

**REGISTERED CHARITY NUMBER: 1106345**

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 5 April 2022  
for  
Care 4 Cats**

THL Accountancy Ltd  
303 Goring Road  
Worthing  
West Sussex  
BN12 4NX

**Care 4 Cats**

**Contents of the Financial Statements  
for the Year Ended 5 April 2022**

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## **Care 4 Cats**

### **Report of the Trustees for the Year Ended 5 April 2022**

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The Trustees present their report with the Financial Statements of the charity for the year ended 5 April 2019. 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 United Kingdom and Republic of Ireland (FRS 102 effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objectives of the charity are to control, by humane means, the feral cat colonies on the island of Ibiza (Eivissa), Balearic Islands, Spain. The charity captures, neuters and returns the animals to their colonies and includes care, feeding, treatment of ailments and general monitoring of circumstances. The work is carried out by more than thirty volunteers, has the co-operation of more than six Veterinary Clinics and enjoys the support of most of the Municipalities and Police on the island.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's objectives and on planning of future activities.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

During the year, the charity continued to assist in the treatment and care of the feral cats of Ibiza; promote the humane behavior towards them and in doing so maintained its record of neutering about 1,000 - 1,200, treating 400 and re-homing 350 cats annually.

The clinic was opened on 1st July 2021 trading with the name Clinica Veterinario Siesta. The objective is to generate income for the charity with private clients and to give preferential treatment to Care 4 Cats.

#### **FINANCIAL REVIEW**

##### **Financial position**

The trustees continue to hold general reserves at a level that ensures the charity can continue to meet the needs of the feral cats it is concerned with.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated association.

##### **Charity constitution**

Care 4 Cats was established in January 2000 and began work in Ibiza that year, under a constitution dated September 2004, as an unincorporated association and was registered with the Charity's Commission on 18 October 2004.

Trustees must themselves be members of the charity and are elected or re-elected by the members of the charity at the Annual General Meeting. New trustees may be appointed by the trustees at any time, to be formally ratified at the next AGM. No trustees have received remuneration for their work in the period.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1106345

## Care 4 Cats

### Report of the Trustees for the Year Ended 5 April 2022

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#### Principal address

11 Oaklands Court  
Aldcliffe  
Lancaster  
LA1 5AT

#### Trustees

G W Collins  
A Collins  
S John  
D John  
M Crawford  
J Offer  
J Bernier (resigned 14.4.21)  
E V Wolstencroft  
G Hemmings (appointed 23.8.21)

#### Independent Examiner

Paul Thatcher FCA  
THL Accountancy Ltd  
303 Goring Road  
Worthing  
West Sussex  
BN12 4NX

Approved by order of the board of trustees on ..... *2 September 2022* ..... and signed on its behalf by:



.....  
G W Collins - Trustee



**Independent Examiner's Report to the Trustees of  
Care 4 Cats**

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**Independent examiner's report to the trustees of Care 4 Cats**

I report to the charity trustees on my examination of the accounts of Care 4 Cats (the Trust) for the year ended 5 April 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').

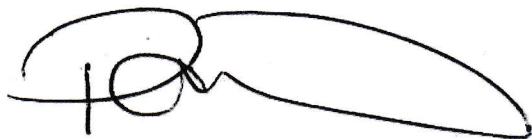
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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.



Paul Thatcher FCA  
THL Accountancy Ltd  
303 Goring Road  
Worthing  
West Sussex  
BN12 4NX

Date: 11/9/22

# Care 4 Cats

## Statement of Financial Activities for the Year Ended 5 April 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>132,055</b>	-	<b>132,055</b>	114,416
Investment income	2	<b>669</b>	-	<b>669</b>	13
<b>Total</b>		<b>132,724</b>	-	<b>132,724</b>	114,429
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable Activities		<b>80,098</b>	-	<b>80,098</b>	79,808
<b>NET INCOME</b>		<b>52,626</b>	-	<b>52,626</b>	34,621
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>176,430</b>	-	<b>176,430</b>	141,809
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>229,056</b>	-	<b>229,056</b>	176,430

The notes form part of these financial statements




**Care 4 Cats**

**Balance Sheet  
5 April 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	<b>112,963</b>	-	<b>112,963</b>	95,027
<b>CURRENT ASSETS</b>					
Debtors	7	<b>109,878</b>	-	<b>109,878</b>	56,872
Cash at bank		<b>14,655</b>	-	<b>14,655</b>	25,972
		<b>124,533</b>	-	<b>124,533</b>	82,844
<b>CREDITORS</b>					
Amounts falling due within one year	8	<b>(8,440)</b>	-	<b>(8,440)</b>	(1,441)
<b>NET CURRENT ASSETS</b>		<b>116,093</b>	-	<b>116,093</b>	81,403
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>229,056</b>	-	<b>229,056</b>	176,430
<b>NET ASSETS</b>		<b>229,056</b>	-	<b>229,056</b>	176,430
<b>FUNDS</b>	9				
Unrestricted funds				<b>229,056</b>	176,430
<b>TOTAL FUNDS</b>				<b>229,056</b>	176,430

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



G W Collins - Trustee



The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 5 April 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.

