Charity registration number 1190850

Company registration number CE023577 (England and Wales)

THANET CAT CLUB

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THANET CAT CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr N A Jordan Mrs Georgina Riggs Ms Rebecca Weller Ms Lynne Bush Mr C Russell
Charity number	1190850
Company number	CE023577
Independent examiner	Claire Dean FCCA MMP Limited Chartered Certified Accountants 18/20 Canterbury Road Whitstable Kent England CT5 4EY

THANET CAT CLUB

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 10

THANET CAT CLUB

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Companies Act 2006 and "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).

Objectives and activities

The objectives of the Charity as per the Constitution are "For the benefit of the public to relieve the suffering of animals (Cats) in need of care and attention in East Kent by providing and maintaining sanctuary pens or other facilities for the reception, care, treatment and rehoming of such animals, providing grants to the public to assist with veterinary costs."

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During 2025 we successfully rehomed 22 cats. However, as cats are rehomed, we continue to take in others in need. Like many rescue organisations we remain at full capacity and have an extensive waiting list, but we continue to help as many cats and kittens as our limited facilities and resources allow. We also continue to support elderly cats in their homes.

During the year, we were extremely grateful to receive a very generous donation made in memory of a loved one. The family has asked to remain anonymous, but their kindness enabled us to install thermostatically controlled heaters in every pen. Previously, the cats relied primarily on heated beds and blankets, so the new heaters have made a significant difference by providing a warmer and more comfortable environment throughout the colder months.

The family also funded the installation of a canopy in front of Block Two, which is particularly exposed to the weather. This has proved invaluable, providing additional shelter and shade for the cats during both wet and hot weather, while also making it easier for our volunteers to care for them in poor conditions. We are enormously grateful for the family's generosity and the lasting improvements their donation has made to the welfare of the cats in our care.

Like many charities, we have seen a decline in general donations as household finances have come under increasing pressure from rising costs. Many people who have generously supported charities such as ours in the past are understandably finding it more difficult to do so.

When a cat is rehomed, we seek an appropriate contribution towards the costs of essential care, including microchipping and vaccinations. Recovering some of these costs enables us to use our limited funds to support the next cats and kittens coming into our care. At the same time, the past year has seen a rent rise of 11% for our shop while veterinary costs remain by far our largest outgoing after wages which have also increased substantially with national trends.

We continue to depend on our ability to continue our work on our Cattery Manager Jodi Penney assisted by Vicky Shaw and her partner who helps us with maintenance jobs on the premises, plus the on-going management of our shop without payment by trustee Georgina Riggs, helped by their teams of devoted volunteers. The Trustees acknowledge that without all these efforts the charity would not be able to continue its work and offer their thanks to all concerned for another successful year.

Financial review

The 2025 figures show a net deficit for the year of £55,400, compared with the 2024 deficit of £16,346. This is accounted for by a decline in legacy income and loss of some of the previous gains in the COIF Ethical Investment Fund which we have now liquidated to take advantage of better returns from the Deposit Fund.

Wage costs are similar and there is an increase in property repairs and a decrease in veterinary fees.

Plans for Future Periods

The charity continues to operate to capacity given its relatively small premises and resources with a constant throughput and full occupancy.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

During the year we were given notice of two substantial bequests from local supporters both currently depending on the sale of properties which should be realised in 2026-2027.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a charitable incorporated organisation (CIO).

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:
Mr N A Jordan
Mrs Georgina Riggs
Ms Rebecca Weller
Ms Lynne Bush
Mr C Russell

None of the trustees has any beneficial interest in the Charity. All of the trustees are members of the Charity and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Mr N A Jordan
Trustee

2 September 2026

THANET CAT CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THANET CAT CLUB

I report to the trustees on my examination of the financial statements of Thanet Cat Club (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

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

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

Claire Dean FCCA

MMP Limited
Chartered Certified Accountants
18/20 Canterbury Road
Whitstable
Kent
CT5 4EY
England

