

FERAL CAT AND ELDERLY CAT CARE AND SANCTUARY

England & Wales · Charity number 1058892

Details

Other names	FERAL CAT CARE AND SANCTUARY
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Status	Registered
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Legal form	Other
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Registered	1996-10-29
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Register	View on the Charity Commission register
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Contact

Address	Jasmine Cottage Cemetary Road Portesham Weymouth Dorset
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Phone	01305871656
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Activities

Objects: TO PROVIDE OR ASIST IN THE PROVISION OF CARE AND ACCOMMODATION FOR FERAL CATS AND KITTENS WHICH ARE IN NEED OF CARE AND PROTECTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL-USAGE AND THE PREVENTION OF CRUELTY TO AND SUFFERING AMONG SUCH CATS AND KITTENS AND TO ADVANCE THE PUBLIC EDUCATION IN THE CARE OF FERAL CATS AND KITTENS.

Activities: To provide or assist in the provision of care and accomodation for feral cats,feral kittens and elderly cats which are in need of care and protection by reason of sickness,maltreatment,poor circumstances or ill-usage.

Classification

- **How:** Provides Services
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- Dorset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£27,989	£38,656	-	-
2024-04-30	£35,023	£36,845	-	-
2023-04-30	£44,106	£35,330	-	-
2022-04-30	£66,188	£28,254	-	-
2021-04-30	£58,840	£39,498	-	-

Trustees

Name	Role	Appointed
Lynda DOWNTON		2018-05-01
MARTIN JOLLIFFE		2023-01-04
NIGEL DAVID LETHEREN		
RUTH CULLINGFORD		

Accounts

Charity no: 1058892

FERAL AND ELDERLY CAT CARE AND SANCTUARY

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 30TH APRIL 2025

FERAL AND ELDERLY CAT CARE AND SANCTUARY

ANNUAL REPORT

FOR THE YEAR ENDED 30TH APRIL 2025

CHARITY DETAILS

Name: Feral and Elderly Cat Care and Sanctuary
Charity No: 1058892
Principal Address: Jasmine Cottage
Cemetery Road
Portesham
Weymouth
Dorset
DT3 4HA

AIMS AND OBJECTIVES

The Charity's aims and objectives are:

1. To provide or assist in the provision of care and accommodation for feral cats and kittens which are in need of care and protection by reason of sickness, maltreatment, poor circumstances or ill usage.
2. To prevent cruelty to and suffering among feral cats and kittens.
3. To advance the public education in the care of feral cats and kittens.

ACHIEVEMENTS AND PERFORMANCE

During the year we targeted farm cats and kittens for neutering.

FINANCIAL REVIEW

Our financial results for 2025 show a deficit for the year of £10,667. Our reserves at 30th April 2025 stood at £74,560.

Continued/...

FERAL AND ELDERLY CAT CARE AND SANCTUARY

ANNUAL REPORT - continued

FOR THE YEAR ENDED 30TH APRIL 2025

TRUSTEES AND ORGANISATION

The organisation was formed in May 1995 and makes accounts up to 30th April annually. Charitable status was granted on 1st November 1996 by the Charity Commissioners. The Inland Revenue have accepted the organisation as a charity for tax purposes with effect from 14th June 1996.

The Trustees record their gratitude to all who have so generously donated funds to the Charity during the year which has enabled the aims of the Charity to be met and has assured the future of the Charity. The trustees confirm they have had regard to the guidance issued by the Charity Commission on public benefit.

The following were trustees of the charity during the year.

Lynda Downton
Nigel Letheren
Ruth Cullingford
Martin Jolliffe

Signed on behalf of the Trustees on

.....

FERAL AND ELDERLY CAT CARE AND SANCTUARY
INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEE
OF FERAL CAT CARE AND SANCTUARY

I report on the accounts of the Trust for the year ended 30th April 2025 set out on pages 4 to 8.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEE AND EXAMINERS

As the charity's trustees you are responsible for the preparation of the accounts: you consider that the audit requirement of S.144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under S.145 of the 2011 Act, whether particular matters have come to my attention.

BASIS OF OPINION

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 seeking explanations from you as Trustee 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 these matters set out in the statement below.

INDEPENDENT EXAMINERS' STATEMENT

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any materials respect the requirements
- to keep accounting records in accordance with S130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

Have not been met; or

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

B.R. Kenway FCCA
Martin and Company
Chartered Tax Advisers and Accountants
2 Victoria Grove
Bridport
Dorset
DT6 3AA

.....

FERAL AND ELDERLY CAT CARE AND SANCTUARY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30TH APRIL 2025

	<u>Notes</u>	<u>2025</u> <u>£</u>	<u>2024</u> <u>£</u>
		Unrestricted Income	Unrestricted Income
INCOME			
Donations and income tax recovered		26,251	25,441
Legacies		-	7,509
Fund raising events		850	791
Membership and sponsorship		888	1,282
Sundry income		-	-
		<u>£27,989</u>	<u>£35,023</u>
		Unrestricted Expenditure	Unrestricted Expenditure
RESOURCES EXPENDED			
<i>Cost of Generating Funds</i>			
Fund-raising and Publicity	4	1,193	851
<i>Charitable Expenditure</i>			
Direct Charitable Expenditure	5	37,463	35,994
Management and Administration	6	-	-
		<u>£38,656</u>	<u>£36,845</u>
Net (outgoing)/incoming resources for year		(10,667)	(1,821)
Fund balance brought forward at 1 May 2024		<u>85,227</u>	<u>87,048</u>
Fund balance carried forward at 30th April 2025		<u>£74,560</u>	<u>£85,227</u>

The notes on pages 6 to 8 form part of these accounts

All resources are dealt with through the General Fund (unrestricted).

