

SHROPSHIRE CAT RESCUE

England & Wales - Charity number 1071884

Details

Status Registered

Legal form Other

Registered 1998-10-07

Register [View on the Charity Commission register](#)

Contact

Address Windyridge
Lyth Hill Road
Bayston Hill
Shrewsbury
SY3 0AU

Phone 01743872857

Email finance@shropshirecatrescue.org.uk

Website www.shropshirecatrescue.org.uk

Activities

Objects: 1. For the benefit of the public to relieve the suffering of cats and kittens in need of care and attention and, in particular, to provide and maintain a rescue centre for the reception, care, treatment and to seek new homes for such animals. Where appropriate, to facilitate attempts to reunite owners with their pets and to provide lifelong care for animals that cannot be rehomed. 2. To promote humane behaviour towards cats and kittens by providing appropriate care, protection, treatment and security for cats and kittens which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage, and by trapping, neutering and re-releasing feral cats. 3. To advance the education of the public in matters pertaining to animal welfare in general, the prevention of cruelty and suffering among animals and to demonstrate nurturing and compassion for nature, the environment and life. 4. For the advancement of animal welfare by the provision of financial assistance towards neutering and, where appropriate and in exceptional circumstances, veterinary care to individuals who are suffering from financial hardship and would be otherwise unable to afford treatment for their cat. 5. To promote social inclusion for the public benefit by relieving the needs of those people who are socially excluded, assisting them to integrate into society and promoting their physical, social and emotional wellbeing, in particular by providing social and recreational facilities and events involving the local community. For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment, financial hardship, youth or old age, ill health (physical and mental), discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, sexual orientation or gender reassignment, Armed Forces communities, refugee or asylum seeker status.

Activities: To provide shelter, food, veterinary care for homeless, stray, abandoned and unwanted cats and kittens. To re-home said animals where possible. To benefit the community by trapping & neutering feral cats thus limiting their numbers to avoid health hazards and nuisance. To educate the public on health and care of cats and kittens in order to alleviate and obviate distress and cruelty.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- Shropshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£384,302	£260,180	-	-
2023-12-31	£328,027	£230,464	-	-
2022-12-31	£298,424	£223,425	-	-
2021-12-31	£349,387	£121,476	-	-
2020-12-31	£176,098	£114,601	-	-

Trustees

Name	Role	Appointed
MARION MICKLEWRIGHT	Chair	
Alison Green		2026-05-14
David Wells		2026-05-14
Dianne Marie Beaumont		2017-08-28
Georgina Emily Lake		2026-05-14
Margaret Lloyd		2016-03-08
Samantha Rushby		2022-11-14
Savina Barnes		2024-12-03

SHROPSHIRE CAT RESCUE

England & Wales - Charity number 1071884

Accounts

SHROPSHIRE CAT RESCUE

Charity registration number 1071884

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

SHROPSHIRE CAT RESCUE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs M L Micklewright
Mrs S J Phillips
Mrs S A Rushby
Mrs D M Beaumont
Mrs M Lloyd
Miss S Barnes

(Appointed 3 December 2024)

Charity number

1071884

Principal address

Windyridge
Lyth Hill Road
Bayston Hill
Shrewsbury
Shropshire
SY3 0AU

Independent examiner

Dyke Yaxley Limited
1 Brassey Road
Old Potts Way
Shrewsbury
Shropshire
SY3 7FA

SHROPSHIRE CAT RESCUE

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SHROPSHIRE CAT RESCUE

CHAIRMAN'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

What we do

Our charity is set up to offer shelter, veterinary care and ultimately new homes to cats, kittens and occasionally other small animals throughout Shropshire that have been abandoned or are no longer wanted by their owners. In addition, we offer the following:

- Reduced rate neutering vouchers for anyone that is struggling to afford the costs of neutering
- Full cost FIV/FELV blood tests, neutering and necessary veterinary aid for feral colonies and stray cats.
- The loaning of our traps to the public for the purpose of trap, neuter and returning to site.
- The loaning of large dog crates so that the public can provide cage rest for veterinary treated animals in their own home.
- Educational work experience placements for schools, colleges and universities
- Duke of Edinburgh volunteer placements
- Back to work confidence building programmes
- Volunteering opportunities
- Visits by contact groups who support the elderly who can spend time with our animals, reminisce and enjoy the company of our volunteers and animals.
- Partnerships with other organisations to provide a diverse public spectrum venue in the company of animals for social and educational visits.

Our 2024 Achievements

We took on two part-time paid members of staff. Juliette accepted the role of part-time bookkeeper and administrator. Kate accepted the six-month contract as part-time administrator. We have created an additional office space in our vet room.

Our sponsorship programme has continued to grow thanks to the dedicated management of our trustee Sam Rushby. Sponsorship raised just over £13,000 this year.

Susie Phillips and I attended the Smiley Charitable Film Awards in Leicester Square, London having been nominated for Susie's film "Rudy Reporting on Kitten Influx". We were very fortunate to be awarded the "People's Choice" award by our wonderful supporters and so came back with a trophy and good publicity.

Later in the year Susie and I also attended the Big Syn charitable film awards in Piccadilly Circus, London. Whilst we didn't secure an award, we were commended for our films content and appeal.

We now pay a local physiotherapist to visit the shelter weekly to carry out her "magical" work on some of our elderly or injured cats suffering with joint issues. This has proved to be a worthwhile investment as differences in the cat's abilities to walk, run and jump have been noted.

A local film maker volunteered her time and expertise to make a short film for us. Using a storyline written many years back, the film featured one of our village cats who gave a stunning debut performance as Henry and the rest can be viewed on Facebook and YouTube. The film will be submitted to the Smiley awards in the hope that we might stand a chance of seeing the film on a huge screen.

This has been a particularly difficult year for us in terms of being affected by not only the Cost-of-Living crisis with people wanting their cats rehomed as they can no longer afford to keep them, but also due to the larger corporate veterinary company's putting up their prices which has definitely had an adverse effect on charities having to take in displaced animals. 95% of all cats being admitted into our shelter this year have had to be neutered, microchipped, vaccinated, de-fleaed, wormed and receive some form of veterinary treatment (usually a dental). Whilst our adoption fees remain one of the lowest in the country, our concern would be that raising them would result in people seeking out "free to good home" or cheaper options on the internet.

Despite the increase in number of calls and enquiries for help, we managed to create an additional twelve temporary spaces at the shelter to accommodate the more desperate cases (quite an achievement).

We were nominated to receive an award for Best Animal Charity by BBC Radio Shropshire. My husband, Richard, and I attended and were more than a little taken aback when we won and returned with another trophy.

SHROPSHIRE CAT RESCUE

CHAIRMAN'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Trustee Anne Butt resigned this year but continues to volunteer in our Mardol shop. We have since recruited a new Trustee Savina Barnes who will be our Shop Liaison Officer.

Our fundraiser Carol Beeles resigned at the end of the year. We have no replacement but will be looking at different ways of bringing in the money needed to support our charity.

Afternoon teas, Book Buddies and visits to the shelter continue to be popular and successful and our mascot "Mickey" continues to raise money through walking events around the country boosting our profile wherever he goes.

Our shop in Mardol, Shrewsbury has continued to be popular and successful with the money raised being used to support the shelter. We have won several "Best dressed window" competitions throughout the year which serves as a boost to our hardworking volunteers.

Statistics

- We admitted 333 cats and kittens. Out of those 176 were abandoned or strays, 40 were born on site, 5 were admitted due to their owners moving house and 26 were admitted for financial reasons.
- The busiest month of the year for Admissions was May with 49 admissions. Busiest rehoming month August.
- The maximum number of cats and kittens at the shelter at one time was 133 in September.
- We have been involved in numerous TNR (trap, neuter, return) projects which will continue on into next year.
- We have issued neutering vouchers for 27 cats at a reduced rate of £30 for a male and £40 for a female, to help those who are struggling financially.
- We have authorised vets to treat 56 stray or abandoned cats with the full cost being met by ourselves, that we were not able to admit into the shelter due to lack of space.

Aims and Objectives for 2025

- To promote more widely the work of Shropshire Cat Rescue
- To improve, develop and maintain our successful charity
- To encourage the leaving of larger legacies to our charity to enable us to reach and maintain our vision.
- To apply for grants that will enable us to improve and increase our impact on education and social inclusion.

Thanks

Our charity is extremely grateful to its Trustees, Volunteers and Benefactors, without whom our charity would not be able to support the animals and people that need us and depend upon us.



.....
Marion Micklewright BEM
Chairman

Date:

SHROPSHIRE CAT RESCUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

Objectives and activities

Objectives and aims

The objectives of the charity are:

a - the prevention of cruelty and relief of cats and kittens who are in need of care and attention by reason of their ill health or abandonment, in particular by the provision of care, veterinary treatment and the provision of homes; and

b - the advancement of public education in the proper care of cats and kittens.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Details of the activities have been set out in the attached Chairman's report.

Financial review

Financial position

The charity has made a surplus of £123,710 compared to a surplus of £130,515 in the previous year, which is partly due to an increase in the market value of investments of £4,116 (2023: £33,502 increase) without which, the accounts would show a £119,594 surplus (2023: £97,013 surplus).

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Reserves policy

It is the policy of the charity that the minimum level of the reserves held should be £235,000 which is equal to one year's operational costs and ongoing approved bids. Reserves are made up of cash held at the bank and potential Charity investments. Cash held at bank should range between £200,000-£500,000.

