CAT ACTION TRUST 1977

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2026

CHARITY REGISTRATION NUMBER 801245

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE

The committee presents its annual report and accounts for the year ended 31 March 2026.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's trust deed and the 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 (FRS102) issued on 16 July 2014 and the Charities Act 2011.

Reference and administrative information

Patrons

Dame Eileen Atkins
Ms Stephanie Cole
Mrs Daphne Fowler
Ms Lesley Anne Ivory

Executive Committee and Trustees

The executive committee members who served during the year were as follows:

Chair	Kim Kelly
Trustee	Nigel Waddy (Vice Chair)
Trustee	Karen Stevenson
Trustee	Judith Roberts
Trustee	Helen Lamb (Membership Secretary)
Trustee	Trudie Farrell (Honorary Secretary)
Trustee	Malcolm Godden (Honorary Treasurer)
Trustee	Tim Street
Trustee	Alex Yates

Branches and branch leaders

Aberdeenshire	Tracy Nixon (Branch opened 15th July 2025)
Ayrshire	Flora Fleming
Doncaster South	Karen Beevers
Jersey	Jean Falk
Leeds	Lucy Roche
Nuneaton and Hinkley	Sybil Brown
Shaw	Patricia Bowers

In addition to cat rescue work, the branch leaders also deal with administration and fundraising for their respective branches.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)

Headquarters address

Brookside,
Lustleigh,
Newton Abbot,
Devon,
TQ13 9TJ

Charity number: 801245

Main Bankers

Barclays Bank Plc
Pinner Branch
15/17 Bridge Street
Pinner
Middlesex HA5 3HU

Independent Examiner

Margaret Anne Payne
Payne & Co
Chartered Accountants
Suite 25
Barkat House
118 Finchley Road
London
NW3 5HT

Structure, governance and management

The charity is constituted as an unincorporated association under a trust deed dated 14 February 1989, as amended.

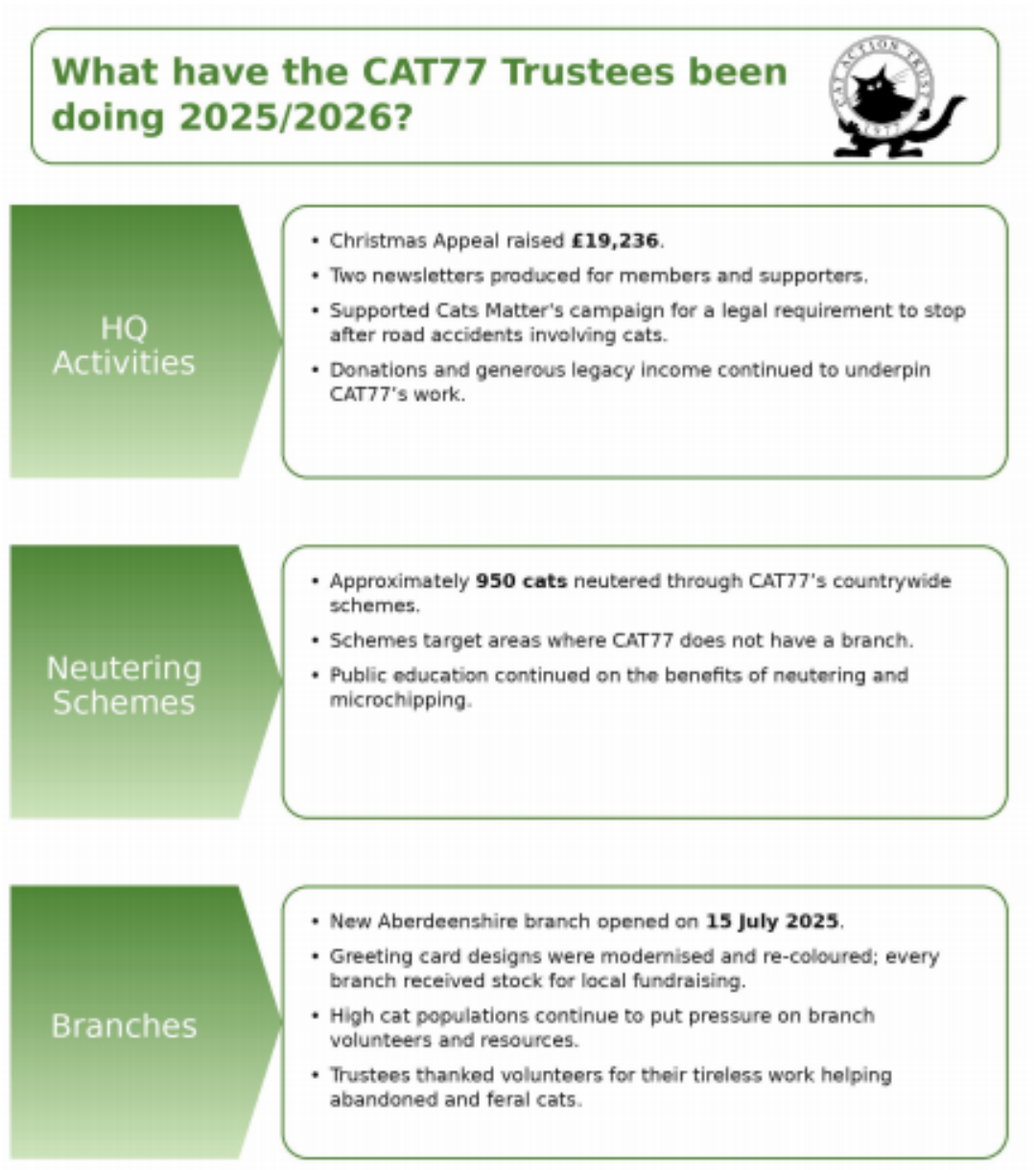
The charity is administered by a management committee who have a shared and statutory responsibility to ensure that the charity functions according to its constitution. Committee members are elected at the Annual General Meeting to hold office for a period not exceeding three years, after which time they retire and are eligible for re-election. One third of the committee members from those longest serving, retire from office each year. Members are elected on receipt of not less than 51% of the votes of the members present and voting. New committee members must be a member of the trust for not less than two consecutive financial years immediately preceding the date of the annual general meeting at which the election is held and either have been recommended by the committee or submitted a letter to the chair fourteen clear days before the annual general meeting signifying their willingness to serve, such letter to be counter-signed by at least five eligible members of the trust in support. Committee members are briefed on their responsibilities as trustees prior to the acceptance of the role.