FERAL AND ELDERLY CAT CARE AND SANCTUARYBALANCE SHEETAS AT 30TH APRIL 2025

		<u>2025</u>		<u>2024</u>	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		2,113		2,505
Current assets					
Cash at bank and in hand		75,560		86,449	
Current liabilities	4				
Other creditors		-		-	
Accruals		3,113		3,727	
		3,113		3,727	
Net current assets			72,447		82,722
Total assets less current liabilities			£74,560		£85,227
Funds of the charity					
Brought forward at 1st May 2024			85,227		87,048
Surplus/(deficit) for the year			(10,667)		(1,821)
			£74,560		£85,227

These accounts were approved by the Trustees on

2026 and signed on their behalf by

..... Trustee

Date:

FERAL AND ELDERLY CAT CARE AND SANCTUARY

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH APRIL 2025

1. Accounting policies

1.1 Basis of preparation of accounts

- a) The financial statements have been prepared in accordance with the 2nd edition of 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'. The financial statements have been prepared under the historical cost convention.

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparatives was required. In the event no restatements were required.

- b) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which can not be recovered.
- c) Resources expended are allocated to the particular activity where the cost including staff salaries relates directly to that activity.
- d) Unrestricted funds are other incoming resources receivable without specified purpose, budgetary conditions or contracts and are available as general funds.
- e) Restricted funds are to be used for specific purposes as laid down by the guarantor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

1.2 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	- 15% Reducing balance
Motor vehicle	- 25% Reducing balance

2. Tangible assets

	Motor Vehicle £	Equipment £	Total £
Cost			
At 1st May 2024	4,247	13,239	17,486
Additions in the year	-	-	-
Disposals	-	-	-
At 30th April 2025	£4,247	£13,239	£17,486
Depreciation			
At 1st May 2024	4,092	10,889	14,981
Charge for the year	39	353	392
At 30th April 2025	£4,131	£11,242	£15,373
Net book values			
At 30th April 2025	£116	£1,997	£2,113
At 30th April 2024	£155	£2,350	£2,505

FERAL AND ELDERLY CAT CARE AND SANCTUARY

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH APRIL 2025

	2025	2024
	£	£
3. Current liabilities		
Taxes and social security costs	-	-
Accruals and deferred income	<u>3,113</u>	<u>3,727</u>
	<u>£3,113</u>	<u>£3,727</u>
4. Fund Raising and Publicity		
Wages and salaries	-	-
Travelling	-	-
Fund raising expenses	-	-
Photo's, postage, printing and stationery	1,193	851
Stall hire and advertising	<u>-</u>	<u>-</u>
	<u>£1,193</u>	<u>£851</u>
5. Direct Charitable expenditure		
Neutering charges	4,714	2,662
Medication, Consultation and Euthanasia	5,492	4,595
Worming and inoculations	2,191	2,664
Food and litter	18,171	18,724
ID chips	1,435	899
Sanctuary rent	650	2,200
Heating	2,850	2,200
Travelling	530	703
Telephone	489	457
Equipment repairs and sundry costs	549	425
Depreciation on equipment	353	414
Depreciation on motor vehicle	<u>39</u>	<u>51</u>
	<u>£37,463</u>	<u>£35,994</u>

FERAL AND ELDERLY CAT CARE AND SANCTUARY

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH APRIL 2025

6. Management and Administration of the Charity	2025	2024
	£	£
Insurance	-	-
Accountancy	-	-
Bank charges	-	-
Sundry expenses	-	-
	-	-

7. Trustee's Remuneration

None of the trustees received any remuneration from the charity during the year.

Costs incurred by Mrs L Downton relating to the charity sanctuary totalling £3,500 were reimbursed in the year.

Accounts

Charity no: 1058892

FERAL AND ELDERLY CAT CARE AND SANCTUARY

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 30TH APRIL 2024

FERAL AND ELDERLY CAT CARE AND SANCTUARY

ANNUAL REPORT

FOR THE YEAR ENDED 30TH APRIL 2024

CHARITY DETAILS

Name: Feral and Elderly Cat Care and Sanctuary
Charity No: 1058892
Principal Address: Jasmine Cottage
Cemetery Road
Portesham
Weymouth
Dorset
DT3 4HA

AIMS AND OBJECTIVES

The Charity's aims and objectives are:

1. To provide or assist in the provision of care and accommodation for feral cats and kittens which are in need of care and protection by reason of sickness, maltreatment, poor circumstances or ill usage.
2. To prevent cruelty to and suffering among feral cats and kittens.
3. To advance the public education in the care of feral cats and kittens.

