

# CATS IN CRISIS

England & Wales · Charity number 1122296

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2013-06-13

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 87 Arlington Gardens  
Margate  
CT9 3TA

**Phone** 01843299295

**Email** [cic.thanet@gmail.com](mailto:cic.thanet@gmail.com)

**Website** <http://catsincrisisthanet.wordpress.com>

## Activities

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**Objects:** FOR THE BENEFIT OF THE PUBLIC TO ASSIST IN THE RELIEF OF THE SUFFERING OF CATS IN NEED OF CARE, OR WHO HAVE BEEN ABANDONED, BY ASSISTING IN THE PROVISION OF TEMPORARY SHELTER AND CARE FOR SUCH CATS.

**Activities:** Provision of rehoming facilities and veterinary care for stray and unwanted cats and kittens. Under exceptional circumstances, provision of similar assistance to animals other than cats.

## Classification

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- **How:** Provides Services
- **What:** Animals
- **Who:** Other Defined Groups

## Geography

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- **Area of benefit:** UNDEFINED. IN PRACTICE KENT
- Kent

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£102,296	£111,129	-	-
2023-12-31	£113,373	£126,689	-	-
2022-12-31	£112,456	£96,233	-	-
2021-12-31	£119,050	£120,281	-	-
2020-12-31	£158,388	£106,514	-	-

## Trustees

Name	Role	Appointed
JACQUELINE ANGOLD ALLEN		
MARY LOUISA KNOTT		

**CATS IN CRISIS**

England & Wales - Charity number 1122296

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1122296**

**CATS IN CRISIS**  
**UNAUDITED FINANCIAL STATEMENTS**  
**31 DECEMBER 2024**

**NEVILLE WESTON & COMPANY**

**Chartered Certified Accountants**

**3 High Street**

**St Lawrence**

**Ramsgate**

**Kent**

**CT11 0QL**

# CATS IN CRISIS

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

<b>CONTENTS</b>	<b>PAGE</b>
Trustees' Annual Report	1 - 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 - 14
<b>The following page does not form part of the financial statements</b>	
Detailed Statement of Financial Activities and Notes	16

# CATS IN CRISIS

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their report and the unaudited financial statements of the Charity for the year ended 31 December 2024.

### REFERENCE AND ADMINISTRATIVE DETAILS

<b>Registered Charity name</b>	Cats in Crisis
<b>Charity registration number</b>	1122296
<b>Principal office</b>	87 Arlington Gardens Margate Kent CT9 3TA

### The Trustees

Mrs M L Knott  
Mrs J A Allen

<b>Independent Examiner</b>	C J N Weston FCCA 3 High Street St Lawrence Ramsgate Kent CT11 0QL
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### STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation was set up in 2007 and registered as a Charity on 1st January 2008. The Charity is managed by the Trustees under the terms of the governing trust deed dated 10th August 2005.

New Trustees are chosen to round out the skill set of the board of Trustees. They are either appointed by the chairman, or proposed at the AGM; all Trustees have to be confirmed by the board of Trustees and by members at the AGM.

### OBJECTIVES AND ACTIVITIES

The objectives of the Charity are

- 1) For the benefit of the public to assist in the relief of the suffering of cats in need of care, or who have been abandoned, by assisting in the provision of temporary shelter and care for such cats.
- 2) To advance the education of the public in matters relating to animal welfare in general.
- 3) To relieve the financial hardship of persons who are unable to afford the fees for spaying and neutering through the provision of a subsidised service.

# CATS IN CRISIS

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

*(Continued)*

### ACHIEVEMENTS AND PERFORMANCE

Each year our worries get greater about the increasing number of cats and kittens being abandoned, often in very distressing circumstances and 2024 proved this was a growing trend. Our volunteers have worked harder than ever, trying to accommodate as many as possible, some of which were unneutered or pregnant or in very poor health, frequently as a result of neglect and often with injuries from living rough. These cats need extra time and veterinary care to get them fit to go to new homes thereby blocking much needed spaces for new arrivals. It is heartbreaking to have to say we have no room, but that is happening more and more frequently.

We have also been increasingly worried that so many older owners or those with serious health problems fail to make provision for their pets when they are no longer able to care for them and we have been getting more and more distressed relatives asking us to take pets when the owners have passed away or gone into care. There are so many schemes available, and we are currently trying to work with the local hospices to see if this can be included in their admission process. Many of these cats will be elderly, having grown old with their owners, making rehoming even more difficult.

### FINANCIAL REVIEW

This year the Charity has made a loss of expenditure over income.

### RESERVES POLICY

The Charity maintains at least six months expenditure in reserve. Should such reserves look under threat, we are always in a position to immediately cut back on the work we do bearing in mind we have no wages to pay or any other major expenditure other than shop rent.

### PLANS FOR FUTURE PERIODS

We anticipate a challenging time ahead but are eternally grateful for the support from the public at our fundraising events, at our shop and for their donations of cat supplies and items to sell. Their kindness, and the relief of finding good homes is something that helps us to keep going. We plan to keep up these fund-raising events in order to help raise as much money as possible.

Cats in Crisis are proud to confirm that they remain a totally voluntary organisation.

The Trustees' annual report was approved on 21 November 2025 and signed on behalf of the board of Trustees by:

.....  
**Mrs M L Knott**  
Trustee

.....  
**Mrs J A Allen**  
Trustee

# CATS IN CRISIS

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CATS IN CRISIS

**YEAR ENDED 31 DECEMBER 2024**

I report to the Trustees on my examination of the financial statements of Cats in Crisis ('the Charity') for the year ended 31 December 2024.

### RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### INDEPENDENT EXAMINER'S STATEMENT

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

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. The financial statements do not accord with those records; or
3. The financial statements 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.

**C J N Weston, FCCA**  
**Independent Examiner**

3 High Street  
St Lawrence  
Ramsgate  
Kent  
CT11 0QL

**NEVILLE WESTON & COMPANY**

**21 November 2025**

# CATS IN CRISIS

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 3 DECEMBER 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	62,252	<b>62,252</b>	77,586
Other trading activities	5	40,044	<b>40,044</b>	35,787
<b>Total income</b>		<u>102,296</u>	<u><b>102,296</b></u>	<u>113,373</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	6	15,130	<b>15,130</b>	15,371
Expenditure on charitable activities	7,8	95,999	<b>95,999</b>	111,318
<b>Total expenditure</b>		<u>111,129</u>	<u><b>111,129</b></u>	<u>126,689</u>
<b>Net expenditure and net movement in funds</b>		<u>(8,833)</u>	<u><b>(8,833)</b></u>	<u>(13,316)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		152,518	<b>152,518</b>	165,834
<b>Total funds carried forward</b>		<u>143,685</u>	<u><b>143,685</b></u>	<u>152,518</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

**CATS IN CRISIS**  
**STATEMENT OF FINANCIAL POSITION**  
**31 DECEMBER 2024**

	Note	2024 £	£	2023 £
<b>FIXED ASSETS</b>				
Tangible fixed assets	13		27	52
<b>CURRENT ASSETS</b>				
Debtors	14	500		503
Cash at bank and in hand		<u>158,408</u>		<u>161,563</u>
		<b>158,908</b>		<b>162,066</b>
<b>CREDITORS: amounts falling due within one year</b>				
	15	<u>15,250</u>		<u>9,600</u>
<b>NET CURRENT ASSETS</b>			<u><b>143,658</b></u>	<u>152,466</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><b>143,685</b></u>	<u>152,518</u>
<b>NET ASSETS</b>			<u><b>143,685</b></u>	<u>152,518</u>
<b>FUNDS OF THE CHARITY</b>				
Unrestricted funds			<u><b>143,685</b></u>	<u>152,518</u>
<b>Total Charity funds</b>	<b>16</b>		<u><b>143,685</b></u>	<u>152,518</u>

These financial statements were approved by the board of Trustees and authorised for issue on 21 November 2025, and are signed on behalf of the board by:

.....  
**Mrs M L Knott**  
**Trustee**

.....  
**Mrs J A Allen**  
**Trustee**

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 1. GENERAL INFORMATION

The Charity is a public benefit entity and a registered Charity in England and Wales and is unincorporated. The address of the principal office is 87 Arlington Gardens, Margate, Kent, CT9 3TA.

### 2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. ACCOUNTING POLICIES

#### **Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

#### **Basis of Preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going Concern**

There are no material uncertainties about the Charity's ability to continue.

#### **Judgements and Key Sources of Estimation Uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Fund Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 3. ACCOUNTING POLICIES *(continued)*

#### **Incoming Resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the Charity; it is probable that the economic benefits associated with the transaction will flow to the Charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### **Resources Expended**

Expenditure comprises those costs incurred in the delivery of the activities.

#### **Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received. The value of services provided by volunteers has not been included. Donated goods are only recognised as income once they have been sold.