**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.

**2. INVESTMENT INCOME**

	<b>2022</b>	2021
	<b>£</b>	£
Rents received	<b>669</b>	-
Interest Received	-	13
	<u><b>669</b></u>	<u>13</u>



**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2022**

**3. SUPPORT COSTS**

	Governance costs £
Charitable Activities	<u><u>2,526</u></u>

Support costs, included in the above, are as follows:

**Governance costs**

	2022 Charitable Activities £	2021 Total activities £
Accountancy and legal fees	<u><u>2,526</u></u>	<u><u>3,555</u></u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	114,416	-	114,416
Investment income	<u>13</u>	<u>-</u>	<u>13</u>
<b>Total</b>	114,429	-	114,429
<b>EXPENDITURE ON Charitable activities</b>			
Charitable Activities	79,808	-	79,808
<b>NET INCOME</b>	<u>34,621</u>	<u>-</u>	<u>34,621</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	141,809	-	141,809

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2022

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted funds £	Restricted fund £	Total funds £
<u>176,430</u>	<u>-</u>	<u>176,430</u>

TOTAL FUNDS CARRIED FORWARD

6. TANGIBLE FIXED ASSETS

**COST**

At 6 April 2021

Additions

Freehold  
property  
£

**95,027**

**17,936**

At 5 April 2022

**112,963**

**NET BOOK VALUE**

At 5 April 2022

**112,963**

At 5 April 2021

**95,027**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other debtors

**2022**

£

**109,878**

**2021**

£

**56,872**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors

**2022**

£

**8,440**

**2021**

£

**1,441**

9. MOVEMENT IN FUNDS

**Unrestricted funds**

General fund

At 6.4.21  
£

**176,430**

Net  
movement  
in funds  
£

**52,626**

At  
5.4.22  
£

**229,056**

**TOTAL FUNDS**

**176,430**

**52,626**

**229,056**

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2022

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	132,724	(80,098)	52,626
<b>TOTAL FUNDS</b>	<u>132,724</u>	<u>(80,098)</u>	<u>52,626</u>

Comparatives for movement in funds

	At 6.4.20 £	Net movement in funds £	At 5.4.21 £
<b>Unrestricted funds</b>			
General fund	109,265	67,165	176,430
Designated Fund	32,544	(32,544)	-
	<u>141,809</u>	<u>34,621</u>	<u>176,430</u>
<b>TOTAL FUNDS</b>	<u>141,809</u>	<u>34,621</u>	<u>176,430</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	114,429	(47,264)	67,165
Designated Fund	-	(32,544)	(32,544)
	<u>114,429</u>	<u>(79,808)</u>	<u>34,621</u>
<b>TOTAL FUNDS</b>	<u>114,429</u>	<u>(79,808)</u>	<u>34,621</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2022

9. MOVEMENT IN FUNDS - continued

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

	At 6.4.20 £	Net movement in funds £	At 5.4.22 £
<b>Unrestricted funds</b>			
General fund	109,265	119,791	229,056
Designated Fund	32,544	(32,544)	-
	<u>141,809</u>	<u>87,247</u>	<u>229,056</u>
<b>TOTAL FUNDS</b>	<u>141,809</u>	<u>87,247</u>	<u>229,056</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 £
<b>Unrestricted funds</b>			
General fund	247,153	(127,362)	119,791
Designated Fund	-	(32,544)	(32,544)
	<u>247,153</u>	<u>(159,906)</u>	<u>87,247</u>
<b>TOTAL FUNDS</b>	<u>247,153</u>	<u>(159,906)</u>	<u>87,247</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2022.

# Care 4 Cats

## Detailed Statement of Financial Activities for the Year Ended 5 April 2022

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	83,373	-	83,373	51,708
Gift aid	11,767	-	11,767	10,673
Grants Received	36,915	-	36,915	52,035
	<u>132,055</u>	<u>-</u>	<u>132,055</u>	<u>114,416</u>
<b>Investment income</b>				
Rents received	669	-	669	-
Interest Received	-	-	-	13
	<u>669</u>	<u>-</u>	<u>669</u>	<u>13</u>
<b>Total incoming resources</b>	<b>132,724</b>	<b>-</b>	<b>132,724</b>	<b>114,429</b>
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
Freight & Postage	157	-	157	1,708
Stationery & Advertising	549	-	549	2,284
Cat Food & Sundry Expense	11,941	-	11,941	16,159
Veterinary equipment	1,514	-	1,514	1,453
Motor Expenses	50	-	50	480
Bank Charges	143	-	143	70
Veterinary Expense	63,396	-	63,396	53,948
Foreign Exchange Gain/Loss	(178)	-	(178)	151
	<u>77,572</u>	<u>-</u>	<u>77,572</u>	<u>76,253</u>
<b>Support costs</b>				
<b>Governance costs</b>				
Accountancy and legal fees	2,526	-	2,526	3,555
<b>Total resources expended</b>	<b>80,098</b>	<b>-</b>	<b>80,098</b>	<b>79,808</b>
<b>Net income</b>	<b>52,626</b>	<b>-</b>	<b>52,626</b>	<b>34,621</b>

This page does not form part of the statutory financial statements