ACHIEVEMENTS AND PERFORMANCE

During the year we targeted farm cats and kittens for neutering.

FINANCIAL REVIEW

Our financial results for 2024 show a deficit for the year of £1,821. Our reserves at 30th April 2024 stood at £85,227.

In the year we launched a new scheme for neutering and microchipping domestic cats whose owners are in receipt of benefits, with a suggested donation of £10 for a female and £5 for a male.

Continued/...

FERAL AND ELDERLY CAT CARE AND SANCTUARY

ANNUAL REPORT - continued

FOR THE YEAR ENDED 30TH APRIL 2024

TRUSTEES AND ORGANISATION

The organisation was formed in May 1995 and makes accounts up to 30th April annually. Charitable status was granted on 1st November 1996 by the Charity Commissioners. The Inland Revenue have accepted the organisation as a charity for tax purposes with effect from 14th June 1996.

The Trustees record their gratitude to all who have so generously donated funds to the Charity during the year which has enabled the aims of the Charity to be met and has assured the future of the Charity. The trustees confirm they have had regard to the guidance issued by the Charity Commission on public benefit.

The following were trustees of the charity during the year.

Lynda Downton
Nigel Letheren
Ruth Cullingford
Martin Jolliffe

Signed on behalf of the Trustees on

.....

FERAL AND ELDERLY CAT CARE AND SANCTUARY
INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEE
OF FERAL CAT CARE AND SANCTUARY

I report on the accounts of the Trust for the year ended 30th April 2024 set out on pages 4 to 8.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEE AND EXAMINERS

As the charity's trustees you are responsible for the preparation of the accounts: you consider that the audit requirement of S.144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under S.145 of the 2011 Act, whether particular matters have come to my attention.

BASIS OF OPINION

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 seeking explanations from you as Trustee 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 these matters set out in the statement below.

INDEPENDENT EXAMINERS' STATEMENT

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any materials respect the requirements
- to keep accounting records in accordance with S130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

Have not been met; or

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

B.R. Kenway FCCA
Martin and Company
Chartered Tax Advisers and Accountants
2 Victoria Grove
Bridport
Dorset
DT6 3AA

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FERAL AND ELDERLY CAT CARE AND SANCTUARY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30TH APRIL 2024

	<u>Notes</u>	<u>2024</u> £	<u>2023</u> £
		Unrestricted Income	Unrestricted Income
INCOME			
Donations and income tax recovered		25,441	27,565
Legacies		7,509	14,149
Fund raising events		791	1,312
Membership and sponsorship		1,282	1,080
Sundry income		-	-
		<u>£35,023</u>	<u>£44,106</u>
		Unrestricted Expenditure	Unrestricted Expenditure
RESOURCES EXPENDED			
<i>Cost of Generating Funds</i>			
Fund-raising and Publicity	4	851	886
<i>Charitable Expenditure</i>			
Direct Charitable Expenditure	5	35,994	34,444
Management and Administration	6	-	-
		<u>£36,845</u>	<u>£35,330</u>
Net (outgoing)/incoming resources for year		(1,821)	7,976
Fund balance brought forward at 1 May 2023		<u>87,048</u>	<u>79,072</u>
Fund balance carried forward at 30th April 2024		<u>£85,227</u>	<u>£87,048</u>

The notes on pages 6 to 8 form part of these accounts

All resources are dealt with through the General Fund (unrestricted).

FERAL AND ELDERLY CAT CARE AND SANCTUARYBALANCE SHEETAS AT 30TH APRIL 2024

		<u>2024</u>		<u>2023</u>	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		2,505		2,612
Current assets					
Cash at bank and in hand		86,449		89,647	
Current liabilities	4				
Other creditors		-		-	
Accruals		3,727		5,211	
		<u>3,727</u>		<u>5,211</u>	
Net current assets			82,722		85,236
Total assets less current liabilities			<u>£85,227</u>		<u>£87,048</u>
Funds of the charity					
Brought forward at 1st May 2023			87,048		79,072
Surplus/(deficit) for the year			<u>(1,821)</u>		<u>7,976</u>
			<u>£85,227</u>		<u>£87,048</u>

These accounts were approved by the Trustees on

2025 and signed on their behalf by

..... Trustee

Date:

FERAL AND ELDERLY CAT CARE AND SANCTUARY

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH APRIL 2024

1. Accounting policies

1.1 Accounting convention

The financial statements have been prepared under the historical cost convention. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRSSE SORP 2015).

1.2 Sales

Sales represents the total invoice value of sales made during the year.

