

# Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	11	2023		31	10	2024

## Section A Reference and administration details

Charity name

STRAY CAT RESCUE

Other names charity is known by

SCR

Registered charity number (if any)

1098984

Charity's principal address

The Cattery

Wood End

Tingrith, Beds

Postcode

MK17 9ER

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	HELEN WEBB	CHAIR		THE MEMBERS
2	BEVERLEY FAULKNER	SHELTER MANAGER		THE MEMBERS
3	ALISON WHITE	SECRETARY		THE MEMBERS
4	SUSAN HOURD	CAT WELFARE OFFICER		THE MEMBERS
5	GRAHAM HOWELL	TREASURER		THE MEMBERS
6	RITA MANSER	COMMITTEE MEMBER		THE MEMBERS
7				
8				
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17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year


### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
BANK	LLOYDS PLC	HIGH STREET, LEIGHTON BUZZARD, BEDS

### Name of chief executive or names of senior staff members (Optional information)

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## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	CONSTITUTION ADOPTED 17 FEBRUARY 2003 AND FORMAL AGREEMENT TO THE AMENDED CONSTITUTION GRANTED ON 8 JUNE 2017
How the charity is constituted (eg. trust, association, company)	CHARITABLE UNINCORPORATED ASSOCIATION CONSISTING OF CIRCA 200 MEMBERS
Trustee selection methods (eg. appointed by, elected by)	TRUSTEES ARE ELECTED BY MEMBERS ANNUALLY AT THE ANNUAL GENERAL MEETING HELD IN FEBRUARY.

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

ALL TRUSTEES GIVE OF THEIR TIME VOLUNTARILY AND DO NOT SEEK ANY REMUNERATION OR OTHER BENEFITS.

BEVERLEY FAULKNER IS PAID A SMALL SALARY IN HER POSITION OF SHELTER MANAGER.

## Section C Objectives and activities

**Summary of the objects of the charity set out in its governing document**

TO RELIEVE DISTRESS AND SUFFERING OF CATS AND KITTENS, MAINLY IN THE BEDFORDSHIRE AREA BY PROVISION OF RESCUE, FOSTERING AND REHOMING, PLUS VETERINARY TREATMENT WHERE AND WHEN REQUIRED.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

A SUMMARY OF THE MAIN ACTIVITIES UNDERTAKEN BY STRAY CAT RESCUE FOR THE PUBLIC BENEFIT:

**SHELTER**

LOOKING BACK OVER THE PERIOD 1 NOVEMBER 2023 – 31 OCTOBER 2024, OUR AIM CONTINUED TO BE TO RESCUE, HELP AND RE-HOME AS MANY CATS AND KITTENS AS WE ARE ABLE WITHIN BEDFORDSHIRE AND SURROUNDING AREA. IN DOING THIS WE HAVE STRIVED TO MAKE A DIFFERENCE TO THE LIVES OF ALL CATS IN OUR CARE.

WE HAVE CONTINUEING ISSUES WITH VAST NUMBERS OF CATS BEING ABANDONED. WE BELIEVE THIS TO BE ANIMALS DUMPED DUE TO THE COST-OF-LIVING CRISIS AND ALSO FROM PEOPLE WHO THINK KITTENS CAN GENERATE MONEY FROM SALES.

KITTENS ARE NO LONGER SO MUCH IN DEMAND AND THE COST OF KEEPING A PET IS INCREASING. WE CONTINUED TO RESCUE & REHOME AS MANY CATS AS POSSIBLE AND HAVE INTRODUCED PRE-BOOKED REHOMING DAYS, WHICH ARE PROVING TO BE VERY SUCCESSFUL. WE CONTINUE TO USE SOCIAL MEDIA TO ADVERTISE AVAILABLE ANIMALS, TO FUNDRAISE AND ADVERTISE EVENTS AND IT IS VERY SUCCESSFUL.

