

Cats Trust Adoption and Protection Company Limited by Guarantee

Unaudited Financial Statements

for the financial year ended 31 December 2024

Cats Trust Adoption and Protection Company Limited by Guarantee

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Cats Trust Adoption and Protection Company Limited by Guarantee DIRECTORS AND OTHER INFORMATION

Directors	Katherine Leahy Magdalena Raven Jelena Jantsen-Larionov Patrica Theobald
Company Secretary	Magdalena Raven
Company Number	711079
Registered Office	Knockanree Lower Avoca Co. Wicklow Y14F
Accountants	Colin White Chartered Certified Accountant Market Square House Aughrim Co. Wicklow

Cats Trust Adoption and Protection Company Limited by Guarantee
ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited financial statements
of Cats Trust Adoption and Protection Company Limited by Guarantee
for the financial year ended 31 December 2024

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 31 December 2024 as set out on pages 5 to 8 which comprise the Income Statement, the Statement of Financial Position and notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of Cats Trust Adoption and Protection Company Limited by Guarantee, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 31 December 2024 your duty to ensure that Cats Trust Adoption and Protection Company Limited by Guarantee has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Cats Trust Adoption and Protection Company Limited by Guarantee. You consider that Cats Trust Adoption and Protection Company Limited by Guarantee is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Cats Trust Adoption and Protection Company Limited by Guarantee. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

COLIN WHITE CHARTERED CERTIFIED ACCOUNTANT

Market Square House
Aughrim
Co. Wicklow

16 April 2025

Cats Trust Adoption and Protection Company Limited by Guarantee

INCOME STATEMENT

for the financial year ended 31 December 2024

	2024 €	2023 €
Turnover	71,154	-
Cost of raw materials and consumables	(65,504)	-
Other expenses	(929)	-
Surplus	4,721	-

Cats Trust Adoption and Protection Company Limited by Guarantee

STATEMENT OF FINANCIAL POSITION

as at 31 December 2024

	2024	2023
	€	€
Current assets	13,076	-
Creditors: amounts falling due within one year	(8,355)	-
Net Current Assets	<u>4,721</u>	<u>-</u>
Total Assets less Current Liabilities	<u>4,721</u>	<u>-</u>
Net Assets/(Liabilities)	<u>4,721</u>	<u>-</u>
Reserves	<u>4,721</u>	<u>-</u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Cats Trust Adoption and Protection Company Limited by Guarantee, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Approved by the Directors and authorised for issue on 16 April 2025 and signed on its behalf by:

Katherine Leahy
Director

Magdalena Raven
Director

Cats Trust Adoption and Protection Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. General Information

Cats Trust Adoption and Protection Company Limited by Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 711079. The registered office of the company is Knockanree Lower, Avoca, Co. Wicklow, Y14F. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Income

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

There were no salaries or pension contributions in this period.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Income Statement

	2024	2023
	€	€
Surplus brought forward	-	-
Surplus for the financial year	4,721	-
Surplus carried forward	4,721	-

Cats Trust Adoption and Protection Company Limited by Guarantee **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024

4. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 16 April 2025.

CATS TRUST ADOPTION AND PROTECTION COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

Cats Trust Adoption and Protection Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT
for the financial year ended 31 December 2024

	Schedule	2024 €	2023 €
Income		71,154	-
Cost of sales	1	(65,504)	-
Gross surplus		<u>5,650</u>	-
Gross surplus Percentage		<u>7.9%</u>	-%
Overhead expenses	2	<u>(929)</u>	-
Net surplus		<u><u>4,721</u></u>	-

Cats Trust Adoption and Protection Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : COSTS
for the financial year ended 31 December 2024

	2024 €	2023 €
Costs		
Materials	12,268	-
Veterinary costs	53,236	-
	<u>65,504</u>	<u>-</u>

Cats Trust Adoption and Protection Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : OVERHEAD EXPENSES
for the financial year ended 31 December 2024

	2024 €	2023 €
Administration Expenses		
Printing, postage and stationery	338	-
Accountancy Fees	308	-
Bank charges	85	-
General expenses	35	-
Subscriptions	163	-
	<u>929</u>	<u>-</u>
	<u><u>929</u></u>	<u><u>-</u></u>