1.3 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	- 15% Reducing balance
Motor vehicle	- 25% Reducing balance

1.4 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

2. Tangible assets

	Motor Vehicle £	Equipment £	Total £
Cost			
At 1st May 2023	4,247	12,881	17,128
Additions in the year	-	358	358
Disposals	-	-	-
	<u>4,247</u>	<u>13,239</u>	<u>17,486</u>
At 30th April 2024	<u>£4,247</u>	<u>£13,239</u>	<u>£17,486</u>
Depreciation			
At 1st May 2023	4,041	10,475	14,516
Charge for the year	51	414	465
	<u>4,092</u>	<u>10,887</u>	<u>14,981</u>
At 30th April 2024	<u>£4,092</u>	<u>£10,887</u>	<u>£14,981</u>
Net book values			
At 30th April 2024	<u>£155</u>	<u>£2,350</u>	<u>£2,505</u>
At 30th April 2023	<u>£206</u>	<u>£2,406</u>	<u>£2,612</u>

FERAL AND ELDERLY CAT CARE AND SANCTUARY

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH APRIL 2024

	2024	2023
	£	£
3. Current liabilities		
Taxes and social security costs	-	-
Accruals and deferred income	<u>3,727</u>	<u>5,210</u>
	<u>£3,727</u>	<u>£5,210</u>
4. Fund Raising and Publicity		
Wages and salaries	-	-
Travelling	-	-
Fund raising expenses	-	-
Photo's, postage, printing and stationery	851	886
Stall hire and advertising	<u>-</u>	<u>-</u>
	<u>£851</u>	<u>£886</u>
5. Direct Charitable expenditure		
Neutering charges	2,662	3,134
Medication, Consultation and Euthanasia	4,595	5,926
Worming and inoculations	2,664	2,350
Food and litter	18,724	16,021
ID chips	899	1,163
Sanctuary rent	2,200	2,600
Heating	2,200	1,975
Travelling	703	679
Telephone	457	367
Equipment repairs and sundry costs	425	379
Depreciation on equipment	414	385
Depreciation on motor vehicle	<u>51</u>	<u>65</u>
	<u>£35,994</u>	<u>£34,444</u>

FERAL AND ELDERLY CAT CARE AND SANCTUARY

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH APRIL 2024

6. Management and Administration of the Charity	2024	2023
	£	£
Insurance	-	-
Accountancy	-	-
Bank charges	-	-
Sundry expenses	-	-
	-	-

7. Trustee's Remuneration

None of the trustees received any remuneration from the charity during the year.

Costs incurred by Mrs L Downton relating to the charity sanctuary totalling £4,400 were reimbursed in the year.

Accounts

Charity no: 1058892

FERAL AND ELDERLY CAT CARE AND SANCTUARY

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 30TH APRIL 2023

FERAL AND ELDERLY CAT CARE AND SANCTUARY

ANNUAL REPORT

FOR THE YEAR ENDED 30TH APRIL 2023

CHARITY DETAILS

Name: Feral and Elderly Cat Care and Sanctuary
Charity No: 1058892
Principal Address: Jasmine Cottage
Cemetery Road
Portesham
Weymouth
Dorset
DT3 4HA

AIMS AND OBJECTIVES

The Charity's aims and objectives are:

1. To provide or assist in the provision of care and accommodation for feral cats and kittens which are in need of care and protection by reason of sickness, maltreatment, poor circumstances or ill usage.
2. To prevent cruelty to and suffering among feral cats and kittens.
3. To advance the public education in the care of feral cats and kittens.

ACHIEVEMENTS AND PERFORMANCE

During the year we targeted farm cats and kittens for neutering.

FINANCIAL REVIEW

Our financial results for 2023 show a surplus for the year of £8,776. Our reserves at 30th April 2023 stood at £87,848.

For the current year we have launched a new scheme for neutering and microchipping domestic cats whose owners are in receipt of benefits, with a suggested donation of £10 for a female and £5 for a male. We hope to continue this until the end of our 2024 financial year.

Continued/...

FERAL AND ELDERLY CAT CARE AND SANCTUARY

ANNUAL REPORT - continued

FOR THE YEAR ENDED 30TH APRIL 2023

TRUSTEES AND ORGANISATION

The organisation was formed in May 1995 and makes accounts up to 30th April annually. Charitable status was granted on 1st November 1996 by the Charity Commissioners. The Inland Revenue have accepted the organisation as a charity for tax purposes with effect from 14th June 1996.

The Trustees record their gratitude to all who have so generously donated funds to the Charity during the year which has enabled the aims of the Charity to be met and has assured the future of the Charity. The trustees confirm they have had regard to the guidance issued by the Charity Commission on public benefit.

The following were trustees of the charity during the year.

Lynda Downton
Nigel Letheren
Ruth Cullingford
Martin Jolliffe (appointed 04.01.2023)

Signed on behalf of the Trustees on

.....

FERAL AND ELDERLY CAT CARE AND SANCTUARY
INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEE
OF FERAL CAT CARE AND SANCTUARY

I report on the accounts of the Trust for the year ended 30th April 2023 set out on pages 4 to 8.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEE AND EXAMINERS

As the charity's trustees you are responsible for the preparation of the accounts: you consider that the audit requirement of S.144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under S.145 of the 2011 Act, whether particular matters have come to my attention.

BASIS OF OPINION

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 seeking explanations from you as Trustee 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 these matters set out in the statement below.