STRAY CAT RESCUE IS VERY GRATEFUL TO THE VETS IN LEIGHTON BUZZARD, BARTON LE CLAY, BEDFORD & LUTON FOR DISCOUNTING THEIR SERVICES TO US. WE ARE ALSO SO GRATEFUL TO OUR FOSTERERS ALONG WITH THOSE WHO COLLECT THE CATS, DO THE VET RUNS AND THE RE-HOMING CHECKS.

WE HAVE STRENGTHENED OUR REHOMING PROCESS TO INCLUDE GREATER FINANCIAL CHECKS, CHECKING ADOPTER AFFORDABILTY AND UNDERSTANDING OF VET COSTS. MANY CHECKS ARE STILL CONDUCTED VIA VIDEO CALLS, AS THIS HAS PROVEN TO BE A TIME & COST-EFFECTIVE WAY OF OPERATING & NO MORE CATS HAVE BEEN RETURNED FOLLOWING ONLINE CHECKS THAN WITH PHYSICAL CHECKS. WE DO A PHYSICAL HOMECHECK IF WE HAVE ANY CONCERNS ABOUT THE ADOPTER OF THEIR LOCATION.

OUR 2024 CALENDAR FEATURED STORIES ABOUT SOME OF THE CATS & KITTENS WE HAVE RESCUED AND AGAIN THIS PROVED VERY SUCCESSFUL. WE WILL CONTINUE TO USE THIS FORMAT AS IT'S SO POPULAR AND SETS US APART FROM A CALANDER JUST WITH PICTURIES.

THE OPEN DAY WAS AGAIN VERY SUCCESSFUL, WE CONTINUE TO BUILD ON THIS. SUPPORTERS ARE KEEN TO BRING THEIR ARTISAN ITEMS TO SELL AND IT IS POPULAR WITH OUR GUESTS. OUR PATRON, SIMON TOFIELD IS A GREAT SUPPORT FOR US THROUGHOUT THE YEAR, BUT ESPECIALLY FOR THE OPEN DAY. HE WILL CREATE BESPOKE DRAWINGS FOR RAFFLE PRIZES AND

COMMISSIONS FOR A SUFFICIENT DONATION TO SCR.

MEMBERS AND SPONSOR EVENTS WERE COMBINED WITH CATS N CAKES FUNDRAISING EVENTS AND ARE VERY POPULAR.

### **FUNDRAISING/SOCIAL MEDIA**

WE STARTED OUR NEW FY IN NOVEMBER 2023 WITH SOME INTERESTING NEWS, THAT WE HAD BEEN LEFT A LEGACY BY A LADY WHO HAD UNFORTUNATELY PASSED AWAY, MRS SHEILA PARKES.

WE WERE NOT INITIALLY AWARE OF THE AMOUNT OF MONEY INVOLVED BUT AFTER SOME COMMUNICATION WITH THE SOLICITOR HANDLING THE ESTATE, IT BECAME APPARENT IT WAS QUITE SUBSTANTIAL AND WOULD HAVE AN INCREDIBLY POSITIVE EFFECT ON THE CHARITY'S FINANCIAL SITUATION. WE RECEIVED AT THE END OF NOVEMBER 2023 FROM THE ESTATE OF MRS SHEILA PARKER, THE SUM OF £143,098.09, FOR WHICH WE ARE ETERNALLY GRATEFUL.

WE CONTINUE TO DO A VARIETY OF FUNDRAISING ACTIVITIES TO SUPPORT THE CHARITY THROUGHOUT THE YEAR.

AT THE END OF 2023 WE FOCUSSED OUR EFFORTS ON SELLING MERCHANDISE FOR THE UPCOMING CHRISTMAS PERIOD WITH OUR OWN DESIGNS OF CHRISTMAS CARDS AND THE 2024 EDITION OF THE CALENDAR, ALL OF WHICH SOLD IN EVERY INCREASING QUANTITIES.

OUR ACTIVITIES ON THE SOCIAL MEDIA PLATFORMS INSTAGRAM AND FACEBOOK HAVE RAISED SIGNIFICANT AMOUNTS OF FUNDS FOR THE CHARITY, WITH SEVERAL RAFFLES ORGANISED, SPECIAL APPEALS MADE AND OUR POPULAR 'DONATE A POUND ON PAYDAY' SCHEME GROWING FURTHER.

