

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 | - | - | - |
| | <hr/> | <hr/> | <hr/> |
| At 30th April 2022 | £4,247 | £12,393 | £16,640 |
| | <hr/> | <hr/> | <hr/> |
| Depreciation | | | |
| At 1st May 2021 | 3,889 | 9,684 | 13,573 |
| Charge for the year | 87 | 407 | 494 |
| | <hr/> | <hr/> | <hr/> |
| At 30th April 2022 | £3,976 | £10,091 | £14,067 |
| | <hr/> | <hr/> | <hr/> |
| Net book values | | | |
| At 30th April 2022 | £271 | £2,302 | £2,573 |
| | <hr/> | <hr/> | <hr/> |
| At 30th April 2021 | £358 | £2,495 | £2,853 |
| | <hr/> | <hr/> | <hr/> |

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 SANCTUARY

NOTES 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 | - | - |
| | <hr/> | <hr/> |
| | - | - |
| | <hr/> | <hr/> |
| 7. Trustee's Remuneration | | |
| None of the trustees received any remuneration or reimbursement of expenditure from the charity during the year. | | |