#### **Tangible Assets**

All fixed assets are initially recorded at cost.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and Fittings	- 20% straight line
Motor vehicles	- 25% straight line

#### **Impairment of Fixed Assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 3. ACCOUNTING POLICIES *(continued)*

#### **Impairment of Fixed Assets** *(Continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the Charity are assigned to those units.

#### **Financial Instruments**

A financial asset or a financial liability is recognised only when the Charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 3. ACCOUNTING POLICIES *(continued)*

#### **Financial Instruments** *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. DONATIONS AND LEGACIES

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
<b>DONATIONS</b>				
Donations	46,059	<b>46,059</b>	53,078	53,078
<b>LEGACIES</b>				
Legacies	16,193	<b>16,193</b>	24,508	24,508
	<u>62,252</u>	<u><b>62,252</b></u>	<u>77,586</u>	<u>77,586</u>

### 5. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Services & goods for sale	38,107	<b>38,107</b>	34,658	34,658
Fund raising events	1,937	<b>1,937</b>	1,129	1,129
	<u>40,044</u>	<u><b>40,044</b></u>	<u>35,787</u>	<u>35,787</u>

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 6. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Costs of other trading activities - Shop costs	15,130	<b>15,130</b>	15,371	<i>15,371</i>

### 7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Animal Welfare	93,649	<b>93,649</b>	109,718	<i>109,718</i>
Support costs	2,350	<b>2,350</b>	1,600	<i>1,600</i>
	<u>95,999</u>	<u><b>95,999</b></u>	<u>111,318</u>	<u><i>111,318</i></u>

### 8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	<b>Total funds 2024 £</b>	Total fund 2023 £
Animal Welfare	93,649	–	<b>93,649</b>	<i>109,718</i>
Governance costs	–	2,350	<b>2,350</b>	<i>1,600</i>
	<u>93,649</u>	<u>2,350</u>	<u><b>95,999</b></u>	<u><i>111,318</i></u>

### 9. NET EXPENDITURE

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>25</u>	<u>25</u>

### 10. INDEPENDENT EXAMINATION FEES

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,350</u>	<u><i>1,600</i></u>

### 11. STAFF COSTS

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

## CATS IN CRISIS

### NOTES TO THE FINANCIAL STATEMENTS FPR THE YEAR ENDED 31 DECEMBER 2024

#### 12. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the Charity or a related entity were received by the Trustees; or

#### 13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 January 2024 and 31 December 2024	<u>515</u>	<u>3,500</u>	<u>4,015</u>
<b>Depreciation</b>			
At 1 January 2024	464	3,499	3,963
Charge for the year	25	–	25
At 31 December 2024	<u>489</u>	<u>3,499</u>	<u>3,988</u>
<b>Carrying amount</b>			
At 31 December 2024	<u>26</u>	<u>1</u>	<u>27</u>
At 31 December 2023	<u>51</u>	<u>1</u>	<u>52</u>

#### 14. DEBTORS

	2024 £	2023 £
Prepayments and accrued income	<u>500</u>	<u>503</u>

#### 15. CREDITORS: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>15,250</u>	<u>9,600</u>

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 16. ANALYSIS OF CHARITABLE FUNDS

#### Unrestricted funds

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
General Fund	<u>152,518</u>	<u>102,296</u>	<u>(111,129)</u>	<u>143,685</u>

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
General Fund	<u>165,834</u>	<u>113,373</u>	<u>(126,689)</u>	<u>152,518</u>

### 17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	527	527
Current assets	158,408	158,408
Creditors less than 1 year	(15,250)	(15,250)
<b>Net assets</b>	<u>143,685</u>	<u>143,685</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	555	555
Current assets	161,563	161,563
Creditors less than 1 year	(9,600)	(9,600)
<b>Net assets</b>	<u>152,518</u>	<u>152,518</u>

### 18. VOLUNTEERS

Volunteers will foster the cats until they can be adopted and also work in the Charity's shop.

### 19. RELATED PARTY TRANSACTIONS

There were no transactions with related parties that require disclosure.

**CATS IN CRISIS**  
**MANAGEMENT INFORMATION**  
**YEAR ENDED 31 DECEMBER 2024**

**The following page does not form part of the financial statements.**



**CATS IN CRISIS**

England & Wales - Charity number 1122296

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1122296**

**CATS IN CRISIS**  
**UNAUDITED FINANCIAL STATEMENTS**  
**31 DECEMBER 2023**

**NEVILLE WESTON & COMPANY**

Chartered Certified Accountants

3 High Street

St Lawrence

Ramsgate

Kent

CT11 0QL

**CATS IN CRISIS**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2023**

	<b>PAGE</b>
Trustees' Annual Report	<b>1-3</b>
Independent Examiner's Report to the Trustees	<b>4</b>
Statement of Financial Activities	<b>5</b>
Statement of Financial Position	<b>6</b>
Notes to the Financial Statements	<b>7-14</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed Statement of Financial Activities	<b>15</b>
Notes to the Detailed Statement of Financial Activities	<b>16</b>

**CATS IN CRISIS**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 31 DECEMBER 2023**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity name**           Cats in Crisis

**Charity registration number**    1122296

**Principal office**                   87 Arlington Gardens  
Margate  
Kent  
CT9 3TA

**THE TRUSTEES**

Mrs M L Knott  
Mrs J A Allen

**Independent examiner**           CJN Weston FCCA  
Neville Weston & Company  
3 High Street  
St Lawrence  
Ramsgate  
Kent  
CT11 0QL

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation was set up in 2007 and registered as a charity on 1st January 2008. The charity is managed by the trustees under the terms of the governing trust deed dated 10th August 2005.

New trustees are chosen to round out the skill set of the board of trustees. They are either appointed by the chairman, or proposed at the AGM; all trustees have to be confirmed by the board of trustees and by members at the AGM.

**OBJECTIVES AND ACTIVITIES**

The objectives of the charity are

- 1) For the benefit of the public to assist in the relief of the suffering of cats in need of care, or who have been abandoned, by assisting in the provision of temporary shelter and care for such cats.
- 2) To advance the education of the public in matters relating to animal welfare in general.
- 3) To relieve the financial hardship of persons who are unable to afford the fees for spaying and neutering through the provision of a subsidised service.

# **CATS IN CRISIS**

## **TRUSTEES' ANNUAL REPORT** *(continued)*

### **YEAR ENDED 31 DECEMBER 2023**

#### **ACHIEVEMENTS AND PERFORMANCE**

We had been more optimistic for 2023, but it became obvious during the year that things were not going to improve. Soaring vet bills, huge numbers of people facing eviction and unable to find rescue places for their pets which were often just being abandoned and - as many predicted - people who took on pets during lockdown were also frantically trying to rehome them once they could no longer work from home. We also had spiralling costs to pay for the massive increase in the number of kittens needing to come in and be neutered because, for various reasons, the adults had not been neutered and this needed to be done as a matter of urgency.

Many of the stray kittens we dealt with were ferals – living on farms, allotments and rough ground. In one particularly bad case, we had offered over many years, to get the adults neutered but the owner of the land “liked having all the kittens around”. Finally, having been persuaded that the situation had to change, she agreed, but this meant our volunteers had to trap the cats and take them to and from the vets, all extremely time consuming. During September and October alone over 30 cats and kittens were trapped and neutered.

#### **FINANCIAL REVIEW**

This year the charity has made a loss of expenditure over income.

#### **RESERVES POLICY**

The charity maintains at least six months expenditure in reserve. Should such reserves look under threat, we are always in a position to immediately cut back on the work we do bearing in mind we have no wages to pay or any other major expenditure other than shop rent.

#### **PLANS FOR FUTURE PERIODS**

It is always difficult to plan ahead but we have become used to the phrase “expect the unexpected” and so we will try to be prepared. We could not manage without our wonderful hard-working team of helpers who are all unpaid volunteers, and the generosity of the public who support our cause.

Cats in Crisis are proud to confirm that they remain a totally voluntary organisation.

# **CATS IN CRISIS**

## **TRUSTEES' ANNUAL REPORT** *(continued)*

### **YEAR ENDED 31 DECEMBER 2023**

The trustees' annual report was approved on 19 March 2025 and signed on behalf of the board of trustees by:

.....  
**Mrs M L Knott**  
**Trustee**

.....  
**Mrs J A Allen**  
**Trustee**

# **CATS IN CRISIS**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CATS IN CRISIS**

**YEAR ENDED 31 DECEMBER 2023**

I report to the trustees on my examination of the financial statements of Cats in Crisis ('the charity') for the year ended 31 December 2023.

### **RESPONSIBILITIES AND BASIS OF REPORT**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **INDEPENDENT EXAMINER'S STATEMENT**

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

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. The financial statements do not accord with those records; or
3. The financial statements 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.

