

**REGISTERED COMPANY NUMBER: 05965383 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1119083**

**TRUSTEES' REPORT AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022**  
**FOR**  
**LOST CATS BRIGHTON**

Robinsons, Chartered Accountants  
223 South Coast Road  
Peacehaven  
East Sussex  
BN10 8LB

**LOST CATS BRIGHTON**  
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**FOR THE YEAR ENDED 30 APRIL 2022**

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**LOST CATS BRIGHTON**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2022. 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's main object is to relieve the suffering and distress that cats experience by rescuing abandoned, unwanted, mistreated, injured and homeless cats and kittens, providing veterinary care, food, accommodation as necessary, but with the ultimate aim of rehoming healthy animals where possible. In addition, the charity aims to trap, neuter and return feral cats and to educate the public in feline welfare.

The charity has considered the Charity Commission guidance on public benefit and the trustees are satisfied that the activities of the charity provide public benefit.

**Significant activities**

The charity has continued over the past year to offer support, advice and information to members of the public via online and telephone enquiries and has been more busy than ever with the Lost and Found Register found on our website and Facebook pages. Our ability to support owners who have lost their cats and try to reunite them continues to be one of our biggest successes; growing year on year and with fantastic feedback regarding the service our dedicated team of volunteers provide. Our Facebook page reached 10,000 followers in December 2021, an incredible achievement and a valuable resource for sharing information about lost and found cats in the community.

During this period and coming out of lockdown there were still Covid restrictions in place and we saw the subsequent knock-on effect of so many owners unable to have their kittens microchipped or neutered due to backlogs at vets. We also experienced difficulties as a rescue charity with obtaining vet appointments due to the NHS Test and Trace causing issues with shortages of vets and vet nurses.

We rehomed 27 cats and kittens and provided foster homes for many older cats with health issues who needed love and care in their final months. We continue to support financially those owners who struggle to fund emergency veterinary care for their cats and unchipped injured strays that are taken to vets. Veterinary costs continue to be our biggest expenditure by far, representing approximately 86% of our overall annual spend in 2021/22.

**Other activities**

We received one legacy in the year of £10,000 and remain ever dependent on legacies to build up reserve funds whilst our expenses exceed income. Fundraising events were still cancelled or postponed due to Covid restrictions and some fundraising was achieved by online sales of second hand books and other items. We have continued to receive some regular donations from supporters; as well as one-off contributions from grateful families whose cats we have helped to reunite after they have been missing.

With the charity having struggled for some time in respect of human resources, it was agreed that an outside professional organisational review of the charity as a whole, its financial position, its governance, its wider activities and volunteers, would help move the board towards making some concrete decisions about the future. The board unanimously agreed to engage an independent charity consultant to carry this out. Trustees then undertook a period of research to identify a suitable candidate felt to be a suitable match.

Trustees and volunteers were invited to participate and were asked about their current and possible longer-term involvement of the charity, their views on the charity and their thoughts on possible next steps. Recommendations were made to begin a period of recruitment for volunteers for the Lost and Found team and foster carers in the summer of 2022 with trustee recruitment to follow in the spring of 2023 to strengthen the board.

**LOST CATS BRIGHTON**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2022**

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**OBJECTIVES AND ACTIVITIES**

**Volunteers**

The Trustees would like to thank all the volunteers and foster carers for their commitment and help over the year and a big thank you to all of our supporters and friends of the charity for their generous and continued support.

**FINANCIAL REVIEW**

**Financial position**

Due to the reduction in donations received and the increase in donations made, the charity realised a deficit in the financial year of £18,823 for the year (2021 £34,883).

**Reserves policy**

It is the policy of the charity to expend its reserves in carrying out its objects, whilst aiming to maintain an appropriate level of reserves where possible to cover any shortfalls in income.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05965383 (England and Wales)

**Registered Charity number**

1119083

**Registered office**

223 South Coast Road  
Peacehaven  
East Sussex  
BN10 8LB

**Trustees**

F Barrington  
Mrs F Pearce  
Mrs H Osmond  
I Farrell  
Ms K Sutton (resigned 31.7.21)  
Ms P Stebbens

The following Trustees are not directors of the company -

Mr I Farrell  
K Sutton  
P Stebbens

**Independent Examiner**

Robinsons, Chartered Accountants  
223 South Coast Road  
Peacehaven  
East Sussex  
BN10 8LB

