Charity registration number: 1192544

CAT WATCH RESCUE SHELTER
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2026

Cat Watch Rescue Shelter
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Cat Watch Rescue Shelter
Trustees' Report For The Year Ended 31 May 2026

The trustees present their report and the financial statements for the year ended 31 May 2026.

Objectives and Activities

Aims and Objectives

The charity's mission is to provide sensitive care for the unowned cats of the locality – abandoned, lost and street cats. The charity covers a 30 mile radius from Amesbury in Wiltshire and south Hampshire.

Public Benefit

The charity's objectives are for the benefit of the public to relieve the suffering of cats and kittens in need of care and attention and, in particular, to provide rescue and rehoming for the reception, care and treatment of such cats and kittens.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Additional Note

Principal Activities and Achievements
During the period of 1 June 2025 to 31 May 2026 the charity continued to provide rescue, rehabilitation and rehoming services for cats and kittens in need throughout Wiltshire and South Hampshire.

Demand for the charity's services has remained high, reflecting high numbers of abandoned, stray and surrendered cats together with the impact of rising living costs on pet ownership. All animals admitted into the charity's care received an individual welfare assessment and, where necessary, appropriate veterinary treatment and behavioural support. Over this period in total we helped 829 cats or kittens, not including returns to owners.

The charity secured positive outcomes for the majority of animals admitted into its care. During the reporting period, 715 cats were rehomed directly by the charity, 1 cat was rehomed through external arrangements, and 5 cats were reunited with their owners through being either claimed or returned home.

In particular, this reporting period has seen high demand for trap, neuter, and return (TNR) activities with 97 cats being humanely trapped, neutered/spayed and microchipped, then released to the wild. Where it has been either unethical or otherwise impossible to return the cat to their trapping site, feral and inbetweener cats and kittens have been suitably rehomed to alternative-lifestyle homes.

Specialist Breed Rescue
The charity continued to develop its expertise in the rescue and rehabilitation of pedigree and specialist breeds. During the reporting period, 4 Bengal cats were admitted into the charity's care. In addition, there were 2 Ragdolls, 2 British Shorthair, and 1 each of Siamese, Maine Coon, and Turkish Van were also brought into care. Many of these animals presented with complex welfare, behavioural and environmental needs requiring specialist assessment, foster placements and carefully matched homes.

The trustees believe that the charity's experience and knowledge in the management of Bengal and other specialist breeds has enabled it to provide appropriate care and secure suitable long-term outcomes for these cats. As a result, the charity has continued to receive requests for assistance from owners, veterinary practices and other rescue organisations dealing with breed-specific welfare cases.

Neonatal Kitten Care
The charity continued to experience a significant number of neonatal and vulnerable kittens requiring intensive foster care. Many kittens admitted during the reporting period were orphaned, abandoned or otherwise unable to survive without human intervention.

Volunteers provided round-the-clock care, including bottle feeding, monitoring and socialisation. Several large-scale kitten rescues were undertaken, including litters requiring extensive hand-rearing. These activities furthered the charity's charitable objectives by relieving the suffering of some of the most vulnerable animals requiring assistance.

Trap, Neuter and Return (TNR)
The charity remained committed to reducing the number of unowned and feral cats through Trap, Neuter and Return (TNR) programmes.

During the reporting period, 97 cats were neutered, appropriately treated and returned to managed outdoor environments where this was assessed as being in their best welfare interests. The trustees continue to consider this work an important contribution towards reducing future suffering, preventing uncontrolled breeding and improving long-term feline welfare within the community.

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Additional Note - continued

The charity also supported wider animal welfare activities through the loan of trapping and rescue equipment to members of the public and other rescue organisations, and assistance with with using this equipment resulting in the safe return of several cats that did not formally come into the charity's care.

Reuniting Lost Cats with Owners
The charity continued to assist in the identification and reunification of lost cats with their owners. During the reporting period, 4 cats were returned to their original owners, and a further cat was claimed by their owners. These reunifications reduced distress for both the animals and their owners and promoted responsible ownership through the use of identification and microchipping.

Animal Welfare Outcomes
The trustees remain committed to ensuring that animal welfare is the primary consideration in all decisions concerning animals in the charity's care.

During the reporting period, 12 cats died whilst in care, largely as a result of illness, injury or poor condition on admission.

Following veterinary assessment and where there was no reasonable prospect of recovery or acceptable quality of life, 8 cats were humanely euthanised in the interests of welfare. These cases included animals suffering from multiple serious health conditions, advanced neoplasia, severe trauma, age-related decline, severe disease processes and, in a singular case, significant behavioural issues which could not be safely or humanely managed.