**CJN Weston FCCA**

**Independent Examiner**

**Neville Weston & Company**

3 High Street  
St Lawrence  
Ramsgate  
Kent  
CT11 0QL

**CATS IN CRISIS**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2023**

		2023		2022
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	<b>4</b>	77,586	<b>77,586</b>	77,284
Other trading activities	<b>5</b>	35,787	<b>35,787</b>	35,172
<b>Total income</b>		<u>113,373</u>	<u><b>113,373</b></u>	<u>112,456</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	<b>6</b>	15,371	<b>15,371</b>	21,936
Expenditure on charitable activities	<b>7,8</b>	111,318	<b>111,318</b>	74,297
<b>Total expenditure</b>		<u>126,689</u>	<u><b>126,689</b></u>	<u>96,233</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(13,316)</u>	<u><b>(13,316)</b></u>	<u>16,223</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		165,834	<b>165,834</b>	149,610
<b>Total funds carried forward</b>		<u>152,518</u>	<u><b>152,518</b></u>	<u>165,834</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

**CATS IN CRISIS**  
**STATEMENT OF FINANCIAL POSITION**  
**31 DECEMBER 2023**

	Note	2023	2022
		£	£
<b>FIXED ASSETS</b>			
Tangible fixed assets	13	52	77
<b>CURRENT ASSETS</b>			
Debtors	14	503	484
Cash at bank and in hand		<u>161,563</u>	<u>171,741</u>
		<b>162,066</b>	<b>172,225</b>
<b>CREDITORS: amounts falling due within one year</b>	15	<u>9,600</u>	<u>6,469</u>
<b>NET CURRENT ASSETS</b>		<b>152,466</b>	<b>165,756</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>152,518</b>	<b>165,833</b>
<b>NET ASSETS</b>		<b><u>152,518</u></b>	<b><u>165,833</u></b>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted funds		<u>152,518</u>	<u>165,834</u>
<b>Total charity funds</b>	16	<b><u>152,518</u></b>	<b><u>165,834</u></b>

These financial statements were approved by the board of trustees and authorised for issue on 19 March 2025, and are signed on behalf of the board by:

.....  
**Mrs M L Knott**  
Trustee

**Mrs J A Allen**  
Trustee

The notes on pages 7 to 13 form part of these financial statements.

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 DECEMBER 2023

#### 1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 87 Arlington Gardens, Margate, Kent, CT9 3TA.

#### 2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

#### 3. ACCOUNTING POLICIES

##### **Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

##### **Basis of Preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going Concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and Key Sources of Estimation Uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2023

#### 3. ACCOUNTING POLICIES *(continued)*

##### **Incoming Resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources Expended**

Expenditure comprises those costs incurred in the delivery of the activities.

##### **Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received. The value of services provided by volunteers has not been included. Donated goods are only recognised as income once they have been sold.

##### **Tangible Assets**

All fixed assets are initially recorded at cost.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and Fittings	- 20% straight line
Motor vehicles	- 25% straight line

##### **Impairment of Fixed Assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2023

#### 3. ACCOUNTING POLICIES *(continued)*

recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### **Financial Instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2023

#### 3. ACCOUNTING POLICIES *(continued)*

##### Financial Instruments *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. DONATIONS AND LEGACIES

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
<b>DONATIONS</b>				
Donations	53,078	<b>53,078</b>	47,284	47,284
<b>LEGACIES</b>				
Legacies	24,508	<b>24,508</b>	30,000	30,000
	<u>77,586</u>	<u><b>77,586</b></u>	<u>77,284</u>	<u>77,284</u>

#### 5. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Services & goods for sale	34,658	<b>34,658</b>	33,992	33,992
Fund raising events	1,129	<b>1,129</b>	1,180	1,180
	<u>35,787</u>	<u><b>35,787</b></u>	<u>35,172</u>	<u>35,172</u>

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2023

#### 6. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Costs of other trading activities - Shop costs	15,371	<b>15,371</b>	21,936	<b>21,936</b>

#### 7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Animal Welfare	109,718	<b>109,718</b>	72,747	<b>72,747</b>
Support costs	1,600	<b>1,600</b>	1,549	<b>1,550</b>
	<u>111,318</u>	<u><b>111,318</b></u>	<u>74,296</u>	<u><b>74,297</b></u>

#### 8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	<b>Total funds 2023 £</b>	Total fund 2022 £
Animal Welfare	109,718	–	<b>109,718</b>	<b>72,747</b>
Governance costs	–	1,600	<b>1,600</b>	<b>1,550</b>
	<u>109,718</u>	<u>1,600</u>	<u><b>111,318</b></u>	<u><b>74,297</b></u>

#### 9. NET (EXPENDITURE)/INCOME

Net (expenditure)/income is stated after charging/(crediting):

	<b>2023</b> £	2022 £
Depreciation of tangible fixed assets	<b>25</b>	<b>203</b>

#### 10. INDEPENDENT EXAMINATION FEES

	<b>2023</b> £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>1,600</b>	<b>1,550</b>

#### 11. STAFF COSTS

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2023

#### 12. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

#### 13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 January 2023 and 31 December 2023	<u>515</u>	<u>3,500</u>	<u>4,015</u>
<b>Depreciation</b>			
At 1 January 2023	439	3,499	<b>3,938</b>
Charge for the year	25	–	<b>25</b>
At 31 December 2023	<u>464</u>	<u>3,499</u>	<u><b>3,963</b></u>
<b>Carrying amount</b>			
At 31 December 2023	<u>51</u>	<u>1</u>	<u><b>52</b></u>
At 31 December 2022	<u>76</u>	<u>1</u>	<u>77</u>

#### 14. DEBTORS

	2023 £	2022 £
Prepayments and accrued income	<u>503</u>	<u>484</u>

#### 15. CREDITORS: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>9,600</u>	<u>6,469</u>

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2023

#### 16. ANALYSIS OF CHARITABLE FUNDS

##### Unrestricted funds

	At 1 January 20 23	Income £	Expenditure £	At 31 December 2023 £
General Fund	165,834	113,373	(126,689)	<b>152,518</b>

	At 1 January 20 22	Income £	Expenditure £	At 31 December 2022 £
General Fund	149,610	112,456	(96,232)	<i>165,834</i>

#### 17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	555	<b>555</b>
Current assets	161,563	<b>161,563</b>
Creditors less than 1 year	(9,600)	<b>(9,600)</b>
<b>Net assets</b>	<u>152,518</u>	<u><b>152,518</b></u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	561	<i>561</i>
Current assets	171,741	<i>171,741</i>
Creditors less than 1 year	(6,469)	<i>(6,469)</i>
<b>Net assets</b>	<u>165,833</u>	<u><i>165,833</i></u>

#### 18. VOLUNTEERS

Volunteers will foster the cats until they can be adopted and also work in the charity's shop.

#### 19. RELATED PARTY TRANSACTIONS

There were no transactions with related parties that require disclosure.

**CATS IN CRISIS**  
**MANAGEMENT INFORMATION**  
**YEAR ENDED 31 DECEMBER 2023**

**The following pages do not form part of the financial statements.**

# CATS IN CRISIS

## NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

### YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	53,078	47,284
Legacies	24,508	30,000
	<u>77,586</u>	<u>77,284</u>
<b>Other trading activities</b>		
Services & goods for sale	34,658	33,992
Fund raising events	1,129	1,180
	<u>35,787</u>	<u>35,172</u>
<b>TOTAL INCOME</b>	<u>113,373</u>	<u>112,456</u>

# CATS IN CRISIS

## NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2023

### EXPENDITURE

#### Costs of other trading activities

Rent	13,970	19,184
Rates and water	210	974
Repairs and maintenance	404	1,275
Insurance	537	503
Legal and professional fees	250	–
	<u>15,371</u>	<u>21,936</u>

#### Expenditure on charitable activities

Purchases	15,926	7,230
Light and heat	806	1,078
Motor vehicle expenses	2,749	2,091
Legal and professional fees	1,600	1,550
Telephone	20	20
Other office costs	534	465
Depreciation	25	203
Veterinary costs (net of contributions)	87,662	59,950
Sundry Expenses	1,996	1,710
	<u>111,318</u>	<u>74,297</u>

#### TOTAL EXPENDITURE

126,689      96,233

#### NET SURPLUS/(DEFICIT) OF EXPENDITURE OVER INCOME

(13,316)      16,223

**CATS IN CRISIS**

England & Wales - Charity number 1122296

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1122296**

**CATS IN CRISIS**

**UNAUDITED FINANCIAL STATEMENTS**

**31 DECEMBER 2022**

**NEVILLE WESTON & COMPANY**

Chartered Certified Accountants

3 High Street

St Lawrence

Ramsgate

Kent

CT11 0QL

**CATS IN CRISIS**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

	<b>PAGE</b>
Trustees' Annual Report	<b>1 - 3</b>
Independent Examiner's Report to the Trustees	<b>4</b>
Statement of Financial Activities	<b>5</b>
Statement of Financial Position	<b>6</b>
Notes to the Financial Statements	<b>7 - 14</b>
 <b>The following pages do not form part of the financial statements</b>	
Detailed Statement of Financial Activities	<b>15</b>
Notes to the Detailed Statement of Financial Activities	<b>16</b>

**CATS IN CRISIS**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 31 DECEMBER 2022**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity name**            Cats in Crisis  
**Charity registration number**    1122296  
**Principal office**                    87 Arlington Gardens  
   Margate  
   Kent  
   CT9 3TA

**THE TRUSTEES**

Mrs M L Knott  
Mrs J A Allen  
Ms J Allen                                (Died 10 May 2022)

**Independent examiner**            C/N Weston FCCA  
   Neville Weston & Company  
   3 High Street  
   St Lawrence  
   Ramsgate  
   Kent  
   CT11 0QL

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation was set up in 2007 and registered as a charity on 1st January 2008. The charity is managed by the trustees under the terms of the governing trust deed dated 10th August 2005.

