

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

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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>
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>
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	-	-
	<hr/>	<hr/>
	-	-
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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.