The trustees believe that these decisions were taken responsibly, compassionately and in accordance with veterinary advice, with the prevention of unnecessary suffering being the overriding consideration.

Education and Community Engagement
In furtherance of its charitable purposes, the charity provided advice and guidance to members of the public on cat welfare, behaviour, neutering, microchipping and responsible ownership. Support was delivered through social media platforms, telephone advice services and direct engagement with members of the community.

The charity also supported local young people undertaking volunteering opportunities, including participants completing Duke of Edinburgh Award placements.

All volunteers continued to undertake training and professional development relating to feline welfare and rescue.

The charity also progressed its commitment to recognised standards for the care of unowned cats, with volunteers undertaking training designed to improve rescue, rehabilitation and rehoming outcomes. During the reporting period the charity made completion of the International Cat Care Cat Friendly Homing Foundations short course mandatory for shelter volunteers. Several volunteers, including several of the trustees, then went on to successfully complete the 10-week Cat Friendly Homing coaching programme.

During the reporting period the charity also strengthened its partnership with the Pets At Home (PAH) Foundation, appearing at multiple local store charity events and benefitting from regular donations both in the form of from in-store donation bins and pallets of donated stock.

Raising Awareness
The charity's activities received coverage through local and regional media during the reporting period, including television, radio and newspaper features. Such coverage helped raise awareness of cat welfare issues, responsible ownership, rescue work and the benefits of Trap, Neuter and Return programmes.

The charity's social media presence continued to grow and remains an important means of providing welfare advice, promoting cats available for adoption and engaging with supporters, donors and members of the public requiring assistance.

Fundraising
The charity remained reliant upon donations, grants and fundraising activities to support its work. Rising veterinary and operational costs continued to present challenges throughout the reporting period.

The trustees are grateful for support received from grant-making organisations, including the Jean Sainsbury Foundation with the generosity of individual supporters, fundraisers and volunteers. This funding enabled the charity to continue providing rescue, rehabilitation, veterinary treatment and rehoming services to cats and kittens in need.

Future Plans
The trustees anticipate that demand for the charity's services will remain high moving into the next reporting period. With the cost of living continuing to rise, it is expected that costs to the charity such as veterinary, overheads such as energy and water, consumables and costs of various insurances will rise too.

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Additional Note - continued

In the next reporting period the trustees hope to continue improving and future-proofing the charity by undertaking more fundraising and awareness events, developing partnerships to secure regular donation streams, and to invest in further maintenance of charity property to ensure longevity and provide the safest and enriching facilities for cats and kittens in our care.

The charity will continue to focus on the rescue, rehabilitation, and rehoming of unowned cats and kittens primarily, though the trustees also commit to rescuing surrendered cats, assisting with home-to-home rehoming efforts, and aiding other charities where possible.

Reference and Administrative Details

Trustees

Ms Marissa Best - Trustee
Ms Marnie Buckland - Chair
Ms Elizabeth Greenwood - Trustee
Dr Lorna Irish - Trustee
Ms Susan Vranch - Trustee

Charity Number

1192544

Principal Address

31 Lynchets Road
Amesbury
Wiltshire
SP4 7JA

Independent Examiner

Balanced Business Advice Limited Chartered Management Accountants
Balanced Business Advice Limited
Chartered Management Accountants
7 The Windmills
St Mary's Close
Alton
Hampshire
GU34 1EF

The trustees' report was approved by the board of trustees and signed on its behalf by:



Ms Marnie Buckland

Trustee
03/11/2026

Cat Watch Rescue Shelter
Independent Examiner's Report to the Trustees of Cat Watch Rescue Shelter
For The Year Ended 31 May 2026

I report to the trustees on my examination of the accounts of Cat Watch Rescue Shelter (the Trust) for the year ended 31 May 2026.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have 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.

Balanced Business Advice Limited Chartered Management Accountants

03/11/2026
7 The Windmills
St Mary's Close
Alton
Hampshire
GU34 1EF

Cat Watch Rescue Shelter
Statement of Financial Activities
For The Year Ended 31 May 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	181,279	-	181,279	148,850
Charitable activities:					
Cat Rescue		-	-	-	50
Investments	**4**	88	-	88	94
		181,367	-	181,367	148,994
EXPENDITURE ON:					
Raising funds	**6**	(5,392)	(1)	(5,393)	(5,054)
Charitable activities:	**6**				
Cat Rescue		(130,794)	(7,537)	(138,331)	(156,833)
Governance Costs		(3,071)	-	(3,071)	(4,325)
		(139,257)	(7,538)	(146,795)	(166,212)
NET INCOME/(EXPENDITURE)		42,110	(7,538)	34,572	(17,218)
NET MOVEMENT IN FUNDS		42,110	(7,538)	34,572	(17,218)
RECONCILIATION OF FUNDS:					
Total funds brought forward		37,626	10,313	47,939	65,157
TOTAL FUNDS CARRIED FORWARD	**13**	79,736	2,775	82,511	47,939

The notes on pages 9 to 14 form part of these financial statements.

