

TOPCATS

England & Wales · Charity number 1109307

Details

Other names	WAVENEY SATURDAY CLUB, WAVENEY YOUNG PEOPLES' PROJECT, LOWESTOFT PLAYScheme
Status	Registered
Legal form	Other
Registered	2005-05-04
Register	View on the Charity Commission register

Contact

Address	Topcats Charity Morton Road South Lowestoft Lowestoft NR33 0JH
Phone	01502531897
Email	annemarie@topcats.org
Website	www.topcats.org.uk

Activities

Objects: 1. THE RELIEF OF CHILDREN AND YOUNG PEOPLE WITH LEARNING DISABILITIES AGED 5 -18 YEARS WITHIN THE WAVENEY AREA BY THE PROVISION OR ASSISTANCE IN THE PROVISION OF FACILITIES FOR RECREATIONAL AND SOCIAL ACTIVITIES.2. THE ADVANCEMENT OF THE EDUCATION OF CHILDREN AND YOUNG PEOPLE WITH LEARNING DISABILITIES BY THE PROVISION OF A PLAYScheme AND SATURDAY CLUB.

Activities: TOPCATS provides supported activities for 5-30yr olds with additional and complex needs in Pakefield, Suffolk. TOPCATS delivers a total of 10 bespoke groups accross 50 weeks of the year. Sessions include Weekend social groups, Supported Adult work experience opportunities, Holiday Club Sessions, Parent support group for under 5's and an evening youth group.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Disability
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** WAVENEY AREA
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£562,629	£602,871	£357,629	36
2024-05-31	£531,056	£529,582	£397,871	42
2023-05-31	£470,738	£443,902	-	-
2022-05-31	£416,627	£381,361	-	-
2021-05-31	£370,244	£283,427	-	-

Trustees

Name	Role	Appointed
Stewart Battrick	Chair	2016-09-29
Carl Wright		2024-02-17
DALE ROLAND JAY CHUSONIS		2022-06-29
Linda Rushmere		2017-04-01
Lynsey Wright		2022-04-19
Ron William Rushmere		2021-08-26

TOPCATS

England & Wales - Charity number 1109307

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2025
for
Topcats

CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Topcats

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for the Year Ended 31 May 2025

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Topcats

Report of the Trustees for the Year Ended 31 May 2025

The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. 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).

Topcats is a charity that supports children and young people with additional needs based in Lowestoft.

We offer support for young people and adults with additional needs from the age of 0 years to 30 years old.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The mission statement of Topcats is "committed to providing supported activities and opportunities for children and young adults with disabilities and complex needs".

Significant activities

The organisation offers a range of sessions which allow a large number of individuals, each with specific needs, to attend with the objective of learning and enhancing various skills.

The facilities established allow a range of activities throughout the sessions. These include use of the sensory room, cooking, gardening and sports activities.

Public benefit

The Charity Commissions guidance on public benefit has been carefully considered by the trustees throughout the process of determining the charities aims. This guidance will be closely monitored as the charity continues to plan for the future.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Charity have had another successful year with a wide range of achievements.

Within the year, work has continued exploring fundraising opportunities in order to enable the continued investment in infrastructure and assets which improve and further the services offered by the organisation.

The charity also continues to make use of assets which were purchased within prior years, including the new kitchen, music room and adapted minibus in order to enhance the range and quality of the sessions which are offered to users.

FINANCIAL REVIEW

Financial position

The Charity has experienced significant cost increases, particularly in respect of wage costs, over the past few years. This has led to a decline in financial performance. However, total reserves as at the balance sheet date were £357,629 (2024: £397,871). Overall, the trustees are satisfied with this position, but are continually reviewing ways to reduce outgoings and raise additional funds.

Reserves policy

The Charity Commission guidelines have been considered carefully and the charity have deemed it appropriate to aim to continually have reserves of at least £136,000. The reserves of the charity have increased significantly over the past few years and the trustees hope this will continue into the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The existing trustees have the power to appoint appropriate persons as new trustees. Notice of intention to propose the appointment of a person as a Trustee is to be given prior to a general meeting where the appointment will be approved. Each of the Trustees shall retire with effect from the conclusion of the annual general meeting next after his or her appointment but shall be eligible for re-election at that annual general meeting.

Topcats

Report of the Trustees
for the Year Ended 31 May 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1109307

Principal address

Topcats
Morton Road
Pakefield
Lowestoft
Suffolk
NR33 0JH

Trustees

Mrs L Rushmere
Mr S Battrick (Chairman)
Mr R Rushmere
Mr D R J Chusonis
Miss L Wright
Mr C Wright

Independent Examiner

Rachel Garnham
CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Approved by order of the board of trustees on 18th March.....2026 and signed on its behalf by:

Linda Rushmere.....
Mrs L Rushmere - Trustee

Independent Examiner's Report to the Trustees of
Topcats

Independent examiner's report to the trustees of Topcats

I report to the charity trustees on my examination of the accounts of Topcats (the Trust) for the year ended 31 May 2025.

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 Association of Chartered Certified Accountants, 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.



Rachel Garnham
The Association of Chartered Certified Accountants

CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Date: 22/3/2026

Topcats

Statement of Financial Activities
for the Year Ended 31 May 2025

	Notes	Unrestricted funds £	Restricted funds £	31.5.25 Total funds £	31.5.24 Total funds £
INCOME FROM					
Donations	2	2,904	9,050	11,954	29,534
Charitable activities	4				
Charitable		535,949	5,076	541,025	491,801
Other trading activities	3	6,812	419	7,231	7,078
Other income		2,419	-	2,419	2,643
Total		<u>548,084</u>	<u>14,545</u>	<u>562,629</u>	<u>531,056</u>
EXPENDITURE ON					
Charitable activities	5				
Charitable		<u>597,391</u>	<u>5,480</u>	<u>602,871</u>	<u>529,582</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	(49,307) <u>50,745</u>	9,065 <u>(50,745)</u>	(40,242) <u>-</u>	1,474 <u>-</u>
Net movement in funds		1,438	(41,680)	(40,242)	1,474
RECONCILIATION OF FUNDS					
Total funds brought forward		323,348	74,523	397,871	396,397
TOTAL FUNDS CARRIED FORWARD		<u><u>324,786</u></u>	<u><u>32,843</u></u>	<u><u>357,629</u></u>	<u><u>397,871</u></u>

The notes form part of these financial statements

Topcats

Balance Sheet
31 May 2025

	Notes	Unrestricted funds £	Restricted funds £	31.5.25 Total funds £	31.5.24 Total funds £
FIXED ASSETS					
Tangible assets	8	49,110	15,065	64,175	71,222
CURRENT ASSETS					
Debtors	9	14,655	-	14,655	13,280
Cash at bank and in hand		277,415	17,777	295,192	320,916
		<u>292,070</u>	<u>17,777</u>	<u>309,847</u>	<u>334,196</u>
CREDITORS					
Amounts falling due within one year	10	(16,393)	-	(16,393)	(7,547)
NET CURRENT ASSETS		<u>275,677</u>	<u>17,777</u>	<u>293,454</u>	<u>326,649</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>324,787</u>	<u>32,842</u>	<u>357,629</u>	<u>397,871</u>
NET ASSETS		<u>324,787</u>	<u>32,842</u>	<u>357,629</u>	<u>397,871</u>
FUNDS	11				
Unrestricted funds				324,787	323,348
Restricted funds				32,842	74,523
TOTAL FUNDS				<u>357,629</u>	<u>397,871</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18th March.....2026 and were signed on its behalf by:

Linda Rushmere
Mrs L Rushmere - Trustee

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Cash Flow Statement
for the Year Ended 31 May 2025

	Notes	31.5.25 £	31.5.24 £
Cash flows from operating activities			
Cash generated from operations	1	(16,453)	28,688
Net cash (used in)/provided by operating activities		(16,453)	28,688
Cash flows from investing activities			
Purchase of tangible fixed assets		(9,271)	(20,238)
Net cash used in investing activities		(9,271)	(20,238)
Change in cash and cash equivalents in the reporting period		(25,724)	8,450
Cash and cash equivalents at the beginning of the reporting period		320,916	312,466
Cash and cash equivalents at the end of the reporting period		295,192	320,916

The notes form part of these financial statements

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Notes to the Cash Flow Statement
for the Year Ended 31 May 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.5.25 £	31.5.24 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(40,242)	1,474
Adjustments for:		
Depreciation charges	16,318	17,913
(Increase)/decrease in debtors	(1,375)	7,655
Increase in creditors	8,846	1,646
Net cash (used in)/provided by operations	<u>(16,453)</u>	<u>28,688</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.6.24 £	Cash flow £	At 31.5.25 £
Net cash			
Cash at bank and in hand	320,916	(25,724)	295,192
	<u>320,916</u>	<u>(25,724)</u>	<u>295,192</u>
Total	<u>320,916</u>	<u>(25,724)</u>	<u>295,192</u>

Notes to the Financial Statements
for the Year Ended 31 May 2025

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.

TANGIBLE FIXED ASSETS

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

Improvements to property	- 10% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

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.

GOING CONCERN

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

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Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

2. DONATIONS

	31.5.25	31.5.24
	£	£
Donations	6,860	15,359
Grants	5,094	14,175
	<u>11,954</u>	<u>29,534</u>

Grants received, included in the above, are as follows:

	31.5.25	31.5.24
	£	£
Suffolk Community Foundation	5,000	7,124
The Award Scheme	-	3,551
Bauer Radio	-	1,500
W F Gabbard	-	1,000
Sported Foundation	-	1,000
Other grants	94	-
	<u>5,094</u>	<u>14,175</u>

3. OTHER TRADING ACTIVITIES

	31.5.25	31.5.24
	£	£
Fundraising events	<u>7,231</u>	<u>7,078</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.5.25	31.5.24
	£	£
Young People fees	541,025	491,801
Activity Charitable		

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs
	£
Charitable	<u>602,871</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

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Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.5.25	31.5.24
Support workers	43	48
Administrative staff	3	3
	46	51

No employees received emoluments in excess of £60,000.