THE 'DONATE A POUND ON PAYDAY' SCHEME HAS NOW APPROXIMATELY ONE THOUSAND MONTHLY CONTRIBUTORS AS OF OCTOBER 2024.

SOCIAL MEDIA IS A VITAL TOOL FOR MAKING PEOPLE AWARE OF OUR CHARITY, RAISING MONEY AND FOR PUBLICISING OUR EVENTS.

WE HAVE CONTINUED WITH OUR 'CATS & CAKE' AFTERNOON TEA AND CAKE EVENTS AT THE SHELTER, WHICH CONTINUE TO BE EXTREMELY POPULAR AND SUCCESSFUL.

OUR OPEN DAY HELD IN SEPTEMBER 2024 WAS ALSO HIGHLY SUCCESSFUL AND WELL ATTENDED, RAISING A LARGE AMOUNT OF FUNDS FOR US AND RAISING AWARENESS OF THE CHARITY. WE CONTINUE TO DO EVENTS IN THE LOCAL COMMUNITY TO KEEP OUR NAME IN THE PUBLIC EYE. WE ATTENDED SEVERAL EVENTS IN LEIGHTON BUZZARD AS WE HAVE DONE FOR MANY YEARS AND WE ALSO ATTENDED THE SUMMER FETES AT TODDINGTON, BARTON AND TEBWORTH.

WE ALSO RECEIVE A LOT OF DONATIONS FROM PEOPLE WHO HAVE HAD CATS & KITTENS FROM US PREVIOUSLY AND THEY JUST SEND US DONATIONS WITHOUT ANY PROMPTING, KNOWING WE HAVE HELPED IN THE PAST.

SHEILA PARKES IS A CASE IN POINT OF THIS.

WE WOULD LIKE TO THANK ALL THE PEOPLE WHO HAVE SUPPORTED US THROUGHOUT THIS PERIOD AND ALL THE HELPERS WHO HAVE SPENT THEIR TIME FUND-RAISING FOR SCR. WITHOUT OUR FUNDRAISING ACTIVITIES, WE WOULD NOT BE ABLE TO CARRY ON OUR WORK OF HELPING STRAY AND LOST CATS & KITTENS.

### **MEMBERSHIP**

MEMBERS REPORT FOR YEAR 2023-2024 – 118 MEMBERS PAID

MONTH	NEW	RENEW AL
NOVEMBER 2023	1	54
DECEMBER 2023	1	10
JANUARY 2024	0	2
FEBRUARY 2024	0	3
MARCH 2024	0	5
APRIL 2024	1	6
MAY 2024	0	7
JUNE 2024	0	4
JULY 2024	1	7
AUGUST 2024	0	1
SEPTEMBER 2024	1	8
OCTOBER	0	11

TOTAL MEMBERSHIP MONEY PAID 2023-2024 = £8897.00

### **CAT SPONSORSHIP**

THE SPONSORSHIP SCHEME HAS BEEN RUNNING SINCE 2013 AND IT CONTINUES TO PROVIDE A STEADY INCOME.

TO KEEP WITH LAST YEAR EFFORT TO BE MORE COST EFFECTIVE & ENVIRONMENTALLY FRIENDLY, THE OPTION OF RECEIVING THE SPONSORSHIP PACKS VIA EMAIL WAS ADDED TO THE SPONSORSHIP FORM. SEVERAL PEOPLE HAVE CHOSEN THIS OPTION, ESPECIALLY IN THE RUN UP TO CHRISTMAS.

WE HAVE CURRENTLY 121 ACTIVE CAT SPONSORSHIPS FROM PEOPLE SPONSORING OR GIVING GIFT OF SPONSORSHIP AND WE WOULD LIKE TO THANK ALL OF THEM FOR THEIR CONTINUED SUPPORT.

