

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

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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 ENDEED 31 DECEMBER 2020

The Trustees' Annual Report was approved on 12th 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	Total Funds
	Note	£	£
INCOME AND ENDOWMENTS			
Donations and legacies	4	139,090	46,974
Other trading activities	5	19,298	47,269
TOTAL INCOME		<u>158,388</u>	<u>94,243</u>
EXPENDITURE			
Expenditure on raising funds:			
Costs of other trading activities	6	31,179	32,312
Expenditure on charitable activities	7,8	75,335	92,063
TOTAL EXPENDITURE		<u>106,514</u>	<u>124,375</u>
NET INCOME /(EXPENDITURE) AND NET MOVEMENT IN FUNDS		<u>51,874</u>	<u>(30,132)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		98,966	129,098
TOTAL FUNDS CARRIED FORWARD		<u>150,840</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 £
FIXED ASSETS				
Tangible fixed assets	13		359	538
CURRENT ASSETS				
Debtors	14	68		68
Cash at bank and in hand		158,047		144,801
		158,115		144,869
CREDITORS: amounts falling due within one year	15	7,635		46,441
NET CURRENT ASSETS			150,480	98,428
TOTAL ASSETS LESS CURRENT LIABILITIES			150,840	98,966
NET ASSETS			150,840	98,966
FUNDS OF THE CHARITY				
Unrestricted funds			150,840	98,966
TOTAL CHARITY FUNDS	17		150,840	98,966

These financial statements were approved by the board of Trustees and authorised for issue on 12th 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 £
DONATIONS				
Donations	109,590	109,590	45,974	45,974
LEGACIES				
Legacies	4,500	4,500	1,000	1,000
GRANTS				
Government grant income	25,000	25,000	—	—
	<u>139,090</u>	<u>139,090</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	18,989	44,306	44,306
Fund raising events	309	309	2,963	2,963
	<u>19,298</u>	<u>19,298</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	<u>31,179</u>	<u>31,179</u>	<u>32,312</u>	<u>32,312</u>

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

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

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

9. NET INCOME/(EXPENDITURE)

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

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

10. INDEPENDENT EXAMINATION FEES

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

11. STAFF COSTS

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

2020	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 £
Cost			
At 1 January 2020 and 31 December 2020	<u>390</u>	<u>3,500</u>	<u>3,890</u>
Depreciation			
At 1 January 2020	202	3,150	3,352
Charge for the year	<u>62</u>	<u>117</u>	<u>179</u>
At 31 December 2020	<u>264</u>	<u>3,267</u>	<u>3,531</u>
Carrying amount			
At 31 December 2020	<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)
Net Assets	150,840	150,840

	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)
Net Assets	98,966	98,966

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	11,500	—

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
	£	£
INCOME AND ENDOWMENTS		
Donations and Legacies		
Donations	109,590	45,974
Legacies	4,500	1,000
Government grant income	25,000	—
	<u>139,090</u>	<u>46,974</u>
Other Trading Activities		
Services and goods for sale	18,989	44,306
Fund raising events	309	2,963
	<u>19,298</u>	<u>47,269</u>
TOTAL INCOME	<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 £
EXPENDITURE		
Costs of Other Trading Activities		
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>
Expenditure on Charitable Activities		
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>
Governance Costs		
Governance costs - accountancy fees	1,200	1,149
	<u>1,200</u>	<u>1,149</u>
TOTAL EXPENDITURE	<u>106,514</u>	<u>124,375</u>
NET SURPLUS/(DEFICIT) OF EXPENDITURE OVER INCOME	<u>51,874</u>	<u>(30,132)</u>