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 June 2024	42,296	111,210	15,255
Additions	4,128	4,619	359
	46,424	115,829	15,614
At 31 May 2025	46,424	115,829	15,614
DEPRECIATION			
At 1 June 2024	9,087	95,891	11,895
Charge for year	4,335	6,113	922
	13,422	102,004	12,817
At 31 May 2025	13,422	102,004	12,817
NET BOOK VALUE			
At 31 May 2025	33,002	13,825	2,797
At 31 May 2024	33,209	15,319	3,360
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 June 2024	41,466	11,979	222,206
Additions	-	165	9,271
	41,466	12,144	231,477
At 31 May 2025	41,466	12,144	231,477
DEPRECIATION			
At 1 June 2024	22,998	11,113	150,984
Charge for year	4,617	331	16,318
	27,615	11,444	167,302
At 31 May 2025	27,615	11,444	167,302
NET BOOK VALUE			
At 31 May 2025	13,851	700	64,175
At 31 May 2024	18,468	866	71,222

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Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

9. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.25	31.5.24
	£	£
Prepayments	14,655	13,280
	<u> </u>	<u> </u>

10. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.25	31.5.24
	£	£
Trade creditors	-	480
Social security and other taxes	13,817	4,654
Other creditors	1,562	1,465
Accrued expenses	1,014	948
	<u> </u>	<u> </u>
	16,393	7,547
	<u> </u>	<u> </u>

11. **MOVEMENT IN FUNDS**

	At 1.6.24 £	Net movement in funds £	Transfers between funds £	At 31.5.25 £
Unrestricted funds				
General Fund	323,348	(49,306)	50,745	324,787
Restricted funds				
Choices Community Cafe	2,756	121	(2,877)	-
HSBC	4,989	(497)	(3,000)	1,492
Holiday Club Fund	3,018	500	(3,518)	-
Henry Smith	4,598	-	-	4,598
Music Room	3,763	-	(3,763)	-
Kitchen	3,405	(101)	(3,037)	267
Sport England	1,917	-	(1,917)	-
Prograss Group	4,901	-	(4,901)	-
Minibus	1,792	-	(1,792)	-
Albert Hunt	3,691	401	(4,092)	-
Tesco Blue Token	4,730	-	(4,730)	-
Carlton Marshes	245	550	(795)	-
Tiny Topcats	4,159	-	(4,159)	-
Engaged Community Fund	1,695	(26)	(1,669)	-
iWill Funding	-	2,000	(2,000)	-
Children & YP Wellbeing Fund	8,616	(2,444)	-	6,172
Outdoor Classroom Funding	10,948	(1,275)	(2,538)	7,135
Suffolk Community Foundation - Frank Jackson	1,500	4,760	-	6,260
Suffolk Community Foundation - Arts & Culture Fund	6,739	-	(6,739)	-
Suffolk Community Foundation - Suffolk Sports	1,061	-	(1,061)	-
AU Grant	-	4,125	-	4,125
CO-OP Causes	-	950	1,843	2,793
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	74,523	9,064	(50,745)	32,842
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	397,871	(40,242)	-	357,629
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

11. 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	548,084	(597,390)	(49,306)
Restricted funds			
Choices Community Cafe	121	-	121
HSBC	-	(497)	(497)
Holiday Club Fund	500	-	500
Kitchen	-	(101)	(101)
Albert Hunt	1,000	(599)	401
Carlton Marshes	550	-	550
Engaged Community Fund	-	(26)	(26)
iWill Funding	2,000	-	2,000
Children & YP Wellbeing Fund	-	(2,444)	(2,444)
Outdoor Classroom Funding	299	(1,574)	(1,275)
Suffolk Community Foundation - Frank Jackson	5,000	(240)	4,760
AU Grant	4,125	-	4,125
CO-OP Causes	950	-	950
	14,545	(5,481)	9,064
TOTAL FUNDS	<u>562,629</u>	<u>(602,871)</u>	<u>(40,242)</u>

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.23 £	Net movement in funds £	Transfers between funds £	At 31.5.24 £
Unrestricted funds				
General Fund	305,162	3,186	15,000	323,348
Restricted funds				
Choices Community Cafe	2,756	-	-	2,756
HSBC	6,539	(1,550)	-	4,989
Holiday Club Fund	3,159	(141)	-	3,018
Henry Smith	598	4,000	-	4,598
Music Room	3,763	-	-	3,763
Kitchen	3,478	(73)	-	3,405
Sport England	1,917	-	-	1,917
Prograss Group	4,901	-	-	4,901
Minibus	1,792	-	-	1,792
Albert Hunt	980	2,711	-	3,691
Tesco Blue Token	4,355	375	-	4,730
Carlton Marshes	-	245	-	245
Tiny Topcats	4,159	-	-	4,159
Engaged Community Fund	1,355	340	-	1,695
Children & YP Wellbeing Fund	10,346	(1,730)	-	8,616
BBC CIN Holiday Clubs	2,337	(2,337)	-	-
Outdoor Classroom Funding	13,220	(2,272)	-	10,948
Suffolk Community Foundation - Frank Jackson	1,500	-	-	1,500
Suffolk Community Foundation - Arts & Culture Fund	21,739	-	(15,000)	6,739
Suffolk Community Foundation - Suffolk Sports	2,341	(1,280)	-	1,061
	<u>91,235</u>	<u>(1,712)</u>	<u>(15,000)</u>	<u>74,523</u>
TOTAL FUNDS	<u>396,397</u>	<u>1,474</u>	<u>-</u>	<u>397,871</u>

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	519,929	(516,743)	3,186
Restricted funds			
HSBC	-	(1,550)	(1,550)
Holiday Club Fund	1,555	(1,696)	(141)
Henry Smith	4,000	-	4,000
Kitchen	-	(73)	(73)
Albert Hunt	3,551	(840)	2,711
Tesco Blue Token	375	-	375
Carlton Marshes	245	-	245
Engaged Community Fund	-	340	340
Children & YP Wellbeing Fund	1,401	(3,131)	(1,730)
BBC CIN Holiday Clubs	-	(2,337)	(2,337)
Outdoor Classroom Funding	-	(2,272)	(2,272)
Suffolk Community Foundation - Suffolk Sports	-	(1,280)	(1,280)
	<u>11,127</u>	<u>(12,839)</u>	<u>(1,712)</u>
TOTAL FUNDS	<u>531,056</u>	<u>(529,582)</u>	<u>1,474</u>

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

11. MOVEMENT IN FUNDS - continued

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

	At 1.6.23 £	Net movement in funds £	Transfers between funds £	At 31.5.25 £
Unrestricted funds				
General Fund	305,162	(46,120)	65,745	324,787
Restricted funds				
Choices Community Cafe	2,756	121	(2,877)	-
HSBC	6,539	(2,047)	(3,000)	1,492
Holiday Club Fund	3,159	359	(3,518)	-
Henry Smith	598	4,000	-	4,598
Music Room	3,763	-	(3,763)	-
Kitchen	3,478	(174)	(3,037)	267
Sport England	1,917	-	(1,917)	-
Prograss Group	4,901	-	(4,901)	-
Minibus	1,792	-	(1,792)	-
Albert Hunt	980	3,112	(4,092)	-
Tesco Blue Token	4,355	375	(4,730)	-
Carlton Marshes	-	795	(795)	-
Tiny Topcats	4,159	-	(4,159)	-
Engaged Community Fund	1,355	314	(1,669)	-
iWill Funding	-	2,000	(2,000)	-
Children & YP Wellbeing Fund	10,346	(4,174)	-	6,172
BBC CIN Holiday Clubs	2,337	(2,337)	-	-
Outdoor Classroom Funding	13,220	(3,547)	(2,538)	7,135
Suffolk Community Foundation - Frank Jackson	1,500	4,760	-	6,260
Suffolk Community Foundation - Arts & Culture Fund	21,739	-	(21,739)	-
Suffolk Community Foundation - Suffolk Sports	2,341	(1,280)	(1,061)	-
AU Grant	-	4,125	-	4,125
CO-OP Causes	-	950	1,843	2,793
	<u>91,235</u>	<u>7,352</u>	<u>(65,745)</u>	<u>32,842</u>
TOTAL FUNDS	<u>396,397</u>	<u>(38,768)</u>	<u>-</u>	<u>357,629</u>

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

11. MOVEMENT IN FUNDS - continued

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	1,068,013	(1,114,133)	(46,120)
Restricted funds			
Choices Community Cafe	121	-	121
HSBC	-	(2,047)	(2,047)
Holiday Club Fund	2,055	(1,696)	359
Henry Smith	4,000	-	4,000
Kitchen	-	(174)	(174)
Albert Hunt	4,551	(1,439)	3,112
Tesco Blue Token	375	-	375
Carlton Marshes	795	-	795
Engaged Community Fund	-	314	314
iWill Funding	2,000	-	2,000
Children & YP Wellbeing Fund	1,401	(5,575)	(4,174)
BBC CIN Holiday Clubs	-	(2,337)	(2,337)
Outdoor Classroom Funding	299	(3,846)	(3,547)
Suffolk Community Foundation - Frank Jackson	5,000	(240)	4,760
Suffolk Community Foundation - Suffolk Sports	-	(1,280)	(1,280)
AU Grant	4,125	-	4,125
CO-OP Causes	950	-	950
	<u>25,672</u>	<u>(18,320)</u>	<u>7,352</u>
TOTAL FUNDS	<u>1,093,685</u>	<u>(1,132,453)</u>	<u>(38,768)</u>

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

11. MOVEMENT IN FUNDS - continued

Choices Community Cafe - Funding received towards the cost of providing Community Cafe sessions to users.

HSBC - Funding received for premises repairs and improvements, as well as the purchase of outdoor equipment which is available to service users.

Holiday Club Fund- Funding received to support activities provided for children aged 12-16 during school holidays.

Henry Smith - Funding received to cover the costs of support workers over a 3 year period.

Music Room - Funding towards the creation of a music room for service users, as well as the purchase of various musical equipment.

Kitchen - Funds raised for the purchase and installation of a new kitchen within the premises for use as part of service activities.

Sport England - Funds received towards the cost of dance activities.

Progress Group - Funds received towards staff costs of activity sessions.

Minibus - Funds received towards the purchase and running of an adapted minibus for use of the organisation.

Albert Hunt - Funds received towards the cost of pottery classes.

Tesco Blue Token - Funding towards the cost of venue sessions.

Carlton Marshes - Donation received to cover the cost of choices activities.

Tiny Topcats - Funding received to cover the staffing costs of running Tiny Topcats sessions.

Engaged Community Funding - Funding towards enabling the organisation to keep in touch with its members and other stakeholders via digital means etc.

iWill Funding - Funding to cover the costs of sessions for 12 months.

Children and YP Wellbeing Fund - Funding towards the costs of a new bathroom facility to promote dignity and equality.

Outdoor Classroom Fund - Funds raised towards the purchase of the outdoor classroom etc.

Suffolk Community Foundation (Frank Jackson) - Funding towards the costs of providing user sessions through half term.

Suffolk Community Foundation (Arts & Culture Fund) - Funding towards the purchase of an arts studio and associated costs.

Suffolk Community Foundation (Suffolk Sports) - Funding towards the costs associated with providing football sessions to users.

AU Grant - Funding towards the cost of provided Afternoon Club sessions.

Co-op Causes - Funding towards gardening projects.

