescue centres that share our values and ethos. This has enabled us to share knowledge and resources, and has allowed us to call upon another rescue centre when our own feral spaces were full, and vice versa.

In 2023 Battersea Dogs & Cats Home approached us to discuss partnering with them, this came completely out of the blue and we are thrilled to be one of a few small rescues partnering with such a prestigious organisation. We have worked closely with Battersea and formed a great working relationship with their management team.

Financial Review

The charity generated income of £209,476 (2024: £224,377) during the year. This enabled the charity to continue its activities in line with its objectives. Expenditure increased to £196,162 (2024: £194,973).

The charity made a surplus of £13,314 (2024: £29,404) in the year. Fund balances were £135,113 (2024: £121,799), which includes restricted funds of £nil (2024; £1,046).

Reserves policy

The trustees recognise the need to hold a prudent level of reserves to ensure that there is no significant disruption to The Cat Welfare Group's charitable activities as a result of income volatility, any unforeseen reduction in income or unbudgeted additional expenditure. Having considered the financial and other risks facing the charity, the trustees have determined that The Cat Welfare Group should aim to establish and maintain free reserves (unrestricted funds excluding designated funds) at a minimum level of 3 months cover of the charity's annual expenditure. Based on 2025 expenditure this equates to approximately £49,100. At 31 December 2025 free reserves stood at £61,308 which is in excess of the reserves policy. The trustees continue to keep this under close review.

Risk management

The trustees have responsibility for the oversight of risk management and consider the risks affecting the charity and its activities as part of their meetings. The Cat Welfare Group has a formal risk management process to identify and record risks within a risk register. Risks are recorded in the risk register together with mitigation measures and given an overall score based on impact and likelihood. The risk register is maintained by the senior management team and is reviewed at least on a 6 monthly basis by the trustees.

The key risks and uncertainties facing the charity are outlined below:

- Insufficient income / cash / reserves leading to the charity having to turn away stray or abandoned cats and being unable to pay its bills.
- Damaging media or social media allegations leading to reputational damage and loss of income.
- Insufficient volunteers leading to the inability to provide enough foster homes for all stray or abandoned cats and to run the charity effectively.

Strategy and Plans for the Future

During 2025 we once again totally exceeded all of our expectations in terms of the number of cats that we rescued and rehomed, and also the amount of funds that we raised in order to carry out this work.

Our focus for 2026 is on consolidation and the establishment of solid foundations to support the future of the charity. Our core values encompass cat welfare, continuous improvement and excellence, and we want to be seen as the "best in class." Accordingly, we want to focus as much on the quality of our rehoming activities and the experience for the adopter, as on the number of cats that we rehome.

We have outlined our plans for 2026 below:

2026 ANNUAL PLAN		
Our Vision		
Every cat will enjoy life in a home where it is treated with respect and an understanding of its needs		
Focus for 2026		
Consolidation and the establishment of solid foundations to support the future of the charity		
Strategic Objectives		
Activities	**Income/Finances**	**Investment in the charity's infrastructure**
Key Actions		
- Continue to rehome the cats and kittens that come into our care, focusing as much on the quality of our rehoming activities as on the number of cats that we rehome - Continue to undertake trap, neuter and return activities to help manage the welfare of the feral cat population - Maintain our team of fosterers and train more fosterers in the hand-rearing of kittens - Continue to work with and cultivate existing partnerships and develop new partnerships	- Focus on increasing regular giving, providing the charity with a more secure source of monthly income - Increase public awareness of the charity to broaden and increase our range of supporters - Build up the charity's reserves in line with the reserves policy - Exploring lottery funding, additional grants and other income sources	- Build on implementing robust, policies, procedures, induction, training and investment in our volunteers

Structure, Governance and Management

Governing document

The Cat Welfare Group is a charitable company limited by guarantee, incorporated on 15 October 2019 and registered as a charity with the Charity Commission on 26 May 2020. The company was established under a Memorandum of Association and is governed by the terms of its Articles of Association. New Articles of Association were adopted on 25 March 2020 and amended on 12 August 2020. In the event of the company being wound up, the Articles of Association restrict the liability of each member to £10.

