

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 April 2023
for
Care 4 Cats**

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

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**Report of the Trustees
for the Year Ended 5 April 2023**

The Trustees present their report with the Financial Statements of the charity for the year ended 5 April 2023. 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 and promote the humane behavior towards them. In doing so, the charity increased its year-on-year neutering performance from 1,200 in 2021/22, to over 2,000 in 2022/23.

The charity reduced its re-homing operations in 2022 due to a lack of available fostering space on the island, however the funds for this were redirected to neutering, and this is reflected in the increased neutering figures.

FINANCIAL REVIEW

Financial position

In what has been an extremely challenging year, 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 2023

Principal address

11 Oaklands Court
Aldcliffe
Lancaster
LA1 5AT

Trustees

G W Collins (deceased 2.1.2023)
A Collins
S John
D John
M Crawford (resigned 15.5.2022)
J Offer
E V Wolstencroft
G Hemmings

Independent Examiner

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

Oct 17, 2023

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

G Hemmings

G Hemmings (Oct 17, 2023 15:46 GMT+1)

.....
G Hemmings - Trustee

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

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 2023.

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

Oct 17, 2023
Date:

Care 4 Cats**Statement of Financial Activities
for the Year Ended 5 April 2023**

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		88,386	-	88,386	132,055
Investment income	2	43	-	43	669
Total		88,429	-	88,429	132,724
EXPENDITURE ON Charitable activities					
Charitable Activities		86,423	-	86,423	80,098
Other		703	-	703	-
Total		87,126	-	87,126	80,098
NET INCOME		1,303	-	1,303	52,626
RECONCILIATION OF FUNDS					
Total funds brought forward		229,056	-	229,056	176,430
TOTAL FUNDS CARRIED FORWARD		230,359	-	230,359	229,056

The notes form part of these financial statements

Care 4 Cats

Balance Sheet 5 April 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	118,377	-	118,377	112,963
CURRENT ASSETS					
Debtors	7	103,854	-	103,854	109,878
Cash at bank		9,664	-	9,664	14,655
		113,518	-	113,518	124,533
CREDITORS					
Amounts falling due within one year	8	(1,536)	-	(1,536)	(8,440)
NET CURRENT ASSETS		111,982	-	111,982	116,093
TOTAL ASSETS LESS CURRENT LIABILITIES		230,359	-	230,359	229,056
NET ASSETS		230,359	-	230,359	229,056
FUNDS	9				
Unrestricted funds				230,359	229,056
TOTAL FUNDS				230,359	229,056

The financial statements were approved by the Board of Trustees and authorised for issue onOct 17, 2023..... and were signed on its behalf by:

G Hemmings
G Hemmings (Oct 17, 2023 15:46 GMT+1)
.....
G Hemmings - Trustee

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

	2023	2022
	£	£
Rents received	-	669
Interest Received	43	-
	<u>43</u>	<u>669</u>

3. SUPPORT COSTS

	Governance costs
	£
Charitable Activities	1,632

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2023**

3. SUPPORT COSTS - continued

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

Governance costs

	2023 Charitable Activities £	2022 Total activities £
Accountancy fees	<u>1,632</u>	<u>2,526</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	132,055	-	132,055
Investment income	<u>669</u>	<u>-</u>	<u>669</u>
Total	<u>132,724</u>	<u>-</u>	<u>132,724</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	<u>80,098</u>	<u>-</u>	<u>80,098</u>
NET INCOME	52,626	-	52,626
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>176,430</u>	<u>-</u>	<u>176,430</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>229,056</u></u>	<u><u>-</u></u>	<u><u>229,056</u></u>

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2023**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 6 April 2022	112,963	-	112,963
Additions	-	6,117	6,117
At 5 April 2023	112,963	6,117	119,080
DEPRECIATION			
Charge for year	-	703	703
NET BOOK VALUE			
At 5 April 2023	112,963	5,414	118,377
At 5 April 2022	112,963	-	112,963

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	103,854	109,878

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	1,536	8,440

9. MOVEMENT IN FUNDS

	At 6.4.22 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	229,056	1,303	230,359
TOTAL FUNDS	229,056	1,303	230,359

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	88,429	(87,126)	1,303
TOTAL FUNDS	88,429	(87,126)	1,303

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2023**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.21 £	Net movement in funds £	At 5.4.22 £
Unrestricted funds			
General fund	176,430	52,626	229,056
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>176,430</u>	<u>52,626</u>	<u>229,056</u>

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

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

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

	At 6.4.21 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	176,430	53,929	230,359
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>176,430</u>	<u>53,929</u>	<u>230,359</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	221,153	(167,224)	53,929
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>221,153</u>	<u>(167,224)</u>	<u>53,929</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2023.

Care 4 Cats

Detailed Statement of Financial Activities for the Year Ended 5 April 2023

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	39,944	-	39,944	83,373
Gift aid	2,328	-	2,328	11,767
Grants Received	45,983	-	45,983	36,915
No description	131	-	131	-
	88,386	-	88,386	132,055
Investment income				
Rents received	-	-	-	669
Interest Received	43	-	43	-
	43	-	43	669
Total incoming resources	88,429	-	88,429	132,724
EXPENDITURE				
Charitable activities				
Freight & Postage	570	-	570	157
Stationery & Advertising	-	-	-	549
Cat Food & Sundry Expense	8,583	-	8,583	11,941
Veterinary equipment	1,600	-	1,600	1,514
Motor Expenses	1,734	-	1,734	50
Bank Charges	199	-	199	143
Veterinary Expense	70,519	-	70,519	63,396
Foreign Exchange Gain/Loss	135	-	135	(178)
Subscriptions	18	-	18	-
Legal fees	796	-	796	-
Repairs	493	-	493	-
Software costs	100	-	100	-
Entertainment	44	-	44	-
	84,791	-	84,791	77,572
Other				
Computer equipment	703	-	703	-
Support costs				
Governance costs				
Accountancy fees	1,632	-	1,632	2,526

This page does not form part of the statutory financial statements

Care 4 Cats

Detailed Statement of Financial Activities for the Year Ended 5 April 2023

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Total resources expended	87,126	-	87,126	80,098
Net income	1,303	-	1,303	52,626