New trustees are chosen to round out the skill set of the board of trustees. They are either appointed by the chairman or proposed at the AGM; all trustees have to be confirmed by the board of trustees and by members at the AGM.

**OBJECTIVES AND ACTIVITIES**

The objectives of the charity are

- 1) For the benefit of the public to assist in the relief of the suffering of cats in need of care, or who have been abandoned, by assisting in the provision of temporary shelter and care for such cats.
- 2) To advance the education of the public in matters relating to animal welfare in general.
- 3) To relieve the financial hardship of persons who are unable to afford the fees for spaying and neutering through the provision of a subsidised service.

# **CATS IN CRISIS**

## **TRUSTEES' ANNUAL REPORT** *(continued)*

### **YEAR ENDED 31 DECEMBER 2022**

#### **ACHIEVEMENTS AND PERFORMANCE**

2022 continued the trend of increasing numbers of people having to give up their cats often in very distressing circumstances. Evictions were increasing and families, in many circumstances, were having difficulty finding homes for themselves as well as their pets. In desperation people were contacting us from as far afield as Scotland and we know that a great many cats were simply abandoned because rescues did not have sufficient space.

We faced a very worrying time in the summer when we were given notice to quit our shop as the landlord had plans to demolish the site and build flats. We struggled to find alternative premises but eventually did so and thanks to the supreme effort on the part of our volunteers and their families who worked evenings and weekends we finally moved into the new shop. This is much smaller than the previous premises but again, thanks to the efforts of our volunteers, surplus stock was moved into a suitable nearby storage facility which is easily accessible.

Sadly, one of our long term, very hard-working volunteers/ fosterers died in May. She had been with us since we started in 2000 and is very sorely missed.

Vet bills continued to increase but a number of our regular fundraising events were able to go ahead providing much needed additional income.

#### **FINANCIAL REVIEW**

This year the charity has made a profit, an excess of income over expenditure.

#### **RESERVES POLICY**

The charity maintains at least six months expenditure in reserve. Should such reserves look under threat, we are always in a position to immediately cut back on the work we do bearing in mind we have no wages to pay or any other major expenditure other than shop rent.

#### **PLANS FOR FUTURE PERIODS**

We are looking forward to the future with a little more optimism than in the past few years although we know things will never be easy from the point of view of animal rescue.

Cats in Crisis are proud to confirm that they remain a totally voluntary organisation.

# **CATS IN CRISIS**

## **TRUSTEES' ANNUAL REPORT** *(continued)*

### **YEAR ENDED 31 DECEMBER 2022**

The trustees' annual report was approved on 12 February 2025 and signed on behalf of the board of trustees by:

.....  
**Mrs M L Knott**  
Trustee

.....  
**Mrs J A Allen**  
Trustee

# **CATS IN CRISIS**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CATS IN CRISIS**

### **YEAR ENDED 31 DECEMBER 2022**

I report to the trustees on my examination of the financial statements of Cats in Crisis ('the charity') for the year ended 31 December 2022.

#### **RESPONSIBILITIES AND BASIS OF REPORT**

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **INDEPENDENT EXAMINER'S STATEMENT**

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

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. The financial statements do not accord with those records; or
3. The financial statements 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.

3 High Street  
St Lawrence  
Ramsgate  
Kent  
CT11 0QL

**CJN Weston FCCA**

**Independent Examiner**

**Neville Weston & Company**

**CATS IN CRISIS**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2022**

		2022		2021
		Unrestricted	Total funds	Total funds
	Note	funds £	£	£
<b>Income and endowments</b>				
Donations and legacies	<b>4</b>	77,284	<b>77,284</b>	93,675
Other trading activities	<b>5</b>	35,172	<b>35,172</b>	25,375
<b>Total income</b>		<u>112,456</u>	<u><b>112,456</b></u>	<u>119,050</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	<b>6</b>	21,936	<b>21,936</b>	33,222
Expenditure on charitable activities	<b>7,8</b>	74,296	<b>74,297</b>	87,059
<b>Total expenditure</b>		<u>96,232</u>	<u><b>96,233</b></u>	<u>120,281</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>16,224</u>	<u><b>16,223</b></u>	<u>(1,231)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		149,610	<b>149,610</b>	150,840
<b>Total funds carried forward</b>		<u>165,834</u>	<u><b>165,834</b></u>	<u>149,610</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

**The notes on pages 7 to 13 form part of these financial statements.**

**CATS IN CRISIS**  
**STATEMENT OF FINANCIAL POSITION**  
**31 DECEMBER 2022**

	Note	2022 £	£	2021 £
<b>FIXED ASSETS</b>				
Tangible fixed assets	13		77	280
<b>CURRENT ASSETS</b>				
Debtors	14	484		37
Cash at bank and in hand		171,741		158,530
		<u>172,225</u>		<u>158,567</u>
<b>CREDITORS: amounts falling due within one year</b>	15	<u>6,469</u>		<u>9,238</u>
<b>NET CURRENT ASSETS</b>			<u>165,756</u>	<u>149,329</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>165,833</u>	<u>149,609</u>
<b>NET ASSETS</b>			<u>165,833</u>	<u>149,609</u>
<b>FUNDS OF THE CHARITY</b>				
Unrestricted funds			<u>165,834</u>	<u>149,610</u>
<b>Total charity funds</b>	17		<u>165,834</u>	<u>149,610</u>

These financial statements were approved by the board of trustees and authorised for issue on 12 February 2025, and are signed on behalf of the board by:

.....  
**Mrs M L Knott**  
**Trustee**

**Mrs J A Allen**  
**Trustee**

The notes on pages 7 to 13 form part of these financial statements.

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 DECEMBER 2022

#### 1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 87 Arlington Gardens, Margate, Kent, CT9 3TA.

#### 2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

#### 3. ACCOUNTING POLICIES

##### **Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

##### **Basis of Preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going Concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and Key Sources of Estimation Uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2022

#### **Incoming Resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### **Resources Expended**

Expenditure comprises those costs incurred in the delivery of the activities.

#### **Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received. The value of services provided by volunteers has not been included. Donated goods are only recognised as income once they have been sold.

#### **Tangible Assets**

All fixed assets are initially recorded at cost.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and Fittings	-	20% reducing balance
Motor vehicles	-	25% reducing balance

#### **Impairment of Fixed Assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2022

amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

### **Government Grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

### **Financial Instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2022

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. DONATIONS AND LEGACIES

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
<b>DONATIONS</b>				
Donations	47,284	<b>47,284</b>	69,889	69,889
<b>LEGACIES</b>				
Legacies	30,000	<b>30,000</b>	8,500	8,500
<b>GRANTS</b>				
Government grant income	–	–	15,286	15,286
	<u>77,284</u>	<u><b>77,284</b></u>	<u>93,675</u>	<u>93,675</u>

#### 5. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Services & goods for sale	33,992	<b>33,992</b>	24,474	24,474
Fund raising events	1,180	<b>1,180</b>	901	901
	<u>35,172</u>	<u><b>35,172</b></u>	<u>25,375</u>	<u>25,375</u>

#### 6. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Costs of other trading activities - Shop costs	<u>21,936</u>	<u><b>21,936</b></u>	<u>33,222</u>	<u>33,222</u>

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2022

#### 7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Animal Welfare	72,747	<b>72,747</b>	85,559	85,559
Support costs	1,549	<b>1,550</b>	1,499	1,500
	<u>74,296</u>	<u><b>74,297</b></u>	<u>87,058</u>	<u>87,059</u>

#### 8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	<b>Total funds 2022 £</b>	Total fund 2021 £
Animal Welfare	72,747	–	<b>72,747</b>	85,559
Governance costs	–	1,550	<b>1,550</b>	1,500
	<u>72,747</u>	<u>1,550</u>	<u><b>74,297</b></u>	<u>87,059</u>

#### 9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	<b>2022</b> £	2021 £
Depreciation of tangible fixed assets	<b>203</b>	204
	<u>203</u>	<u>204</u>

#### 10. INDEPENDENT EXAMINATION FEES

	<b>2022</b> £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>1,550</b>	1,500
	<u>1,550</u>	<u>1,500</u>

#### 11. STAFF COSTS

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 12. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the Trustees.