INDEPENDENT EXAMINERS' STATEMENT

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any materials respect the requirements
- to keep accounting records in accordance with S130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

Have not been met; or

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

B.R. Kenway FCCA
Martin and Company
Chartered Tax Advisers and Accountants
2 Victoria Grove
Bridport
Dorset
DT6 3AA

.....
22nd February 2024

FERAL AND ELDERLY CAT CARE AND SANCTUARY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30TH APRIL 2023

	<u>Notes</u>	<u>2023</u> £	<u>2022</u> £
		Unrestricted Income	Unrestricted Income
INCOME			
Donations and income tax recovered		27,565	32,226
Legacies		14,149	30,000
Fund raising events		1,312	2,622
Membership and sponsorship		1,080	1,340
Sundry income		-	-
		<u>£44,106</u>	<u>£66,188</u>
		Unrestricted Expenditure	Unrestricted Expenditure
RESOURCES EXPENDED			
<i>Cost of Generating Funds</i>			
Fund-raising and Publicity	4	886	895
<i>Charitable Expenditure</i>			
Direct Charitable Expenditure	5	34,444	27,359
Management and Administration	6	-	-
		<u>£35,330</u>	<u>£28,254</u>
Net (outgoing)/incoming resources for year		8,776	37,934
Fund balance brought forward at 1 May 2022		<u>79,072</u>	<u>41,138</u>
Fund balance carried forward at 30th April 2023		<u>£87,848</u>	<u>£79,072</u>

The notes on pages 6 to 8 form part of these accounts

All resources are dealt with through the General Fund (unrestricted).

FERAL AND ELDERLY CAT CARE AND SANCTUARYBALANCE SHEETAS AT 30TH APRIL 2023

		<u>2023</u>		<u>2022</u>	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		2,612		2,573
Current assets					
Cash at bank and in hand		89,647		78,815	
Current liabilities	4				
Other creditors		-		-	
Accruals		4,411		2,316	
		4,411		2,316	
Net current assets			85,236		76,499
Total assets less current liabilities			£87,848		£79,072
Funds of the charity					
Brought forward at 1st May 2022			79,072		41,138
Surplus/(deficit) for the year			8,776		37,934
			£87,848		£79,072

These accounts were approved by the Trustees on

2024 and signed on their behalf by

..... Trustee

Date:

FERAL AND ELDERLY CAT CARE AND SANCTUARY

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH APRIL 2023

1. Accounting policies

1.1 Accounting convention

The financial statements have been prepared under the historical cost convention. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRSSE SORP 2015).

1.2 Sales

Sales represents the total invoice value of sales made during the year.

1.3 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	- 15% Reducing balance
Motor vehicle	- 25% Reducing balance

1.4 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

2. Tangible assets

	Motor Vehicle £	Equipment £	Total £
Cost			
At 1st May 2022	4,247	12,393	16,640
Additions in the year	-	488	488
Disposals	-	-	-
	<u>4,247</u>	<u>12,881</u>	<u>17,128</u>
At 30th April 2023	<u>£4,247</u>	<u>£12,881</u>	<u>£17,128</u>
Depreciation			
At 1st May 2022	3,976	10,090	14,066
Charge for the year	65	385	450
	<u>4,041</u>	<u>10,475</u>	<u>14,516</u>
At 30th April 2023	<u>£4,041</u>	<u>£10,475</u>	<u>£14,516</u>
Net book values			
At 30th April 2023	<u>£206</u>	<u>£2,406</u>	<u>£2,612</u>
At 30th April 2022	<u>£271</u>	<u>£2,303</u>	<u>£2,574</u>

FERAL AND ELDERLY CAT CARE AND SANCTUARY

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH APRIL 2023

	2023	2022
	£	£
3. Current liabilities		
Taxes and social security costs	-	-
Accruals and deferred income	<u>5,210</u>	<u>2,316</u>
	<u>£5,210</u>	<u>£2,316</u>
4. Fund Raising and Publicity		
Wages and salaries	-	-
Travelling	-	-
Fund raising expenses	-	-
Photo's, postage, printing and stationery	886	737
Stall hire and advertising	<u>-</u>	<u>158</u>
	<u>£886</u>	<u>£895</u>
5. Direct Charitable expenditure		
Neutering charges	3,134	2,666
Medication, Consultation and Euthanasia	5,926	4,294
Worming and inoculations	2,350	1,152
Food and litter	16,021	12,413
ID chips	1,163	931
Sanctuary rent	2,600	2,000
Heating	1,975	1,900
Travelling	679	485
Telephone	367	659
Equipment repairs and sundry costs	379	365
Depreciation on equipment	385	407
Depreciation on motor vehicle	<u>65</u>	<u>87</u>
	<u>£34,444</u>	<u>£27,359</u>

FERAL AND ELDERLY CAT CARE AND SANCTUARY

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH APRIL 2023

6. Management and Administration of the Charity	2023	2022
	£	£
Insurance	-	-
Accountancy	-	-
Bank charges	-	-
Sundry expenses	-	-
	-	-

7. Trustee's Remuneration

None of the trustees received any remuneration from the charity during the year.

Costs incurred by Mrs L Downton relating to the charity sanctuary totalling £3,975 were reimbursed in the year.