Cash held above £500,000 will be considered for investment as per the investment policy. If cash is forecast to fall below £500,000 the Charity will seek to maintain the £500,000 lower cash limit by working capital management or potentially converting shares held to cash. Reserves held above the maximum level will be considered for utilisation to fund projects to further the objectives of the Charity.

As at 31 December 2024, the charity's level of free reserves stands at £288,834 (2023: £213,992). Free reserves are calculated as total unrestricted funds, excluding designated funds, and any unrestricted funds tied up in tangible fixed assets. The trustees consider this sufficient to cover at least 12 months wages.

The calculation is as follows:

- Total Unrestricted Funds: £1,242,177
- Less: Designated Funds: £(930,592)
- Less: Unrestricted Funds Invested in Fixed Assets: £(22,751)
- Free Reserves: £288,834

SHROPSHIRE CAT RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Plans for future periods

Details of future plans have been set out in the attached Chairman's report.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust dated 3rd August 1998 and constitutes an unincorporated charity.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mrs M L Micklewright

Mrs S J Phillips

Mrs S A Rushby

Miss A H C Butt

(Resigned 14 March 2024)

Mrs D M Beaumont

Mrs M Lloyd

Miss S Barnes

(Appointed 3 December 2024)

Recruitment and appointment of trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The Trustees meet on an ad-hoc basis to consider issues. Day-to-day decisions in relation to the organisation and management of the charity are dealt with by the Chairman.

New Trustees are appointed by the Trustees with reference to the needs of the charity and the particular attributes of the individuals under consideration.

Induction and training of new Trustees is conducted by the Secretary.

Remuneration policy

The Trustees consider the Board of Trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity, and running and operating the charity on a day-to-day basis.

All Trustees give of their time freely and no Trustee remuneration or expenses were paid in the year.

The Trustees' report was approved by the Board of Trustees.



.....
Mrs M L Micklewright

Trustee

Date:

SHROPSHIRE CAT RESCUE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SHROPSHIRE CAT RESCUE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHROPSHIRE CAT RESCUE

I report to the Trustees on my examination of the financial statements of Shropshire Cat Rescue (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

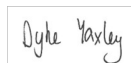
I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Audrey Williams FCCA
Dyke Yaxley Limited



1 Brassey Road
Old Potts Way
Shrewsbury
Shropshire
SY3 7FA

Dated:

SHROPSHIRE CAT RESCUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	2	184,460	131,492
Charitable activities	3	40,157	42,476
Other trading activities	4	130,285	130,325
Investments	5	29,400	23,734
Total income		<u>384,302</u>	<u>328,027</u>
Expenditure on:			
Raising funds	6	4,528	550
Charitable activities	7	260,180	230,464
Total expenditure		<u>264,708</u>	<u>231,014</u>
Net gains/(losses) on investments	12	<u>4,116</u>	<u>33,502</u>
Net income and movement in funds		123,710	130,515
Reconciliation of funds:			
Fund balances at 1 January 2024		<u>1,118,467</u>	<u>987,952</u>
Fund balances at 31 December 2024		<u>1,242,177</u>	<u>1,118,467</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SHROPSHIRE CAT RESCUE

BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	14		22,751		28,320
Investments	15		921,196		896,147
			<u>943,947</u>		<u>924,467</u>
Current assets					
Stocks	16	572		-	
Debtors	17	19,091		24,214	
Cash at bank and in hand		307,466		201,995	
		<u>327,129</u>		<u>226,209</u>	
Creditors: amounts falling due within one year	18	(28,899)		(32,209)	
Net current assets			<u>298,230</u>		<u>194,000</u>
Total assets less current liabilities			<u>1,242,177</u>		<u>1,118,467</u>
The funds of the charity					
Unrestricted funds	20		1,242,177		1,118,467
			<u>1,242,177</u>		<u>1,118,467</u>

The financial statements were approved by the Trustees on



.....
Mrs M L Micklewright
Trustee

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Shropshire Cat Rescue is an unincorporated charity, constituted under a Declaration of Trust and is registered with the Charity Commission for England and Wales, registration number 1071884. The address of the principal office is Windyridge, Lyth Hill Road, Bayston Hill, Shrewsbury, SY3 0AU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% Straight Line
Computers	33% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Assets held for investment purposes are valued at market value at the balance sheet date. Net gains and losses arising on revaluation and disposals during the year are included in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	67,834	117,665
Legacies	116,626	11,177
Grants	-	2,650
	<u>184,460</u>	<u>131,492</u>

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
General		
Other income	<u>40,157</u>	<u>42,476</u>

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	9,419	10,513
Shop income	116,485	115,973
Advertising space	1,095	1,425
Cat litter sales	3,286	2,414
	<hr/>	<hr/>
Other trading activities	130,285	130,325
	<hr/> <hr/>	<hr/> <hr/>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from listed investments	23,868	21,624
Interest receivable	5,532	2,110
	<hr/>	<hr/>
	29,400	23,734
	<hr/> <hr/>	<hr/> <hr/>

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Advertising	-	190
Other fundraising costs	545	360
	<hr/>	<hr/>
	545	550
	<hr/>	<hr/>
Investment management	3,983	-
	<hr/>	<hr/>
Total costs	4,528	550
	<hr/> <hr/>	<hr/> <hr/>

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Expenditure on charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Direct costs		
Depreciation and impairment	9,555	10,297
Shop and Cafe costs	27,186	25,548
Software and subscriptions	2,868	2,676
Cat supplies	31,581	20,840
Education and training	157	648
Veterinary and medicine	115,307	94,855
Shelter costs	13,619	26,387
Miscellaneous	-	536
	<u>200,273</u>	<u>181,787</u>
Share of support and governance costs (see note 8)		
Support	59,403	47,877
Governance	504	800
	<u>260,180</u>	<u>230,464</u>
Analysis by fund		
Unrestricted funds	<u>260,180</u>	<u>230,464</u>

8 Support costs allocated to activities

	2024 £	2023 £
Staff costs	36,003	14,190
Bank charges	4,665	4,135
Computer costs	1,526	784
Rates	8,055	17,048
Postage, printing and stationery	4,720	5,500
Insurances	1,805	2,782
Motor expenses	1,603	1,820
Accountancy	1,008	1,600
Miscellaneous	18	18
Governance costs	504	800
	<u>59,907</u>	<u>48,677</u>
Analysed between:		
Unrestricted funds	<u>59,907</u>	<u>48,677</u>

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

9 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	504	800
Depreciation of owned tangible fixed assets	9,555	10,297
	<u> </u>	<u> </u>

10 Trustees

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

During the year, expenses totalling £3,699 were reimbursed to 4 Trustees (2023: £nil). There were no amounts outstanding at the year end (2023: £nil).

The expenses were for purchases made on behalf of the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	2	1
	<u> </u>	<u> </u>
Employment costs	2024	2023
	£	£
Wages and salaries	35,343	14,312
Other pension costs	660	(122)
	<u> </u>	<u> </u>
	36,003	14,190
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

12 Gains and losses on investments

	Unrestricted	Unrestricted
	funds	funds
	2024	2023
	£	£
Gains/(losses) arising on:		
Revaluation of investments	(17,640)	44,225
Sale of investments	21,756	(10,723)
	<u> </u>	<u> </u>
	4,116	33,502
	<u> </u>	<u> </u>

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 January 2024	130,851	1,694	132,545
Additions	1,455	2,531	3,986
	<u>132,306</u>	<u>4,225</u>	<u>136,531</u>
At 31 December 2024			
Depreciation and impairment			
At 1 January 2024	103,352	873	104,225
Depreciation charged in the year	9,101	454	9,555
	<u>112,453</u>	<u>1,327</u>	<u>113,780</u>
At 31 December 2024			
Carrying amount			
At 31 December 2024	<u>19,853</u>	<u>2,898</u>	<u>22,751</u>
At 31 December 2023	<u>27,499</u>	<u>821</u>	<u>28,320</u>

15 Fixed asset investments

	Listed investments £	Cash in portfolio £	Total £
Cost or valuation			
At 1 January 2024	869,274	26,873	896,147
Additions	250,920	203,969	454,889
Valuation changes	(17,640)	-	(17,640)
Disposals	(229,095)	(183,105)	(412,200)
	<u>873,459</u>	<u>47,737</u>	<u>921,196</u>
At 31 December 2024			
Carrying amount			
At 31 December 2024	<u>873,459</u>	<u>47,737</u>	<u>921,196</u>
At 31 December 2023	<u>869,274</u>	<u>26,873</u>	<u>896,147</u>

16 Stocks

	2024 £	2023 £
Finished goods and goods for resale	<u>572</u>	<u>-</u>

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

17 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	1,292	-
Other debtors	11,000	18,998
Prepayments and accrued income	6,799	5,216
	<u>19,091</u>	<u>24,214</u>

Shropshire Cat Rescue have been made aware of an entitlement to two legacies however there is uncertainty as to the amount of the payment and therefore no provision has been made in these accounts.

18 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	951	(178)
Trade creditors	25,571	29,622
Other creditors	-	365
Accruals and deferred income	2,377	2,400
	<u>28,899</u>	<u>32,209</u>

19 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	660	(122)
	<u>660</u>	<u>(122)</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
The Purr Project	876,155	50,321	-	4,116	930,592
General funds	242,312	333,981	(264,708)	-	311,585
	<u>1,118,467</u>	<u>384,302</u>	<u>(264,708)</u>	<u>4,116</u>	<u>1,242,177</u>

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

20 Unrestricted funds

(Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
The Purr Project	840,481	2,172	-	33,502	876,155
General funds	147,471	325,855	(231,014)	-	242,312
	<u>987,952</u>	<u>328,027</u>	<u>231,014</u>	<u>33,502</u>	<u>1,118,467</u>

The PURR Project Fund (Plan for Ultimate Rescue Relocation) is a designated fund, set up to fund the future relocation of the shelter. Over the past few years, donations received for this purpose, as well as excess unrestricted funds, have been transferred into an investment portfolio which now reflects the value of the fund.