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

12. RELATED PARTY DISCLOSURES

During the year, a payment of £4,128 was made to Mr R Rushmere (Trustee) in respect of the purchase of materials required for improvement costs of the organisations art studio. This transaction took place in the ordinary course of activities.

There were no related party transactions for the year ended 31st May 2024.

Topcats

Detailed Statement of Financial Activities
for the Year Ended 31 May 2025

	31.5.25 £	31.5.24 £
INCOME		
Donations		
Donations	6,860	15,359
Grants	5,094	14,175
	11,954	29,534
Other trading activities		
Fundraising events	7,231	7,078
Charitable activities		
Young People fees	541,025	491,801
Other income		
Interest income	2,371	2,471
Venue hire	48	172
	2,419	2,643
Total incoming resources	562,629	531,056
EXPENDITURE		
Charitable activities		
Wages	479,587	412,761
Social security	20,565	14,911
Pensions	7,261	6,014
Rates and water	2,194	1,702
Telephone and internet	801	698
Cleaning	1,401	2,206
Consumables	8,967	7,299
Members activities	12,475	17,461
HR expenses	7,248	7,687
Payroll expenses	3,244	3,353
Repairs and maintenance	7,720	6,141
Staff training	4,861	2,652
Insurance	12,333	11,666
Light and heat	5,816	7,860
Postage and stationary	1,274	1,098
IT software and consumables	895	292
Motor and mileage	4,226	4,374
Advertising	1,630	103
Accountancy	1,032	948
Subscriptions	712	396
Professional fees	1,052	-
Sundry expenses	1,258	2,047
Improvements to property	4,334	4,230
Plant and machinery	6,114	6,397
Carried forward	597,000	522,296

This page does not form part of the statutory financial statements

Topcats

Detailed Statement of Financial Activities
for the Year Ended 31 May 2025

	31.5.25 £	31.5.24 £
Charitable activities		
Brought forward	597,000	522,296
Fixtures and fittings	923	861
Motor vehicles	4,617	6,156
Computer equipment	331	269
	602,871	529,582
Total resources expended	602,871	529,582
Net (expenditure)/income	(40,242)	1,474

TOPCATS

England & Wales - Charity number 1109307

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2024
for
Topcats

CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Topcats

Contents of the Financial Statements
for the Year Ended 31 May 2024

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Topcats

Report of the Trustees for the Year Ended 31 May 2024

The trustees present their report with the financial statements of the charity for the year ended 31 May 2024. 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).

Topcats is a charity that supports children and young people with additional needs based in Lowestoft.

We offer support for young people and adults with additional needs from the age of 0 years to 30 years old.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The mission statement of Topcats is "committed to providing supported activities and opportunities for children and young adults with disabilities and complex needs".

Significant activities

The organisation offers a range of sessions which allow a large number of individuals, each with specific needs, to attend with the objective of learning and enhancing various skills.

The facilities established allow a range of activities throughout the sessions. These include use of the sensory room, cooking, gardening and sports activities.

Public benefit

The Charity Commissions guidance on public benefit has been carefully considered by the trustees throughout the process of determining the charities aims. This guidance will be closely monitored as the charity continues to plan for the future.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charity have had another successful year with a wide range of achievements.

Within the year, work has continued exploring fundraising opportunities in order to enable the continued investment in infrastructure and assets which improve and further the services offered by the organisation. Significant investment was made in the year in relation to an additional outbuilding, which can serve as additional space for service users.

The charity also continues to make use of assets which were purchased within prior years, including the new kitchen, music room and adapted minibus in order to enhance the range and quality of the sessions which are offered to users.

FINANCIAL REVIEW

Financial position

A huge amount of work has gone into fundraising within the year, which has lead to a significant surplus for the year. This has enhanced the level of funds held as at the year end to £397,871 compared with £396,397 as at 31st May 2023. Overall, the trustees are satisfied with the performance and position of the charity but are continuously working hard to consider ways to enhance the funds available.

Reserves policy

The Charity Commission guidelines have been considered carefully and the charity have deemed it appropriate to aim to continually have reserves of at least £136,000. The reserves of the charity have increased significantly over the past few years and the trustees hope this will continue into the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The existing trustees have the power to appoint appropriate persons as new trustees. Notice of intention to propose the appointment of a person as a Trustee is to be given prior to a general meeting where the appointment will be approved. Each of the Trustees shall retire with effect from the conclusion of the annual general meeting next after his or her appointment but shall be eligible for re-election at that annual general meeting.

Topcats

Report of the Trustees
for the Year Ended 31 May 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1109307

Principal address

Topcats
Morton Road
Pakefield
Lowestoft
Suffolk
NR33 0JH

Trustees

Mrs L Rushmere
Mr S Battrick (Chairman)
Mr R Rushmere
Mr D R J Chusonis
Miss L Wright
Miss S Gillett (resigned 17.2.24)
Mr C Wright (appointed 17.2.24)

Independent Examiner

Rachel Garnham
CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Approved by order of the board of trustees on 10th March 2025 and signed on its behalf by:

Linda Rushmere

Mrs L Rushmere - Trustee

Independent Examiner's Report to the Trustees of
Topcats

Independent examiner's report to the trustees of Topcats

I report to the charity trustees on my examination of the accounts of Topcats (the Trust) for the year ended 31 May 2024.

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 Association of Chartered Certified Accountants, 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.



Rachel Garnham
The Association of Chartered Certified Accountants

CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Date: 16/13/.....2025

Topcats

Statement of Financial Activities
for the Year Ended 31 May 2024

	Notes	Unrestricted funds £	Restricted funds £	31.5.24 Total funds £	31.5.23 Total funds £
INCOME FROM					
Donations	2	18,407	11,127	29,534	33,076
Charitable activities	4				
Charitable		491,801	-	491,801	430,167
Other trading activities	3	7,078	-	7,078	6,533
Other income		2,643	-	2,643	960
Total		<u>519,929</u>	<u>11,127</u>	<u>531,056</u>	<u>470,736</u>
EXPENDITURE ON					
Charitable activities	5				
Charitable		<u>516,742</u>	<u>12,840</u>	<u>529,582</u>	<u>443,900</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	3,187	(1,713)	1,474	26,836
		<u>15,000</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>
Net movement in funds		18,187	(16,713)	1,474	26,836
RECONCILIATION OF FUNDS					
Total funds brought forward		305,162	91,235	396,397	369,561
TOTAL FUNDS CARRIED FORWARD		<u>323,349</u>	<u>74,522</u>	<u>397,871</u>	<u>396,397</u>

The notes form part of these financial statements

Topcats

Balance Sheet
31 May 2024

	Notes	Unrestricted funds £	Restricted funds £	31.5.24 Total funds £	31.5.23 Total funds £
FIXED ASSETS					
Tangible assets	8	52,838	18,384	71,222	68,898
CURRENT ASSETS					
Debtors	9	13,280	-	13,280	20,934
Cash at bank and in hand		264,777	56,139	320,916	312,466
		<u>278,057</u>	<u>56,139</u>	<u>334,196</u>	<u>333,400</u>
CREDITORS					
Amounts falling due within one year	10	(7,547)	-	(7,547)	(5,901)
NET CURRENT ASSETS		<u>270,510</u>	<u>56,139</u>	<u>326,649</u>	<u>327,499</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>323,348</u>	<u>74,523</u>	<u>397,871</u>	<u>396,397</u>
NET ASSETS		<u>323,348</u>	<u>74,523</u>	<u>397,871</u>	<u>396,397</u>
FUNDS	11				
Unrestricted funds				323,348	305,162
Restricted funds				<u>74,523</u>	<u>91,235</u>
TOTAL FUNDS				<u>397,871</u>	<u>396,397</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10th March 2025 and were signed on its behalf by:


Mrs L Rushmere - Trustee

Topcats

**Cash Flow Statement
for the Year Ended 31 May 2024**

	Notes	31.5.24 £	31.5.23 £
Cash flows from operating activities			
Cash generated from operations	1	28,688	33,204
Net cash provided by operating activities		28,688	33,204
Cash flows from investing activities			
Purchase of tangible fixed assets		(20,238)	(20,800)
Net cash used in investing activities		(20,238)	(20,800)
Change in cash and cash equivalents in the reporting period		8,450	12,404
Cash and cash equivalents at the beginning of the reporting period		312,466	300,062
Cash and cash equivalents at the end of the reporting period		320,916	312,466

The notes form part of these financial statements

Topcats

Notes to the Cash Flow Statement
for the Year Ended 31 May 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.5.24	31.5.23
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	1,474	26,836
Adjustments for:		
Depreciation charges	17,913	20,466
Decrease/(increase) in debtors	7,655	(13,226)
Increase/(decrease) in creditors	1,646	(872)
Net cash provided by operations	<u>28,688</u>	<u>33,204</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.6.23	Cash flow	At 31.5.24
	£	£	£
Net cash			
Cash at bank and in hand	<u>312,466</u>	<u>8,450</u>	<u>320,916</u>
	<u>312,466</u>	<u>8,450</u>	<u>320,916</u>
Total	<u>312,466</u>	<u>8,450</u>	<u>320,916</u>

Notes to the Financial Statements
for the Year Ended 31 May 2024

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.

TANGIBLE FIXED ASSETS

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

Improvements to property	- 10% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

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.

GOING CONCERN

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

2. DONATIONS

	31.5.24	31.5.23
	£	£
Donations	15,359	13,786
Grants	14,175	19,290
	<u>29,534</u>	<u>33,076</u>

Grants received, included in the above, are as follows:

	31.5.24	31.5.23
	£	£
BBC Children in Need	-	9,687
Suffolk Community Foundation	7,124	2,960
Norfolk Community Foundation	-	5,000
Community Action Suffolk	-	1,000
Buckingham	-	643
The Award Scheme	3,551	-
Bauer Radio	1,500	-
W F Gabbard	1,000	-
Sported Foundation	1,000	-
	<u>14,175</u>	<u>19,290</u>

3. OTHER TRADING ACTIVITIES

	31.5.24	31.5.23
	£	£
Fundraising events	<u>7,078</u>	<u>6,533</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.5.24	31.5.23
	£	£
Young People fees	491,801	430,167
Activity Charitable		

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs
	£
Charitable	<u>529,582</u>

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

6. TRUSTEES' REMUNERATION AND BENEFITS

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

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 May 2024 nor for the year ended 31 May 2023.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.5.24	31.5.23
Support workers	48	38
Administrative staff	3	3
	<u>51</u>	<u>41</u>

No employees received emoluments in excess of £60,000.