WE CURRENTLY HAVE 4 CATS ON THE SCHEME, ALL REMAIN IN FAIRLY GOOD HEALTH FOR THEIR AGE

OUR SPONSORS OPEN DAY WAS HELD IN MAY 2024 AND AS ALWAYS, A GOOD CHANCE TO MEET SPONSORS OLD AND NEW.

### **FINANCIAL STATEMENT**

AS WITH THE TREND IN THE LAST FEW YEARS, COSTS ARE CONTINUALLY ON THE RISE. GENERALLY, OUR INCOME HAS NOT BEEN MEETING OUR OUTGOING COSTS. WE HAVE KEPT AFLOAT, LARGELY DUE TO LEGACIES BEQUEATHED TO US. WITH THE

TOTAL CASH IN THE BANK AT £284950

- CAT HOMING DONATIONS THIS YEAR, BRINGING IN £64414.
- ONLINE DONATIONS THIS YEAR ARE AT £17615
- THE SPONSORSHIP SCHEME THIS YEAR, HAS RAISED A FIGURE OF £7356
- GENERAL DONATIONS ARE UP TO £46388, THIS DOES INCLUDE THE MONTHLY SUBSCRIPTION DONATIONS WHICH TOTAL £6728 FOR THIS YEAR.
- MEMBERSHIP SUBSCRIPTIONS RISING SLOWLY BUT DID BRING IN £7,573 COMBINED.
- MISC. SALES TOTAL OF £7130.
- WE WERE VERY FORTUNATE TO BE NAMED AS BENEFICIARIES OF ALISON'S NEIGHBOURS WILL, WHICH BOLSTERED OUR INCOME BY £143000
- CATS N CAKES RAISED MORE THAN £4600 & RAFFLES RAISED OVER £5000.

OUTGOINGS:

- CAT FOOD/LITTER UP TO £10566
- VET FEES UP TO £107930
- MICROCHIPPING £6461
- BEV'S WAGE £13747, GENERALLY RISES WITH MINIMUM WAGE INCREASES.
- ELECTRIC BILL'S UP YEAR THIS, £11395.
- ONGOING MAINTENANCE/EQUIPMENT COSTS APPROX. £2372, MANY THANKS TO OUR UNPAID IN-HOUSE MAINTENANCE TEAM OF MALCOLM & GARY.

WE HAD ONE FIXED TERM INVESTMENT DEPOSIT RUNNING, £50000 WHICH MATURES IN SEPTEMBER 2025.

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

### **CAT WELFARE**

SUMMARY OF CAT WORK DONE IN THE PERIOD NOV 2023– OCT 2024 AS FOLLOWS:

RE-HOMED	490
NEUTERED	361
VETERINARY TREATMENT	147
PUT TO SLEEP FOLLOWING VETERINARY ADVICE OR DIED WHILE IN OUR CARE	31
REUNITED WITH ORIGINAL OWNER	8
CATS IN PERMANENT FOSTER CARE (SOME OF THESE CATS STILL AVAILABLE FOR RE-HOMING)	26

BEFORE REHOMING KITTENS ARE FULLY VACCINATED & VOUCHERS PROVIDED FOR NEUTER & MICROCHIP. ADULT CATS ARE NEUTERED & MICROCHIPPED

## **Section D**

## **Achievements and performance**

**Summary of the main achievements of the charity during the year**





## Section E Financial review

Brief statement of the charity's policy on reserves

WE HOLD CASH AT THE BANK OF £284950, ALL OF WHICH IS UNRESTRICTED FUNDS. THESE FUNDS ARE HELD TO MEET VET BILLS AND ANY URGENT UNFORESEEN EXPENDITURE THAT MAY OCCUR.

Details of any funds materially in deficit

NOT APPLICABLE

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

STRAY CAT RESCUE'S MAIN SOURCE OF FUNDING THIS YEAR HAS COME FROM MONIES RAISED VIA A VARIETY OF MEANS, INCLUDING DONATIONS, FUNDRAISING EVENTS, SPONSERSHIP AND MEMBERSHIP.

DONATIONS FROM CATS/KITTENS RE-HOMED DOES NOT SHOW THE LOSS WE INCURE ON MOST OF THESE, WHICH IS DUE TO THE VETS COST WE INCURR BEFORE THEY ARE DEEMED FIT FOR REHOMING.

