

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 18<sup>th</sup> 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 £
<b>INCOME FROM</b>					
Donations	2	2,904	9,050	11,954	29,534
<b>Charitable activities</b>					
Charitable	4	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
<b>Total</b>		<u>548,084</u>	<u>14,545</u>	<u>562,629</u>	<u>531,056</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable	5	<u>597,391</u>	<u>5,480</u>	<u>602,871</u>	<u>529,582</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	11	(49,307) <u>50,745</u>	9,065 <u>(50,745)</u>	(40,242) <u>-</u>	1,474 <u>-</u>
<b>Net movement in funds</b>		1,438	(41,680)	(40,242)	1,474
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		323,348	74,523	397,871	396,397
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	8	49,110	15,065	64,175	71,222
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(16,393)	-	(16,393)	(7,547)
<b>NET CURRENT ASSETS</b>		<u>275,677</u>	<u>17,777</u>	<u>293,454</u>	<u>326,649</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>324,787</u>	<u>32,842</u>	<u>357,629</u>	<u>397,871</u>
<b>NET ASSETS</b>		<u>324,787</u>	<u>32,842</u>	<u>357,629</u>	<u>397,871</u>
<b>FUNDS</b>	11				
Unrestricted funds				324,787	323,348
Restricted funds				32,842	74,523
<b>TOTAL FUNDS</b>				<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:

  
Mrs L Rushmere - Trustee

Topcats

Cash Flow Statement  
for the Year Ended 31 May 2025

	Notes	31.5.25 £	31.5.24 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(16,453)	28,688
Net cash (used in)/provided by operating activities		(16,453)	28,688
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(9,271)	(20,238)
Net cash used in investing activities		(9,271)	(20,238)
<b>Change in cash and cash equivalents in the reporting period</b>		(25,724)	8,450
<b>Cash and cash equivalents at the beginning of the reporting period</b>		320,916	312,466
<b>Cash and cash equivalents at the end of the reporting period</b>		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
	<hr/>	<hr/>
	46	51
	<hr/> <hr/>	<hr/> <hr/>

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

**8. TANGIBLE FIXED ASSETS**

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

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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 £
<b>Unrestricted funds</b>				
General Fund	323,348	(49,306)	50,745	324,787
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	397,871	(40,242)	-	357,629
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>



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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 £
<b>Unrestricted funds</b>			
General Fund	548,084	(597,390)	(49,306)
<b>Restricted funds</b>			
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
<b>TOTAL FUNDS</b>	<u>562,629</u>	<u>(602,871)</u>	<u>(40,242)</u>



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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 £
<b>Unrestricted funds</b>				
General Fund	305,162	3,186	15,000	323,348
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>396,397</u>	<u>1,474</u>	<u>-</u>	<u>397,871</u>

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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 £
<b>Unrestricted funds</b>			
General Fund	519,929	(516,743)	3,186
<b>Restricted funds</b>			
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)
	<hr/> 11,127	<hr/> (12,839)	<hr/> (1,712)
<b>TOTAL FUNDS</b>	<hr/> <hr/> 531,056	<hr/> <hr/> (529,582)	<hr/> <hr/> 1,474

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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 £
<b>Unrestricted funds</b>				
General Fund	305,162	(46,120)	65,745	324,787
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General Fund	1,068,013	(1,114,133)	(46,120)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME</b>		
<b>Donations</b>		
Donations	6,860	15,359
Grants	5,094	14,175
	<hr/> 11,954	<hr/> 29,534
<b>Other trading activities</b>		
Fundraising events	7,231	7,078
<b>Charitable activities</b>		
Young People fees	541,025	491,801
<b>Other income</b>		
Interest income	2,371	2,471
Venue hire	48	172
	<hr/> 2,419	<hr/> 2,643
<b>Total incoming resources</b>	<hr/> 562,629	<hr/> 531,056
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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 £
<b>Charitable activities</b>		
Brought forward	597,000	522,296
Fixtures and fittings	923	861
Motor vehicles	4,617	6,156
Computer equipment	331	269
	<hr/> 602,871	<hr/> 529,582
Total resources expended	<hr/> 602,871	<hr/> 529,582
<b>Net (expenditure)/income</b>	<hr/> (40,242)	<hr/> 1,474