21 Related party transactions

During the year, Trustees made donations to the charity totalling £nil (2023: £386).

During the year, payments of £1,322 (2023: £1,322) were made to R Micklewright, a close family member of a trustee, in respect of Shelter Costs incurred.

SHROPSHIRE CAT RESCUE

England & Wales - Charity number 1071884

Accounts

SHROPSHIRE CAT RESCUE

Charity registration number 1071884

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

SHROPSHIRE CAT RESCUE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs M L Micklewright Mrs S J Phillips Mrs S A Rushby Mrs D M Beaumont Mrs M Lloyd
Charity number	1071884
Principal address	Windyridge Lyth Hill Road Bayston Hill Shrewsbury Shropshire SY3 0AU
Independent examiner	Dyke Yaxley Limited 1 Brassey Road Old Potts Way Shrewsbury Shropshire SY3 7FA

SHROPSHIRE CAT RESCUE

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SHROPSHIRE CAT RESCUE

CHAIRMAN'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

What we do

Our charity is set up to offer shelter, veterinary care and ultimately new homes to cats, kittens and occasionally other small animals throughout Shropshire that have been abandoned or are no longer wanted by their owners. In addition, we offer the following:

- Reduced rate neutering vouchers for anyone that is struggling to afford the costs of neutering
- Full cost FIV/FELV blood tests, neutering and necessary veterinary aid for feral colonies and stray cats
- The loaning of our traps to the public for the purpose of trap, neuter and returning to site
- The loaning of large dog crates so that the public can provide cage rest for veterinary treated animals in their own home
- Educational work experience placements for schools, colleges and universities
- Duke of Edinburgh volunteer placements
- Back to work confidence building programmes
- Volunteering opportunities
- Visits by contact groups who support the elderly who can spend time with our animals, reminisce and enjoy the company of our volunteers and animals
- Partnerships with other organisations to provide a diverse public spectrum venue in the company of animals for social and educational visits

Our Achievements

We completed alterations to our Deed of Trust which were agreed by the Charity Commission.

One of our volunteers made a video tour of our popular Moggies Retirement Village for TikTok which subsequently went viral. As a result we received more donations of money and gifts sent through Amazon Wish List as well as requests to visit the shelter and visitors coming from Belgium amongst other places worldwide.

We decided to put on afternoon teas in the garden, selling the tickets on-line. Again, due mainly to social media we sold out with two hours. This pattern was repeated throughout the year with visitors coming from far and wide.

Book Buddies went back on our activities list and again a booking on-line system was introduced to ensure a steady and realistic flow of visitors which reduced the risk of stress to our cats. Reading to our cats has proved to be popular with adults and children alike, and after reading we offer the opportunity for a role-play session in shelter volunteering.

One of our Trustees purchased (out of her own money) a bespoke Mickey costume which she enjoyed wearing to key events around the county to promote our work and encourage donations. In addition, Susie introduced on-site talks at the shelter on cat behaviour which again were popular with volunteers and some members of the public.

A grant from Tyl Giveback Community Fund enabled us to slab our Moggies Retirement Village which has increased foot and paw space and made sweeping of the village much easier.

We were contacted by Woodland Workshop a tv programme aired on Quest tv and made by Ricochet which recognises individuals and rewards them with a wooden hand made gift. I was lucky enough to be selected (thanks mainly to TikTok where our work was discovered by scouts for the programme). Claire, who makes the TikTok videos, and I travelled to the New Forest for two days to film and receive the beautiful bench which will live in the Moggies Retirement Village for the cats and humans to enjoy.

Our charity was discovered by *This Morning's* resident vet, Dr Scott Miller who came to film for his YouTube programme which focuses on rescue centres. Again, this had a positive impact on the shelter and the work we do.

Valued Trustee Helen Smith resigned due to heavy work commitments.

Trustee Susie and I attended a five day workshop at Battersea, London on Intensive Cat Rescue and Rehoming. This served as an excellent opportunity to meet other cat rescue representatives as well as have an insight into the work of Battersea. Other courses have been discussed with time to attend being our only constraint as Battersea granted us a fully funded bursary to attend. Most of what we learnt on this valuable course has been put into action at our shelter and we continue to work closely with Battersea guidelines.

Our shop in Mardol, Shrewsbury has continued to be popular and successful with the money raised being used to support the shelter.

Small groups of fundraisers continue to work hard raising funds but also acting as ambassadors for our charity.

SHROPSHIRE CAT RESCUE

CHAIRMAN'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Statistics

- We admitted 311 cats and kittens. Out of those 121 were abandoned or strays, 37 were born on site, 14 were admitted due to their owners moving house and 18 were admitted due to the ill health of their owner.
- The busiest month of the year for Admissions was September with 40 admissions. Busiest rehoming month October.
- The maximum number of cats and kittens at the shelter at one time was 120 in September.
- We haven't had as many enquiries to TNR feral colonies this year but we have been asked to help with rising food costs. Appeals on social media have been productive and enabled us to keep our Feral Food Cupboard full so that colony feeders can help themselves.
- We have issued neutering vouchers for 22 cats at a reduced rate of £30 for a male and £40 for a female, to help those who are struggling financially.
- We have authorised vets to treat 22 stray or abandoned cats with the full cost being met by ourselves, that we were not able to admit into the shelter due to lack of space.

Aims and Objectives Going Forward

- To promote more widely the work of Shropshire Cat Rescue
- To improve, develop and maintain our successful charity
- To encourage the leaving of larger legacies to our charity to enable us to reach and maintain our vision.
- To apply for grants that will enable us to improve and increase our impact on education and social inclusion.

Thanks

Our charity is extremely grateful to its Trustees, Volunteers and Benefactors, without whom our charity would not be able to support the animals and people that need us and depend upon us.

.....
Mrs M L Micklewright
Chairman

Date:

SHROPSHIRE CAT RESCUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

Objectives and activities

Objectives and aims

The objectives of the charity are:

a - the prevention of cruelty and relief of cats and kittens who are in need of care and attention by reason of their ill health or abandonment, in particular by the provision of care, veterinary treatment and the provision of homes; and

b - the advancement of public education in the proper care of cats and kittens.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Details of the activities have been set out in the attached Chairman's report.

Financial review

Financial position

The charity has made a surplus of £130,515 compared to a deficit of £80,776 in the previous year, which is due to an increase in the market value of investments of £33,502 (2022: £155,775 decrease) without which, the accounts would show a £97,013 surplus. (2022: £74,999 surplus)

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Reserves policy

It is the policy of the charity that the minimum level of the reserves held should be £235,000 which is equal to one year's operational costs and ongoing approved bids. Reserves are made up of cash held at the bank and potential Charity investments. Cash held at bank should range between £200,000-£500,000.

The free reserves at the year end were £189,935 (2022: £111,714) made up of unrestricted funds, less designated funds, less fixed assets held. The trustees consider this sufficient to cover at least 12 months wages.

Cash held above £500,000 will be considered for investment as per the investment policy. If cash is forecast to fall below £500,000 the Charity will seek to maintain the £500,000 lower cash limit by working capital management or potentially converting shares held to cash. Reserves held above the maximum level will be considered for utilisation to fund projects to further the objectives of the Charity.

Plans for future periods

Details of future plans have been set out in the attached Chairman's report.

SHROPSHIRE CAT RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

The charity is controlled by its governing document, a deed of trust dated 3rd August 1998 and constitutes an unincorporated charity.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mrs M L Micklewright

Mrs S J Phillips

Mrs S A Rushby

Miss A H C Butt

(Resigned 14 March 2024)

Mrs D M Beaumont

Mrs M Lloyd

Mrs H Smith

(Resigned 21 September 2023)

Recruitment and appointment of trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The Trustees meet on an ad-hoc basis to consider issues. Day-to-day decisions in relation to the organisation and management of the charity are dealt with by the Chairman.

New Trustees are appointed by the Trustees with reference to the needs of the charity and the particular attributes of the individuals under consideration.

Induction and training of new Trustees is conducted by the Secretary.

Remuneration policy

The Trustees consider the Board of Trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity, and running and operating the charity on a day-to-day basis.

All Trustees give of their time freely and no Trustee remuneration or expenses were paid in the year.

The Trustees' report was approved by the Board of Trustees.