Accounts

Charity no: 1058892

FERAL AND ELDERLY CAT CARE AND SANCTUARY

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 30TH APRIL 2022

FERAL AND ELDERLY CAT CARE AND SANCTUARY

ANNUAL REPORT

FOR THE YEAR ENDED 30TH APRIL 2022

CHARITY DETAILS

Name: Feral and Elderly Cat Care and Sanctuary
Charity No: 1058892
Principal Address: Jasmine Cottage
Cemetery Road
Portesham
Dorset
DT3 4HA

AIMS AND OBJECTIVES

The Charity's aims and objectives are:

1. To provide or assist in the provision of care and accommodation for feral cats and kittens which are in need of care and protection by reason of sickness, maltreatment, poor circumstances or ill usage.
2. To prevent cruelty to and suffering among feral cats and kittens.
3. To advance the public education in the care of feral cats and kittens.

ACHIEVEMENTS AND PERFORMANCE

The neutering scheme commenced in 2014-15 recommenced in the previous year, neutering's under the scheme have now ceased again with further funds now available, a further recommencement is anticipated in 2023.

FINANCIAL REVIEW

Our financial results for 2022 show a surplus for the year of £37,934. Our reserves at 30th April 2022 stood at £79,072.

The neutering scheme and other additional work commenced in 2015 utilising the substantial legacy received in that year have now been completed.

Fundraising in the current year to 30th April 2023 is no longer curtailed by the Covid19 pandemic and the level of activity is increasing.

Continued/...

FERAL AND ELDERLY CAT CARE AND SANCTUARY

ANNUAL REPORT - continued

FOR THE YEAR ENDED 30TH APRIL 2022

TRUSTEES AND ORGANISATION

The organisation was formed in May 1995 and makes accounts up to 30th April annually. Charitable status was granted on 1st November 1996 by the Charity Commissioners. The Inland Revenue have accepted the organisation as a charity for tax purposes with effect from 14th June 1996.

The Trustees record their gratitude to all who have so generously donated funds to the Charity during the year which has enabled the aims of the Charity to be met and has assured the future of the Charity. The trustees confirm they have had regard to the guidance issued by the Charity Commission on public benefit.

The following were trustees of the charity during the year.

June Lock (ceased 29.05.2022)
Nigel Letheren
Ruth Cullingford

Signed on behalf of the Trustees on

.....

FERAL AND ELDERLY CAT CARE AND SANCTUARY
INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEE
OF FERAL CAT CARE AND SANCTUARY

I report on the accounts of the Trust for the year ended 30th April 2022 set out on pages 4 to 8.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEE AND EXAMINERS

As the charity's trustees you are responsible for the preparation of the accounts: you consider that the audit requirement of S.144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under S.145 of the 2011 Act, whether particular matters have come to my attention.

BASIS OF OPINION

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 seeking explanations from you as Trustee 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 these matters set out in the statement below.

INDEPENDENT EXAMINERS' STATEMENT

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any materials respect the requirements
- to keep accounting records in accordance with S130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

Have not been met; or

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

B.R. Kenway FCCA
Martin and Company
Chartered Tax Advisers and Accountants
2 Victoria Grove
Bridport
Dorset
DT6 3AA

.....
2022

FERAL AND ELDERLY CAT CARE AND SANCTUARY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30TH APRIL 2022

	<u>Notes</u>	<u>2022</u> £	<u>2021</u> £
		Unrestricted Income	Unrestricted Income
INCOME			
Donations and income tax recovered		32,226	53,211
Legacies		30,000	4,000
Fund raising events		2,622	749
Membership and sponsorship		1,340	880
Sundry income		-	-
		<u>£66,188</u>	<u>£58,840</u>
		Unrestricted Expenditure	Unrestricted Expenditure
RESOURCES EXPENDED			
<i>Cost of Generating Funds</i>			
Fund-raising and Publicity	4	895	1,030
<i>Charitable Expenditure</i>			
Direct Charitable Expenditure	5	27,359	38,468
Management and Administration	6	-	-
		<u>£28,254</u>	<u>£39,498</u>
Net (outgoing)/incoming resources for year		37,934	19,342
Fund balance brought forward at 1 May 2021		<u>41,138</u>	<u>21,796</u>
Fund balance carried forward at 30th April 2022		<u>£79,072</u>	<u>£41,138</u>

The notes on pages 6 to 8 form part of these accounts

All resources are dealt with through the General Fund (unrestricted).

FERAL AND ELDERLY CAT CARE AND SANCTUARYBALANCE SHEETAS AT 30TH APRIL 2022

		<u>2022</u>		<u>2021</u>	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		2,573		2,853
Current assets					
Cash at bank and in hand		78,815		43,330	
Current liabilities	4				
Other creditors		-		-	
Accruals		2,316		5,045	
		<u>2,316</u>		<u>5,045</u>	
Net current assets			76,499		38,285
Total assets less current liabilities			<u>£79,072</u>		<u>£41,138</u>
Funds of the charity					
Brought forward at 1st May 2021			41,138		21,796
Surplus/(deficit) for the year			<u>37,934</u>		<u>19,342</u>
			<u>£79,072</u>		<u>£41,138</u>

These accounts were approved by the Trustees on

2022 and signed on their behalf by

..... Trustee

Date:

FERAL AND ELDERLY CAT CARE AND SANCTUARY

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH APRIL 2022

1. Accounting policies

1.1 Accounting convention

The financial statements have been prepared under the historical cost convention. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRSSE SORP 2015).

