

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.

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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> £
		<b>Unrestricted Income</b>	<b>Unrestricted Income</b>
<b>INCOME</b>			
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>
		<b>Unrestricted Expenditure</b>	<b>Unrestricted Expenditure</b>
<b>RESOURCES EXPENDED</b>			
<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	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		2,505		2,612
<b>Current assets</b>					
Cash at bank and in hand		86,449		89,647	
<b>Current liabilities</b>	4				
Other creditors		-		-	
Accruals		3,727		5,211	
		<u>3,727</u>		<u>5,211</u>	
<b>Net current assets</b>			82,722		85,236
<b>Total assets less current liabilities</b>			<u>£85,227</u>		<u>£87,048</u>
<b>Funds of the charity</b>					
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**

	<b>Motor Vehicle £</b>	<b>Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
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>
<b>Depreciation</b>			
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>
<b>Net book values</b>			
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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>3. Current liabilities</b>		
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>
<b>4. Fund Raising and Publicity</b>		
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>
<b>5. Direct Charitable expenditure</b>		
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 SANCTUARYNOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30TH APRIL 2024

	2024	2023
	£	£
<b>6. Management and Administration of the Charity</b>		
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 £4,400 were reimbursed in the year.