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 June 2023	42,296	92,740	14,408
Additions	-	18,470	847
	<u>42,296</u>	<u>111,210</u>	<u>15,255</u>
At 31 May 2024	42,296	111,210	15,255
DEPRECIATION			
At 1 June 2023	4,858	89,494	11,033
Charge for year	4,229	6,397	862
	<u>9,087</u>	<u>95,891</u>	<u>11,895</u>
At 31 May 2024	9,087	95,891	11,895
NET BOOK VALUE			
At 31 May 2024	<u>33,209</u>	<u>15,319</u>	<u>3,360</u>
At 31 May 2023	<u>37,438</u>	<u>3,246</u>	<u>3,375</u>

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

8. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 June 2023	41,466	11,058	201,968
Additions	-	921	20,238
At 31 May 2024	41,466	11,979	222,206
DEPRECIATION			
At 1 June 2023	16,842	10,843	133,070
Charge for year	6,156	270	17,914
At 31 May 2024	22,998	11,113	150,984
NET BOOK VALUE			
At 31 May 2024	18,468	866	71,222
At 31 May 2023	24,624	215	68,898

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.24	31.5.23
	£	£
Prepayments	13,280	20,934

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.24	31.5.23
	£	£
Trade creditors	480	-
Social security and other taxes	4,654	3,837
Other creditors	1,465	1,164
Accrued expenses	948	900
	7,547	5,901

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

11. MOVEMENT IN FUNDS

	At 1.6.23 £	Net movement in funds £	Transfers between funds £	At 31.5.24 £
Unrestricted funds				
General Fund	305,162	3,186	15,000	323,348
Restricted funds				
Choices Community Cafe	2,756	-	-	2,756
HSBC	6,539	(1,550)	-	4,989
Holiday Club Fund	3,159	(141)	-	3,018
Henry Smith	598	4,000	-	4,598
Music Room	3,763	-	-	3,763
Kitchen	3,478	(73)	-	3,405
Sport England	1,917	-	-	1,917
Prograss Group	4,901	-	-	4,901
Minibus	1,792	-	-	1,792
Albert Hunt	980	2,711	-	3,691
Tesco Blue Token	4,355	375	-	4,730
Carlton Marshes	-	245	-	245
Tiny Topcats	4,159	-	-	4,159
Engaged Community Fund	1,355	340	-	1,695
Children & YP Wellbeing Fund	10,346	(1,730)	-	8,616
BBC CIN Holiday Clubs	2,337	(2,337)	-	-
Outdoor Classroom Funding	13,220	(2,272)	-	10,948
Suffolk Community Foundation - Frank Jackson	1,500	-	-	1,500
Suffolk Community Foundation - Arts & Culture Fund	21,739	-	(15,000)	6,739
Suffolk Community Foundation - Suffolk Sports	2,341	(1,280)	-	1,061
	<u>91,235</u>	<u>(1,712)</u>	<u>(15,000)</u>	<u>74,523</u>
TOTAL FUNDS	<u>396,397</u>	<u>1,474</u>	<u>-</u>	<u>397,871</u>

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

11. 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	519,929	(516,743)	3,186
Restricted funds			
HSBC	-	(1,550)	(1,550)
Holiday Club Fund	1,555	(1,696)	(141)
Henry Smith	4,000	-	4,000
Kitchen	-	(73)	(73)
Albert Hunt	3,551	(840)	2,711
Tesco Blue Token	375	-	375
Carlton Marshes	245	-	245
Engaged Community Fund	-	340	340
Children & YP Wellbeing Fund	1,401	(3,131)	(1,730)
BBC CIN Holiday Clubs	-	(2,337)	(2,337)
Outdoor Classroom Funding	-	(2,272)	(2,272)
Suffolk Community Foundation - Suffolk Sports	-	(1,280)	(1,280)
	<u>11,127</u>	<u>(12,839)</u>	<u>(1,712)</u>
TOTAL FUNDS	<u><u>531,056</u></u>	<u><u>(529,582)</u></u>	<u><u>1,474</u></u>

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.22 £	Net movement in funds £	Transfers between funds £	At 31.5.23 £
Unrestricted funds				
General Fund	275,256	42,906	(13,000)	305,162
Restricted funds				
Choices Community Cafe	2,756	-	-	2,756
HSBC	11,445	(4,906)	-	6,539
Holiday Club Fund	1,986	(812)	1,985	3,159
Henry Smith	598	-	-	598
Music Room	5,272	(1,509)	-	3,763
Kitchen	5,293	(1,815)	-	3,478
Sport England	1,917	-	-	1,917
Prograss Group	4,901	-	-	4,901
Minibus	3,164	(1,372)	-	1,792
Albert Hunt	980	-	-	980
Tesco Blue Token	4,355	-	-	4,355
Carlton Marshes	1,976	(1,976)	-	-
Tiny Topcats	4,159	-	-	4,159
Engaged Community Fund	3,470	(2,115)	-	1,355
iWill Funding	4,797	(4,797)	-	-
Children & YP Wellbeing Fund	14,303	(3,957)	-	10,346
BBC CIN Holiday Clubs	-	2,337	-	2,337
Outdoor Classroom Funding	16,957	(3,737)	-	13,220
Suffolk Community Foundation - Frank Jackson	1,985	1,500	(1,985)	1,500
Suffolk Community Foundation - Arts & Culture Fund	1,991	6,748	13,000	21,739
Suffolk Community Foundation - Suffolk Sports	2,000	341	-	2,341
	<u>94,305</u>	<u>(16,070)</u>	<u>13,000</u>	<u>91,235</u>
TOTAL FUNDS	<u>369,561</u>	<u>26,836</u>	<u>-</u>	<u>396,397</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	449,248	(406,342)	42,906
Restricted funds			
HSBC	-	(4,906)	(4,906)
Holiday Club Fund	1,552	(2,364)	(812)
Music Room	-	(1,509)	(1,509)
Kitchen	-	(1,815)	(1,815)
Minibus	-	(1,372)	(1,372)
Carlton Marshes	-	(1,976)	(1,976)
Engaged Community Fund	-	(2,115)	(2,115)
iWill Funding	-	(4,797)	(4,797)
Children & YP Wellbeing Fund	-	(3,957)	(3,957)
BBC CIN Holiday Clubs	9,687	(7,350)	2,337
Outdoor Classroom Funding	-	(3,737)	(3,737)
Suffolk Community Foundation - Frank Jackson	1,500	-	1,500
Suffolk Community Foundation - Arts & Culture Fund	6,748	-	6,748
Suffolk Community Foundation - Suffolk Sports	2,001	(1,660)	341
	<u>21,488</u>	<u>(37,558)</u>	<u>(16,070)</u>
TOTAL FUNDS	<u>470,736</u>	<u>(443,900)</u>	<u>26,836</u>

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

11. MOVEMENT IN FUNDS - continued

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

	At 1.6.22 £	Net movement in funds £	Transfers between funds £	At 31.5.24 £
Unrestricted funds				
General Fund	275,256	46,092	2,000	323,348
Restricted funds				
Choices Community Cafe	2,756	-	-	2,756
HSBC	11,445	(6,456)	-	4,989
Holiday Club Fund	1,986	(953)	1,985	3,018
Henry Smith	598	4,000	-	4,598
Music Room	5,272	(1,509)	-	3,763
Kitchen	5,293	(1,888)	-	3,405
Sport England	1,917	-	-	1,917
Prograss Group	4,901	-	-	4,901
Minibus	3,164	(1,372)	-	1,792
Albert Hunt	980	2,711	-	3,691
Tesco Blue Token	4,355	375	-	4,730
Carlton Marshes	1,976	(1,731)	-	245
Tiny Topcats	4,159	-	-	4,159
Engaged Community Fund	3,470	(1,775)	-	1,695
iWill Funding	4,797	(4,797)	-	-
Children & YP Wellbeing Fund	14,303	(5,687)	-	8,616
Outdoor Classroom Funding	16,957	(6,009)	-	10,948
Suffolk Community Foundation - Frank Jackson	1,985	1,500	(1,985)	1,500
Suffolk Community Foundation - Arts & Culture Fund	1,991	6,748	(2,000)	6,739
Suffolk Community Foundation - Suffolk Sports	2,000	(939)	-	1,061
	<u>94,305</u>	<u>(17,782)</u>	<u>(2,000)</u>	<u>74,523</u>
TOTAL FUNDS	<u>369,561</u>	<u>28,310</u>	<u>-</u>	<u>397,871</u>

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

11. MOVEMENT IN FUNDS - continued

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	969,177	(923,085)	46,092
Restricted funds			
HSBC	-	(6,456)	(6,456)
Holiday Club Fund	3,107	(4,060)	(953)
Henry Smith	4,000	-	4,000
Music Room	-	(1,509)	(1,509)
Kitchen	-	(1,888)	(1,888)
Minibus	-	(1,372)	(1,372)
Albert Hunt	3,551	(840)	2,711
Tesco Blue Token	375	-	375
Carlton Marshes	245	(1,976)	(1,731)
Engaged Community Fund	-	(1,775)	(1,775)
iWill Funding	-	(4,797)	(4,797)
Children & YP Wellbeing Fund	1,401	(7,088)	(5,687)
BBC CIN Holiday Clubs	9,687	(9,687)	-
Outdoor Classroom Funding	-	(6,009)	(6,009)
Suffolk Community Foundation - Frank Jackson	1,500	-	1,500
Suffolk Community Foundation - Arts & Culture Fund	6,748	-	6,748
Suffolk Community Foundation - Suffolk Sports	2,001	(2,940)	(939)
	<u>32,615</u>	<u>(50,397)</u>	<u>(17,782)</u>
TOTAL FUNDS	<u>1,001,792</u>	<u>(973,482)</u>	<u>28,310</u>

Topcats

Notes to the Financial Statements - continued for the Year Ended 31 May 2024

11. MOVEMENT IN FUNDS - continued

Choices Community Cafe - Funding received towards the cost of providing Community Cafe sessions to users.

HSBC - Funding received for premises repairs and improvements, as well as the purchase of outdoor equipment which is available to service users.

Holiday Club Fund- Funding received to support activities provided for children aged 12-16 during school holidays.

Henry Smith - Funding received to cover the costs of support workers over a 3 year period.

Music Room - Funding towards the creation of a music room for service users, as well as the purchase of various musical equipment.

Kitchen - Funds raised for the purchase and installation of a new kitchen within the premises for use as part of service activities.

Sport England - Funds received towards the cost of dance activities.

Progress Group - Funds received towards staff costs of activity sessions.

Minibus - Funds received towards the purchase and running of an adapted minibus for use of the organisation.

Albert Hunt - Funds received towards the cost of pottery classes.

Tesco Blue Token - Funding towards the cost of venue sessions.

Carlton Marshes - Donation received to cover the cost of choices activities.

Tiny Topcats - Funding received to cover the staffing costs of running Tiny Topcats sessions.