Dated: 2 September 2026

THANET CAT CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income and endowments from:			
Donations and legacies	**2**	6,833	18,098
Charitable activities	**3**	39,079	42,774
Investments	**4**	14,406	15,075
Other income	**5**	52	663
Total income		60,370	76,610
Expenditure on:			
Charitable activities	**6**	100,070	102,175
Net gains/(losses) on investments	**10**	(15,700)	9,219
Net movement in funds		(55,400)	(16,346)
Fund balances at 1 January 2025		681,098	697,444
Fund balances at 31 December 2025		625,698	681,098

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THANET CAT CLUB

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	**11**		198,216		201,337
Current assets					
Debtors	**13**	2,069		2,146	
Investments	**14**	163,466		345,166	
Cash at bank and in hand		266,546		140,262	
		432,081		487,574	
Creditors: amounts falling due within one year	**15**	(4,599)		(7,813)	
Net current assets			427,482		479,761
Total assets less current liabilities			625,698		681,098
Income funds					
Unrestricted funds			625,698		681,098
			625,698		681,098

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 2 September 2026

Mr N A Jordan
Trustee

Company registration number CE023577

1 Accounting policies

Charity information

Thanet Cat Club is a charitable incorporated organisation (CIO).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Tangible fixed assets

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1% on cost
Fixtures and fittings	15% on reducing balance
Computers	25% on straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.4 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Legacies receivable	6,668	16,901
Membership fees	165	1,197

3 Charitable activities

	2025	2024
	£	£
Donations - shop sales	22,352	25,814
Fundraising and donations	10,177	10,060
Charitable rental income	6,550	6,900
	39,079	42,774

4 Investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Income from listed investments	8,659	9,788
Interest receivable	5,747	5,287
	14,406	15,075

5 Other income

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Other income	52	663

6 Charitable activities

	2025	2024
	£	£
Staff costs	42,158	43,843
Depreciation and impairment	4,619	4,820
Rent	12,003	11,999
Rates and water	1,788	889
Light and heat	(502)	174
Repairs and maintenance	5,406	230
Insurance	1,868	1,754
Motor vehicle expenses	439	(1,251)
Telephone	560	550
Sundries	244	224
Cat welfare expenses	5,727	4,645
Printing, postage and stationery	1,340	1,171
Veterinary expenses	20,019	26,692
Cleaning	2,836	2,683
	98,505	98,423
Share of support costs (see note 7)	260	207
Share of governance costs (see note 7)	1,305	3,545
	100,070	102,175

7 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Bank charges	260	-	260	207	-	207
Accountancy	-	1,560	1,560	-	1,200	1,200
Bookkeeping	-	(255)	(255)	-	2,345	2,345
	260	1,305	1,565	207	3,545	3,752
Analysed between						
Charitable activities	260	1,305	1,565	207	3,545	3,752

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	2	2

Employment costs	2025 £	2024 £
Wages and salaries	41,297	42,967
Other pension costs	861	876
	42,158	43,843

There were no employees whose annual remuneration was more than £60,000.

10 Net gains/(losses) on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Revaluation of investments	(15,700)	9,219

11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 January 2025	189,871	24,062	332	214,265
Additions	-	1,498	-	1,498
At 31 December 2025	189,871	25,560	332	215,763
Depreciation and impairment				
At 1 January 2025	4,739	7,982	207	12,928
Depreciation charged in the year	1,899	2,637	83	4,619
At 31 December 2025	6,638	10,619	290	17,547
Carrying amount				
At 31 December 2025	183,233	14,941	42	198,216
At 31 December 2024	185,132	16,080	125	201,337

12 Financial instruments

	2025	2024
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	163,466	345,166

13 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Other debtors	1,084	1,324
Prepayments and accrued income	985	822
	2,069	2,146

14 Current asset investments

	2025	2024
	£	£
Listed investments	163,466	345,166

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	1,026	1,016
Trade creditors	849	2,294
Other creditors	317	213
Accruals and deferred income	2,407	4,290
	4,599	7,813

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

As at the start of July 2022 a charitable unincorporated organisation, under the same name of Thanet Cat Club, transferred all assets and liabilities to this charity.