Cat Watch Rescue Shelter
Comparative Statement of Financial Activities
For The Year Ended 31 May 2026

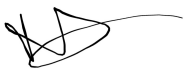
	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	136,350	12,500	148,850
Charitable activities:				
Cat Rescue		50	-	50
Investments	**4**	94	-	94
		136,494	12,500	148,994
EXPENDITURE ON:				
Raising funds	**6**	(5,054)	-	(5,054)
Charitable activities:	**6**			
Cat Rescue		(141,565)	(15,268)	(156,833)
Governance Costs		(4,325)	-	(4,325)
		(150,944)	(15,268)	(166,212)
NET EXPENDITURE		(14,450)	(2,768)	(17,218)
NET MOVEMENT IN FUNDS		(14,450)	(2,768)	(17,218)
RECONCILIATION OF FUNDS:				
Total funds brought forward		52,076	13,081	65,157
TOTAL FUNDS CARRIED FORWARD	**13**	37,626	10,313	47,939

The notes on pages 9 to 14 form part of these financial statements.

Cat Watch Rescue Shelter
Statement of Financial Position
As At 31 May 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**10**	35,662	2,776	38,438	36,826
		35,662	2,776	38,438	36,826
CURRENT ASSETS					
Debtors	**11**	399	-	399	1,307
Cash at bank and in hand		51,278	-	51,278	15,506
		51,677	-	51,677	16,813
Creditors: Amounts Falling Due Within One Year	**12**	(7,603)	(1)	(7,604)	(5,700)
NET CURRENT ASSETS (LIABILITIES)		44,074	(1)	44,073	11,113
TOTAL ASSETS LESS CURRENT LIABILITIES		79,736	2,775	82,511	47,939
NET ASSETS		79,736	2,775	82,511	47,939
FUNDS OF THE CHARITY					
Restricted Funds				2,775	10,313
Unrestricted Funds				79,736	37,626
TOTAL FUNDS	**13**			82,511	47,939

On behalf of the board



Ms Marnie Buckland

Trustee
23/10/2026

The notes on pages 9 to 14 form part of these financial statements.

1. General Information

Cat Watch Rescue Shelter is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1192544 . The principal address is 31 Lynchets Road, Amesbury, Wiltshire, SP4 7JA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Recognition of income
These are included in the Statement of Financial Activities (SoFA) when: the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

Offsetting
There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations
Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies
Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts
Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants
This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated goods
Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Income from interest, royalties and dividends
This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from membership subscriptions
Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.
Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

2.3. **Resources Expended**

Governance and support costs
Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Grants with performance conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions
Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

2.4. **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% Reducing Balance
Motor Vehicles	20% Reducing Balance

2.5. **Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. **Income from Donations and Legacies**

	Unrestricted funds	Restricted funds	2026 Total funds
	£	£	£
Donations and gifts	132,337	-	132,337
Member subscriptions and sponsorships	17,058	-	17,058
Gift aid	25,884	-	25,884
Grants	6,000	-	6,000
	181,279	-	181,279

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	101,995	-	101,995
Member subscriptions and sponsorships	15,241	-	15,241
Gift aid	18,901	-	18,901
Grants	213	12,500	12,713
	136,350	12,500	148,850

4. **Investment Income**

	2026 Unrestricted funds £	2025 Unrestricted funds £
Interest on short-term deposits	88	94

5. **Net Income/(Expenditure)**

The net income/(expenditure) is stated after charging/(crediting):

	2026 £	2025 £
Depreciation of tangible fixed assets - owned	7,075	9,207
Gain/loss on disposal of right-of-use assets	1,140	-

6. **Analysis of Expenditure**

	Activities undertaken directly £	Support costs (see note 7) £	2026 Total £
Raising funds	-	5,393	5,393
Cat Rescue	117,276	21,055	138,331
Governance Costs	-	3,071	3,071
	117,276	29,519	146,795

	Activities undertaken directly £	Support costs (see note 7) £	2025 Total £
Raising funds	86	4,968	5,054
Cat Rescue	127,208	29,625	156,833
Governance Costs	-	4,325	4,325
	127,294	38,918	166,212