Engaged Community Funding - Funding towards enabling the organisation to keep in touch with its members and other stakeholders via digital means etc.

iWill Funding - Funding to cover the costs of sessions for 12 months.

Children and YP Wellbeing Fund - Funding towards the costs of a new bathroom facility to promote dignity and equality.

Outdoor Classroom Fund - Funds raised towards the purchase of the outdoor classroom etc.

Suffolk Community Foundation (Frank Jackson) - Funding towards the costs of providing user sessions through half term.

Suffolk Community Foundation (Arts & Culture Fund) - Funding towards the purchase of an arts studio and associated costs.

Suffolk Community Foundation (Suffolk Sports) - Funding towards the costs associated with providing football sessions to users.

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st May 2024.

During the year ended 31st May 2023, total payments of £23,910 were made to Mr R Rushmere (Trustee) in respect of maintenance work and the supply and construction of an arts studio for use of the organisation. These transactions were conducted under ordinary market conditions

Topcats

Detailed Statement of Financial Activities
for the Year Ended 31 May 2024

	31.5.24 £	31.5.23 £
INCOME		
Donations		
Donations	15,359	13,786
Grants	14,175	19,290
	29,534	33,076
Other trading activities		
Fundraising events	7,078	6,533
Charitable activities		
Young People fees	491,801	430,167
Other income		
Interest income	2,471	952
Venue hire	172	8
	2,643	960
Total incoming resources	531,056	470,736
 EXPENDITURE		
Charitable activities		
Wages	412,761	336,564
Social security	14,911	12,304
Pensions	6,014	4,766
Rates	1,702	1,340
Telephone and internet	698	706
Cleaning	2,206	1,453
Consumables	7,299	6,738
Members activities	17,461	12,746
HR expenses	7,687	6,802
Payroll expenses	3,353	2,389
Repairs and maintenance	6,141	11,880
Staff training	2,652	2,438
Insurance	11,666	7,431
Light and heat	7,860	5,638
Postage and stationary	1,098	814
IT software and consumables	292	-
Motor and mileage	4,374	5,120
Advertising	103	-
Accountancy	948	900
Subscriptions	396	577
Sundry expenses	2,047	2,828
Improvements to property	4,230	2,374
Plant and machinery	6,397	7,831
Fixtures and fittings	861	1,125
Carried forward	523,157	434,764

This page does not form part of the statutory financial statements

Topcats

Detailed Statement of Financial Activities
for the Year Ended 31 May 2024

	31.5.24 £	31.5.23 £
Charitable activities		
Brought forward	523,157	434,764
Motor vehicles	6,156	8,208
Computer equipment	269	928
	529,582	443,900
Total resources expended	529,582	443,900
Net income	1,474	26,836

This page does not form part of the statutory financial statements

TOPCATS

England & Wales - Charity number 1109307

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2023
for
Topcats

CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Topcats

Contents of the Financial Statements
for the Year Ended 31 May 2023

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Notes to the Financial Statements	6 to 17
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Topcats

Report of the Trustees **for the Year Ended 31 May 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 May 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Topcats is a charity that supports children and young people with additional needs based in Lowestoft.

We offer support for young people and adults with additional needs from the age of 0 years to 30 years old.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The mission statement of Topcats is "committed to providing supported activities and opportunities for children and young adults with disabilities and complex needs".

Significant activities

The organisation offers a range of sessions which allow a large number of individuals, each with specific needs, to attend with the objective of learning and enhancing various skills.

The facilities established allow a range of activities throughout the sessions. These include use of the sensory room, cooking, gardening and sports activities.

Public benefit

The Charity Commissions guidance on public benefit has been carefully considered by the trustees throughout the process of determining the charities aims. This guidance will be closely monitored as the charity continues to plan for the future.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charity have had another successful year with a wide range of achievements.

Within the year, work has continued exploring fundraising opportunities in order to enable the continued investment in infrastructure and assets which improve and further the services offered by the organisation. Significant investment was made in the year in relation to an additional outbuilding, which can serve as additional space for service users.

The charity also continues to make use of assets which were purchased within prior years, including the new kitchen, music room and adapted minibus in order to enhance the range and quality of the sessions which are offered to users.

FINANCIAL REVIEW

Financial position

A huge amount of work has gone into fundraising within the year, which has lead to a significant surplus for the year. This has enhanced the level of funds held as at the year end to £396,397 compared with £369,561 as at 31st May 2022. Overall, the trustees are satisfied with the performance and position of the charity but are continuously working hard to consider ways to enhance the funds available.

Reserves policy

The Charity Commission guidelines have been considered carefully and the charity have deemed it appropriate to aim to continually have reserves of at least £136,000. The reserves of the charity have increased significantly over the past few years and the trustees hope this will continue into the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The existing trustees have the power to appoint appropriate persons as new trustees. Notice of intention to propose the appointment of a person as a Trustee is to be given prior to a general meeting where the appointment will be approved. Each of the Trustees shall retire with effect from the conclusion of the annual general meeting next after his or her appointment but shall be eligible for re-election at that annual general meeting.

Topcats

Report of the Trustees
for the Year Ended 31 May 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1109307

Principal address

Topcats
Morton Road
Pakefield
Lowestoft
Suffolk
NR33 0JH

Trustees

Mrs L Rushmere
Mrs R Lo (resigned 22.6.22)
Mr S Battrick (Chairman)
Mr R Rushmere
Mr D R J Chusonis (appointed 29.6.22)
Miss L Wright
Miss S Gillett

Independent Examiner

Rachel Garnham
CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Approved by order of the board of trustees on 2024 and signed on its behalf by:

.....
Mrs L Rushmere - Trustee

Independent Examiner's Report to the Trustees of
Topcats

Independent examiner's report to the trustees of Topcats

I report to the charity trustees on my examination of the accounts of Topcats (the Trust) for the year ended 31 May 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

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 Association of Chartered Certified Accountants, 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.

Rachel Garnham
The Association of Chartered Certified Accountants

CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Date: 2024

Topcats

Statement of Financial Activities
for the Year Ended 31 May 2023

	Notes	Unrestricted funds £	Restricted funds £	31.5.23 Total funds £	31.5.22 Total funds £
INCOME FROM					
Donations	2	11,588	21,490	33,078	61,438
Charitable activities	4				
Charitable		430,167	-	430,167	351,645
Other trading activities	3	6,533	-	6,533	3,405
Other income		960	-	960	139
Total		<u>449,248</u>	<u>21,490</u>	<u>470,738</u>	<u>416,627</u>
EXPENDITURE ON					
Charitable activities					
Charitable		<u>406,345</u>	<u>37,557</u>	<u>443,902</u>	<u>381,361</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	10	<u>42,903</u> <u>(13,000)</u>	<u>(16,067)</u> <u>13,000</u>	<u>26,836</u> <u>-</u>	<u>35,266</u> <u>-</u>
Net movement in funds		29,903	(3,067)	26,836	35,266
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>275,256</u>	<u>94,305</u>	<u>369,561</u>	<u>334,295</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>305,159</u></u>	<u><u>91,238</u></u>	<u><u>396,397</u></u>	<u><u>369,561</u></u>

The notes form part of these financial statements

Topcats

Balance Sheet
31 May 2023

	Notes	Unrestricted funds £	Restricted funds £	31.5.23 Total funds £	31.5.22 Total funds £
FIXED ASSETS					
Tangible assets	7	60,155	8,743	68,898	68,563
CURRENT ASSETS					
Debtors	8	20,934	-	20,934	7,709
Cash at bank and in hand		229,974	82,492	312,466	300,062
		<u>250,908</u>	<u>82,492</u>	<u>333,400</u>	<u>307,771</u>
CREDITORS					
Amounts falling due within one year	9	(5,901)	-	(5,901)	(6,773)
NET CURRENT ASSETS		<u>245,007</u>	<u>82,492</u>	<u>327,499</u>	<u>300,998</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>305,162</u>	<u>91,235</u>	<u>396,397</u>	<u>369,561</u>
NET ASSETS		<u>305,162</u>	<u>91,235</u>	<u>396,397</u>	<u>369,561</u>
FUNDS	10				
Unrestricted funds				305,162	275,256
Restricted funds				<u>91,235</u>	<u>94,305</u>
TOTAL FUNDS				<u>396,397</u>	<u>369,561</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2024 and were signed on its behalf by:

.....
Mrs L Rushmere - Trustee

Notes to the Financial Statements
for the Year Ended 31 May 2023

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.

TANGIBLE FIXED ASSETS

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

Improvements to property	- 10% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

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.

GOING CONCERN

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

2. DONATIONS

	31.5.23	31.5.22
	£	£
Donations	13,788	16,066
Grants	19,290	45,372
	<u>33,078</u>	<u>61,438</u>

Grants received, included in the above, are as follows:

	31.5.23	31.5.22
	£	£
HMRC Job Retention Scheme	-	121
Suffolk Community Foundation - Children and Wellbeing Fund	-	5,000
Bernard Sunley	-	2,000
Anton Jurgens	-	3,000
Suffolk County Council	-	10,750
NHS Norfolk and Waveney	-	1,140
BBC Children in Need	9,687	9,187
Semble Network	-	3,346
East Suffolk Council	-	750
Groundwork UK	-	1,125
Suffolk Community Foundation - Frank Jackson	-	4,962
Suffolk Community Foundation - Arts and Culture Fund	-	1,991
Suffolk Community Foundation - Suffolk Sports	-	2,000
Suffolk Community Foundation	2,960	-
Norfolk Community Foundation	5,000	-
Community Action Suffolk	1,000	-
Buckingham	643	-
	<u>19,290</u>	<u>45,372</u>

3. OTHER TRADING ACTIVITIES

	31.5.23	31.5.22
	£	£
Fundraising events	<u>6,533</u>	<u>3,405</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

4. INCOME FROM CHARITABLE ACTIVITIES

		31.5.23	31.5.22
	Activity	£	£
Young People fees	Charitable	430,167	351,645
		<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

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

TRUSTEES' EXPENSES

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

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.5.23	31.5.22
Support workers	38	29
Administrative staff	3	3
	<u> </u>	<u> </u>
	41	32
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 June 2022	22,015	92,221	14,408
Additions	20,281	519	-
	<u> </u>	<u> </u>	<u> </u>
At 31 May 2023	42,296	92,740	14,408
	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION			
At 1 June 2022	2,484	81,664	9,908
Charge for year	2,374	7,830	1,125
	<u> </u>	<u> </u>	<u> </u>
At 31 May 2023	4,858	89,494	11,033
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31 May 2023	37,438	3,246	3,375
	<u> </u>	<u> </u>	<u> </u>
At 31 May 2022	19,531	10,557	4,500
	<u> </u>	<u> </u>	<u> </u>