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2022

#### 13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>			
<b>At 1 January 2022 and 31 December 2022</b>	<u>515</u>	<u>3,500</u>	<u><b>4,015</b></u>
<b>Depreciation</b>			
At 1 January 2022	351	3,384	<b>3,735</b>
Charge for the year	<u>88</u>	<u>115</u>	<u><b>203</b></u>
<b>At 31 December 2022</b>	<u>439</u>	<u>3,499</u>	<u><b>3,938</b></u>
<b>Carrying amount</b>			
<b>At 31 December 2022</b>	<u>76</u>	<u>1</u>	<u><b>77</b></u>
At 31 December 2021	<u>164</u>	<u>116</u>	<u><b>280</b></u>

#### 14. DEBTORS

	2022 £	2021 £
Prepayments and accrued income	<u>484</u>	<u>37</u>

#### 15. CREDITORS: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>6,469</u>	<u>9,238</u>

#### 16. GOVERNMENT GRANTS

The amounts recognised in the financial statements for government grants are as follows:

	2022 £	2021 £
Recognised in income from donations and legacies:		
Government grants income	<u>–</u>	<u>15,286</u>

#### 17. ANALYSIS OF CHARITABLE FUNDS

##### Unrestricted funds

	At 1 January 20 22 £	Income £	Expenditure £	At 31 December 2022 £
General Fund	<u>149,610</u>	<u>112,456</u>	<u>(96,232)</u>	<u><b>165,834</b></u>
	At 1 January 20 21 £	Income £	Expenditure £	At 31 December 2021 £
General Fund	<u>150,840</u>	<u>119,050</u>	<u>(120,280)</u>	<u><b>149,610</b></u>

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2022

#### 18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	561	<b>561</b>
Current assets	171,741	<b>171,741</b>
Creditors less than 1 year	(6,469)	<b>(6,469)</b>
<b>Net assets</b>	<u>165,833</u>	<u><b>165,833</b></u>

  

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	317	317
Current assets	158,530	158,530
Creditors less than 1 year	(9,238)	(9,238)
<b>Net assets</b>	<u>149,609</u>	<u>149,609</u>

#### 19. VOLUNTEERS

Volunteers will foster the cats until they can be adopted and also work in the charity's shop.

#### 20. RELATED PARTY TRANSACTIONS

Included within donations is an amount of £5,276.55 which relates to charity expenses paid for privately by Mary Knott, Trustee.

#### 21. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Not later than 1 year	–	<u>11,500</u>

**CATS IN CRISIS**  
**MANAGEMENT INFORMATION**  
**YEAR ENDED 31 DECEMBER 2022**

**The following pages do not form part of the financial statements.**

# CATS IN CRISIS

## NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

### YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
<b>INCOME NAD ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	47,284	69,889
Legacies	30,000	8,500
Government grant income	–	15,286
	<u>77,284</u>	<u>93,675</u>
<b>Other trading activities</b>		
Services & goods for sale	33,992	24,474
Fund raising events	1,180	901
	<u>35,172</u>	<u>25,375</u>
<b>TOTAL INCOME</b>	<u>112,456</u>	<u>119,050</u>

# CATS IN CRISIS

## NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2022

### EXPENDITURE

#### Costs of other trading activities

Rent	19,184	31,410
Rates and water	974	535
Repairs and maintenance	1,275	324
Insurance	503	953
	<u>21,936</u>	<u>33,222</u>

#### Expenditure on charitable activities

Purchases	7,230	9,159
Light and heat	1,078	431
Motor vehicle expenses	2,091	1,919
Legal and professional fees	1,550	1,500
Telephone	20	20
Other office costs	465	815
Depreciation	203	204
Veterinary costs (net of contributions)	59,950	71,946
Sundry Expenses	1,710	1,065
	<u>74,297</u>	<u>87,059</u>

#### TOTAL EXPENDITURE

96,233      120,281

#### NET SURPLUS/(DEFICIT) OF EXPENDITURE OVER INCOME

16,223      (1,231)

**CATS IN CRISIS**

England & Wales - Charity number 1122296

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# Accounts

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**CATS IN CRISIS**

**UNAUDITED FINANCIAL STATEMENTS**

**31 DECEMBER 2021**

**NEVILLE WESTON & COMPANY**

Chartered Certified Accountants

3 High Street

St Lawrence

Ramsgate

Kent

CT11 0QL

**CATS IN CRISIS**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2021**

	<b>PAGE</b>
Trustees' Annual Report	<b>1 - 3</b>
Independent Examiner's Report to the Trustees	<b>4</b>
Statement of Financial Activities	<b>5</b>
Statement of Financial Position	<b>6</b>
Notes to the Financial Statements	<b>7 - 14</b>
 <b>The following pages do not form part of the financial statements</b>	
Detailed Statement of Financial Activities	<b>16</b>
Notes to the Detailed Statement of Financial Activities	<b>17</b>

**CATS IN CRISIS**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 31 DECEMBER 2021**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity name**           Cats in Crisis

**Charity registration number**    1122296

**Principal office**                   87 Arlington Gardens  
Margate  
Kent  
CT9 3TA

**THE TRUSTEES**

Mrs M L Knott  
Mrs J A Allen  
Ms J Allen

**Independent examiner**           CJN Weston FCCA  
Neville Weston & Company  
3 High Street  
St Lawrence  
Ramsgate  
Kent  
CT11 0QL

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation was set up in 2007 and registered as a charity on 1st January 2008. The charity is managed by the trustees under the terms of the governing trust deed dated 10th August 2005.

New trustees are chosen to round out the skill set of the board of trustees. They are either appointed by the chairman or proposed at the AGM; all trustees have to be confirmed by the board of trustees and by members at the AGM.

**OBJECTIVES AND ACTIVITIES**

The objectives of the charity are

- 1) For the benefit of the public to assist in the relief of the suffering of cats in need of care, or who have been abandoned, by assisting in the provision of temporary shelter and care for such cats.
- 2) To advance the education of the public in matters relating to animal welfare in general.
- 3) To relieve the financial hardship of persons who are unable to afford the fees for spaying and neutering through the provision of a subsidised service.

# **CATS IN CRISIS**

## **TRUSTEES' ANNUAL REPORT** *(continued)*

### **YEAR ENDED 31 DECEMBER 2021**

#### **ACHIEVEMENTS AND PERFORMANCE**

It was yet another difficult year with Covid lockdown and restrictions. This had a huge impact on the number of cats needing to be rehomed due to illness of the owners or other factors. In addition the neutering programme was severely impacted by the limited capacity of vets due to restrictions and many unneutered cats were breeding, with the result that the number of kittens was totally unmanageable.

We were also struggling with the issue of older owners not making provision for their pets if anything happened to them despite a number of excellent schemes run by the larger charities, and this looks to be an ongoing campaign.

It was difficult to carry on as normal and a number of our regular events could not take place, resulting in significant loss of income, but we saw a surge in support particularly with the provision of cat food and litter, which helped to ease the finances. On the plus side, due to the restrictions, a number of people were unable to work, and we gained by having them help out as temporary volunteers in the shop.

Thanks to the wonderful work undertaken by our volunteers and the support of cat loving members of the public we survived 2021.

#### **FINANCIAL REVIEW**

This year the charity has made a small loss of expenditure over income.

#### **RESERVES POLICY**

The charity maintains at least six months expenditure in reserve. Should such reserves look under threat, we are always in a position to immediately cut back on the work we do bearing in mind we have no wages to pay or any other major expenditure other than shop rent.

#### **PLANS FOR FUTURE PERIODS**

Our hopes for 2022 are to again look at ways of increasing income, increasing the number of foster homes, and expanding our volunteer workforce with competent and dedicated animal lovers who can continue into the foreseeable future.

Cats in Crisis are proud to confirm that they remain a totally voluntary organisation.

# **CATS IN CRISIS**

## **TRUSTEES' ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 DECEMBER 2021**

The trustees' annual report was approved on 7 February 2025 and signed on behalf of the board of trustees by:

.....  
**Mrs M L Knott**  
**Trustee**

.....  
**Mrs J A Allen**  
**Trustee**

# **CATS IN CRISIS**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CATS IN CRISIS**

### **YEAR ENDED 31 DECEMBER 2021**

I report to the trustees on my examination of the financial statements of Cats in Crisis ('the charity') for the year ended 31 December 2021.