.....
Mrs M L Micklewright

Trustee

Date:

SHROPSHIRE CAT RESCUE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SHROPSHIRE CAT RESCUE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHROPSHIRE CAT RESCUE

I report to the Trustees on my examination of the financial statements of Shropshire Cat Rescue (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Audrey Williams FCCA

Dyke Yaxley Limited

1 Brassey Road
Old Potts Way
Shrewsbury
Shropshire
SY3 7FA

Dated:

SHROPSHIRE CAT RESCUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	2	131,492	115,693
Charitable activities	3	42,476	22,241
Other trading activities	4	130,325	140,903
Investments	5	23,734	19,587
Total income		<u>328,027</u>	<u>298,424</u>
Expenditure on:			
Raising funds	6	550	-
Charitable activities	7	230,464	223,425
Total expenditure		<u>231,014</u>	<u>223,425</u>
Net gains/(losses) on investments	12	<u>33,502</u>	<u>(155,775)</u>
Net income/(expenditure) and movement in funds		130,515	(80,776)
Reconciliation of funds:			
Fund balances at 1 January 2023		<u>987,952</u>	<u>1,068,728</u>
Fund balances at 31 December 2023		<u>1,118,467</u>	<u>987,952</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SHROPSHIRE CAT RESCUE

BALANCE SHEET

AS AT 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	14		28,320		35,757
Investments	15		896,147		840,321
			<u>924,467</u>		<u>876,078</u>
Current assets					
Debtors	16	24,214		2,807	
Cash at bank and in hand		201,995		120,098	
		<u>226,209</u>		<u>122,905</u>	
Creditors: amounts falling due within one year	17	(32,209)		(11,031)	
Net current assets			<u>194,000</u>		<u>111,874</u>
Total assets less current liabilities			<u>1,118,467</u>		<u>987,952</u>
Net assets excluding pension liability			<u>1,118,467</u>		<u>987,952</u>
The funds of the charity					
Unrestricted funds			<u>1,118,467</u>		<u>987,952</u>
			<u>1,118,467</u>		<u>987,952</u>

The financial statements were approved by the Trustees on

.....
Mrs M L Micklewright
Trustee

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Shropshire Cat Rescue is an unincorporated charity, constituted under a Declaration of Trust and is registered with the Charity Commission for England and Wales, registration number 1071884. The address of the principal office is Windyridge, Lyth Hill Road, Bayston Hill, Shrewsbury, SY3 0AU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% Straight Line
Computers	33% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Assets held for investment purposes are valued at market value at the balance sheet date. Net gains and losses arising on revaluation and disposals during the year are included in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

2 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	117,665	60,745
Legacies receivable	11,177	54,948
Grants receivable	2,650	-
	<u>131,492</u>	<u>115,693</u>

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
General		
Other income	42,476	22,241
	<u>42,476</u>	<u>22,241</u>

4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	10,513	11,973
Shop income	115,973	126,479
Advertising space	1,425	1,046
Cat litter sales	2,414	1,405
	<u>130,325</u>	<u>140,903</u>
Other trading activities	130,325	140,903

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from listed investments	21,624	19,587
Interest receivable	2,110	-
	<u>23,734</u>	<u>19,587</u>

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Advertising	190	-
Other fundraising costs	360	-
	<u>550</u>	<u>-</u>

7 Expenditure on charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Direct costs		
Depreciation and impairment	10,297	12,607
Shop and Café costs	25,548	-
Software and subscriptions	2,676	-
Cat supplies	20,840	-
Education and training costs	648	-
Veterinary and medicine	94,855	-
Shelter costs	26,387	-
Miscellaneous	536	210,818
	<u>181,787</u>	<u>223,425</u>
Share of support and governance costs (see note 8)		
Support	47,877	-
Governance	800	-
	<u>230,464</u>	<u>223,425</u>
Analysis by fund		
Unrestricted funds	<u>230,464</u>	<u>223,425</u>

In the previous financial year, charitable expenditure was reported in aggregate, without detailed categorization or analysis. Moving forward, we plan to implement more detailed tracking and analysis of our charitable expenditure to enhance transparency and provide a clearer understanding of how funds are being utilized to achieve our charitable objectives.

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

8 Support costs allocated to activities

	2023 £	2022 £
Staff costs	14,190	-
Bank charges	4,135	-
Computer costs	784	-
Rates	17,048	-
Postage, printing and stationery	5,500	-
Insurances	2,782	-
Motor expenses	1,820	-
Accountancy	1,600	-
Miscellaneous	18	-
Governance costs	800	-
	<u>48,677</u>	<u>-</u>
Analysed between:		
Unrestricted funds	<u>48,677</u>	<u>-</u>

In the previous financial year, support costs were included in charitable expenditure. Moving forward, we plan to implement more detailed tracking to enhance transparency and provide a clearer understanding of how funds are being utilized to achieve our charitable objectives.

9 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	800	-
Depreciation of owned tangible fixed assets	10,297	12,607
	<u>11,097</u>	<u>12,607</u>

10 Trustees

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>1</u>	<u>1</u>

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

11 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	14,312	-
Other pension costs	(122)	-
	<u>14,190</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

12 Gains and losses on investments

Gains/(losses) arising on:	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Revaluation of investments	44,225	(155,775)
Sale of investments	(10,723)	-
	<u>33,502</u>	<u>(155,775)</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 January 2023	128,917	769	129,686
Additions	1,934	925	2,859
At 31 December 2023	<u>130,851</u>	<u>1,694</u>	<u>132,545</u>
Depreciation and impairment			
At 1 January 2023	93,159	769	93,928
Depreciation charged in the year	10,193	104	10,297
At 31 December 2023	<u>103,352</u>	<u>873</u>	<u>104,225</u>
Carrying amount			
At 31 December 2023	<u>27,499</u>	<u>821</u>	<u>28,320</u>
At 31 December 2022	<u>35,757</u>	<u>-</u>	<u>35,757</u>

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

15 Fixed asset investments

	Listed investments £	Cash in portfolio £	Total £
Cost or valuation			
At 1 January 2023	815,060	25,261	840,321
Additions	106,691	-	106,691
Valuation changes	43,702	10,637	54,339
Disposals	(96,179)	-	(96,179)
	<u>869,274</u>	<u>35,898</u>	<u>905,172</u>
At 31 December 2023	869,274	35,898	905,172
Carrying amount			
At 31 December 2023	<u>869,274</u>	<u>35,898</u>	<u>905,172</u>
At 31 December 2022	<u>815,060</u>	<u>25,261</u>	<u>840,321</u>

16 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	18,998	-
Prepayments and accrued income	5,216	2,807
	<u>24,214</u>	<u>2,807</u>

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	(178)	-
Trade creditors	29,622	8,557
Other creditors	365	414
Accruals and deferred income	2,400	2,060
	<u>32,209</u>	<u>11,031</u>

18 Retirement benefit schemes

	2023 £	2022 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>(122)</u>	<u>-</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
The Purr Project	840,481	2,172	-	-	57,558	900,211
General funds	147,471	325,855	(231,014)	-	(24,056)	218,256
	<u>987,952</u>	<u>328,027</u>	<u>(231,014)</u>	<u>-</u>	<u>33,502</u>	<u>1,118,467</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2022
	£	£	£	£	£	£
The Purr Project	995,646	19,747	(4,137)	(15,000)	(155,775)	840,481
General funds	73,082	278,677	(219,288)	15,000	-	147,471
	<u>1,068,728</u>	<u>298,424</u>	<u>(223,425)</u>	<u>-</u>	<u>(155,775)</u>	<u>987,952</u>

The PURR Project Fund (Plan for Ultimate Rescue Relocation) is a designated fund, set up to fund the future relocation of the shelter. Over the past few years, donations received for this purpose, as well as excess unrestricted funds, have been transferred into an investment portfolio which now reflects the value of the fund.

20 Related party transactions

During the year, Trustees made donations to the charity totalling £386 (2022: £386).

During the year, payments of £1,322 (2022: £1,322) were made to R Micklewright, a close family member of a trustee, in respect of Shelter Costs incurred.

SHROPSHIRE CAT RESCUE

England & Wales - Charity number 1071884

Accounts

SHROPSHIRE CAT RESCUE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

SHROPSHIRE CAT RESCUE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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SHROPSHIRE CAT RESCUE

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2022

TRUSTEES

D M Beaumont
A Butt (appointed 19.10.22)
A Callahan-Page (resigned 26.10.22)
T Cross (resigned 22.9.22)
M Lloyd
M Micklewright
S Phillips (appointed 14.11.22)
S Rusby (appointed 14.11.22)
H Smith

PRINCIPAL ADDRESS

Windyridge
Lyth Hill Road
Bayston Hill
Shrewsbury
SY3 0AU

REGISTERED CHARITY NUMBER 1071884

INDEPENDENT EXAMINER

TCA (Shrewsbury) LLP
Third Floor
21 St Mary's Street
Shrewsbury
Shropshire
SY1 1ED

SHROPSHIRE CAT RESCUE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are:

a - the prevention of cruelty and relief of cats and kittens who are in need of care and attention by reason of their ill health or abandonment, in particular by the provision of care, veterinary treatment and the provision of homes; and

b - the advancement of public education in the proper care of cats and kittens.

Public benefit

The Trustees have given due consideration to the Charity Commissions' guidance on public benefit and are satisfied that the charity constitutes a public benefit entity as defined by FRS 102.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Details of the activities have been set out in the attached Chairman's report.

FINANCIAL REVIEW

Financial position

The charity has made a deficit of £80,776 compared to a surplus of £227,911 in the previous year, which is due to a decrease in the market value of investments of £155,775 (2021: £99,266 gain) without which, the accounts would show a £74,999 surplus. (2021: £128,645 surplus)

Reserves policy

It is the policy of the charity to maintain unrestricted funds which are adequate to fulfil the objectives of the charity, subject to limitations placed on the use of funds which has resulted in reserves building up to the current level. Any surplus funds are held in investments or short term deposits to maintain the income levels for the future.

The free reserves at the year end were £111,714 (2021: £67,215) made up of unrestricted funds, less designated funds, less fixed assets held.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

FUTURE PLANS

Details of future plans have been set out in the attached Chairman's report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust dated 3rd August 1998 and constitutes an unincorporated charity.