THE EXPENDITURE OF FUNDS HAS ENABLED STRAY CAT RESCUE TO ENSURE ALL THE CATS AND KITTENS IN OUR CARE ARE FED, RECEIVE GOOD VETERINARY TREATMENT AND ARE LOOKED AFTER APPROPRIATELY AT THE SHELTER.

## Section F Other optional information

### FUTURE PLANS

WE WILL CONTINUE TO LOOK FOR ADDITIONAL WAYS TO FUNDRAISE, WITH A GREATER FOCUS ON SOCIAL MEDIA AS THIS HAS PROVED VERY LUCRATIVE. THE CARD READERS WHICH WE PURCHASED HAVE PROVED TO BE HUGE BENEFICIAL AT MANY OF OUR EVENTS, MAKING IT EASY FOR PEOPLE TO SPEND MONEY WITH US AND WE PLAN TO HAVE THEM AVAILABLE AT ALL PUBLIC EVENT WE ATTEND IN THE FUTURE.

## Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

*H.L. Webb*

Full name(s)

HELEN LESLEY WEBB

Position (e.g., Secretary, Chair, etc)

CHAIR

Date

26 AUGUST 2024



# Stray Cat Rescue

**STRAY CAT RESCUE**  
**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL**  
**STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024**

The Cattery  
Wood End  
Tingrith  
Milton Keynes  
MK17 9ER

Accountants & Examiners:

Mayflower Accountancy & Tax Limited  
Unit A, Angel Business Centre  
1 Luton Road  
Toddington  
LU5 6DE

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## **Trustees Annual Report**

## **Financial Review**

## **Independent Examiners report to the Trustees of Stray Cat Rescue ('the Charity')**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 October 2024.

### **Responsibilities and basis of report**

As the Charity Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

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

### **Independent examiner's statement**

I am qualified to undertake that examination as a member of the Chartered Institute of Management Accountants.

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:

1. Accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. The accounts do not accord with those records;
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.



James Colvin FCMA  
The Chartered Institute of Management Accountants

Mayflower Accountancy & Tax Limited

Unit A, Angel Business Centre  
1 Luton Road  
Toddington  
LU5 6DE

## **Statement of Financial Activities & Notes to the Accounts**

### **Statement of Financial Activities**

£	Notes	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
<b>Income and endowments from:</b>					
Donations and legacies	2	288,453	-	288,453	107,417
Fundraising		13,584	-	13,584	36,588
Other income		11,184	-	11,184	11,482
<b>Total</b>		<b>313,220</b>	<b>-</b>	<b>313,220</b>	<b>155,487</b>
<b>Expenditure on:</b>					
Fundraising expenses	3	816	-	816	1,103
Charitable Activities		157,830	-	157,830	156,143
Administration		8,247	-	8,247	4,566
<b>Total</b>		<b>166,893</b>	<b>-</b>	<b>166,893</b>	<b>161,813</b>
<b>Net income / expenditure</b>		146,328	-	146,328	(6,325)
<b>Reconciliation of funds</b>					
Total funds brought forward		138,622	-	24,584	<b>144,948</b>
Transfers		-	-	-	-
<b>Total funds carried forward</b>		<b>284,950</b>	<b>-</b>	<b>170,912</b>	<b>138,622</b>



## STRAY CAT RESCUE

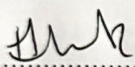
REGISTERED CHARITY: 1098984

**Statement of Financial Position****As at 31 October 2024**

	Notes	2024	2023
<b>Current assets</b>			
Cash at bank and in hand		299,716	138,622
Prepayments		-	-
		<u>299,716</u>	<u>138,622</u>
 Creditors: amounts falling due within one year	4	14,777	-
 Net current assets		<u>284,939</u>	<u>138,622</u>
Total assets less current liabilities		<u>284,939</u>	<u>138,622</u>
 Net assets		<u>284,939</u>	<u>138,622</u>
 <b>The funds of the charity</b>			
Restricted income funds		-	-
Unrestricted income funds	5	284,938	138,622
<b>Total funds</b>		<u>284,938</u>	<u>138,622</u>

The notes on pages X to X form part of these financial statements.