1.2 Sales

Sales represents the total invoice value of sales made during the year.

1.3 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	- 15% Reducing balance
Motor vehicle	- 25% Reducing balance

1.4 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

2. Tangible assets

	Motor Vehicle £	Equipment £	Total £
Cost			
At 1st May 2021	4,247	12,179	16,426
Additions in the year	-	214	214
Disposals	-	-	-
At 30th April 2022	£4,247	£12,393	£16,640
Depreciation			
At 1st May 2021	3,889	9,684	13,573
Charge for the year	87	407	494
At 30th April 2022	£3,976	£10,091	£14,067
Net book values			
At 30th April 2022	£271	£2,302	£2,573
At 30th April 2021	£358	£2,495	£2,853

FERAL AND ELDERLY CAT CARE AND SANCTUARY

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH APRIL 2022

	2022	2021
	£	£
3. Current liabilities		
Taxes and social security costs	-	-
Accruals and deferred income	<u>2,316</u>	<u>5,045</u>
	<u>£2,316</u>	<u>£5,045</u>
4. Fund Raising and Publicity		
Wages and salaries	-	-
Travelling	-	-
Fund raising expenses	-	-
Photo's, postage, printing and stationery	737	857
Stall hire and advertising	<u>158</u>	<u>173</u>
	<u>£895</u>	<u>£1,030</u>
5. Direct Charitable expenditure		
Neutering charges	2,666	6,130
Medication, Consultation and Euthanasia	4,294	9,769
Worming and inoculations	1,152	2,898
Food and litter	12,413	11,486
ID chips	931	2,019
Sanctuary rent	2,000	1,650
Heating	1,900	1,650
Travelling	485	1,076
Telephone	659	896
Equipment repairs and sundry costs	365	336
Depreciation on equipment	407	442
Depreciation on motor vehicle	<u>87</u>	<u>116</u>
	<u>£27,359</u>	<u>£38,468</u>

FERAL AND ELDERLY CAT CARE AND SANCTUARYNOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH APRIL 2022

	2022	2021
	£	£
6. Management and Administration of the Charity		
Insurance	-	-
Accountancy	-	-
Bank charges	-	-
Sundry expenses	-	-
	-	-
7. Trustee's Remuneration		
None of the trustees received any remuneration or reimbursement of expenditure from the charity during the year.		

Accounts

FERAL AND ELDERLY CAT CARE AND SANCTUARY

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 30TH APRIL 2021

FERAL AND ELDERLY CAT CARE AND SANCTUARY

ANNUAL REPORT

FOR THE YEAR ENDED 30TH APRIL 2021

CHARITY DETAILS

Name: Feral and Elderly Cat Care and Sanctuary
Charity No: 1058892
Principal Address: Jasmine Cottage
Cemetery Road
Portesham
Dorset
DT3 4HA

AIMS AND OBJECTIVES

The Charity's aims and objectives are:

1. To provide or assist in the provision of care and accommodation for feral cats and kittens which are in need of care and protection by reason of sickness, maltreatment, poor circumstances or ill usage.
2. To prevent cruelty to and suffering among feral cats and kittens.
3. To advance the public education in the care of feral cats and kittens.

ACHIEVEMENTS AND PERFORMANCE

The neutering scheme commenced in 2014-15 recommenced in the previous year, neutering's under the scheme have now ceased again until further funds permit a further recommencement.

FINANCIAL REVIEW

Our financial results for 2021 show a surplus for the year of £19,342. Our reserves at 30th April 2021 stood at £41,138.

The neutering scheme and other additional work commenced in 2015 utilising the substantial legacy received in that year have now been completed.

Fundraising in the current year to 30th April 2022 has been curtailed due to the Covid19 pandemic and the level of activity is curtailed due to the fall in income.

Continued/...

FERAL AND ELDERLY CAT CARE AND SANCTUARY

ANNUAL REPORT - continued

FOR THE YEAR ENDED 30TH APRIL 2021

TRUSTEES AND ORGANISATION

The organisation was formed in May 1995 and makes accounts up to 30th April annually. Charitable status was granted on 1st November 1996 by the Charity Commissioners. The Inland Revenue have accepted the organisation as a charity for tax purposes with effect from 14th June 1996.

The Trustees record their gratitude to all who have so generously donated funds to the Charity during the year which has enabled the aims of the Charity to be met and has assured the future of the Charity. The trustees confirm they have had regard to the guidance issued by the Charity Commission on public benefit.

The following were trustees of the charity during the year.

June Lock
Nigel Letheren
Ruth Cullingford

Signed on behalf of the Trustees on

.....

FERAL AND ELDERLY CAT CARE AND SANCTUARY
INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEE
OF FERAL CAT CARE AND SANCTUARY

I report on the accounts of the Trust for the year ended 30th April 2021 set out on pages 4 to 8.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEE AND EXAMINERS

As the charity's trustees you are responsible for the preparation of the accounts: you consider that the audit requirement of S.144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under S.145 of the 2011 Act, whether particular matters have come to my attention.