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

7. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 June 2022	41,466	11,058	181,168
Additions	-	-	20,800
At 31 May 2023	41,466	11,058	201,968
DEPRECIATION			
At 1 June 2022	8,634	9,915	112,605
Charge for year	8,208	928	20,465
At 31 May 2023	16,842	10,843	133,070
NET BOOK VALUE			
At 31 May 2023	24,624	215	68,898
At 31 May 2022	32,832	1,143	68,563

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.23	31.5.22
	£	£
Prepayments	20,934	7,709

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.23	31.5.22
	£	£
Social security and other taxes	3,837	5,933
Other creditors	1,164	-
Accrued expenses	900	840
	5,901	6,773

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

10. MOVEMENT IN FUNDS

	At 1.6.22 £	Net movement in funds £	Transfers between funds £	At 31.5.23 £
Unrestricted funds				
General Fund	275,256	42,906	(13,000)	305,162
Restricted funds				
Choices Community Cafe	2,756	-	-	2,756
HSBC	11,445	(4,906)	-	6,539
Holiday Club Fund	1,986	(812)	1,985	3,159
Henry Smith	598	-	-	598
Music Room	5,272	(1,509)	-	3,763
Kitchen	5,293	(1,815)	-	3,478
Sport England	1,917	-	-	1,917
Prograss Group	4,901	-	-	4,901
Minibus	3,164	(1,372)	-	1,792
Albert Hunt	980	-	-	980
Tesco Blue Token	4,355	-	-	4,355
Carlton Marshes	1,976	(1,976)	-	-
Tiny Topcats	4,159	-	-	4,159
Engaged Community Fund	3,470	(2,115)	-	1,355
iWill Funding	4,797	(4,797)	-	-
Children & YP Wellbeing Fund	14,303	(3,957)	-	10,346
BBC CIN Holiday Clubs	-	2,337	-	2,337
Outdoor Classroom Funding	16,957	(3,737)	-	13,220
Suffolk Community Foundation - Frank Jackson	1,985	1,500	(1,985)	1,500
Suffolk Community Foundation - Arts & Culture Fund	1,991	6,748	13,000	21,739
Suffolk Community Foundation - Suffolk Sports	2,000	341	-	2,341
	<u>94,305</u>	<u>(16,070)</u>	<u>13,000</u>	<u>91,235</u>
TOTAL FUNDS	<u>369,561</u>	<u>26,836</u>	<u>-</u>	<u>396,397</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

10. 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	449,248	(406,342)	42,906
Restricted funds			
HSBC	-	(4,906)	(4,906)
Holiday Club Fund	1,552	(2,364)	(812)
Music Room	-	(1,509)	(1,509)
Kitchen	-	(1,815)	(1,815)
Minibus	-	(1,372)	(1,372)
Carlton Marshes	-	(1,976)	(1,976)
Engaged Community Fund	1	(2,116)	(2,115)
iWill Funding	-	(4,797)	(4,797)
Children & YP Wellbeing Fund	-	(3,957)	(3,957)
BBC CIN Holiday Clubs	9,687	(7,350)	2,337
Outdoor Classroom Funding	1	(3,738)	(3,737)
Suffolk Community Foundation - Frank Jackson	1,500	-	1,500
Suffolk Community Foundation - Arts & Culture Fund	6,748	-	6,748
Suffolk Community Foundation - Suffolk Sports	2,001	(1,660)	341
	<u>21,490</u>	<u>(37,560)</u>	<u>(16,070)</u>
TOTAL FUNDS	<u>470,738</u>	<u>(443,902)</u>	<u>26,836</u>

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.21 £	Net movement in funds £	Transfers between funds £	At 31.5.22 £
Unrestricted funds				
General Fund	196,798	36,992	41,466	275,256
Restricted funds				
True Colours Trust	625	(625)	-	-
Choices Community Cafe	2,872	(116)	-	2,756
HSBC	25,591	(14,146)	-	11,445
Holiday Club Fund	7,268	(5,283)	-	1,985
Henry Smith	-	598	-	598
Music Room	8,714	(3,441)	-	5,273
Kitchen	7,459	(2,166)	-	5,293
Sport England	2,561	(644)	-	1,917
Prograss Group	1,555	3,346	-	4,901
Minibus	38,547	6,083	(41,466)	3,164
Albert Hunt	980	-	-	980
Tesco Blue Token	1,064	3,292	-	4,356
Carlton Marshes	1,976	-	-	1,976
Tiny Topcats	767	3,391	-	4,158
Engaged Community Fund	3,694	(224)	-	3,470
iWill Funding	832	3,965	-	4,797
Children & YP Wellbeing Fund	10,346	3,957	-	14,303
BBC CIN Holiday Clubs	4,684	(4,684)	-	-
Outdoor Classroom Funding	17,962	(1,005)	-	16,957
Suffolk Community Foundation - Frank Jackson	-	1,985	-	1,985
Suffolk Community Foundation - Arts & Culture Fund	-	1,991	-	1,991
Suffolk Community Foundation - Suffolk Sports	-	2,000	-	2,000
	137,497	(1,726)	(41,466)	94,305
TOTAL FUNDS	334,295	35,266	-	369,561

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	377,675	(340,683)	36,992
Restricted funds			
True Colours Trust	-	(625)	(625)
Choices Community Cafe	-	(116)	(116)
HSBC	500	(14,646)	(14,146)
Holiday Club Fund	-	(5,283)	(5,283)
Henry Smith	936	(338)	598
Music Room	-	(3,441)	(3,441)
Kitchen	-	(2,166)	(2,166)
Sport England	1,125	(1,769)	(644)
Prograss Group	3,346	-	3,346
Minibus	6,083	-	6,083
Tesco Blue Token	3,292	-	3,292
Tiny Topcats	4,159	(768)	3,391
Engaged Community Fund	-	(224)	(224)
iWill Funding	4,800	(835)	3,965
Children & YP Wellbeing Fund	5,001	(1,044)	3,957
BBC CIN Holiday Clubs	-	(4,684)	(4,684)
Outdoor Classroom Funding	757	(1,762)	(1,005)
Suffolk Community Foundation - Frank Jackson	4,962	(2,977)	1,985
Suffolk Community Foundation - Arts & Culture Fund	1,991	-	1,991
Suffolk Community Foundation - Suffolk Sports	2,000	-	2,000
	<u>38,952</u>	<u>(40,678)</u>	<u>(1,726)</u>
TOTAL FUNDS	<u>416,627</u>	<u>(381,361)</u>	<u>35,266</u>

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

10. MOVEMENT IN FUNDS - continued

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

	At 1.6.21 £	Net movement in funds £	Transfers between funds £	At 31.5.23 £
Unrestricted funds				
General Fund	196,798	79,898	28,466	305,162
Restricted funds				
True Colours Trust	625	(625)	-	-
Choices Community Cafe	2,872	(116)	-	2,756
HSBC	25,591	(19,052)	-	6,539
Holiday Club Fund	7,268	(6,095)	1,985	3,158
Henry Smith	-	598	-	598
Music Room	8,714	(4,950)	-	3,764
Kitchen	7,459	(3,981)	-	3,478
Sport England	2,561	(644)	-	1,917
Prograss Group	1,555	3,346	-	4,901
Minibus	38,547	4,711	(41,466)	1,792
Albert Hunt	980	-	-	980
Tesco Blue Token	1,064	3,292	-	4,356
Carlton Marshes	1,976	(1,976)	-	-
Tiny Topcats	767	3,391	-	4,158
Engaged Community Fund	3,694	(2,339)	-	1,355
iWill Funding	832	(832)	-	-
Children & YP Wellbeing Fund	10,346	-	-	10,346
BBC CIN Holiday Clubs	4,684	(2,347)	-	2,337
Outdoor Classroom Funding	17,962	(4,742)	-	13,220
Suffolk Community Foundation - Frank Jackson	-	3,485	(1,985)	1,500
Suffolk Community Foundation - Arts & Culture Fund	-	8,739	13,000	21,739
Suffolk Community Foundation - Suffolk Sports	-	2,341	-	2,341
	137,497	(17,796)	(28,466)	91,235
TOTAL FUNDS	334,295	62,102	-	396,397

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

10. MOVEMENT IN FUNDS - continued

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	826,923	(747,025)	79,898
Restricted funds			
True Colours Trust	-	(625)	(625)
Choices Community Cafe	-	(116)	(116)
HSBC	500	(19,552)	(19,052)
Holiday Club Fund	1,552	(7,647)	(6,095)
Henry Smith	936	(338)	598
Music Room	-	(4,950)	(4,950)
Kitchen	-	(3,981)	(3,981)
Sport England	1,125	(1,769)	(644)
Prograss Group	3,346	-	3,346
Minibus	6,083	(1,372)	4,711
Tesco Blue Token	3,292	-	3,292
Carlton Marshes	-	(1,976)	(1,976)
Tiny Topcats	4,159	(768)	3,391
Engaged Community Fund	1	(2,340)	(2,339)
iWill Funding	4,800	(5,632)	(832)
Children & YP Wellbeing Fund	5,001	(5,001)	-
BBC CIN Holiday Clubs	9,687	(12,034)	(2,347)
Outdoor Classroom Funding	758	(5,500)	(4,742)
Suffolk Community Foundation - Frank Jackson	6,462	(2,977)	3,485
Suffolk Community Foundation - Arts & Culture Fund	8,739	-	8,739
Suffolk Community Foundation - Suffolk Sports	4,001	(1,660)	2,341
	<u>60,442</u>	<u>(78,238)</u>	<u>(17,796)</u>
TOTAL FUNDS	<u>887,365</u>	<u>(825,263)</u>	<u>62,102</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

10. MOVEMENT IN FUNDS - continued

Choices Community Cafe - Funding received towards the cost of providing Community Cafe sessions to users.

HSBC - Funding received for premises repairs and improvements, as well as the purchase of outdoor equipment which is available to service users.

Holiday Club Fund- Funding received to support activities provided for children aged 12-16 during school holidays.

Henry Smith - Funding received to cover the costs of support workers over a 3 year period.

Music Room - Funding towards the creation of a music room for service users, as well as the purchase of various musical equipment.

Kitchen - Funds raised for the purchase and installation of a new kitchen within the premises for use as part of service activities.

Sport England - Funds received towards the cost of dance activities.

Progress Group - Funds received towards staff costs of activity sessions.

Minibus - Funds received towards the purchase and running of an adapted minibus for use of the organisation.

Albert Hunt - Funds received towards the cost of pottery classes.

Tesco Blue Token - Funding towards the cost of venue sessions.

Carlton Marshes - Donation received to cover the cost of choices activities.

Tiny Topcats - Funding received to cover the staffing costs of running Tiny Topcats sessions.