7. **Support Costs**

	Raising funds £	Cat Rescue £	Governance Costs £	2026 Total £
Premises expenses	-	7,421	-	7,421
General administration	5,393	5,419	3,071	13,883
Depreciation	-	8,215	-	8,215
	5,393	21,055	3,071	29,519

	Raising funds	Cat Rescue	Governance Costs	2025 Total
	£	£	£	£
Premises expenses	-	14,918	-	14,918
General administration	4,968	5,500	4,325	14,793
Depreciation	-	9,207	-	9,207
	4,968	29,625	4,325	38,918

8. **Independent Examiner's Remuneration**

	2026	2025
	£	£
Independent examination of the financial statements	960	960

9. **Average Number of Employees**

Average number of employees during the year was: NIL (2025: NIL)

10. **Tangible Assets**

	Plant & Machinery	Motor Vehicles	Total
	£	£	£
Cost			
As at 1 June 2025	60,614	9,850	70,464
Additions	609	14,468	15,077
Disposals	(1,550)	(9,850)	(11,400)
As at 31 May 2026	59,673	14,468	74,141
Depreciation			
As at 1 June 2025	29,672	3,966	33,638
Provided during the period	5,673	1,402	7,075
Disposals	(848)	(4,162)	(5,010)
As at 31 May 2026	34,497	1,206	35,703
Net Book Value			
As at 31 May 2026	25,176	13,262	38,438
As at 1 June 2025	30,942	5,884	36,826

11. **Debtors**

	2026	2025
	£	£
Due within one year		
Other debtors	399	1,307

12. **Creditors: Amounts Falling Due Within One Year**

	2026	2025
	£	£
Trade creditors	6,644	4,471
Accruals and deferred income	960	1,229
	7,604	5,700

13. **Movement in Funds**

	As at 1 June 2025	Income	Expenditure	As at 31 May 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	37,626	181,367	(139,257)	79,736
Restricted funds				
Resticted Income Funds	10,313	-	(7,538)	2,775
Total funds	47,939	181,367	(146,795)	82,511

	As at 1 June 2024	Income	Expenditure	As at 31 May 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	52,076	136,494	(150,944)	37,626
Restricted funds				
Resticted Income Funds	13,081	-	(2,768)	10,313
Hygienic Flooring for shelters	-	5,500	(5,500)	-
Vetinary Fees	-	7,000	(7,000)	-
Total restricted funds	13,081	12,500	(15,268)	10,313
Total funds	65,157	148,994	(166,212)	47,939

14. **Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2026	2025
	£	£
Other Expenses	1,824	1,885

Number of trustees reimbursed for expenses during the year was 1 (2025: 1)

The expenses related to electricity and water costs incurred.

15. **Related Party Disclosures**

Cat Watch Rescue Shelter
Detailed Statement of Financial Activities
For The Year Ended 31 May 2026

	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations from individuals	103,769	79,731
Donations from organisations	28,568	22,264
Membership subscriptions	17,058	15,241
Gift aid	25,884	18,901
Grants	6,000	12,713
	181,279	148,850
Charitable Activities:		
Cat Rescue		
Sale of goods or services	-	50
	-	50
Investments		
Interest on short term deposits	88	94
	88	94
	181,367	148,994
EXPENDITURE ON:		
Raising funds		
Other direct costs	-	(86)
Computer software, consumables and maintenance	(2,123)	(2,394)
Printing, postage and stationery	(169)	(94)
Postage	(221)	(204)
Advertising and marketing costs	(2,124)	(1,256)
Training seminars and workshops	(336)	-
Telecommunications and data costs	(420)	(1,020)
	(5,393)	(5,054)
Charitable Activities:		
Cat Rescue		
Vetinary Costs	(86,705)	(87,290)
Food, litter and cat sundries	(30,571)	(39,902)
Other direct costs	-	(16)
Light and heat	(1,824)	(1,885)
Repairs and maintenance	(4,420)	(11,203)
Cleaning	(1,177)	(1,830)
Vehicle running costs	(2,945)	(2,962)
Subscriptions	(2,096)	(2,491)
Bank charges	(379)	(47)
Sundry expenses	1	-
Depreciation	(7,075)	(9,207)
Deficit on disposal of Right-of-use assets	(1,140)	-
	(138,331)	(156,833)

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Governance Costs		
Insurance	(2,111)	(3,365)
Independent examiner's fees	(960)	(960)
	(3,071)	(4,325)
	(146,795)	(166,212)
NET INCOME/(EXPENDITURE)	34,572	(17,218)

Signable

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Parties involved with this document

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