BASIS OF OPINION

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 seeking explanations from you as Trustee 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 these matters set out in the statement below.

INDEPENDENT EXAMINERS' STATEMENT

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any materials respect the requirements
- to keep accounting records in accordance with S130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

Have not been met; or

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

B.R. Kenway FCCA
Martin and Company
Chartered Tax Advisers and Accountants
2 Victoria Grove
Bridport
Dorset
DT6 3AA

.....
17th February 2022

FERAL AND ELDERLY CAT CARE AND SANCTUARY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30TH APRIL 2021

	<u>Notes</u>	<u>2021</u> £	<u>2020</u> £
		Unrestricted Income	Unrestricted Income
INCOME			
Donations and income tax recovered		53,211	28,115
Legacies		4,000	-
Fund raising events		749	2,872
Membership and sponsorship		880	1,160
Sundry income		-	-
		<u>£58,840</u>	<u>£32,147</u>
		Unrestricted Expenditure	Unrestricted Expenditure
RESOURCES EXPENDED			
<i>Cost of Generating Funds</i>			
Fund-raising and Publicity	4	1,030	1,026
<i>Charitable Expenditure</i>			
Direct Charitable Expenditure	5	38,468	29,232
Management and Administration	6	-	-
		<u>£39,498</u>	<u>£30,258</u>
Net (outgoing)/incoming resources for year		19,342	1,889
Fund balance brought forward at 1 May 2020		21,796	19,907
		<u>£41,138</u>	<u>£21,796</u>

The notes on pages 6 to 8 form part of these accounts

All resources are dealt with through the General Fund (unrestricted).

FERAL AND ELDERLY CAT CARE AND SANCTUARYBALANCE SHEETAS AT 30TH APRIL 2021

		<u>2021</u>		<u>2020</u>	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		2,853		2,518
Current assets					
Cash at bank and in hand		43,330		20,945	
Current liabilities	4				
Other creditors		-		-	
Accruals		5,045		1,667	
		<u>5,045</u>		<u>1,667</u>	
Net current (liabilities) assets			38,285		19,278
Total assets less current liabilities			<u>£41,138</u>		<u>£21,796</u>
Funds of the charity					
Brought forward at 1st May 2020			21,796		19,907
Surplus/(deficit) for the year			<u>19,342</u>		<u>1,889</u>
			<u>£41,138</u>		<u>£21,796</u>

These accounts were approved by the Trustees on 15th February 2022 and signed on their behalf by

..... Trustee

Date:

FERAL AND ELDERLY CAT CARE AND SANCTUARY

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH APRIL 2021

1. Accounting policies

1.1 Accounting convention

The financial statements have been prepared under the historical cost convention. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRSSE SORP 2015).

1.2 Sales

Sales represents the total invoice value of sales made during the year.

1.3 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	- 15% Reducing balance
Motor vehicle	- 25% Reducing balance

1.4 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

2. Tangible assets

	Motor Vehicle £	Equipment £	Total £
Cost			
At 1st May 2020	4,247	11,285	15,532
Additions in the year	-	893	893
Disposals	-	-	-
At 30th April 2021	<u>£4,247</u>	<u>£12,178</u>	<u>£16,425</u>
Depreciation			
At 1st May 2020	3,773	9,241	13,014
Charge for the year	116	442	558
At 30th April 2021	<u>£3,889</u>	<u>£9,683</u>	<u>£13,572</u>
Net book values			
At 30th April 2021	<u>£358</u>	<u>£2,495</u>	<u>£2,853</u>
At 30th April 2020	<u>£474</u>	<u>£2,044</u>	<u>£2,518</u>

FERAL AND ELDERLY CAT CARE AND SANCTUARY

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH APRIL 2021

	2021	2020
	£	£
3. Current liabilities		
Taxes and social security costs	-	-
Accruals and deferred income	5,045	1,667
	<u>£5,045</u>	<u>£1,667</u>
4. Fund Raising and Publicity		
Wages and salaries	-	-
Travelling	-	-
Fund raising expenses	-	-
Photo's, postage, printing and stationery	857	788
Stall hire and advertising	173	238
	<u>£1,030</u>	<u>£1,026</u>
5. Direct Charitable expenditure		
Neutering charges	6,130	3,101
Medication, Consultation and Euthanasia	9,769	3,776
Worming and inoculations	2,898	2,283
Food and litter	11,486	11,087
ID chips	2,019	993
Sanctuary rent	1,650	3,150
Heating	1,650	1,750
Travelling	1,076	866
Telephone	896	374
Equipment repairs and sundry costs	336	1,336
Depreciation on equipment	442	361
Depreciation on motor vehicle	116	155
	<u>£38,468</u>	<u>£29,232</u>

FERAL AND ELDERLY CAT CARE AND SANCTUARY

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH APRIL 2021

	2021	2020
	£	£
6. Management and Administration of the Charity		
Insurance	-	-
Accountancy	-	-
Bank charges	-	-
Sundry expenses	-	-
	-	-
 7. Trustee's Remuneration		
None of the trustees received any remuneration or reimbursement of expenditure from the charity during the year.		