THE CAT WELFARE GROUP LTD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Governance

The Cat Welfare Group is governed by the board of trustees. The trustees are also the members and directors of the company. No trustees are paid for their time and the board consists of a least three members with no maximum number.

Our trustees are drawn from the community and offer a range of skills and experience essential to the good governance of the charity. Trustees are appointed by the passing of an ordinary resolution at a general meeting. On appointment, trustees are given an overview as to the current status of the charity by the senior management team and are provided with a copy of the Charity Commission's guidance CC3, "The essential trustee: what you need to know, what you need to do", and online access to the charity's policies.

The trustees have ultimate responsibility for governing the charity and directing how it is managed and run, including responsibility for the strategic direction of the charity and its financial management. The board of trustees delegates responsibility for the day-to-day operations of the charity to the senior management team. The trustees meet at least four times per year to discuss and consider strategic, financial and other matters. The Chief Executive Officer and Finance Director will also attend these meetings, but have no voting rights.

The trustees who served during the period and on the date that this report was approved are:

Vicki Harrington
Robert Baynes
Peter Wort
Jacqui Wort
Kirsten Dillon

Statement of Responsibilities of the Trustees

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial period, which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgments and accounting estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

The trustees' report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees on 30/07/2026 and signed on their behalf by



Vicki Harrington
Chair of the trustees

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF THE CAT WELFARE GROUP LTD

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2025, which are set out on pages 11 to 23.

Responsibilities and basis of report

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the "2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

(1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

(2) the accounts do not accord with those accounting records; or

(3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

(4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

J E Harris FCCA
Knight Goodhead Limited
Chartered Accountants

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire SO53 3DA

Date: 29 July 2026

THE CAT WELFARE GROUP LTD

(Company limited by guarantee and not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025 (including Income and expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
INCOME					
Voluntary income	3	131,411	43,674	175,085	188,968
Charitable activities	3	24,910	-	24,910	25,650
Other trading activities	3	8,610	-	8,610	9,489
Investment income	3	871	-	871	270
TOTAL INCOME		**165,802**	**43,674**	**209,476**	**224,377**
EXPENDITURE					
Fundraising costs		9,483	-	9,483	11,376
Charitable activities		169,633	17,046	186,679	183,597
TOTAL EXPENDITURE	4	**179,116**	**17,046**	**196,162**	**194,973**
NET INCOME / (EXPENDITURE) FOR YEAR		**(13,314)**	**26,628**	**13,314**	**29,404**
Transfers between funds	11,12	27,674	(27,674)	-	-
NET MOVEMENT IN FUNDS FOR YEAR		**14,360**	**(1,046)**	**13,314**	**29,404**
FUNDS AT 1 JANUARY 2024		120,753	1,046	121,799	92,395
FUNDS AT 31 DECEMBER 2025		**135,113**	**-**	**135,113**	**121,799**

All of the above results are derived from continuing operations. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in notes 11 and 12 to the financial statements.

THE CAT WELFARE GROUP LTD
(Company limited by guarantee and not having a share capital)

PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024 (including Income and expenditure account)

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
INCOME			
Voluntary income	170,968	18,000	188,968
Charitable activities	25,650	-	25,650
Other Trading Activity	9,489	-	9,489
Investment income	270	-	270
TOTAL INCOME	**206,377**	**18,000**	**224,377**
EXPENDITURE			
Fundraising costs	11,376	-	11,376
Charitable activities	157,987	25,610	183,597
TOTAL EXPENDITURE	**169,363**	**25,610**	**194,973**
NET INCOME/(EXPENDITURE) FOR YEAR	**37,014**	**(7,610)**	**29,404**
Transfers between funds	-	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR	**37,014**	**(7,610)**	**29,404**
FUNDS AT 1 JANUARY 2024	83,739	8,656	92,395
FUNDS AT 31 DECEMBER 2024	**120,753**	**1,046**	**121,799**