SHROPSHIRE CAT RESCUE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The Trustees meet on an ad-hoc basis to consider issues. Day-to-day decisions in relation to the organisation and management of the charity are dealt with by the Chairman.

New Trustees are appointed by the Trustees with reference to the needs of the charity and the particular attributes of the individuals under consideration.

Induction and training of new Trustees is conducted by the Secretary.

Key management remuneration

The Trustees consider the Board of Trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis.

All Trustees give of their time freely and no Trustee remuneration or expenses were paid in the year.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 5/9/23 and signed on its behalf by:

.....
M Micklewright - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SHROPSHIRE CAT RESCUE**

Independent examiner's report to the trustees of Shropshire Cat Rescue

I report to the charity trustees on my examination of the accounts of Shropshire Cat Rescue (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

C Moelwyn-Williams

C Moelwyn-Williams, FCA BSc

TCA (Shrewsbury) LLP
Third Floor
21 St Mary's Street
Shrewsbury
Shropshire
SY1 1ED

Date: 6th September 2023

SHROPSHIRE CAT RESCUE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 Unrestricted funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		115,693	207,574
Charitable activities			
General		22,241	32,726
Other trading activities	2	140,903	91,507
Investment income	3	19,587	16,434
Other income		-	1,146
Total		<u>298,424</u>	<u>349,387</u>
EXPENDITURE ON			
Charitable activities			
General		<u>223,425</u>	<u>220,742</u>
Net gains/(losses) on investments		<u>(155,775)</u>	<u>99,266</u>
NET INCOME/(EXPENDITURE)		(80,776)	227,911
RECONCILIATION OF FUNDS			
Total funds brought forward		1,068,728	840,817
TOTAL FUNDS CARRIED FORWARD		<u><u>987,952</u></u>	<u><u>1,068,728</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

SHROPSHIRE CAT RESCUE
STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2022

	Notes	2022 Unrestricted funds £	2021 Total funds £
FIXED ASSETS			
Tangible assets	6	35,757	5,868
Investments	7	<u>840,321</u>	<u>995,646</u>
		876,078	1,001,514
CURRENT ASSETS			
Debtors	8	2,807	659
Cash at bank and in hand		<u>120,098</u>	<u>71,665</u>
		122,905	72,324
CREDITORS			
Amounts falling due within one year	9	(11,031)	(5,110)
		<u>111,874</u>	<u>67,214</u>
NET CURRENT ASSETS			
		<u>987,952</u>	<u>1,068,728</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>987,952</u>	<u>1,068,728</u>
NET ASSETS			
		<u>987,952</u>	<u>1,068,728</u>
FUNDS	10		
Unrestricted funds		<u>987,952</u>	<u>1,068,728</u>
TOTAL FUNDS		<u>987,952</u>	<u>1,068,728</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5th September 2023..... and were signed on its behalf by:


.....
M Micklewright - Trustee

The notes form part of these financial statements

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with 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' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% straight line

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

Assets held for investment purposes are valued at market value at the balance sheet date. Net gains and losses arising on revaluation and disposals during the year are included in the statement of financial activities.

Debtors

Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	11,973	13,022
Shop income	126,479	76,149
Advertising Space	1,046	1,393
Cat Litter Sales	1,405	943
	<u>140,903</u>	<u>91,507</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Dividends received	<u>19,587</u>	<u>16,434</u>

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	207,574
Charitable activities	
General	32,726
Other trading activities	91,507
Investment income	16,434
Other income	<u>1,146</u>
Total	<u>349,387</u>
EXPENDITURE ON	
Charitable activities	
General	<u>220,742</u>
Net gains on investments	<u>99,266</u>
NET INCOME	227,911
RECONCILIATION OF FUNDS	
Total funds brought forward	840,817
TOTAL FUNDS CARRIED FORWARD	<u>1,068,728</u>

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2022	86,421	769	87,190
Additions	<u>42,496</u>	<u>-</u>	<u>42,496</u>
At 31 December 2022	<u>128,917</u>	<u>769</u>	<u>129,686</u>
DEPRECIATION			
At 1 January 2022	80,553	769	81,322
Charge for year	<u>12,607</u>	<u>-</u>	<u>12,607</u>
At 31 December 2022	<u>93,160</u>	<u>769</u>	<u>93,929</u>
NET BOOK VALUE			
At 31 December 2022	<u>35,757</u>	<u>-</u>	<u>35,757</u>
At 31 December 2021	<u>5,868</u>	<u>-</u>	<u>5,868</u>

7. FIXED ASSET INVESTMENTS

	Listed investments £	Cash and settlements pending £	Totals £
MARKET VALUE			
At 1 January 2022	986,121	9,525	995,646
Additions	160,850	195,723	356,573
Disposals	(176,136)	(179,987)	(356,123)
Revaluations	<u>(155,775)</u>	<u>-</u>	<u>(155,775)</u>
At 31 December 2022	<u>815,060</u>	<u>25,261</u>	<u>840,321</u>
NET BOOK VALUE			
At 31 December 2022	<u>815,060</u>	<u>25,261</u>	<u>840,321</u>
At 31 December 2021	<u>986,121</u>	<u>9,525</u>	<u>995,646</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2022 is represented by:

	Listed investments £	Cash and settlements pending £	Totals £
Valuation in 2021	986,121	9,525	995,646
Valuation in 2022	<u>(171,061)</u>	<u>15,736</u>	<u>(155,325)</u>
	<u>815,060</u>	<u>25,261</u>	<u>840,321</u>

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2022	2021
	£	£
Prepayments and accrued income	<u>2,807</u>	<u>659</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2022	2021
	£	£
Trade creditors	8,557	-
Accrued expenses	<u>2,474</u>	<u>5,110</u>
	<u>11,031</u>	<u>5,110</u>

10. MOVEMENT IN FUNDS				
	At 1.1.22	Net movement	Transfers	At
	£	in funds	between	31.12.22
		£	funds	£
Unrestricted funds				
General Fund	73,082	59,389	15,000	147,471
The Purr Project	<u>995,646</u>	<u>(140,165)</u>	<u>(15,000)</u>	<u>840,481</u>
	<u>1,068,728</u>	<u>(80,776)</u>	-	<u>987,952</u>
TOTAL FUNDS	<u>1,068,728</u>	<u>(80,776)</u>	-	<u>987,952</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Gains and	Movement
	resources	expended	losses	in funds
	£	£	£	£
Unrestricted funds				
General Fund	278,677	(219,288)	-	59,389
The Purr Project	<u>19,747</u>	<u>(4,137)</u>	<u>(155,775)</u>	<u>(140,165)</u>
	<u>298,424</u>	<u>(223,425)</u>	<u>(155,775)</u>	<u>(80,776)</u>
TOTAL FUNDS	<u>298,424</u>	<u>(223,425)</u>	<u>(155,775)</u>	<u>(80,776)</u>

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General Fund	170,933	113,597	(211,448)	73,082
The Purr Project	<u>669,884</u>	<u>114,314</u>	<u>211,448</u>	<u>995,646</u>
	<u>840,817</u>	<u>227,911</u>	-	<u>1,068,728</u>
TOTAL FUNDS	<u><u>840,817</u></u>	<u><u>227,911</u></u>	<u><u>-</u></u>	<u><u>1,068,728</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	331,086	(217,489)	-	113,597
The Purr Project	<u>18,301</u>	<u>(3,253)</u>	<u>99,266</u>	<u>114,314</u>
	<u>349,387</u>	<u>(220,742)</u>	<u>99,266</u>	<u>227,911</u>
TOTAL FUNDS	<u><u>349,387</u></u>	<u><u>(220,742)</u></u>	<u><u>99,266</u></u>	<u><u>227,911</u></u>

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General Fund	170,933	172,986	(196,448)	147,471
The Purr Project	<u>669,884</u>	<u>(25,851)</u>	<u>196,448</u>	<u>840,481</u>
	<u>840,817</u>	<u>147,135</u>	<u>-</u>	<u>987,952</u>
TOTAL FUNDS	<u><u>840,817</u></u>	<u><u>147,135</u></u>	<u><u>-</u></u>	<u><u>987,952</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	609,763	(436,777)	-	172,986
The Purr Project	<u>38,048</u>	<u>(7,390)</u>	<u>(56,509)</u>	<u>(25,851)</u>
	<u>647,811</u>	<u>(444,167)</u>	<u>(56,509)</u>	<u>147,135</u>
TOTAL FUNDS	<u><u>647,811</u></u>	<u><u>(444,167)</u></u>	<u><u>(56,509)</u></u>	<u><u>147,135</u></u>

The PURR Project Fund (Plan for Ultimate Rescue Relocation) is a designated fund, set up to fund the future relocation of the shelter. Over the past few years, donations received for this purpose, as well as excess unrestricted funds, have been transferred into an investment portfolio which now reflects the value of the fund.

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

11. RELATED PARTY DISCLOSURES

During the year Trustees made donations to charity totalling £386 (2021: £265).

During the period, payments of £1,322 (2021: £1,322) were made to R Micklewright, a close member of a trustee, in respect of Shelter Costs incurred during the year.



