

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

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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 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

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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	-	-	-
	<hr/>	<hr/>	<hr/>
At 30th April 2025	£4,247	£13,239	£17,486
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1st May 2024	4,092	10,889	14,981
Charge for the year	39	353	392
	<hr/>	<hr/>	<hr/>
At 30th April 2025	£4,131	£11,242	£15,373
	<hr/>	<hr/>	<hr/>
Net book values			
At 30th April 2025	£116	£1,997	£2,113
	<hr/>	<hr/>	<hr/>
At 30th April 2024	£155	£2,350	£2,505
	<hr/>	<hr/>	<hr/>

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	-	-
	<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 £3,500 were reimbursed in the year.