

**Report of the Trustees  
For the Year Ended 31 May 2021**

**Cat and Kitten Trust**

**Report and Financial Statements**

**Year ended 31 May 2021**

**Registered charity number 1100897**

# **Report of the Trustees**

## **For the Year Ended 31 May 2021**

The trustees present their report and unaudited financial statements for the year ended 31 May 2021.

The accounts (financial statements) have been prepared in accordance with the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice

### **Objectives and activities**

The primary objective of the Trust is to assist the stray cats and kittens of the London Borough of Waltham Forest by rescuing and rehoming where possible and arranging veterinary treatment where necessary.

### **Achievements and Performance**

During the period under review the Trust continued to undertake the objectives of the Trust deed.

### **Financial review**

During the period under review the trust generated income of £79,995 (2020 £53,262) mainly from personal donations and legacies. The Trust's main expenditure was £13,479 (2020 £17,805) on Cat Welfare. The trust's free reserves as at 31<sup>st</sup> May 2021 were £147,524 (2020 £82,255) these are available for expenditure on the Trusts objectives and aims.

### **Structure, governance and management**

Cat and Kitten Care Trust is constituted as a Charitable Trust and registered with the Charity Commission under charity number 1100897. The Trust was established on 19 November 2003 by a charitable trust deed.

### **Reference and administrative information**

Charity Name	Cat and Kitten Care Trust
Charity Number	1100897
Principal Address	2 The Drive Moles Farm, Ware Hertfordshire SG12 0UG

### **Charity Trustees**

Frances Marin Meyer  
Alan David Farrington  
Charlie Meyer  
Mary Joyce Farrington  
Jeanne Carmel Mead  
Julie Barnes

## **Report of the Trustees For the Year Ended 31 May 2021**

### **Independent Examiner**

Colin Wilkinson  
Barker Wilkinson Ltd  
19-21 Middle Row  
Stevenage  
Hertfordshire  
SG1 3AW

Approved by the trustees on 18<sup>th</sup> January 2022 and signed on their behalf by:

.....

**Frances Marian Meyer – Trustee**

# Statement of financial activities

for the year ended 31 May 2021

	Notes	Unrestricted Total Funds 2021 £	Unrestricted Total Funds 2020 £
<b>Incoming Resources</b>			
Donations and legacies		77,945	47,215
Other trading activities		1,777	5,883
Investment income		23	164
<b>Total incoming resources</b>	4	<b>79,745</b>	<b>53,262</b>
<b>Resources Expended</b>			
<b>Expenditure on:</b>			
Raising funds		-	500
Charitable activities		14,499	18,627
Other costs		400	400
<b>Total resources expended</b>	5	<b>14,899</b>	<b>19,527</b>
<b>Net movement in funds</b>		<b>64,846</b>	<b>33,735</b>
<i>Total funds brought forward</i>		82,255	48,520
<b>Total funds carried forward</b>	7	<b>147,101</b>	<b>82,255</b>

The notes on pages 5 to 6 form part of these accounts.

## Balance sheet

at 31 May 2021

	Notes	2021 £	2020 £
<b>Current assets</b>			
Cash at bank and in hand		147,708	82,316
Other debtor – Gift Aid		566	0
<b><i>Total current assets</i></b>		<b>148,274</b>	<b>82,316</b>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	6	1,173	61
<b><i>Total assets less current liabilities</i></b>		<b>147,101</b>	<b>82,255</b>
<b>Funds of the Trust</b>			
General fund – Unrestricted	7	147,101	82,255
<b><i>Total Trust funds</i></b>		<b>147,101</b>	<b>82,255</b>

The notes on pages 5 to 6 form part of these accounts.

The financial statements were approved by the trustees on 18<sup>th</sup> January 2022 and were signed on their behalf by:

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**Frances Marian Meyer – Trustee**

# Notes to the financial statements

for the year ended 31 May 2021

## 1. Basis of Preparation

The financial statements have been prepared under the historic cost convention and 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 charity constitutes a public benefit entity as defined by FRS 102.

The trustees are not aware of any material uncertainties about the charity's ability to continue and therefore the Charity's financial statements have been prepared on a going concern basis.

## 2. Accounting Policies

### Income

All incoming resources are recognised once the charity has entitlement to the resources, there is sufficient certainty that it is probable that the resources will be received and the monetary value of income can be measured with sufficient reliability.

### Expenditure

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is for the Charitable Activities of the Charity.

### Fund accounting

The Trust has a single general fund which can only be expended in accordance with the charitable objectives of the Trust.

## 3. Trustees' remuneration and benefits

The trustees received no remuneration for acting in that capacity during the current and previous year and there were no trustee expenses during the current and previous year.

Trustees receive payment for reimbursed expenses incurred on the Trust's behalf as agent for the Trust.

## 4. Analysis of income

	2021 £	2020 £
<b>Donations and legacies</b>		
Donations and legacies	77,379	46,311
Gift Aid	566	904
	<b>77,945</b>	<b>47,215</b>
<b>Other trading activities</b>		
Sponsorship	1,415	1,825
Commissions received	324	323
Fund raising	38	3,735
	<b>1,777</b>	<b>5,883</b>
<b>Investment income</b>		
Bank interest	23	164
	<b>23</b>	<b>164</b>
<b>Total Income</b>	<b>79,745</b>	<b>53,263</b>

# Notes to the financial statements

for the year ended 31 May 2021

## 5. Analysis of expenditure

	2021 £	2020 £
<b>Raising funds</b>		
Fundraising events	-	500
	<u>-</u>	<u>500</u>
<b>Charitable activities</b>		
Cat welfare	13,702	17,805
Office expenses	797	822
	<u>14,499</u>	<u>18,627</u>
<b>Other costs</b>		
Independent examiners fee	400	400
	<u>400</u>	<u>400</u>
<b>Total Expenditure</b>	<u>14,899</u>	<u>19,127</u>

## 6. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	1,172	61
	<u>1,172</u>	<u>61</u>

## 7. Movement in funds

	At 1 <sup>st</sup> June 2020 £	Income £	Expenditure £	At 31 <sup>st</sup> May 2021 £
General fund – Unrestricted	82,255	79,745	14,899	147,101

### Comparatives for movement in funds:

	At 1 <sup>st</sup> June 2019 £	Income £	Expenditure £	At 31 <sup>st</sup> May 2020 £
General fund – Unrestricted	48,520	53,262	19,527	82,255

## ***Independent examiner's report***

### **to the trustees of Cat and Kitten Care Trust**

I report to the trustees on my examination of the accounts of Cat and Kitten Care Trust, for the year ended 31 May 2021 which are set out on pages 3-6.

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

As the charity trustees of Cat and Kitten Care 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 Cat and Kitten Care Trust'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 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 Cat and Kitten Care 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 on 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 Wilkinson FCCA  
Barker Wilkinson Ltd  
19-21 Middle Row  
Stevenage  
Hertfordshire  
SG1 3AW

18<sup>th</sup> January 2022