The financial statements were approved and authorised for issue by the Board of Trustees for issue on ...31/07/25... and signed on its behalf by:

 (SECRETARY)

Trustee

**Notes to the Financial Statements for the year ended 31 October 2024****1. Accounting Policies****Basis of preparing the financial statements**

The financial statements of the charitable company, 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.

Stray Cat Rescue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

In 2024, owing to a significant legacy payment, Stray Cat Rescue was required to prepare full accounts under the accruals basis.

**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.

Machinery Equipment - 5-year straight line

**Taxation**

The charity is exempt from corporation 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.

**Going concern**

The Charity remains a going concern, however remains reliant on legacies to continue as such. In 2024, the Charity received a legacy of £143,098.

## 2. Analysis of Income

	2024	2023
<b>Donations and legacies</b>		
General donations	46,388	19,517
Cat homing donations	64,414	64,955
Collection boxes/supermarket tokens	12,056	299
Supermarket collections	-	133
Corporate/charity donations	3,781	3,630
Web donations	17,615	18,883
Legacy income	144,198	-
	<b>288,453</b>	<b>107,417</b>
<b>Fundraising</b>		
Membership subscriptions	845	8,384
Gift aid	1,370	15,101
Social events	2,716	5,570
Stalls/open days	1,297	344
Sponsored cats	7,356	7,189
	<b>13,584</b>	<b>36,588</b>
<b>Other income</b>		
Misc sales	7,130	10,827
Bank interest	4,054	655
	<b>11,184</b>	<b>11,482</b>

**3. Analysis of Expenditure**

	2024	2023
<b>Charitable Activities</b>		
Cat food and litter	10,566	13,733
Vet fees	107,930	99,395
Microchipping	6,461	5,797
Cat boarding	994	70
Wages	13,747	12,526
Electricity	11,395	11,731
Waste disposal	1,963	1,810
Maintenance	2,372	8,130
Equipment	2,401	2,952
	<b>157,830</b>	<b>156,143</b>
<b>Fundraising Activities</b>		
Advertising and merchandise	279	1,103
Event costs	537	-
	<b>816</b>	<b>1,103</b>
<b>Administration</b>		
Phone	654	518
Insurance	1,219	951
Accountancy	4,320	1,000
General expenses	2,055	2,097
	<b>8,247</b>	<b>4,566</b>

**4. Creditors: Amounts falling due within one year**

	2024	2023
Accruals	14,777	-
	<b>14,777</b>	<b>-</b>

**5. Movement in funds**

	Balance at 1 November 2023	Incoming resources	Outgoing Resources	Transfers	Balance at 31 October 2024
Unrestricted Funds	138,610	313,220	(166,893)	-	284,938
Restricted Funds	-	-	-	-	-
<b>Total Funds</b>	<b>138,610</b>	<b>313,220</b>	<b>(166,893)</b>	<b>-</b>	<b>284,938</b>

**Prior period**

	Balance at 1 November 2022	Incoming resources	Outgoing Resources	Transfers	Balance at 31 October 2023
Unrestricted Funds	144,936	155,487	(161,813)	-	138,610
Restricted Funds	-	-	-	-	-
<b>Total Funds</b>	<b>144,936</b>	<b>155,487</b>	<b>(161,813)</b>	<b>-</b>	<b>138,610</b>

# Service checklist

**Client:** Stray Cat Rescue (id: 235)  
**Service:** Independent Examination  
**Period end:** 30/11/2024  
**Service deadline:** 31/08/2025

**Checklist definition:** Version 1, 24/04/2024, 11:03:22  
**This checklist run started:** 26/06/2025, 10:22:52  
**Staff member:** Irina Bakareva (IB)  
**Completed:** (in progress: 95%)

## Summary comments

(no comments)

## Fee review

(not necessary)