The committee meets as required, but not less than eight times a year. All executive committee members are obliged to attend at least six committee meetings a year and to contribute to the efficient and proper management of the charity. The charity does not have an office and the committee members work from their own homes. All committee members are unpaid volunteers.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)

A copy of the charity's constitution, the latest AGM minutes and accounts and a leaflet about the charity are available from the Headquarters address. Information about the charity and advice about feral cat care are available from the charity's website www.cat77.org.uk

Overview of the year



ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)

Statistics

CAT77 STATISTICS 2025/26

Neutered	1755
Homed Neutered	287
Homed Un-neutered (kittens)	223
Vet Treated	384
Still waiting homes at year's end	161
Waiting for homes over 12 months	24
Un-homeable	124
Returned to site	354
Site fed by branch	150
TOTAL THROUGH THE DOORS	2054

Risk management

The major risks to which the charity is exposed have been identified by the trustees as below. The trustees actively review the risks the charity faces on a regular basis, covering operational and financial aspects.

The trustees consider that the main risk to the charity's objective of the humane control of feral cats by neutering, providing necessary veterinary care and finding permanent homes for kittens and tame stray cats, is recruiting and maintaining effective volunteers and ensuring sufficient continuing finance to cover the costs of all the charity's activities.

A further risk identified by the trustees is the geographical spread of the charity's areas of operation and the need to have effective systems in place, and sufficient resources to assist the branch leaders, in compliance with the charity's laid down procedures.

As the average age of the charity's volunteers in certain branches increases, and the number of un-homeable cats in the hands of these volunteers also increases, the trustees are mindful of the need to assist with the recruitment of additional, younger, volunteers and to ensure that adequate back-up is available.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)

Objectives and activities for the public benefit

The charity's principle objective continues to be the relief of suffering of feral cats which are in need of attention by reason of homelessness, poor circumstances, ill-usage or other similar cause and to encourage the prevention of unwanted breeding among such cats. The objective of humane control of feral cats is achieved by limiting their numbers through neutering and returning to site, by providing veterinary care, where necessary, and by finding homes for kittens and tame stray cats. The charity is totally opposed to killing for expediency.

This work benefits local communities by controlling the population of stray cats, controlling the incidence and spread of disease and suffering, preventing stray animals from posing a risk to themselves and to people through road traffic accidents and providing companion animals that are healthy and suited to their environment.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives.

The activities and achievements of the charity during the year are set out on pages 3 and 4.

Financial review and reserves policy

The charity's accounts are an amalgamation of seven branch accounts and headquarter's accounts.

Direct expenditure on cats (i.e. on vets bills, shelter, food, transport and equipment) remained high, at £439,134 (2025 £420,181) and 91.02% (2025 88.72%) of the charity's total outgoings was spent directly on the cats.