#### **RESPONSIBILITIES AND BASIS OF REPORT**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **INDEPENDENT EXAMINER'S STATEMENT**

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

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. The financial statements do not accord with those records; or
3. The financial statements 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.

3 High Street  
St Lawrence  
Ramsgate  
Kent  
CT11 0QL

**CJN Weston FCCA**

**Independent Examiner**

**Neville Weston & Company**

**CATS IN CRISIS**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2021**

		2021		2020
		Unrestricted	Total funds	Total funds
	Note	funds £	£	£
<b>Income and endowments</b>				
Donations and legacies	<b>4</b>	93,675	<b>93,675</b>	<i>139,090</i>
Other trading activities	<b>5</b>	25,375	<b>25,375</b>	<i>19,298</i>
<b>Total income</b>		<u>119,050</u>	<u><b>119,050</b></u>	<u><i>158,388</i></u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	<b>6</b>	33,222	<b>33,222</b>	<i>31,179</i>
Expenditure on charitable activities	<b>7,8</b>	87,058	<b>87,059</b>	<i>75,336</i>
<b>Total expenditure</b>		<u>120,280</u>	<u><b>120,281</b></u>	<u><i>106,515</i></u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(1,230)</u>	<u><b>(1,231)</b></u>	<u><i>51,873</i></u>
<b>Reconciliation of funds</b>				
Total funds brought forward		150,840	<b>150,840</b>	<i>98,966</i>
<b>Total funds carried forward</b>		<u>149,610</u>	<u><b>149,610</b></u>	<u><i>150,840</i></u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these financial statements.

# CATS IN CRISIS

## STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2021

	Note	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	13	280	359
<b>CURRENT ASSETS</b>			
Debtors	14	37	68
Cash at bank and in hand		158,530	158,047
		<u>158,567</u>	<u>158,115</u>
<b>CREDITORS: amounts falling due within one year</b>	15	<u>9,238</u>	<u>7,635</u>
<b>NET CURRENT ASSETS</b>		<u>149,329</u>	<u>150,480</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>149,609</u>	<u>150,839</u>
<b>NET ASSETS</b>		<u>149,609</u>	<u>150,839</u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted funds		<u>149,610</u>	<u>150,840</u>
<b>Total charity funds</b>	17	<u>149,610</u>	<u>150,840</u>

These financial statements were approved by the board of trustees and authorised for issue on 7 February 2025, and are signed on behalf of the board by:

.....  
Mrs M L Knott  
Trustee

Ms J Allen  
Trustee

The notes on pages 7 to 14 form part of these financial statements.

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 DECEMBER 2021

#### 1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 87 Arlington Gardens, Margate, Kent, CT9 3TA.

#### 2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

#### 3. ACCOUNTING POLICIES

##### **Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

##### **Basis of Preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going Concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and Key Sources of Estimation Uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2021

#### 3. ACCOUNTING POLICIES *(continued)*

##### **Incoming Resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources Expended**

Expenditure comprises those costs incurred in the delivery of the activities.

##### **Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received. The value of services provided by volunteers has not been included. Donated goods are only recognised as income once they have been sold.

##### **Tangible Assets**

All fixed assets are initially recorded at cost.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and Fittings	-	20% reducing balance
Motor vehicles	-	25% reducing balance

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2021

#### 3. ACCOUNTING POLICIES *(continued)*

##### **Impairment of Fixed Assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Government Grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

##### **Financial Instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2021

#### 3. ACCOUNTING POLICIES *(continued)*

that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. DONATIONS AND LEGACIES

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
<b>DONATIONS</b>				
Donations	69,889	<b>69,889</b>	109,590	<i>109,590</i>
<b>LEGACIES</b>				
Legacies	8,500	<b>8,500</b>	4,500	<i>4,500</i>
<b>GRANTS</b>				
Government grant income	15,286	<b>15,286</b>	25,000	<i>25,000</i>
	<u>93,675</u>	<u><b>93,675</b></u>	<u>139,090</u>	<u><i>139,090</i></u>

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2021

#### 5. OTHER TRADING ACTIVITIES

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Services & goods for sale	24,474	<b>24,474</b>	18,989	18,989
Fund raising events	901	<b>901</b>	309	309
	<u>25,375</u>	<u><b>25,375</b></u>	<u>19,298</u>	<u>19,298</u>

#### 6. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Costs of other trading activities - Shop costs	<u>33,222</u>	<u><b>33,222</b></u>	<u>31,179</u>	<u>31,179</u>

#### 7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Animal Welfare	85,559	<b>85,559</b>	74,135	74,135
Support costs	1,499	<b>1,500</b>	1,200	1,201
	<u>87,058</u>	<u><b>87,059</b></u>	<u>75,335</u>	<u>75,336</u>

#### 8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	<b>Total funds 2021</b>	Total fund 2020
	£	£	£	£
Animal Welfare	85,559	–	<b>85,559</b>	74,135
Governance costs	–	1,500	<b>1,500</b>	1,201
	<u>85,559</u>	<u>1,500</u>	<u><b>87,059</b></u>	<u>75,336</u>

#### 9. NET (EXPENDITURE)/INCOME

Net (expenditure)/income is stated after charging/(crediting):

	<b>2021</b>	2020
	£	£
Depreciation of tangible fixed assets	<u><b>204</b></u>	<u>179</u>

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2021

#### 10. INDEPENDENT EXAMINATION FEES

	<b>2021</b>	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<b><u>1,500</u></b>	<u>1,200</u>

#### 11. STAFF COSTS

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 12. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

#### 13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	<b>Total £</b>
<b>Cost</b>			
At 1 January 2021	390	3,500	<b>3,890</b>
Additions	<u>125</u>	<u>–</u>	<u>125</u>
<b>At 31 December 2021</b>	<b><u>515</u></b>	<b><u>3,500</u></b>	<b><u>4,015</u></b>
<b>Depreciation</b>			
At 1 January 2021	264	3,267	<b>3,531</b>
Charge for the year	<u>87</u>	<u>117</u>	<u>204</u>
<b>At 31 December 2021</b>	<b><u>351</u></b>	<b><u>3,384</u></b>	<b><u>3,735</u></b>
<b>Carrying amount</b>			
<b>At 31 December 2021</b>	<b><u>164</u></b>	<b><u>116</u></b>	<b><u>280</u></b>
At 31 December 2020	<u>126</u>	<u>233</u>	<u>359</u>

#### 14. DEBTORS

	<b>2021</b>	2020
	£	£
Prepayments and accrued income	<b><u>37</u></b>	<u>68</u>

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2021

#### 15. CREDITORS: amounts falling due within one year

	<b>2021</b>	2020
	£	£
Accruals and deferred income	<b><u>9,238</u></b>	<u>7,635</u>

#### 16. GOVERNMENT GRANTS

The amounts recognised in the financial statements for government grants are as follows:

	<b>2021</b>	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	<b><u>15,286</u></b>	<u>25,000</u>

#### 17. ANALYSIS OF CHARITABLE FUNDS

##### Unrestricted funds

	At 1 January 20	Income	Expenditure	At 31 December r 2021
	£	£	£	£
General Fund	<u>150,840</u>	<u>119,050</u>	<u>(120,280)</u>	<b><u>149,610</u></b>

  

	At 1 January 20	Income	Expenditure	At 31 December 2020
	£	£	£	£
General Fund	<u>98,966</u>	<u>158,388</u>	<u>(106,514)</u>	<u>150,840</u>

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2021

#### 18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	317	317
Current assets	158,530	158,530
Creditors less than 1 year	(9,238)	(9,238)
<b>Net assets</b>	<b>149,609</b>	<b>149,609</b>

  

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	426	426
Current assets	158,048	158,048
Creditors less than 1 year	(7,635)	(7,635)
<b>Net assets</b>	<b>150,839</b>	<b>150,839</b>

#### 19. VOLUNTEERS

Volunteers will foster the cats until they can be adopted and also work in the charity's shop.

#### 20. RELATED PARTY TRANSACTIONS

Included within donations is an amount of £14,630.16 which relates to charity expenses paid for privately by Mary Knott, trustee.