Engaged Community Funding - Funding towards enabling the organisation to keep in touch with its members and other stakeholders via digital means etc.

iWill Funding - Funding to cover the costs of sessions for 12 months.

Children and YP Wellbeing Fund - Funding towards the costs of a new bathroom facility to promote dignity and equality.

BBC Children in Need Holiday Clubs - Funding to cover school holiday activities for young people aged 5 - 18.

Outdoor Classroom Fund - Funds raised towards the purchase of the outdoor classroom etc.

Suffolk Community Foundation (Frank Jackson) - Funding towards the costs of providing user sessions through half term.

Suffolk Community Foundation (Arts & Culture Fund) - Funding towards the purchase of an arts studio and associated costs.

Suffolk Community Foundation (Suffolk Sports) - Funding towards the costs associated with providing football sessions to users.

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

11. RELATED PARTY DISCLOSURES

During the year, total payments of £23,910 (2022: £Nil) were made to Mr R Rushmere (Trustee) in respect of maintenance work and the supply and construction of an arts studio for use of the organisation. These transactions were conducted under ordinary market conditions.

Topcats

Detailed Statement of Financial Activities
for the Year Ended 31 May 2023

31.5.23 31.5.22
£ £

INCOME

Donations

Donations	13,788	16,066
Grants	19,290	45,372
	33,078	61,438

Other trading activities

Fundraising events	6,533	3,405
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Charitable activities

Young People fees	430,167	351,645
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Other income

Interest income	952	19
Venue hire	8	120
	960	139

Total incoming resources

470,738 416,627

EXPENDITURE

Charitable activities

Wages	336,566	270,809
Social security	12,304	8,700
Pensions	4,766	3,807
Rates	1,340	1,275
Telephone and internet	706	772
Cleaning	1,453	850
Consumables	6,738	5,309
Members activities	12,746	9,815
HR expenses	6,802	7,156
Payroll expenses	2,389	1,748
Repairs and maintenance	11,880	17,783
Staff training	2,438	1,802
Insurance	7,431	6,060
Light and heat	5,638	4,414
Postage and stationary	814	588
Motor and mileage	5,120	4,499
Accountancy	900	1,030
Subscriptions	577	228
Sundry expenses	2,828	3,528
Improvements to property	2,374	2,202
Plant and machinery	7,831	23,915
Fixtures and fittings	1,125	1,500
Motor vehicles	8,208	-
Computer equipment	928	3,571
	443,902	381,361

This page does not form part of the statutory financial statements

Topcats

Detailed Statement of Financial Activities
for the Year Ended 31 May 2023

	31.5.23 £	31.5.22 £
Total resources expended	443,902	381,361
Net income	26,836	35,266

This page does not form part of the statutory financial statements

TOPCATS

England & Wales - Charity number 1109307

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2021
for
Topcats

CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Topcats

Contents of the Financial Statements
for the Year Ended 31 May 2021

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Detailed Statement of Financial Activities	16 to 17

Topcats

Report of the Trustees for the Year Ended 31 May 2021

The trustees present their report with the financial statements of the charity for the year ended 31 May 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).

Topcats is a charity that supports children and young people with additional needs based in Lowestoft.

We offer support for young people and adults with additional needs from the age of 0 years to 30 years old.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The mission statement of Topcats is "committed to providing supported activities and opportunities for children and young adults with disabilities and complex needs".

Significant activities

The organisation offers a range of sessions which allow a large number of individuals, each with specific needs, to attend with the objective of learning and enhancing various skills.

The facilities established allow a range of activities throughout the sessions. These include use of the sensory room, cooking, gardening and sports activities.

Public benefit

The Charity Commissions guidance on public benefit has been carefully considered by the trustees throughout the process of determining the charities aims. This guidance will be closely monitored as the charity continues to plan for the future.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Despite the challenges presented due to the ongoing COVID-19 pandemic, the charity have had another successful year with a range of achievements.

Within the year, the charity have continued their significant efforts fund raising for the purchase of an adapted minibus for use of the organisation. The charity are delighted to have now raised the required funds and sourced a supplier for the minibus. As at the year end, the order for the minibus had been confirmed and a deposit paid.

The charity has also been able to invest in a new adapted bathroom which supports equality and dignity, as well as an outdoor classroom area.

The charity continues to make use of assets which were purchased within prior years, including the new kitchen and music room, in order to enhance the range and quality of the sessions which are offered to users.

FINANCIAL REVIEW

Financial position

A huge amount of work has gone into fundraising within the year, which has lead to a significant surplus for the year. This has enhanced the level of funds held as at the year end to £334,295 compared with £247,478 as at 31st May 2020. Overall, the trustees are satisfied with the performance and position of the charity but are continuously working hard to consider ways to enhance the funds available.

Reserves policy

The Charity Commission guidelines have been considered carefully and the charity have deemed it appropriate to aim to continually have reserves of at least £120,000. The reserves of the charity have increased significantly over the past few years and the trustees hope this will continue into the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Topcats

Report of the Trustees
for the Year Ended 31 May 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The existing trustees have the power to appoint appropriate persons as new trustees. Notice of intention to propose the appointment of a person as a Trustee is to be given prior to a general meeting where the appointment will be approved. Each of the Trustees shall retire with effect from the conclusion of the annual general meeting next after his or her appointment but shall be eligible for re-election at that annual general meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1109307

Principal address

Topcats
Morton Road
Pakefield
Lowestoft
Suffolk
NR33 0JH

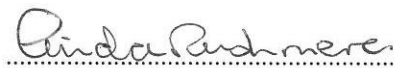
Trustees

Mr D Jordan (resigned 29.4.21)
Mrs E Jordan (resigned 29.4.21)
Mrs L Rushmere
Mrs R Lo
Mr S Battrick (Chairman)
Mrs N A Spearman (resigned 21.2.22)
Mr L S G Spearman (appointed 5.5.21) (resigned 21.2.22)
Mr R Rushmere (appointed 26.8.21)

Independent Examiner

Rachel Garnham
FCCA
CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Approved by order of the board of trustees on^{14th} March 2022 and signed on its behalf by:



Mrs L Rushmere - Trustee

Independent Examiner's Report to the Trustees of
Topcats

Independent examiner's report to the trustees of Topcats

I report to the charity trustees on my examination of the accounts of Topcats (the Trust) for the year ended 31 May 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 FCCA 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.



Rachel Garnham
FCCA
CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Date: 14th March.....2022

Topcats

Statement of Financial Activities
for the Year Ended 31 May 2021

	Notes	Unrestricted funds £	Restricted funds £	31.5.21 Total funds £	31.5.20 Total funds £
INCOME FROM					
Donations		4,571	3,722	8,293	31,297
Charitable activities	3				
Charitable		312,281	47,630	359,911	318,352
Other trading activities	2	1,961	-	1,961	8,300
Other income		79	-	79	258
Total		<u>318,892</u>	<u>51,352</u>	<u>370,244</u>	<u>358,207</u>
EXPENDITURE ON					
Charitable activities					
Charitable		225,980	57,447	283,427	285,622
NET INCOME/(EXPENDITURE)		<u>92,912</u>	<u>(6,095)</u>	<u>86,817</u>	<u>72,585</u>
Transfers between funds	9	<u>(29,266)</u>	<u>29,266</u>	<u>-</u>	<u>-</u>
Net movement in funds		63,646	23,171	86,817	72,585
RECONCILIATION OF FUNDS					
Total funds brought forward		133,153	114,325	247,478	174,893
TOTAL FUNDS CARRIED FORWARD		<u><u>196,799</u></u>	<u><u>137,496</u></u>	<u><u>334,295</u></u>	<u><u>247,478</u></u>

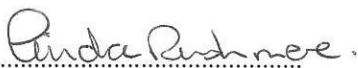
The notes form part of these financial statements

Topcats

Balance Sheet
31 May 2021

	Notes	Unrestricted funds £	Restricted funds £	31.5.21 Total funds £	31.5.20 Total funds £
FIXED ASSETS					
Tangible assets	6	797	54,617	55,414	54,481
CURRENT ASSETS					
Debtors	7	6,919	20,000	26,919	8,901
Cash at bank and in hand		195,692	62,880	258,572	186,822
		202,611	82,880	285,491	195,723
CREDITORS					
Amounts falling due within one year	8	(6,610)	-	(6,610)	(2,726)
NET CURRENT ASSETS		196,001	82,880	278,881	192,997
TOTAL ASSETS LESS CURRENT LIABILITIES		196,798	137,497	334,295	247,478
NET ASSETS		196,798	137,497	334,295	247,478
FUNDS	9				
Unrestricted funds				196,798	133,153
Restricted funds				137,497	114,325
TOTAL FUNDS				334,295	247,478

The financial statements were approved by the Board of Trustees and authorised for issue on 14th March 2022 and were signed on its behalf by:



Mrs L Rushmere - Trustee

Notes to the Financial Statements
for the Year Ended 31 May 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.

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.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

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.

GOING CONCERN

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

2. OTHER TRADING ACTIVITIES

	31.5.21	31.5.20
	£	£
Fundraising events	1,961	8,300
	<u>1,961</u>	<u>8,300</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	31.5.21	31.5.20
	£	£
Grants	95,988	84,711
Young People fees	263,923	233,641
	<u>359,911</u>	<u>318,352</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

TRUSTEES' EXPENSES

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

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.5.21	31.5.20
Support workers	24	27
Administrative staff	3	3
	<u>27</u>	<u>30</u>

No employees received emoluments in excess of £60,000.