THE CAT WELFARE GROUP LTD **COMPANY NUMBER: 12262212**

(Company limited by guarantee and not having a share capital)

BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible fixed assets	7		40,805		10,989
CURRENT ASSETS					
Stock	8	16,000		19,200	
Debtors	9	10,685		7,282	
Cash at bank and in hand		76,645		93,962	
			103,330		120,444
CREDITORS: amounts falling due within one year	10		(9,102)		(9,634)
NET CURRENT ASSETS			94,228		110,810
TOTAL ASSETS LESS CURRENT LIABILITIES			135,033		121,799
NET ASSETS			135,033		121,799
FUNDS					
Restricted funds	11		-		1,046
Unrestricted funds					
General funds	12		61,308		76,764
Designated funds	12		73,805		43,989
TOTAL FUNDS			135,113		121,799

For the financial period ended 31 December 2025, the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the company as at the end of the period and of its income and expenditure for the financial period, in accordance with the requirements of section 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 30/07/2026
and signed on its behalf by

Miss V Harrington
Trustee

THE CAT WELFARE GROUP LTD

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 ACCOUNTING POLICIES

a) Accounting convention

The financial statements have been prepared in accordance with 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations are recognised when receivable. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Grants are recognised in full in the statement of financial activities in the year in which they are receivable.

Adoption fees are recognised at the point of adoption. Income from the sale of merchandise is recognised at the point of sale.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor’s intention to make a distribution.

Gifts in kind and other donated assets for use by the charity are recognised at the point of donation and are included at the value of the gift received, being a reasonable estimate of the gross value to the charity. Gifts donated for resale are recognised at the point of sale at the actual value realised for the sale of the goods.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 ACCOUNTING POLICIES (continued)

Donated professional services are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the se by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

c) Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure include attributable VAT which cannot be recovered.

Fundraising costs relate to the costs incurred by the charitable company in raising funds for the charitable work.

Expenditure is allocated to the particular activity where the cost relates directly to that activity. Support costs are those associated with the general management of the charity, other than governance costs, that are not directly attributable to charitable activities or fundraising. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements. Support and governance costs have been allocated between the cost of raising funds and expenditure on charitable activities on the basis of volunteer time, where applicable, and otherwise on a 50:50 split.

d) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £300. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Cat rescue equipment	4 years straight line
Office & fundraising equipment	4 years straight line
Motor vehicles	4 years straight line

e) Stock

Stock consists of purchased and donated goods for the charity's own use and merchandise stock. Stock is included at the lower of cost and net realisable value. Donated items of stock are recognised at fair value which is the amount that the charity would have been willing to pay for the items on the open market.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 ACCOUNTING POLICIES (continued)

f) Provisions

Provisions are set up only where it is probable that a present obligation exists as a result of an event prior to the balance sheet date and that a payment will be required in settlement that can be estimated.

g) Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with a fair allocation of management costs and overheads.

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity.

h) Pension commitments

The charity operates a defined contributions pension scheme in accordance with the National Employment Savings Trust (NEST). Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

i) Operating lease commitments

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the term of the lease.

j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value, with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

2 LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 15 October 2019 in England and Wales and was registered on 26 May 2020 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is 7 Bournemouth Road, Chandler's Ford, Eastleigh, SO53 3DA.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

3 INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
DONATIONS AND LEGACIES				
General donations	124,427	43,674	168,101	151,882
Legacies	-	-	-	35,286
Gifts in kind and donated services	6,984	-	6,984	1,800
Total donations and legacies	131,411	43,674	175,085	188,968
CHARITABLE ACTIVITIES				
Adoptions fees	24,910	-	24,910	25,650
Total charitable activities	24,910	-	24,910	25,650
OTHER TRADING ACTIVIITIES				
Fundraising events	680	-	680	2,491
Sale of merchandise	3,009	-	3,009	2,982
Petplan commission	4,921	-	4,921	4,016
Total other trading activities	8,610	-	8,610	9,489
INVESTMENT INCOME				
Bank interest	871	-	871	270
Total investment income	871	-	871	270
TOTAL INCOME	165,802	43,674	209,476	224,377

Gifts in kind relate to items donated off the charity's Amazon Wish List, plus donations of cat litter, food and toys.