#### 21. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Not later than 1 year	<b>11,500</b>	<b>11,500</b>

**CATS IN CRISIS**  
**MANAGEMENT INFORMATION**  
**YEAR ENDED 31 DECEMBER 2021**

**The following pages do not form part of the financial statements.**

# CATS IN CRISIS

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	69,889	109,590
Legacies	8,500	4,500
Government grant income	15,286	25,000
	<u>93,675</u>	<u>139,090</u>
<b>Other trading activities</b>		
Services & goods for sale	24,474	18,989
Fund raising events	901	309
	<u>25,375</u>	<u>19,298</u>
<b>Total income</b>	<u>119,050</u>	<u>158,388</u>
<b>Expenditure</b>		
<b>Costs of other trading activities</b>		
Rent	31,410	27,600
Rates and water	535	257
Repairs and maintenance	324	1,706
Insurance	953	1,016
Legal and professional fees	–	600
	<u>33,222</u>	<u>31,179</u>
<b>Expenditure on charitable activities</b>		
Purchases	9,159	7,068
Light and heat	431	855
Other establishment	–	880
Motor vehicle expenses	1,919	1,312
Legal and professional fees	1,500	1,201
Telephone	20	20
Other office costs	815	383
Depreciation	204	179
DetailedSOFAExpenditureOnCharitableActivitiesType2H	71,946	62,390
DetailedSOFAExpenditureOnCharitableActivitiesType3H	1,065	1,048
	<u>87,059</u>	<u>75,336</u>
<b>Total expenditure</b>	<u>120,281</u>	<u>106,515</u>
<b>Net (expenditure)/income</b>	<u>(1,231)</u>	<u>51,873</u>

# CATS IN CRISIS

## NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
<b>Costs of other trading activities</b>		
<b>Costs of other trading activities - Shop costs</b>		
Shop costs - rent	31,410	27,600
Shop costs - rates & water	535	257
Shop costs - repairs & maintenance	324	1,706
Shop costs - insurance	953	1,016
Shop costs - legal and professional fees	–	600
	<u>33,222</u>	<u>31,179</u>
<b>Costs of other trading activities</b>	<u>33,222</u>	<u>31,179</u>
<b>Expenditure on charitable activities</b>		
<b>Animal Welfare</b>		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - purchases	9,159	7,068
Direct charitable activity 1 - light & heat	431	855
Direct charitable activity 1 - waste disposal	–	880
Direct charitable activity 1 - motor vehicle expenses	1,919	1,312
Direct charitable activity 1 - licences	20	20
Direct charitable activity 1 - printing, stationery & postage	815	383
Direct charitable activity 1 - depreciation	204	179
Veterinary costs (net of contributions)	71,946	62,390
Direct charitable activity 1 - sundry expenses	1,065	1,048
	<u>85,559</u>	<u>74,135</u>
<b>Governance costs</b>		
Governance costs - accountancy fees	1,500	1,201
	<u>1,500</u>	<u>1,201</u>
<b>Expenditure on charitable activities</b>	<u>87,059</u>	<u>75,336</u>

**CATS IN CRISIS**

England & Wales - Charity number 1122296

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# Accounts

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CHARITY REGISTRATION NUMBER: 1122296

**CATS IN CRISIS**

**UNAUDITED FINANCIAL STATEMENTS  
31 DECEMBER 2020**

**NEVILLE WESTON & COMPANY**

Chartered Certified Accountants

3 High Street

St Lawrence

Ramsgate

Kent

CT11 0QL

# CATS IN CRISIS

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

<b>CONTENTS</b>	<b>PAGE</b>
Trustees' Annual Report	1 – 3
Independent Examiner's Report to the Trustees	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 - 14
 <b>The following pages do not form part of the financial statements</b>	
Detailed Statement of Financial Activities	15
Notes to the Detailed Statement of Financial Activities	16

# CATS IN CRISIS

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and the unaudited financial statements of the Charity for the year ended 31 December 2020.

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity Name** Cats in Crisis

**Charity Registration Number** 1122296

**Principal Office** 87 Arlington Gardens  
Margate  
Kent  
CT9 3TA

### THE TRUSTEES

Mrs M L Knott

Mrs J A Allen

Ms J Allen

Mrs R Bane

(Retired 22 September 2020)

Mrs N Sharpe-Defloor

(Retired 15 June 2020)

### Independent Examiner

J French, ACA  
Neville Weston & Company  
3 High Street  
St Lawrence  
Ramsgate  
Kent  
CT11 0QL

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation was set up in 2007 and registered as a Charity on 1st January 2008. The Charity is managed by the Trustees under the terms of the governing trust deed dated 10th August 2005.

New Trustees are chosen to round out the skill set of the board of Trustees. They are either appointed by the chairman, or proposed at the AGM; all Trustees have to be confirmed by the board of Trustees and by members at the AGM.

### OBJECTIVES AND ACTIVITIES

The objectives of the Charity are

- 1) For the benefit of the public to assist in the relief of the suffering of cats in need of care, or who have been abandoned, by assisting in the provision of temporary shelter and care for such cats.
- 2) To advance the education of the public in matters relating to animal welfare in general.
- 3) To relieve the financial hardship of persons who are unable to afford the fees for spaying and neutering through the provision of a subsidised service.

# **CATS IN CRISIS**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020**

### **ACHIEVEMENTS AND PERFORMANCE**

A very difficult year with the unexpected and unforeseen Covid pandemic and all the implications that had for everyone.

As first lockdown continued we became very anxious about the large number of cats that could not be neutered because vets were only carrying out emergency work, and even that on a very restricted scale. Soon we found ourselves coping with unsocialised kittens at an unprecedented rate which continued throughout the year. Trapping them and finding temporary holding space while waiting for vets to offer surgery slots was frustratingly laborious and made everything very difficult to organise.

There was also a large increase in the number of cats coming into our care as a result of their owners' inability to look after them, either due to Covid related illness or loss of employment and income.

We worked non-stop through all lockdowns and huge credit is due to our small but very dedicated team of volunteers who were determined to do as much rescue work as possible within the restrictions we faced. By taking great care when in contact with members of the public, we were still successful in finding new homes for a significant number of our cats.

We also had major financial anxieties as all our usual summer events had to be cancelled and our shop closed for long periods. The impact of this devastating loss of income is likely to continue well into 2021 so we are very anxious about our ability to maintain our usual high level of activity.

For obvious reasons it is impossible to plan for the year ahead except to state that everyone at Cats in Crisis is committed to meeting any difficulties head on and to do our utmost to continue our vital work.

### **FINANCIAL REVIEW**

This year the Charity has made a small excess of income over expenditure.

### **RESERVES POLICY**

The Charity maintains at least six months expenditure in reserve. Should such reserves look under threat, we are always in a position to immediately cut back on the work we do bearing in mind we have no wages to pay or any other major expenditure other than shop rent.

### **PLANS FOR FUTURE PERIODS**

Our hopes for 2021 are to look at ways of increasing income, increasing the number of foster homes, and expanding our volunteer workforce with competent and dedicated animal lovers who can continue into the foreseeable future.

Cats in Crisis are proud to confirm that they remain a totally voluntary organisation.

# **CATS IN CRISIS**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020**

The Trustees' Annual Report was approved on 12<sup>th</sup> April 2022 signed on behalf of the board of Trustees by:

.....  
**Mrs M L Knott**  
**Trustee**

.....  
**Mrs J A Allen**  
**Trustee**

# **CATS IN CRISIS**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CATS IN CRISIS FOR THE YEAR ENDED 31 DECEMBER 2020**

I report to the Trustees on my examination of the financial statements of Cats in Crisis ('the Charity') for the year ended 31 December 2020.

### **RESPONSIBILITIES AND BASIS OF REPORT**

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **INDEPENDENT EXAMINER'S STATEMENT**

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

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. The financial statements do not accord with those records; or
3. The financial statements 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.

3 High Street  
St Lawrence  
Ramsgate  
Ken  
CT11 0QL

**J FRENCH, ACA**  
**Independent Examiner**  
**Neville Weston & Company**

**April 2022**

# CATS IN CRISIS

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

		2020		2019
		Unrestricted Funds	Total Funds	Total Funds
	Note	£	£	£
<b>INCOME AND ENDOWMENTS</b>				
Donations and legacies	<b>4</b>	139,090	<b>139,090</b>	46,974
Other trading activities	<b>5</b>	19,298	<b>19,298</b>	47,269
<b>TOTAL INCOME</b>		<u>158,388</u>	<u><b>158,388</b></u>	<u>94,243</u>
<b>EXPENDITURE</b>				
Expenditure on raising funds:				
Costs of other trading activities	<b>6</b>	31,179	<b>31,179</b>	32,312
Expenditure on charitable activities	<b>7,8</b>	75,335	<b>75,335</b>	92,063
<b>TOTAL EXPENDITURE</b>		<u>106,514</u>	<u><b>106,514</b></u>	<u>124,375</u>
<b>NET INCOME /(EXPENDITURE) AND NET MOVEMENT IN FUNDS</b>		<u>51,874</u>	<u><b>51,874</b></u>	<u>(30,132)</u>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		<u>98,966</u>	<u><b>98,966</b></u>	<u>129,098</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>150,840</u>	<u><b>150,840</b></u>	<u>98,966</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

# CATS IN CRISIS

## STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	13	359	538
<b>CURRENT ASSETS</b>			
Debtors	14	68	68
Cash at bank and in hand		<u>158,047</u>	<u>144,801</u>
		<b>158,115</b>	<b>144,869</b>
<b>CREDITORS: amounts falling due within one year</b>	15	<u>7,635</u>	<u>46,441</u>
<b>NET CURRENT ASSETS</b>		<b>150,480</b>	<b>98,428</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>150,840</b>	<b>98,966</b>
<b>NET ASSETS</b>		<b>150,840</b>	<b>98,966</b>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted funds		<u>150,840</u>	<u>98,966</u>
<b>TOTAL CHARITY FUNDS</b>	17	<b>150,840</b>	<b>98,966</b>

These financial statements were approved by the board of Trustees and authorised for issue on 12<sup>th</sup> April 2022, and are signed on behalf of the board by:

.....  
**Mrs M L Knott**  
Trustee

.....  
**Mrs J A Allen**  
Trustee

The notes on pages 7 to 13 form part of these financial statements.