## Activities

Name	Y	N	N/A	Comments
Direction 1:				
Check whether the charity is eligible to have an independent examination	✓			Turnover below £1m and gross assets below £3.26m
Checked the charity audit threshold applying to the accounts to be reviewed			✓	Does not apply
Checked an audit is not required for any other reason			✓	-
Confirmed the charity is eligible for independent examination	✓			-
Confirmed the amount of the charity's income to figure shown the accounts (including any branches) and confirmed that income and assets are below the audit threshold or, if applicable, obtained a copy of the letter from the Commission approving an audit dispensation	✓			-
If the charity has one or more subsidiaries confirmed that group accounts are not required by law			✓	-
If a charitable company checked that the audit exemption statement has been made			✓	-
If applicable, rechecked the threshold calculation during the examination			✓	-
If the charity's income is more than £250,000 confirmed that the examiner is a member of one of the listed bodies	✓			CIMA
If applicable, informed the trustees that the charity is not eligible for an independent examination			✓	-
If receipts and payments accounts have been prepared, checked that the charity's gross income is less than £250,000 and that it is not a company			✓	Accounts prepared on accrual basis, annual income is exceeding the threshold of £250k
If receipts and payments accounts have been prepared, check that there is no requirement to prepare accruals accounts in the charity's governing document or for any other reason			✓	-
If applicable, informed the trustees that the charity is not eligible to prepare receipts and payments accounts	✓			Trustees were informed that charity is not eligible to prepare receipts & payments accounts and accounts were updated to accrual basis.

Direction 2:				
Check for any conflict of interest that prevents the examiner from carrying out their independent examination		✓		No conflict of interest
Confirmed that there are no close personal relationships with the trustees that compromise independence		✓		-
Confirmed as having no the day to day involvement in the administration of the charity	✓			-
If providing other services to the charity then confirmed that all the criteria in Direction 2 necessary for independence are met	✓			Annual accounts were prepared by another accountant within the team
Identified that there are no circumstances in the examiner's judgment that would reasonably lead to the perception that the examiner is not independent	✓			-
Considered whether sufficiently skilled to carry out the examination and, where required, confirmed membership of a listed body	✓			-
If applicable, informed the trustees that you are not eligible to carry out the independent examination			✓	-
Direction 3:				
Record your independent examination	✓			-
File of working papers prepared to document the work undertaken (see the Direction for guidance on key working papers)	✓			-
Evidence of appointment on file	✓			Signed letter of engagement?
If issued, letter of engagement signed by the trustees on file			✓	-
Documentation of steps required by Direction 1 are all done	✓			-
Documentation that steps required by Direction 2 are all done	✓			-
Analytical review documented	✓			Working papers
Areas of concern identified and noted whether these were resolved or if unresolved and significant have included them in the examiner's report			✓	-
Verification and vouching procedures undertaken and any checks made are on file	✓			-
Copy of approved accounts on file	✓			-
Copy of trustees' annual report on file				to follow
Copies of information relied upon as part of the examination are on file	✓			-
If applicable, copies of written assurances given			✓	-
Recorded the conclusions drawn as an outcome of the independent examination that support the examiner's report are on file	✓			-
Recorded any matters of material significance about which a report must be made direct to the Commission			✓	-
Recorded whether to exercise discretion and report on relevant matters direct to the Commission			✓	-
Direction 4:				
Plan your independent examination	✓			-
Obtained an understanding of the charity's constitution, objectives, organisational structure, the funds managed, its activities and accounting records and systems	✓			-