The reserves that the charity has set aside provide financial stability and the means for the development of its principal activity. The charity intends to maintain reserves at a level that is equivalent to at least two times its annual expenditure, with regard to charity commission guidelines, so that the charity's core activity could continue during a period of unforeseen difficulty. For the current year, the charity's expenditure was £482,440 and its reserves were £1,238,483.

The trustees review the amount of reserves at every meeting of the executive committee, to ensure that they are adequate to fulfil the charity's continuing obligations and not excessive.

Annual general meeting

The charity's annual general meeting was held on 4 October 2025. Final accounts for the year 31 March 2025 were presented and adopted. Margaret Anne Payne of Payne & Co was retained as the charity's independent examiner.

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (contd)

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

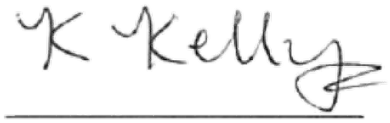
The law applicable to charities in England and Wales requires the trustees of the charity to prepare accounts each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those accounts the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the account, and
- prepare the accounts on the going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Approved by the executive committee on 29 September 2026 and signed on its behalf



Kim Kelly - Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CAT ACTION TRUST 1977

I report on the accounts of the trust for the year ended 31 March 2026, which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England & Wales.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as 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 connection with my examination, no material matters have come to my attention which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 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.

Margaret Anne Payne BA FCA
Payne & Co
Chartered Accountants
Suite 25
Barkat House
118 Finchley Road
London NW3 5HT

29 September 2026

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026			2025
		Unrestricted Funds	Restricted Funds	Total	
		£	£	£	£
Income					
Donations and legacies	3	176,957	0	176,957	1,054,079
Membership income		2,599	0	2,599	3,328
Fundraising activities		49,530	0	49,530	43,990
Income from investments (interest income)		39,976	0	39,976	24,690
Total income		269,062	0	269,062	1,126,087
Expenditure	4				
Charitable activities		469,626	4,085	473,711	467,906
Expenditure on raising funds		8,729	0	8,729	5,700
Total resources expended		478,355	4,085	482,440	473,606
Net movement in funds		-209,293	-4,085	-213,378	652,481
				0	
Total funds brought forward at 1 April 2025		1,447,776	4,085	1,451,861	799,380
Transferred to restricted funds		0	0	0	
Total funds carried forward at 31 March 2026		1,238,483	0	1,238,483	1,451,861

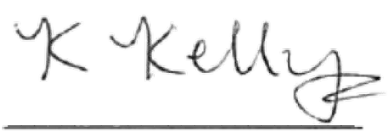
The notes on pages 10 to 15 form part of these accounts

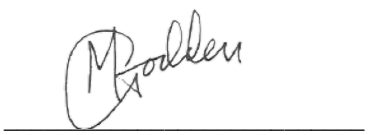
BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026			2025
		Unrestricted Funds	Restricted Funds	Total	
		£	£	£	£
Fixed assets					
Tangible assets	5	10,403	0	10,403	13,341
Intangible assets	6	0	0	0	196
		10,403	0	10,403	13,537
Current assets					
Debtors	7	29,248	0	29,248	28,187
Cash at bank and in hand		1,207,762	0	1,207,762	1,431,452
		1,237,010	0	1,237,010	1,459,639
Current liabilities					
Creditors falling due within one year	8	-8,930	0	-8,930	-21,315
Net current assets		1,228,080	0	1,228,080	1,438,324
Total assets less current liabilities		1,238,483	0	1,238,483	1,451,861
Funds of the charity					
Restricted funds		0	0	0	4,085
Unrestricted funds		1,238,483	0	1,238,483	1,447,776
		1,238,483	0	1,238,483	1,451,861

Approved by the trustees on 29 September 2026 and signed on their behalf by:





Kim Kelly – Chair

Malcolm Godden – Trustee

The notes on pages 10 to 15 form part of these accounts

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Basis of preparation

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011

The Charity constitutes a public benefit entity as defined by FRS 102.

The presentation currency of the accounts is the pound sterling (£). The accounts have been rounded to the nearest pound.

2 Accounting policies

Incoming resources

Incoming resources are recognised once the receipt of income is probable and the amount can be measured with reasonable accuracy.

Grants and donations are recognised when the charity has unconditional entitlement to the resources.

Legacy income is recognised in the year in which the charity becomes entitled to the income where the amount receivable can be established with reasonable accuracy.

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.

Investment income consists of interest income and is included in the accounts when receivable. The trustees regularly review deposits to ensure that income is maximised.

Life membership subscriptions are accounted for in the year of receipt.

Voluntary help is invaluable to the charity but is not included in the accounts, since the monetary value is impossible to quantify. The value of assets and facilities donated, where impossible to quantify, is not included in the accounts.

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.