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. Volunteers gave an estimated 18,000 (2024: 20,000) hours of their time during the period with an estimated value of £220,000 (2024: £229,000).

THE CAT WELFARE GROUP LTD

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

4 EXPENDITURE	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FUNDRAISING COSTS				
Fundraising expenses	496	-	496	4,522
Cost of merchandise	961	-	961	654
Depreciation	128	-	128	514
Allocation of support costs	7,898	-	7,898	5,686
Total fundraising costs	9,483	-	9,483	11,376
CHARITABLE ACTIVITIES				
Vet fees and medication	77,256	17,046	94,302	99,170
Cat food	11,909	-	11,909	10,850
Cat activity toys & bedding	1,949	-	1,949	3,601
Pet consumables	8,100	-	8,100	7,392
Cat trapping, transport & other equipment	2,024	-	2,024	2,014
Rent and utilities	5,169	-	5,169	4,295
Waste collection & cleaning materials	1,692	-	1,692	1,549
Stationery & printing - ops	701	-	701	700
T-shirts & clothing	260	-	260	240
Travelling expenses	808	-	808	1,188
Donations made	2,850	-	2,850	-
Company Van expenses	1,740	-	1,740	4,170
Telephone & postage - Charitable	2,647	-	2,647	2,368
Sundry costs - ops	1,255	-	1,255	979
Wages and salaries	27,937	-	27,937	18,492
Subcontractor	8,834		8,834	19,079
Depreciation	4,850	-	4,850	561
Allocation of support costs	9,652	-	9,652	6,949
Total charitable activities	169,633	17,046	186,679	183,597
SUPPORT & GOVERNANCE				
Stationery & printing	940	-	940	316
Computer & software costs	1,755	-	1,755	1,723
Volunteer appreciation costs	1,671	-	1,671	2,631
Insurance	1,681	-	1,681	1,848
Accountancy	2,498	-	2,498	2,352
Bank charges	3,143	-	3,143	1,311
Depreciation	5,862	-	5,862	7,153
Profit on disposal	-		-	(4,699)
Allocation of support costs	(17,550)	-	(17,550)	(12,635)
Total support & governance	-	-	-	-
TOTAL EXPENDITURE	179,116	17,046	196,162	194,973

The independent examination fee included in accountancy amounted to £1,425 (2024: £1,350). Amount of £1,273 (2024: £1,002) were also payable to the independent examiner for other work.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

5 EMPLOYED STAFF COSTS AND NUMBERS

Employed staff costs were as follows:	2025	2024
	£	£
Salaries and wages	27,645	18,492
Pension costs	292	-
	27,937	18,492

No employee earned more than £60,000 during this or the prior year.

The average number of employees during the year was as follows:

	2025	2024
	No.	No.
Employees	3	3

The key management personnel of the charity were paid a total of £22,147 (one employee) (2024: £12,500).

The charity's insurance policy includes directors' liability insurance.

6 TAXATION

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

THE CAT WELFARE GROUP LTD

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

7 TANGIBLE FIXED ASSETS

	Motor Vehicles	Cat rescue equipment	Office and fundraising equipment	Total
		£	£	£
COST				
At 1 January 2025	17,237	2,950	9,667	29,854
Additions in year	-	38,324	2,331	40,655
Disposals in year	-	-	(1,772)	(1,772)
At 31 December 2025	17,237	41,274	10,226	68,737
DEPRECIATION				
At 1 January 2025	10,414	2,589	5,862	18,865
Charge for the year	4,309	4,850	1,680	10,839
Disposals in year	-	-	(1,772)	(1,772)
At 31 December 2025	14,723	7,439	5,770	27,932
NET BOOK VALUE				
At 31 December 2025	2,514	33,835	4,456	40,805
At 1 January 2025	6,823	361	3,805	10,989