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

### 1. GENERAL INFORMATION

The Charity is a public benefit entity and a registered Charity in England and Wales and is unincorporated. The address of the principal office is 87 Arlington Gardens, Margate, Kent, CT9 3TA.

### 2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. ACCOUNTING POLICIES

#### **Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

#### **Basis of Preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going Concern**

There are no material uncertainties about the Charity's ability to continue.

#### **Judgements and Key Sources of Estimation Uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Fund Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

### 3. ACCOUNTING POLICIES - *Continued*

#### **Incoming Resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the Charity; it is probable that the economic benefits associated with the transaction will flow to the Charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### **Resources Expended**

Expenditure comprises those costs incurred in the delivery of the activities.

#### **Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received. The value of services provided by volunteers has not been included. Donated goods are only recognised as income once they have been sold.

#### **Tangible Assets**

All fixed assets are initially recorded at cost.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and Fittings	-	20% reducing balance
Motor vehicles	-	25% reducing balance

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

### 3. ACCOUNTING POLICIES - *Continued*

#### **Impairment of Fixed Assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the Charity are assigned to those units.

#### **Government Grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the Charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

#### **Financial Instruments**

A financial asset or a financial liability is recognised only when the Charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

### 3. ACCOUNTING POLICIES - *Continued*

#### Financial Instruments - *Continued*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
<b>DONATIONS</b>				
Donations	109,590	<b>109,590</b>	45,974	45,974
<b>LEGACIES</b>				
Legacies	4,500	<b>4,500</b>	1,000	1,000
<b>GRANTS</b>				
Government grant income	25,000	<b>25,000</b>	–	–
	<u>139,090</u>	<u><b>139,090</b></u>	<u>46,974</u>	<u>46,974</u>

### 5. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Services and goods for sale	18,989	<b>18,989</b>	44,306	44,306
Fund raising events	309	<b>309</b>	2,963	2,963
	<u>19,298</u>	<u><b>19,298</b></u>	<u>47,269</u>	<u>47,269</u>

### 6. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Costs of other trading activities - Shop costs	31,179	<b>31,179</b>	32,312	32,312

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

### 7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	<b>Total Funds 2020</b>	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Animal Welfare	74,135	<b>74,135</b>	90,914	<i>90,914</i>
Support costs	1,200	<b>1,200</b>	1,149	<i>1,149</i>
	<u>75,335</u>	<u><b>75,335</b></u>	<u>92,063</u>	<u><i>92,063</i></u>

### 8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities Undertaken Directly	Support Costs	<b>Total Funds 2020</b>	Total Fund 2019
	£	£	£	£
Animal Welfare	74,135	–	<b>74,135</b>	<i>90,914</i>
Governance costs	–	1,200	<b>1,200</b>	<i>1,149</i>
	<u>74,135</u>	<u>1,200</u>	<u><b>75,335</b></u>	<u><i>92,063</i></u>

### 9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	<b>2020</b>	2019
	£	£
Depreciation of tangible fixed assets	<b>179</b>	<i>179</i>
	<u>179</u>	<u><i>179</i></u>

### 10. INDEPENDENT EXAMINATION FEES

	<b>2020</b>	2019
	£	£
Fees payable to the Independent Examiner for: Independent examination of the financial statements	<b>1,200</b>	<i>1,149</i>
	<u>1,200</u>	<u><i>1,149</i></u>

### 11. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

<b>2020</b>	2019
£	£

The average head count of employees during the year was Nil (2019: Nil).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

### 12. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the Charity or a related entity were received by the Trustees.

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

### 13. TANGIBLE FIXED ASSETS

	Fixtures and Fittings £	Motor Vehicles £	Total £
<b>Cost</b>			
<b>At 1 January 2020 and 31 December 2020</b>	<u>390</u>	<u>3,500</u>	<u>3,890</u>
<b>Depreciation</b>			
At 1 January 2020	202	3,150	3,352
Charge for the year	<u>62</u>	<u>117</u>	<u>179</u>
<b>At 31 December 2020</b>	<u>264</u>	<u>3,267</u>	<u>3,531</u>
<b>Carrying amount</b>			
<b>At 31 December 2020</b>	<u>126</u>	<u>233</u>	<u>359</u>
At 31 December 2019	<u>188</u>	<u>350</u>	<u>538</u>

### 14. DEBTORS

	2020 £	2019 £
Prepayments and accrued income	<u>68</u>	<u>68</u>

### 15. CREDITORS: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	<u>7,635</u>	<u>46,441</u>

### 16. GOVERNMENT GRANTS

The amounts recognised in the financial statements for government grants are as follows:

	2020 £	2019 £
Recognised in income from donations and legacies:		
Government grants income	<u>25,000</u>	<u>–</u>

### 17. ANALYSIS OF CHARITABLE FUNDS

#### Unrestricted Funds

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
General Fund	<u>98,966</u>	<u>158,388</u>	<u>(106,514)</u>	<u>150,840</u>

  

	At 1 January 2019 £	Income £	Expenditure £	At 31 December 2019 £
General Fund	<u>129,098</u>	<u>94,243</u>	<u>(124,375)</u>	<u>98,966</u>

# CATS IN CRISIS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

### 18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	426	426
Current assets	158,049	158,049
Creditors less than 1 year	(7,635)	(7,635)
<b>Net Assets</b>	<b>150,840</b>	<b>150,840</b>

  

	Unrestricted Funds £	Total Funds 2019 £
Tangible fixed assets	606	606
Current assets	144,801	144,801
Creditors less than 1 year	(46,441)	(46,441)
<b>Net Assets</b>	<b>98,966</b>	<b>98,966</b>

### 19. VOLUNTEERS

Volunteers will foster the cats until they can be adopted and also work in the Charity's shop.

### 20. RELATED PARTY TRANSACTIONS

Included within donations is an amount of £51,390 which relates to Charity expenses paid for privately by Mary Knott, Trustee.

### 21. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2020 £	2019 £
Not later than 1 year	<b>11,500</b>	—

# **CATS IN CRISIS**

## **MANAGEMENT INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2020**

**The following pages do not form part of the financial statements.**

## CATS IN CRISIS

### DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	2020	2019
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and Legacies</b>		
Donations	109,590	45,974
Legacies	4,500	1,000
Government grant income	25,000	—
	<u>139,090</u>	<u>46,974</u>
<b>Other Trading Activities</b>		
Services and goods for sale	18,989	44,306
Fund raising events	309	2,963
	<u>19,298</u>	<u>47,269</u>
<b>TOTAL INCOME</b>	<u><u>158,388</u></u>	<u><u>94,243</u></u>

## CATS IN CRISIS

### DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	2020	2019
	£	£
<b>EXPENDITURE</b>		
<b>Costs of Other Trading Activities</b>		
Rent	27,600	29,179
Rates and water	257	1,323
Repairs and maintenance	1,706	723
Insurance	1,016	1,087
Legal and professional fees	600	–
	<u>31,179</u>	<u>32,312</u>
<b>Expenditure on Charitable Activities</b>		
Purchases	7,068	9,566
Light and heat	855	1,667
Other establishment	880	–
Motor vehicle expenses	1,312	1,586
Telephone	20	20
Other office costs	383	475
Depreciation	179	179
Veterinary costs (net of contributions)	62,390	75,875
Sundry expenses	1,048	1,546
	<u>74,135</u>	<u>90,914</u>
<b>Governance Costs</b>		
Governance costs - accountancy fees	1,200	1,149
	<u>1,200</u>	<u>1,149</u>
<b>TOTAL EXPENDITURE</b>	<u>106,514</u>	<u>124,375</u>
<b>NET SURPLUS/(DEFICIT) OF EXPENDITURE OVER INCOME</b>	<u>51,874</u>	<u>(30,132)</u>