Shropshire Cat Rescue
rescuing and rehoming cats since 1989

Registered Charity No: 1071884

"Nurturing respect and compassion for life"



Chairman's Report 2022

What we do

Our charity is set up to offer shelter, veterinary care and ultimately new homes to cats, kittens and occasionally other small animals throughout Shropshire that have been abandoned or are no longer wanted by their owners. In addition, we offer the following:

- Reduced rate neutering vouchers for anyone that is struggling to afford the costs of neutering
- Full cost FIV/FELV blood tests, neutering and necessary veterinary aid for feral colonies and stray cats.
- The loaning of our traps to the public for the purpose of trap, neuter and returning to site.
- The loaning of large dog crates so that the public can provide cage rest for veterinary treated animals in their own home.
- Educational work experience placements for schools, colleges and universities
- Duke of Edinburgh volunteer placements
- Back to work confidence building programmes
- Volunteering opportunities
- Visits by contact groups who support the elderly who can spend time with our animals, reminisce and enjoy the company of our volunteers and animals.

- Partnerships with other organisations to provide a diverse public spectrum venue in the company of animals for social and educational visits.

Our 2022 Achievements

Our new shop in Mardol, Shrewsbury has proved successful attracting more footfall, better working conditions for our volunteers and better vehicular access enabling more deliveries of unwanted goods to be made.

Our shelter has received an influx of guinea pigs which have now been introduced to a large outdoor enclosure enabling them to run as a herd having castrated all the males. Our intention is to show the visiting public how guinea pigs prefer to live and how they can be enjoyed by watching them in a more natural environment.

Rehoming of our cats has been slower this year due to so many needing veterinary operations prior to being placed on the adoption list. This has been put down to the “Cost of living crisis”. However, we pride ourselves on ensuring that all cats that are admitted into our care are treated for any medical issues provided that the cat will have quality life.

After the two major storms at the beginning of the year, we were forced to replace not only guinea pig hutches for one big enclosure but also the security fencing of our village, replacing netting for metal which is stronger and longer lasting. The fencing provides security and safety for our elderly cats who live in seven dwellings within the Village complex.

Volunteers rallied to the aid of the Ukrainian pets, ousted by the war, by acting as a collection point and arranging a large lorry to deliver to Poland, the response was huge and a second appeal was launched attracting other animal charities to join in the collection of animal food, toys, bedding and cages.

We completed our Business Plan which will support our PURR Project.

Our social media impact is widening and strengthening.

Our shelter Open Days were relaunched after two years of Covid and lockdowns. An online booking system was introduced to monitor and control the flow of excited visitors, many of which had missed visiting the animals.

Trustees

Current: Marion Micklewright Chairman

Dianne Beaumont

Marg Lloyd

Helen Smith

Anne Butt

Sam Rushby

Susie Phillips

Statistics

- We admitted 283 cats. Out of those, 131 were abandoned or strays, 16 were born on site, 8 were admitted due to their owners moving house and 18 were admitted due to the ill health of their owner.
- The busiest month of the year for Admissions was October. Busiest rehoming month was September and October.
- The maximum number of cats and kittens at the shelter at one time was 95 in October.
- We have worked to trap, neuter, release (TMR) with five different sites this year covering the full costs of over 34 adult cats (blood test for FIV, FeLV, worm/flea treatment, eartip, neuter) costing in excess of £2,424.56, whilst admitting young kittens into the shelter. We also provide food donated by the public to support the feeding of feral colonies.
- We have issued neutering vouchers for 27 cats at a reduced rate of £30 for a male and £40 for a female, to help those who are struggling financially.
- We have authorised vets to treat 21 stray or abandoned cats with the full cost being met by ourselves, that we were not able to admit into the shelter due to lack of space.

Aims and Objectives for 2023

- To promote more widely the work of Shropshire Cat Rescue
- To improve, develop and maintain our successful charity
- To encourage the leaving of larger legacies to our charity to enable us to reach and maintain our vision.
- To apply for grants that will enable us to improve and increase our impact on education and social inclusion.

Thanks

Our charity is extremely grateful to its Trustees, Volunteers and Benefactors, without whom our charity would not be able to support the animals and people that need us and depend upon us.

Signed



Chairman Marion Micklewright

Date 29th January 2023

SHROPSHIRE CAT RESCUE

England & Wales - Charity number 1071884

Accounts

SHROPSHIRE CAT RESCUE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

SHROPSHIRE CAT RESCUE

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FOR THE YEAR ENDED 31 DECEMBER 2021

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SHROPSHIRE CAT RESCUE

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2021

TRUSTEES	D M Beaumont A Callahan-Page T Cross M Lloyd Mrs C Mason-Morris (resigned 15.7.21) M Micklewright H Smith F O R Trillo (resigned 18.4.21) B McKay (resigned 13.6.21)
PRINCIPAL ADDRESS	Windyridge Lyth Hill Road Bayston Hill Shrewsbury SY3 0AU
REGISTERED CHARITY NUMBER	1071884
INDEPENDENT EXAMINER	TCA (Shrewsbury) LLP Third Floor 21 St Mary's Street Shrewsbury Shropshire SY1 1ED

SHROPSHIRE CAT RESCUE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are:

a - the prevention of cruelty and relief of cats and kittens who are in need of care and attention by reason of their ill health or abandonment, in particular by the provision of care, veterinary treatment and the provision of homes; and

b - the advancement of public education in the proper care of cats and kittens.

Public benefit

The Trustees have given due consideration to the Charity Commissions' guidance on public benefit and are satisfied that the charity constitutes a public benefit entity as defined by FRS 102.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Details of the activities have been set out in the attached Chairman's report.

FINANCIAL REVIEW

Financial position

The charity has made a surplus of £227,911 compared to £61,497 in the previous year, which was due to considerable donations and legacy income. The current year figure does include a £99,266 (2020: £33,663) increase in the market value of the investments, without which the accounts would show a £128,645 surplus.

Reserves policy

It is the policy of the charity to maintain unrestricted funds which are adequate to fulfil the objectives of the charity, subject to limitations placed on the use of funds which has resulted in reserves building up to the current level. Any surplus funds are held in investments or short term deposits to maintain the income levels for the future.

The free reserves at the year end were £67,215 (2020: £159,217) made up of unrestricted funds, less designated funds, less fixed assets held.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

FUTURE PLANS

Details of future plans have been set out in the attached Chairman's report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust dated 3rd August 1998 and constitutes an unincorporated charity.

SHROPSHIRE CAT RESCUE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The Trustees meet on an ad-hoc basis to consider issues. Day-to-day decisions in relation to the organisation and management of the charity are dealt with by the Chairman.

New Trustees are appointed by the Trustees with reference to the needs of the charity and the particular attributes of the individuals under consideration.

Induction and training of new Trustees is conducted by the Secretary.

Key management remuneration

The Trustees consider the Board of Trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis.

All Trustees give of their time freely and no Trustee remuneration or expenses were paid in the year.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 23rd September 2022 and signed on its behalf by:


.....
M Micklewright - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SHROPSHIRE CAT RESCUE**

Independent examiner's report to the trustees of Shropshire Cat Rescue

I report to the charity trustees on my examination of the accounts of Shropshire Cat Rescue (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

C Moelwyn-Williams

C Moelwyn-Williams, FCA BSc
ICAEW
TCA (Shrewsbury) LLP
Third Floor
21 St Mary's Street
Shrewsbury
Shropshire
SY1 1ED

Date: *30th September 2022*

SHROPSHIRE CAT RESCUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 Unrestricted funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		207,574	90,253
Charitable activities			
General		32,726	32,123
Other trading activities	2	91,507	50,463
Investment income	3	16,434	-
Other income		<u>1,146</u>	<u>3,259</u>
Total		349,387	176,098
 EXPENDITURE ON			
Charitable activities			
General		220,742	148,264
Net gains on investments		<u>99,266</u>	<u>33,663</u>
NET INCOME		227,911	61,497
 RECONCILIATION OF FUNDS			
Total funds brought forward		840,817	779,320
 TOTAL FUNDS CARRIED FORWARD		<u><u>1,068,728</u></u>	<u><u>840,817</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

SHROPSHIRE CAT RESCUE

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2021

	Notes	2021 Unrestricted funds £	2020 Total funds £
FIXED ASSETS			
Tangible assets	6	5,868	11,716
Investments	7	<u>995,646</u>	<u>563,713</u>
		1,001,514	575,429
CURRENT ASSETS			
Stocks	8	-	804
Debtors	9	659	-
Cash at bank and in hand		<u>71,665</u>	<u>265,908</u>
		72,324	266,712
CREDITORS			
Amounts falling due within one year	10	(5,110)	(1,324)
		<u>67,214</u>	<u>265,388</u>
NET CURRENT ASSETS			
		<u>1,068,728</u>	<u>840,817</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>1,068,728</u>	<u>840,817</u>
NET ASSETS			
		<u>1,068,728</u>	<u>840,817</u>
FUNDS			
Unrestricted funds	11	<u>1,068,728</u>	<u>840,817</u>
TOTAL FUNDS		<u>1,068,728</u>	<u>840,817</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd September 2022 and were signed on its behalf by:


.....
M Micklewright - Trustee

The notes form part of these financial statements

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with 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' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	13,022	-
Shop income	76,149	49,758
Advertising Space	1,393	705
Cat Litter Sales	<u>943</u>	<u>-</u>
	<u>91,507</u>	<u>50,463</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Dividends received	<u>16,434</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	90,253
Charitable activities	
General	32,123
Other trading activities	50,463
Other income	<u>3,259</u>
Total	176,098
EXPENDITURE ON	
Charitable activities	
General	148,264
Net gains on investments	<u>33,663</u>
NET INCOME	61,497

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
funds
£

RECONCILIATION OF FUNDS

Total funds brought forward 779,320

TOTAL FUNDS CARRIED FORWARD 840,817

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2021	85,978	769	86,747
Additions	<u>443</u>	<u>-</u>	<u>443</u>
At 31 December 2021	<u>86,421</u>	<u>769</u>	<u>87,190</u>
DEPRECIATION			
At 1 January 2021	74,777	254	75,031
Charge for year	<u>5,776</u>	<u>515</u>	<u>6,291</u>
At 31 December 2021	<u>80,553</u>	<u>769</u>	<u>81,322</u>
NET BOOK VALUE			
At 31 December 2021	<u>5,868</u>	<u>-</u>	<u>5,868</u>
At 31 December 2020	<u>11,201</u>	<u>515</u>	<u>11,716</u>

7. FIXED ASSET INVESTMENTS

	Listed investments £	Cash and settlements pending £	Totals £
MARKET VALUE			
At 1 January 2021	559,353	4,360	563,713
Additions	394,872	403,289	798,161
Disposals	(67,370)	(398,124)	(465,494)
Revaluations	<u>99,266</u>	<u>-</u>	<u>99,266</u>
At 31 December 2021	<u>986,121</u>	<u>9,525</u>	<u>995,646</u>
NET BOOK VALUE			
At 31 December 2021	<u>986,121</u>	<u>9,525</u>	<u>995,646</u>
At 31 December 2020	<u>559,353</u>	<u>4,360</u>	<u>563,713</u>

There were no investment assets outside the UK.