8 STOCK

	2025	2024
	£	£
Purchased and donated goods for the charity's own use	15,000	18,500
Merchandise stock	1,000	700
	16,000	19,200

9 DEBTORS

	2025	2024
	£	£
Other taxation	7,330	3,860
Prepayments	1,286	1,174
Accrued income	2,069	2,248
	10,685	7,282

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

10 CREDITORS: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	4,256	5,090
Other creditors	159	-
Accruals and deferred income	4,687	4,544
	9,102	9,634

11 MOVEMENT IN FUNDS - RESTRICTED FUNDS

	At 1 Jan 2025	Income	Expenditure	Transfers	At 31 Dec 2025
	£	£	£	£	£
RESTRICTED FUNDS:					
Neutering programme fund	124	6,000	(6,124)	-	-
Vet fees fund	922	10,000	(10,922)	-	-
New foster pen	-	27,674	-	(27,674)	-
Total restricted funds	1,046	43,674	(17,046)	(27,674)	-

Neutering programme fund
This fund relates to monies received from donors towards the charity's neutering programmes.

Vet fees fund
This fund relates to monies received from donors towards vet fees.

New foster pen
This fund relates to monies received from donors towards creating a new foster pen.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

11 MOVEMENT IN FUNDS - RESTRICTED FUNDS (continued)

PRIOR YEAR MOVEMENT IN FUNDS - RESTRICTED FUNDS

	At 1 Jan 2024 £	Income £	Expenditure £	Transfers £	At 31 Dec 2024 £
RESTRICTED FUNDS:					
Neutering programme fund	8,656	4,000	(12,532)	-	124
Vet fees fund	-	14,000	(13,078)	-	922
Total restricted funds	8,656	18,000	(25,610)	-	1,046

12 MOVEMENT IN FUNDS - UNRESTRICTED FUNDS

	At 1 Jan 2025 £	Income £	Expenditure £	Transfers £	At 31 Dec 2025 £
Capital asset fund	10,989	-	(10,839)	40,655	40,805
Development fund	33,000	-	(5,762)	5,762	33,000
Total designated funds	43,989	-	(16,601)	46,417	73,805
General funds	76,764	165,802	(162,515)	(18,743)	61,308
Total unrestricted funds	120,753	165,802	(179,116)	27,674	135,113

Capital asset fund
This fund represents the net book value of fixed assets held by the charity less associated financial liabilities at the Balance Sheet date.

Development fund
The purpose of the development fund is to cover initial expenditure for future planned projects.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

12 MOVEMENT IN FUNDS - UNRESTRICTED FUNDS (continued)

PRIOR YEAR MOVEMENT IN FUNDS - UNRESTRICTED FUNDS

	At 1 Jan 2024	Income	Expenditure	Transfers	At 31 Dec 2024
	£	£	£	£	£
Capital asset fund	10,314	-	(11,309)	11,984	10,989
Development fund	33,000	-	(3,582)	3,582	33,000
Total designated funds	43,314	-	(14,891)	15,566	43,989
General funds	40,425	206,377	(154,472)	(15,566)	76,764
Total unrestricted funds	83,739	206,377	(169,363)	-	120,753

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

2025

	Restricted funds	Designated funds	General funds	Total funds
	£	£	£	£
Tangible fixed assets	-	40,805	-	40,805
Net current assets	-	33,000	61,228	94,228
NET ASSETS	-	73,805	61,228	135,033

2024

	Restricted funds	Designated funds	General funds	Total funds
	£	£	£	£
Tangible fixed assets	-	10,989	-	10,989
Net current assets	1,046	33,000	76,764	110,810
NET ASSETS	1,046	43,989	76,764	121,799

14 RELATED PARTIES

Two trustees were reimbursed expenses totalling £241 (2024: £281 to one trustee).

The CEO (who is married to a trustee) was employed by the charity, received a total of £22,147 (2024: £12,500) as remuneration and pension contributions. She was also reimbursed expenses of £3,407 (2024: £3,644) incurred on behalf of the charity.