

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

TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024
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 2024

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LOST CATS BRIGHTON
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2024

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 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).

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

We mentioned in our report from last year that we were actively recruiting for new trustees to join the board. We are delighted to welcome Jane Higgins & Will Edwards who joined June 2023, Jo Hathaway, Leela Andrews in March 2024 & Cathy Hill in October 2024. Three long-serving trustees have resigned this year, Polly Stebbens, Fiona Barrington and Ian Farrell. We thank them for their contribution and service and wish them all the best.

We will also be saying a fond farewell to Chair Fiona Pearce and Secretary Hannah Osmond in December 2024. Fiona and Hannah both joined Lost Cats Brighton as volunteers in 2010 & 2011 respectively. They were appointed Trustees in 2015/16 and took over the running of the charity when Ron Ayres passed away January 2017. Despite various challenges over the years, they endeavoured to keep the charity going and ensure Ron's legacy was kept. Numerous cats have been helped over the years and improvements made to the overall structure and running of the charity by Fiona and Hannah. We thank them for their hard work, commitment and diligence over the years. They feel they are leaving the charity with a strong board to continue the good work of Lost Cats Brighton. We wish them the very best of luck for the future.

Over the year, we saw more and more cats, mostly elderly, being abandoned, several of whom came into our care. The cats had health issues ranging from thyroid conditions to dental work required. Whilst it is difficult to rehome these cats, we are lucky to have some foster carers who are happy to provide forever homes or palliative care with the charity's support. It gives these cats a chance to live happily and comfortably to the end of their days, even if for a short period of time.

We recruited more Lost & Found online volunteers to continue the vital work of registering lost and found cats on the website and Facebook pages maintaining our commitment to support local cat owners by offering advice and information. We received over 900 submissions of missing or found cats in the area. This level of demand is supported by a committed and energetic team of volunteers, currently totalling 11 individuals, who support the charity on a rota ensuring quality and continuity of service for the cat community of Brighton & Hove and the surrounding areas.

LOST CATS BRIGHTON
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2024

OBJECTIVES AND ACTIVITIES

Other activities

We extensively promoted reminder posts on our website and Facebook page for owners to have their cats microchipped before it became the law on 10 June 2024.

We rehomed 24 cats and kittens and provided accommodation, food and veterinary care for these and the older cats in our care via our network of foster homes and caring members of the public. We continue to fund veterinary care for injured or unwell strays and support financially those owners who struggle to cover emergency veterinary care for their cats. Veterinary costs for the year were £48,843.

Our shed accommodation for unneutered strays and cats requiring isolation was replaced this year, which was much needed with upgraded electrics, a total of £6,190.

The charity made a donation of £12,500 to another local registered cat charity who took on 2 of our cats with significant pre-existing medical issues. We also supported a local cat rescue with their vet bills after they ran into financial difficulties.

Over the year, we received one legacy of £36,000 which was very much appreciated. We continue to receive some regular donations from supporters and some individual contributions from grateful families whose cats we have helped to reunite after they have been missing.

In April 2024, Fiona Pearce & Jane Higgins attended the Mayor's reception of Animal Welfare Champions in Brighton and Hove. We were delighted to be invited by the Mayor and Marc Abraham (the celebrity vet) and for Lost Cats Brighton to be recognised. The occasion was a good opportunity to network with people from different animal charities.

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 £22,123 (2023 surplus £115,363).

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

LOST CATS BRIGHTON
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2024

Registered office

223 South Coast Road
Peacehaven
East Sussex
BN10 8LB

Trustees

F Barrington (resigned 17.2.24)
Mrs F Pearce
Mrs H Osmond
I Farrell
Ms P Stebbens (resigned 17.2.24)
J Higgins (appointed 20.6.23)
W Edwards (appointed 20.6.23)

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

Approved by order of the board of trustees on 3 January 2025 and signed on its behalf by:

Mrs F Pearce - Trustee

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

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 2024.

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

3 January 2025

LOST CATS BRIGHTON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2024

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		54,991	152,968
Investment income	2	3,740	1,122
Total		<u>58,731</u>	<u>154,090</u>
EXPENDITURE ON			
Charitable activities			
Direct costs		<u>80,854</u>	<u>38,727</u>
NET INCOME/(EXPENDITURE)		(22,123)	115,363
RECONCILIATION OF FUNDS			
Total funds brought forward		346,064	230,701
TOTAL FUNDS CARRIED FORWARD		<u><u>323,941</u></u>	<u><u>346,064</u></u>

The notes form part of these financial statements

LOST CATS BRIGHTON
STATEMENT OF FINANCIAL POSITION
30 APRIL 2024

		2024 Unrestricted fund £	2023 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	7	50	50
CURRENT ASSETS			
Cash at bank		324,251	346,830
CREDITORS			
Amounts falling due within one year	8	(360)	(816)
NET CURRENT ASSETS		<u>323,891</u>	<u>346,014</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		323,941	346,064
NET ASSETS		<u>323,941</u>	<u>346,064</u>
FUNDS	9		
Unrestricted funds		<u>323,941</u>	<u>346,064</u>
TOTAL FUNDS		<u>323,941</u>	<u>346,064</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2024 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 2024

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 3 January 2025 and were signed on its behalf by:

F Pearce - Trustee

LOST CATS BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

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

	2024	2023
	£	£
Deposit account interest	3,740	1,122
	<u> </u>	<u> </u>

LOST CATS BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2024

3. SUPPORT COSTS

Governance costs totalling £408 (2022 £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 2024 nor for the year ended 30 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the year ended 30 April 2023.

5. STAFF COSTS

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	152,968
Investment income	1,122
Total	<u>154,090</u>
EXPENDITURE ON	
Charitable activities	
Direct costs	<u>38,727</u>
NET INCOME	115,363
RECONCILIATION OF FUNDS	
Total funds brought forward	230,701
TOTAL FUNDS CARRIED FORWARD	<u><u>346,064</u></u>

LOST CATS BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2024

7. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 May 2023 and 30 April 2024	908
DEPRECIATION	
At 1 May 2023 and 30 April 2024	858
NET BOOK VALUE	
At 30 April 2024	50
At 30 April 2023	50

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	-	408
Accrued expenses	360	408
	360	816

9. MOVEMENT IN FUNDS

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	346,064	(22,123)	323,941
TOTAL FUNDS	346,064	(22,123)	323,941

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,731	(80,854)	(22,123)
TOTAL FUNDS	58,731	(80,854)	(22,123)

LOST CATS BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2024

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	230,701	115,363	346,064
TOTAL FUNDS	<u>230,701</u>	<u>115,363</u>	<u>346,064</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	154,090	(38,727)	115,363
TOTAL FUNDS	<u>154,090</u>	<u>(38,727)</u>	<u>115,363</u>

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

	At 1.5.22 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	230,701	93,240	323,941
TOTAL FUNDS	<u>230,701</u>	<u>93,240</u>	<u>323,941</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	212,821	(119,581)	93,240
TOTAL FUNDS	<u>212,821</u>	<u>(119,581)</u>	<u>93,240</u>

LOST CATS BRIGHTON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2024**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2024.

11. ULTIMATE CONTROLLING PARTY

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