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

7. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 December 2021 is represented by:

	Listed investments £	Cash and settlements pending £	Totals £
Valuation in 2021	<u>986,121</u>	<u>9,525</u>	<u>995,646</u>

8. STOCKS

	2021 £	2020 £
Stocks	<u>-</u>	<u>804</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments and accrued income	<u>659</u>	<u>-</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accrued expenses	<u>5,110</u>	<u>1,324</u>

11. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General Fund	170,933	113,597	(211,448)	73,082
The Purr Project	<u>669,884</u>	<u>114,314</u>	<u>211,448</u>	<u>995,646</u>
	<u>840,817</u>	<u>227,911</u>	<u>-</u>	<u>1,068,728</u>
TOTAL FUNDS	<u>840,817</u>	<u>227,911</u>	<u>-</u>	<u>1,068,728</u>

SHROPSHIRE CAT RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	331,086	(217,489)	-	113,597
The Purr Project	<u>18,301</u>	<u>(3,253)</u>	<u>99,266</u>	<u>114,314</u>
	<u>349,387</u>	<u>(220,742)</u>	<u>99,266</u>	<u>227,911</u>
TOTAL FUNDS	<u><u>349,387</u></u>	<u><u>(220,742)</u></u>	<u><u>99,266</u></u>	<u><u>227,911</u></u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General Fund	147,232	23,701	170,933
The Purr Project	<u>632,088</u>	<u>37,796</u>	<u>669,884</u>
	<u>779,320</u>	<u>61,497</u>	<u>840,817</u>
TOTAL FUNDS	<u><u>779,320</u></u>	<u><u>61,497</u></u>	<u><u>840,817</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	171,965	(148,264)	-	23,701
The Purr Project	<u>4,133</u>	<u>-</u>	<u>33,663</u>	<u>37,796</u>
	<u>176,098</u>	<u>(148,264)</u>	<u>33,663</u>	<u>61,497</u>
TOTAL FUNDS	<u><u>176,098</u></u>	<u><u>(148,264)</u></u>	<u><u>33,663</u></u>	<u><u>61,497</u></u>

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General Fund	147,232	137,298	(211,448)	73,082
The Purr Project	<u>632,088</u>	<u>152,110</u>	<u>211,448</u>	<u>995,646</u>
	<u>779,320</u>	<u>289,408</u>	-	<u>1,068,728</u>
TOTAL FUNDS	<u><u>779,320</u></u>	<u><u>289,408</u></u>	<u><u>-</u></u>	<u><u>1,068,728</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	503,051	(365,753)	-	137,298
The Purr Project	<u>22,434</u>	<u>(3,253)</u>	<u>132,929</u>	<u>152,110</u>
	<u>525,485</u>	<u>(369,006)</u>	<u>132,929</u>	<u>289,408</u>
TOTAL FUNDS	<u><u>525,485</u></u>	<u><u>(369,006)</u></u>	<u><u>132,929</u></u>	<u><u>289,408</u></u>

The PURR Project Fund (Plan for Ultimate Rescue Relocation) is a designated fund, set up to fund the future relocation of the shelter. Over the past few years, donations received for this purpose, as well as excess unrestricted funds, have been transferred into an investment portfolio which now reflects the value of the fund.

12. RELATED PARTY DISCLOSURES

During the year Trustees made donations to charity totalling £265 (2020: £300).

During the period, payments of £1,322 were made to R Micklewright, a close member of a trustee, in respect of Shelter Costs incurred during the year.



Shropshire Cat Rescue
rescuing and rehoming cats since 1989

Registered Charity No: 1071884

"Nurturing respect and compassion for life"



Chairman's Report 2021

What we do

Our charity is set up to offer shelter, veterinary care and ultimately new homes to cats, kittens and occasionally other small animals throughout Shropshire that have been abandoned or are no longer wanted by their owners. In addition, we offer the following:

- Reduced rate neutering vouchers for anyone that is struggling to afford the costs of neutering
- Full cost FIV/FELV blood tests, neutering and necessary veterinary aid for feral colonies and stray cats.
- The loaning of our traps to the public for the purpose of trap, neuter and returning to site.
- The loaning of large dog crates so that the public can provide cage rest for veterinary treated animals in their own home.
- Educational work experience placements for schools, colleges and universities
- Duke of Edinburgh volunteer placements
- Back to work confidence building programmes
- Volunteering opportunities
- Visits by contact groups who support the elderly who can spend time with our animals, reminisce and enjoy the company of our volunteers and animals.

- Partnerships with other organisations to provide a diverse public spectrum venue in the company of animals for social and educational visits.

Our 2021 Achievements

We continued to drive forward with commitment and determination despite the ongoing threats of Covid and lockdowns.

Our PURR Project investment has yielded well and we have now surpassed our half way stage of £1M. We are now in a favourable position to push ahead with the project.

We vacated our shop in Roushill Bank and relocated to 69 Mardol, Shrewsbury. A more prominent position in the town and amongst other high end charity shops with expectation of higher footfall and income. We employed two job share managers and remain highly dependant upon our volunteers for their help and support.

In order to secure our previous objectives, we have invested in a marketing company to deliver a new website, new branding and marketing materials.

Trustees

Current: Marion Micklewright Chairman

Dianne Beaumont

Marg Lloyd Gift Aid

Tracy Cross – Marketing and Fundraising

Amy Callahan-Page - legal

Helen Smith - HR

Statistics

- We admitted 248 cats. Out of those, 76 were abandoned or strays, 29 were born on site, 11 were admitted due to their owners moving house and 32 were admitted due to the ill health of their owner.
- The busiest month of the year for Admissions was October. Busiest rehoming month was July and October.
- The maximum number of cats and kittens at the shelter at one time was 95 in November.
- We have worked to trap, neuter, release (TMR) with four different sites this year covering the full costs of over 30 adult cats (blood test for FIV, FeLV, worm/flea treatment, eartip, neuter) costing in excess of £2,515.00, whilst admitting young kittens into the shelter. We also provide food donated by the public to support the feeding of feral colonies.

Aims and Objectives for 2022

- To recruit more Trustees and pro-active volunteers
- To promote more widely the work of Shropshire Cat Rescue
- To improve, develop and maintain our successful charity
- To create a business and work plan for the PURR Project
- To encourage the leaving of larger legacies to our charity to enable us to reach and maintain our vision.

Thanks

Our charity is extremely grateful to its Trustees, Volunteers and Benefactors, without whom our charity would not be able to support the animals and people that need us and depend upon us.



Signed

Date 11th January 2022

Chairman Marion Micklewright

SHROPSHIRE CAT RESCUE

England & Wales - Charity number 1071884

Accounts

SHROPSHIRE CAT RESCUE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

SHROPSHIRE CAT RESCUE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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SHROPSHIRE CAT RESCUE

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2020

TRUSTEES	D M Beaumont G Bowler (resigned 2.11.20) A Callahan-Page (appointed 24.10.20) T Cross (appointed 24.10.20) M Lloyd Mrs C Mason-Morris B McKay (appointed 12.12.20, resigned 13.6.21) M Micklewright H Smith (appointed 12.12.20) F O R Trillo (resigned 18.4.21)
PRINCIPAL ADDRESS	Windyridge Lyth Hill Road Bayston Hill Shrewsbury SY3 0AU
REGISTERED CHARITY NUMBER	1071884
INDEPENDENT EXAMINER	TCA (Shrewsbury) LLP 4 Claremont Bank Shrewsbury Shropshire SY1 1RW

SHROPSHIRE CAT RESCUE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are:

- a - the prevention of cruelty and relief of cats and kittens who are in need of care and attention by reason of their ill health or abandonment, in particular by the provision of care, veterinary treatment and the provision of homes; and
- b - the advancement of public education in the proper care of cats and kittens.

Public benefit

The Trustees have given due consideration to the Charity Commissions' guidance on public benefit and are satisfied that the charity constitutes a public benefit entity as defined by FRS 102.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Details of the activities have been set out in the attached Chairman's report.

FINANCIAL REVIEW

Financial position

The charity has made a surplus of £61,497 compared to £130,978 in the previous year, which was due to considerable donations and legacy income. The current year figure does include a £33,663 increase in the market value of the investments, without which the accounts would show a £27,834 surplus.