**LOST CATS BRIGHTON**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2022**

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Approved by order of the board of trustees on 28 February 2023 and signed on its behalf by:

Mrs F Pearce - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
LOST CATS BRIGHTON**

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**Independent examiner's report to the trustees of Lost Cats Brighton ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mark Robinson  
Robinsons, Chartered Accountants  
223 South Coast Road  
Peacehaven  
East Sussex  
BN10 8LB

28 February 2023

LOST CATS BRIGHTON

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2022

		2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		26,728	20,025
Investment income	2	109	138
<b>Total</b>		<u>26,837</u>	<u>20,163</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Direct costs		<u>45,660</u>	<u>55,046</u>
<b>NET INCOME/(EXPENDITURE)</b>		(18,823)	(34,883)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		249,524	284,407
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>230,701</u></u>	<u><u>249,524</u></u>

The notes form part of these financial statements

**LOST CATS BRIGHTON**

**STATEMENT OF FINANCIAL POSITION**  
**30 APRIL 2022**

		2022 Unrestricted fund £	2021 Total funds £
	Notes		
<b>FIXED ASSETS</b>			
Tangible assets	7	50	50
<b>CURRENT ASSETS</b>			
Cash at bank		231,059	249,474
<b>CREDITORS</b>			
Amounts falling due within one year	8	(408)	-
<b>NET CURRENT ASSETS</b>		<u>230,651</u>	<u>249,474</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		230,701	249,524
<b>NET ASSETS</b>		<u>230,701</u>	<u>249,524</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>230,701</u>	<u>249,524</u>
<b>TOTAL FUNDS</b>		<u>230,701</u>	<u>249,524</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements



**LOST CATS BRIGHTON**

**STATEMENT OF FINANCIAL POSITION - continued**  
**30 APRIL 2022**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 February 2023 and were signed on its behalf by:

F Pearce - Trustee

## LOST CATS BRIGHTON

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Computer equipment                      -    20% on cost

##### **Taxation**

The charity is exempt from corporation 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.

#### 2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	109	138
	<u>          </u>	<u>          </u>

**LOST CATS BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2022**

**3. SUPPORT COSTS**

Governance costs totalling £408 (2021 £408) were paid to the Independent Examiner of these accounts.

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2022 nor for the year ended 30 April 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2022 nor for the year ended 30 April 2021.

**5. STAFF COSTS**

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	20,025
Investment income	138
<b>Total</b>	<u>20,163</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Direct costs	<u>55,046</u>
<b>NET INCOME/(EXPENDITURE)</b>	(34,883)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	284,407
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>249,524</u></u>

**LOST CATS BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2022**

**7. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 May 2021 and 30 April 2022	908
<b>DEPRECIATION</b>	
At 1 May 2021 and 30 April 2022	858
<b>NET BOOK VALUE</b>	
At 30 April 2022	50
At 30 April 2021	50

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

	2022 £	2021 £
Accrued expenses	408	-

**9. MOVEMENT IN FUNDS**

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
<b>Unrestricted funds</b>			
General fund	249,524	(18,823)	230,701
<b>TOTAL FUNDS</b>	249,524	(18,823)	230,701

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	26,837	(45,660)	(18,823)
<b>TOTAL FUNDS</b>	26,837	(45,660)	(18,823)

LOST CATS BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2022

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
<b>Unrestricted funds</b>			
General fund	284,407	(34,883)	249,524
<b>TOTAL FUNDS</b>	<u>284,407</u>	<u>(34,883)</u>	<u>249,524</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	20,163	(55,046)	(34,883)
<b>TOTAL FUNDS</b>	<u>20,163</u>	<u>(55,046)</u>	<u>(34,883)</u>

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

	At 1.5.20 £	Net movement in funds £	At 30.4.22 £
<b>Unrestricted funds</b>			
General fund	284,407	(53,706)	230,701
<b>TOTAL FUNDS</b>	<u>284,407</u>	<u>(53,706)</u>	<u>230,701</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	47,000	(100,706)	(53,706)
<b>TOTAL FUNDS</b>	<u>47,000</u>	<u>(100,706)</u>	<u>(53,706)</u>

**LOST CATS BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2022**

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**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2022.

**11. ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party. The company is a registered charity and is limited by guarantee.