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2026

2 Accounting policies (contd)

Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure and the amount of the obligation can be measured with reasonable certainty. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Governance and support costs

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.

Grant making

Grants are made to local charities on condition that they are used to cover expenses such as food and veterinary bills. Payment is made on production of full supporting documentation such as individual invoices related to the expenditure incurred and after the provision by the local charity of statistics for the work carried out. Support is restricted where veterinary charges are higher than equivalent charitable rates.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

Tangible fixed assets and depreciation

Tangible assets costing more than £250 are capitalised and valued at historic cost. Purchased assets are recorded at purchase price and donated assets, where the value can be determined, are valued at market value on receipt.

Depreciation is charged on a reducing balance basis at a rate of 25% per annum on motor vehicles, shelters and computer equipment. Impairment reviews are carried out annually.

Intngible fixed assets and amortization

All intangible assets are recorded at cost.

Amortisation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Website - 33.33% on cost

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2026

2 Accounting policies (contd)

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Donations made to headquarters in favour of individual branches are paid out to the branches concerned, together with any gift aid claim, as soon as is reasonably practicable. Since the funds paid out to individual branches each year exceed the amount of the specified donations, the trustees have not accounted for these separately as restricted funds. The trustees review this policy, and the accounting disclosure, annually, to ensure that the treatment remains appropriate.

3 Donations and legacies

	2026	2025
	£	£
Donations	163,847	139,577
Legacies	11,110	914,502
Grants	2,000	
	176,957	1,054,079

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2026

4 Analysis of resources expended

		2026 £	2025 £
Charitable activities	Veterinary fees	303,409	243,320
	Veterinary fees - Funded Neutering	60,240	85,192
	Shelter, food and transport	72,258	90,604
	Equipment expensed	3,227	1,065
	Repairs and renewals	0	1,625
	Depreciation	3,345	4,191
	Amortization	196	1,376
	Governance costs (below)	13,096	24,338
	Support costs (below)	17,940	16,195
		473,711	467,906
Expenditure on raising funds	Merchandise, stalls etc	2,161	909
	Newsletter, printing and PO Box	5,294	4,571
	Room hire	1,274	0
	Advertising	0	220
		8,729	5,700
Governance costs	Independent examination	5,000	5,000
	Legal and professional fees	2,218	14,909
	Motor expenses	1,768	0
	Travel	4,110	4,429
		13,096	24,338
Other resources expended	Telephone	299	712
	Insurance	2,784	2,199
	Storage costs	1,957	2,141
	Computer software	3,013	2,529
	Bank charges and Interest	296	455
	Other	9,591	8,159
		17,940	16,195

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2026

5 Tangible fixed assets

	Motor vehicles	Shelters	Computer Equipment	Total
	£	£	£	£
Cost				
At 1 April 2025	30,290	30,884	5,916	67,090
Additions	0	407	0	407
Disposals	0	0	-270	-270
At 31 March 2026	30,290	31,291	5,646	67,227
Depreciation				
At 1 April 2025	26,632	22,650	4,467	53,749
Charge for the year	915	2,067	363	3,345
Disposals	0	0	-270	-270
At 31 March 2025	27,547	24,717	4,560	56,824
Net book value				
At 31 March 2026	2,743	6,574	1,086	10,403
At 31 March 2025	3,658	8,234	1,449	13,341

6 Intangible fixed assets

	Website	Total
	£	£
Cost		
At 1 April 2025	4,128	4,128
Additions	0	0
Disposals	0	0
At 31 March 2026	4,128	4,128
Amortization		
At 1 April 2025	3,932	3,932
Charge for the year	196	196
Disposals	0	0
At 31 March 2026	4,128	4,128
Net book value		
At 31 March 2026	0	0
At 31 March 2025	196	196

NOTES TO THE ACCOUNTS (contd)

FOR THE YEAR ENDED 31 MARCH 2026

7	Debtors and prepayments	2026	2025
		£	£
	Other debtors (gift aid tax reclaim)	4,037	1,970
	Prepayments	2,306	2,214
	Accrued income	22,905	24,003
		29,248	28,187

8	Creditors: amounts falling due within one year	2026	2025
		£	£
	Vets fees	1,832	15,141
	Shelter, food and transport	821	1,151
	Independent examiner's fees	5,000	5,000
	Travel	1,256	0
	Other creditors	21	23
		8,930	21,315

9 Related party transactions and trustees' remuneration

No member of the executive committee, nor any person connected with them, has received, or is due to receive any remuneration for the year, or the previous year, nor obtained any financial benefit in either year, directly or indirectly, from the charity's funds.

There have been no related party transactions in the accounting period.

Four trustees were reimbursed expenses or had expenses paid by the charity for newsletter, veterinary fees, computer software and equipment expenses.