Reserves policy

It is the policy of the charity to maintain unrestricted funds which are adequate to fulfil the objectives of the charity, subject to limitations placed on the use of funds which has resulted in reserves building up to the current level. Any surplus funds are held in investments or short term deposits to maintain the income levels for the future.

The free reserves at the year end were £159,217 (2019: £119,523) made up of unrestricted funds, less designated funds, less fixed assets held.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

FUTURE PLANS

Details of future plans have been set out in the attached Chairman's report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust dated 3rd August 1998 and constitutes an unincorporated charity.

SHROPSHIRE CAT RESCUE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The Trustees meet on an ad-hoc basis to consider issues. Day-to-day decisions in relation to the organisation and management of the charity are dealt with by the Chairman.

New Trustees are appointed by the Trustees with reference to the needs of the charity and the particular attributes of the individuals under consideration.

Induction and training of new Trustees is conducted by the Secretary.

Key management remuneration

The Trustees consider the Board of Trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis.

All Trustees give of their time freely and no Trustee remuneration or expenses were paid in the year.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 25 September 2021 and signed on its behalf by:



M Micklewright - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SHROPSHIRE CAT RESCUE**

Independent examiner's report to the trustees of Shropshire Cat Rescue

I report to the charity trustees on my examination of the accounts of Shropshire Cat Rescue (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

C Moelwyn-Williams

C Moelwyn-Williams
FCA BSc
TCA (Shrewsbury) LLP
4 Claremont Bank
Shrewsbury
Shropshire
SY1 1RW

Date: *21st October 2021*

SHROPSHIRE CAT RESCUE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 Unrestricted funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		90,253	135,676
Charitable activities			
General		32,123	21,321
Other trading activities	2	50,463	73,229
Other income		<u>3,259</u>	<u>2,935</u>
Total		176,098	233,161
 EXPENDITURE ON			
Charitable activities			
General		114,601	102,183
		<hr/>	<hr/>
NET INCOME		61,497	130,978
 RECONCILIATION OF FUNDS			
Total funds brought forward		779,320	648,342
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>840,817</u>	<u>779,320</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

SHROPSHIRE CAT RESCUE

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2020

		2020 Unrestricted funds £	2019 Total funds £
FIXED ASSETS	Notes		
Tangible assets	5	11,716	27,709
CURRENT ASSETS			
Stocks	6	804	953
Investments	7	563,713	530,050
Cash at bank and in hand		<u>265,908</u>	<u>221,898</u>
		830,425	752,901
CREDITORS			
Amounts falling due within one year	8	(1,324)	(1,290)
		<hr/>	<hr/>
NET CURRENT ASSETS		<u>829,101</u>	<u>751,611</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		840,817	779,320
		<hr/>	<hr/>
NET ASSETS		<u>840,817</u>	<u>779,320</u>
FUNDS			
Unrestricted funds	9	<u>840,817</u>	<u>779,320</u>
TOTAL FUNDS		<u>840,817</u>	<u>779,320</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 September 2021 and were signed on its behalf by:



M Micklewright - Trustee

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with 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' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Shop income	49,758	71,769
Advertising Space	<u>705</u>	<u>1,460</u>
	<u>50,463</u>	<u>73,229</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	135,676
Charitable activities	
General	21,321
Other trading activities	73,229
Other income	<u>2,935</u>
Total	233,161
EXPENDITURE ON	
Charitable activities	
General	102,183
NET INCOME	130,978
RECONCILIATION OF FUNDS	
Total funds brought forward	648,342
TOTAL FUNDS CARRIED FORWARD	<u>779,320</u>

SHROPSHIRE CAT RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2020 and 31 December 2020	<u>85,978</u>	<u>769</u>	<u>86,747</u>
DEPRECIATION			
At 1 January 2020	58,784	254	59,038
Charge for year	<u>15,993</u>	<u>-</u>	<u>15,993</u>
At 31 December 2020	<u>74,777</u>	<u>254</u>	<u>75,031</u>
NET BOOK VALUE			
At 31 December 2020	<u>11,201</u>	<u>515</u>	<u>11,716</u>
At 31 December 2019	<u>27,194</u>	<u>515</u>	<u>27,709</u>

6. STOCKS

	2020 £	2019 £
Stocks	<u>804</u>	<u>953</u>

7. CURRENT ASSET INVESTMENTS

	2020 £	2019 £
Listed investments	<u>563,713</u>	<u>530,050</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other creditors	-	120
Accrued expenses	<u>1,324</u>	<u>1,170</u>
	<u>1,324</u>	<u>1,290</u>

9. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General Fund	147,232	23,701	170,933
The Purr Project	<u>632,088</u>	<u>37,796</u>	<u>669,884</u>
	<u>779,320</u>	<u>61,497</u>	<u>840,817</u>
TOTAL FUNDS	<u>779,320</u>	<u>61,497</u>	<u>840,817</u>

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	171,965	(148,264)	23,701
The Purr Project	<u>4,133</u>	<u>33,663</u>	<u>37,796</u>
	<u>176,098</u>	<u>(114,601)</u>	<u>61,497</u>
TOTAL FUNDS	<u>176,098</u>	<u>(114,601)</u>	<u>61,497</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General Fund	183,402	(36,170)	147,232
The Purr Project	<u>464,940</u>	<u>167,148</u>	<u>632,088</u>
	<u>648,342</u>	<u>130,978</u>	<u>779,320</u>
TOTAL FUNDS	<u>648,342</u>	<u>130,978</u>	<u>779,320</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	131,123	(167,293)	(36,170)
The Purr Project	<u>102,038</u>	<u>65,110</u>	<u>167,148</u>
	<u>233,161</u>	<u>(102,183)</u>	<u>130,978</u>
TOTAL FUNDS	<u>233,161</u>	<u>(102,183)</u>	<u>130,978</u>

SHROPSHIRE CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General Fund	183,402	(12,469)	170,933
The Purr Project	<u>464,940</u>	<u>204,944</u>	<u>669,884</u>
	<u>648,342</u>	<u>192,475</u>	<u>840,817</u>
TOTAL FUNDS	<u>648,342</u>	<u>192,475</u>	<u>840,817</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	303,088	(315,557)	(12,469)
The Purr Project	<u>106,171</u>	<u>98,773</u>	<u>204,944</u>
	<u>409,259</u>	<u>(216,784)</u>	<u>192,475</u>
TOTAL FUNDS	<u>409,259</u>	<u>(216,784)</u>	<u>192,475</u>

The PURR Project Fund (Plan for Ultimate Rescue Relocation) is a designated fund, set up to fund the future relocation of the shelter. Most of the funds held are within an investment portfolio with the balance being recent donations to the charity.

10. RELATED PARTY DISCLOSURES

During the year Trustees made donations to charity totalling £300 (2019: £300).



Shropshire Cat Rescue

Registered Charity No. 1071884

"Nurturing respect and compassion for life"



Chairman's Report 2020

What we do

Our charity is set up to offer shelter, veterinary care and ultimately new homes to cats, kittens and occasionally other small animals throughout Shropshire that have been abandoned or are no longer wanted by their owners. In addition, we offer the following:

- Reduced rate neutering vouchers for anyone that is struggling to afford the costs of neutering
- Full cost FIV/FELV blood tests, neutering and necessary veterinary aid for feral colonies and stray cats.
- The loaning of our traps to the public for the purpose of trap, neuter and returning to site
- The loaning of large dog crates so that the public can provide cage rest for veterinary treated animals in their own home.
- Educational work experience placements for schools, colleges and universities
- Duke of Edinburgh volunteer placements
- Back to work confidence building programmes
- Volunteering opportunities
- Visits by contact groups who support the elderly who can spend time with our animals, reminisce and enjoy the company of our volunteers and animals.
- Partnerships with other organisations to provide a diverse public spectrum venue in the company of animals for social and educational visits.

Our 2020 Achievements

Our biggest achievement was managing to continue with the admission and rehoming of cats throughout the pandemic. This was largely due to being able to use Facebook to show and receive photographs and

videos. Ensuring our shelter and our shop were both Covid safe was imperative and our supporters and volunteers embraced the positive actions we have taken to ensure their safety.

A Trustee recruitment drive provided us with four new Trustees who are from outside of Shrewsbury and provide the charity with a well-equipped skill set which includes Marketing, Business, Legal and HR

Trustees

Current: Marion Micklewright Chairman

Ola Trillo

Dianne Beaumont

Marg Lloyd Gift Aid

Cindy Mason-Morris (Corporate Sponsorship)

Tracy Cross

Amy Callahan-Page

Helen Smith

Bruce McKay

Statistics

- We admitted 216 cats. Out of those, 107 were abandoned or strays, 16 were born on site and 9 were admitted due to their owners moving house.
- The busiest month of the year for Admissions was May. Busiest rehoming month was October
- The maximum number of cats and kittens at the shelter at one time was 91 in September.

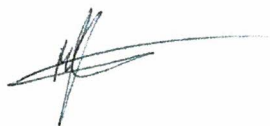
Aims and Objectives for 2021

- To recruit more Trustees and pro-active volunteers
- To promote more widely the work of Shropshire Cat Rescue
- To improve, develop and maintain our successful charity

Thanks

Our charity is extremely grateful to its Trustees, Volunteers and Benefactors, without whom our charity would not be able to support the animals and people that need us and depend upon us.

Signed



Chairman Marion Micklewright

Date 20th June 2021