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 June 2020	-	89,347	12,977	9,876	112,200
Additions	22,015	-	1,431	1,182	24,628
	<u>22,015</u>	<u>89,347</u>	<u>14,408</u>	<u>11,058</u>	<u>136,828</u>
At 31 May 2021	22,015	89,347	14,408	11,058	136,828
DEPRECIATION					
At 1 June 2020	-	46,648	6,745	4,326	57,719
Charge for year	283	19,732	1,663	2,017	23,695
	<u>283</u>	<u>66,380</u>	<u>8,408</u>	<u>6,343</u>	<u>81,414</u>
At 31 May 2021	283	66,380	8,408	6,343	81,414
NET BOOK VALUE					
At 31 May 2021	<u>21,732</u>	<u>22,967</u>	<u>6,000</u>	<u>4,715</u>	<u>55,414</u>
At 31 May 2020	<u>-</u>	<u>42,699</u>	<u>6,232</u>	<u>5,550</u>	<u>54,481</u>

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.21	31.5.20
	£	£
Trade debtors	862	4,760
Prepayments	26,057	4,141
	<u>26,919</u>	<u>8,901</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.21	31.5.20
	£	£
Social security and other taxes	5,960	2,076
Accrued expenses	650	650
	<u>6,610</u>	<u>2,726</u>

9. MOVEMENT IN FUNDS

	At 1.6.20	Net movement	Transfers	At
	£	in funds	between funds	31.5.21
		£	£	£
Unrestricted funds				
General Fund	133,153	92,911	(29,266)	196,798
Restricted funds				
True Colours Trust	1,875	(1,250)	-	625
Choices Community Cafe	2,872	-	-	2,872
HSBC	35,501	(9,967)	57	25,591
Holiday Club Fund	11,458	(4,190)	-	7,268
Henry Smith	12,038	(12,038)	-	-
Music Room	11,473	(2,759)	-	8,714
Kitchen	10,026	(2,567)	-	7,459
Sport England	-	2,618	(57)	2,561
Progress Group	5,873	(4,318)	-	1,555
Minibus	16,715	1,832	20,000	38,547
Albert Hunt	980	-	-	980
Tesco Blue Token	1,126	(62)	-	1,064
Carlton Marshes	1,976	-	-	1,976
COVID-19 Support	1,406	(1,406)	-	-
Tiny Topcats	1,006	(239)	-	767
Engaged Community Fund	-	3,694	-	3,694
iWill Funding	-	832	-	832
Children & YP Wellbeing Fund	-	9,080	1,266	10,346
BBC CIN Holiday Clubs	-	4,684	-	4,684
Outdoor Classroom Funding	-	9,962	8,000	17,962
	<u>114,325</u>	<u>(6,094)</u>	<u>29,266</u>	<u>137,497</u>
TOTAL FUNDS	<u>247,478</u>	<u>86,817</u>	<u>-</u>	<u>334,295</u>

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

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	318,892	(225,981)	92,911
Restricted funds			
True Colours Trust	-	(1,250)	(1,250)
HSBC	3,103	(13,070)	(9,967)
Holiday Club Fund	100	(4,290)	(4,190)
Henry Smith	-	(12,038)	(12,038)
Music Room	-	(2,759)	(2,759)
Kitchen	-	(2,567)	(2,567)
Sport England	5,000	(2,382)	2,618
Prograss Group	-	(4,318)	(4,318)
Minibus	1,832	-	1,832
Tesco Blue Token	841	(903)	(62)
COVID-19 Support	-	(1,406)	(1,406)
Tiny Topcats	-	(239)	(239)
Engaged Community Fund	5,000	(1,306)	3,694
iWill Funding	4,994	(4,162)	832
Children & YP Wellbeing Fund	10,870	(1,790)	9,080
BBC CIN Holiday Clubs	9,368	(4,684)	4,684
Outdoor Classroom Funding	10,244	(282)	9,962
	51,352	(57,446)	(6,094)
TOTAL FUNDS	370,244	(283,427)	86,817

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

9. **MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.6.19 £	Net movement in funds £	At 31.5.20 £
Unrestricted funds			
General Fund	62,054	71,099	133,153
Restricted funds			
True Colours Trust	3,125	(1,250)	1,875
Choices Community Cafe	6,096	(3,224)	2,872
HSBC	44,703	(9,202)	35,501
Holiday Club Fund	3,363	8,095	11,458
Henry Smith	11,884	154	12,038
Music Room	15,299	(3,826)	11,473
Kitchen	9,975	51	10,026
Toyota	750	(750)	-
Sport England	9,230	(9,230)	-
Prograss Group	4,222	1,651	5,873
Minibus	3,212	13,503	16,715
Albert Hunt	980	-	980
Tesco Blue Token	-	1,126	1,126
Carlton Marshes	-	1,976	1,976
COVID-19 Support	-	1,406	1,406
Tiny Topcats	-	1,006	1,006
	112,839	1,486	114,325
TOTAL FUNDS	174,893	72,585	247,478

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	308,892	(237,793)	71,099
Restricted funds			
True Colours Trust	-	(1,250)	(1,250)
Choices Community Cafe	-	(3,224)	(3,224)
HSBC	6,000	(15,202)	(9,202)
Holiday Club Fund	10,000	(1,905)	8,095
Henry Smith	4,701	(4,547)	154
Music Room	259	(4,085)	(3,826)
Kitchen	2,926	(2,875)	51
Toyota	-	(750)	(750)
Sport England	-	(9,230)	(9,230)
Prograss Group	3,609	(1,958)	1,651
Minibus	13,503	-	13,503
Tesco Blue Token	2,521	(1,395)	1,126
Carlton Marshes	1,976	-	1,976
COVID-19 Support	1,820	(414)	1,406
Tiny Topcats	2,000	(994)	1,006
	49,315	(47,829)	1,486
TOTAL FUNDS	358,207	(285,622)	72,585

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

9. MOVEMENT IN FUNDS - continued

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

	At 1.6.19 £	Net movement in funds £	Transfers between funds £	At 31.5.21 £
Unrestricted funds				
General Fund	62,054	164,010	(29,266)	196,798
Restricted funds				
True Colours Trust	3,125	(2,500)	-	625
Choices Community Cafe	6,096	(3,224)	-	2,872
HSBC	44,703	(19,169)	57	25,591
Holiday Club Fund	3,363	3,905	-	7,268
Henry Smith	11,884	(11,884)	-	-
Music Room	15,299	(6,585)	-	8,714
Kitchen	9,975	(2,516)	-	7,459
Toyota	750	(750)	-	-
Sport England	9,230	(6,612)	(57)	2,561
Prograss Group	4,222	(2,667)	-	1,555
Minibus	3,212	15,335	20,000	38,547
Albert Hunt	980	-	-	980
Tesco Blue Token	-	1,064	-	1,064
Carlton Marshes	-	1,976	-	1,976
Tiny Topcats	-	767	-	767
Engaged Community Fund	-	3,694	-	3,694
iWill Funding	-	832	-	832
Children & YP Wellbeing Fund	-	9,080	1,266	10,346
BBC CIN Holiday Clubs	-	4,684	-	4,684
Outdoor Classroom Funding	-	9,962	8,000	17,962
	<u>112,839</u>	<u>(4,608)</u>	<u>29,266</u>	<u>137,497</u>
TOTAL FUNDS	<u>174,893</u>	<u>159,402</u>	<u>-</u>	<u>334,295</u>

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

9. MOVEMENT IN FUNDS - continued

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	627,784	(463,774)	164,010
Restricted funds			
True Colours Trust	-	(2,500)	(2,500)
Choices Community Cafe	-	(3,224)	(3,224)
HSBC	9,103	(28,272)	(19,169)
Holiday Club Fund	10,100	(6,195)	3,905
Henry Smith	4,701	(16,585)	(11,884)
Music Room	259	(6,844)	(6,585)
Kitchen	2,926	(5,442)	(2,516)
Toyota	-	(750)	(750)
Sport England	5,000	(11,612)	(6,612)
Prograss Group	3,609	(6,276)	(2,667)
Minibus	15,335	-	15,335
Tesco Blue Token	3,362	(2,298)	1,064
Carlton Marshes	1,976	-	1,976
COVID-19 Support	1,820	(1,820)	-
Tiny Topcats	2,000	(1,233)	767
Engaged Community Fund	5,000	(1,306)	3,694
iWill Funding	4,994	(4,162)	832
Children & YP Wellbeing Fund	10,870	(1,790)	9,080
BBC CIN Holiday Clubs	9,368	(4,684)	4,684
Outdoor Classroom Funding	10,244	(282)	9,962
	100,667	(105,275)	(4,608)
TOTAL FUNDS	728,451	(569,049)	159,402

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

9. MOVEMENT IN FUNDS - continued

True Colours Trust - Funding received towards the cost of capital equipment for the sensory room.

Choices Community Cafe - Funding received towards the cost of providing Community Cafe sessions to users.

HSBC - Funding received for premises repairs and improvements, as well as the purchase of outdoor equipment which is available to service users.

Holiday Club Fund- Funding received to support activities provided for children aged 12-16 during school holidays.

Henry Smith - Funding received to cover the costs of support workers over a 3 year period.

Minibus - Monies raised in order to fund the purchase of an adapted minibus for the use of the organisation.

Music Room - Funding towards the creation of a music room for service users, as well as the purchase of various musical equipment.

Albert Hunt - Funding received towards the cost of pottery classes.

Kitchen - Funds raised for the purchase and installation of a new kitchen within the premises for use as part of service activities.

Sport England - Funds received towards the cost of dance activities.

Progress Group - Funds received towards staff costs of activity sessions.

Tesco Blue Token - Funding towards the cost of venue sessions.

Carlton Marshes - Donation received to cover the cost of choices activities.

COVID-19 Support - Funding received to cover the costs of PPE required in relation to COVID-19.

Tiny Topcats - Funding received to cover the staffing costs of running Tiny Topcats sessions.

Engaged Community Funding - Funding towards enabling the organisation to keep in touch with its members and other stakeholders via digital means etc.

iWill Funding - Funding to cover the costs of sessions for 12 months.

Children and YP Wellbeing Fund - Funding towards the costs of a new bathroom facility to promote dignity and equality.

BBC Children in Need Holiday Clubs - Funding to cover school holiday activities for young people aged 5 - 18.

Outdoor Classroom Fund - Funds raised towards the purchase of the outdoor classroom etc.

Topcats

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2021.

Topcats

Detailed Statement of Financial Activities
for the Year Ended 31 May 2021

	31.5.21 £	31.5.20 £
INCOME		
Donations		
Donations	8,293	31,297
Other trading activities		
Fundraising events	1,961	8,300
Charitable activities		
Grants	95,988	84,711
Young People fees	263,923	233,641
	359,911	318,352
Other income		
Interest income	16	94
Venue hire	63	164
	79	258
Total incoming resources	370,244	358,207
EXPENDITURE		
Charitable activities		
Wages	205,133	204,993
Social security	4,659	5,491
Pensions	2,592	2,414
Rates	991	594
Telephone and internet	895	790
Cleaning	299	33
Consumables	3,947	-
Members activities	12,826	17,963
Entertainment	-	250
HR expenses	6,818	6,283
Payroll expenses	3,179	1,683
Repairs and maintenance	6,309	5,966
Staff training	776	912
Insurance	4,141	3,860
Light and heat	3,435	3,969
Postage and stationary	751	688
Mileage	1,315	2,335
Advertising	5	50
Accountancy	1,140	1,114
Subscriptions	527	84
Improvements to property	283	-
Plant and machinery	19,728	21,340
Fixtures and fittings	1,663	2,077
Computer equipment	2,015	2,733
	283,427	285,622

This page does not form part of the statutory financial statements

Topcats

Detailed Statement of Financial Activities
for the Year Ended 31 May 2021

	31.5.21 £	31.5.20 £
Total resources expended	283,427	285,622
Net income	86,817	72,585