Planned specific examination procedures appropriate to the circumstances of the charity	✓			-
Reviewed whether any areas for improvement were advised to the trustees in the previous year's independent examiner's report (or audit report and management letter) and looked to see if any action taken			✓	-
Considered the financial risks identified and, where accruals accounts prepared, considered whether the trustees have evidence that shows that the charity is a going concern	✓			-
Noted any implications for the examiner's report and for separate reporting to the Commission			✓	-
Direction 5:				
Check that accounting records are kept to the required standard	✓			-
Checked that accounting records have been kept are complete and considered if they have been kept to the required standard	✓			-
Asked the trustees about how they ensure the accounting records are complete			✓	-
If corrections made or records created during the examination, the trustee approval for these has been sought and obtained			✓	-
Asked the trustees if they carried out a review of the charity's internal financial controls in the year reported	✓			-
Noted any implications for the examiner's report and for separate reporting to the Commission			✓	-
Direction 6:				
Check that the accounts are consistent with the accounting records	✓			-
Compared the accounts with the underlying accounting records	✓			-
Checked some entries from the listing of transactions of income and expenditure to vouchers such as invoices, bank statements, and receipts.	✓			-
If applicable, confirmed that the trustees have taken the necessary steps to ensure that restricted or endowed funds are correctly reported in the accounts	✓			-
If additional checks were necessary, the evidence was found that showed the accounting record was complete, voucher present, and both supported the entry in the accounts			✓	-
Direction 7:				
If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the account			✓	No related party transactions took place
Checked that the disclosures required by the SORP have been made and are complete	✓			-
Considered whether there are any implications for the examiner's report and reporting to the Commission			✓	-
If receipts and payments accounts prepared and a related party transaction note was provided, then checked the note for any implications for the examiner's report			✓	-
Direction 8:				
Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts	✓			-
Checked with the trustees that the separate funds of the charity have been correctly accounted for and reported correctly in the accounts	✓			-
Checked the reasonableness of any significant estimates or judgments that have been made in preparing the accounts	✓			-

Where accruals accounts are prepared, checked that the accounting policies adopted are consistent with the SORP and are appropriate to the activities of the charity	✓			-
Where accruals accounts are prepared, checked that the accounts were prepared on a going concern basis	✓			-
Noted any implications for the examiner's report and for separate reporting to the Commission			✓	-
Direction 9:				
The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts	✓			Charity remains a going concern
Asked the trustees whether they expect the charity to be able to settle outstanding invoices, bills and commitments as and when they fall due	✓			-
Asked the trustees about the reserves policy and the adequacy of the level of reserves held	✓			-
Where accruals accounts are prepared, checked that the trustees' have made an assessment of going concern and that their assessment is reasonable given the information available	✓			-
Where accruals accounts are prepared, checked that the SORP's disclosures about going concern have been made	✓			-
Noted any implications for the examiner's report and for separate reporting to the Commission			✓	-
Direction 10:				
Check the form and content of the accounts	✓			-
Where receipts and payments accounts have been prepared, checked that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified			✓	-
Where accruals accounts are prepared, checked that they comply with the SORP and applicable accounting standard	✓			-
If the charity is a company, checked that the accounts also comply with the applicable company law requirements			✓	-
Noted any implications for the examiner's report and for separate reporting to the Commission			✓	-
Direction 11:				
Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence				Nothing to follow up on
Carried out an analytical review	✓			-
Following the analytical review, selected material items in the accounts for further explanation or supporting evidence	✓			-
If the accounts could be materially misstated, additional checks were undertaken and the examiner is satisfied that the item(s) identified were satisfactorily explained and correctly included in the accounts			✓	-
Noted any implications for the examiner's report and for separate reporting to the Commission			✓	-
Direction 12:				
Compare the trustees' annual report with the accounts				Not on file?
Checked that any figure for reserves quoted in the trustees' annual report is not materially inconsistent with the accounts				to follow
Compared the trustees' annual report with the accounts for any material inconsistency				to follow
Noted any implications for the examiner's report and for separate reporting to the Commission			✓	-
Direction 13:				
Write and sign the independent examination report	✓			-



Reviewed the conclusions from the independent examination	✓			-
Considered whether the examination has identified a matter of concern that should be reported in the examiner's report			✓	-
Checked that the examiner's report covers all of the matters required	✓			-
If relying on the work of others in undertaking the independent examination, the examiner is fully satisfied with their work and that work has been fully documented			✓	-
Signed and dated the examiner's report	✓			-
Reported matters of material significance direct to the Commission			✓	-
Exercised discretion and reported relevant matters direct to the Commission			✓	-

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