

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

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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	CJN Weston FCCA Neville Weston & Company 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 *(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
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	77,284	77,284	93,675
Other trading activities	5	35,172	35,172	25,375
Total income		<u>112,456</u>	<u>112,456</u>	<u>119,050</u>
 Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	6	21,936	21,936	33,222
Expenditure on charitable activities	7,8	74,296	74,297	87,059
Total expenditure		<u>96,232</u>	<u>96,233</u>	<u>120,281</u>
 Net income/(expenditure) and net movement in funds		<u>16,224</u>	<u>16,223</u>	<u>(1,231)</u>
 Reconciliation of funds				
Total funds brought forward		149,610	149,610	150,840
Total funds carried forward		<u>165,834</u>	<u>165,834</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 £
FIXED ASSETS			
Tangible fixed assets	13	77	280
CURRENT ASSETS			
Debtors	14	484	37
Cash at bank and in hand		171,741	158,530
		<u>172,225</u>	<u>158,567</u>
CREDITORS: amounts falling due within one year	15	6,469	9,238
NET CURRENT ASSETS		<u>165,756</u>	<u>149,329</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>165,833</u>	<u>149,609</u>
NET ASSETS		<u>165,833</u>	<u>149,609</u>
FUNDS OF THE CHARITY			
Unrestricted funds		165,834	149,610
Total charity funds	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 £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
DONATIONS				
Donations	47,284	47,284	69,889	69,889
LEGACIES				
Legacies	30,000	30,000	8,500	8,500
GRANTS				
Government grant income	—	—	15,286	15,286
	<u>77,284</u>	<u>77,284</u>	<u>93,675</u>	<u>93,675</u>

5. OTHER TRADING ACTIVITIES

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

6. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of other trading activities - Shop costs	<u>21,936</u>	<u>21,936</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	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Animal Welfare	72,747	72,747	85,559	85,559
Support costs	1,549	1,550	1,499	1,500
	<u>74,296</u>	<u>74,297</u>	<u>87,058</u>	<u>87,059</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

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

9. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation of tangible fixed assets	203	204

10. INDEPENDENT EXAMINATION FEES

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

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 £
Cost			
At 1 January 2022 and 31 December 2022	<u>515</u>	<u>3,500</u>	<u>4,015</u>
Depreciation			
At 1 January 2022	351	3,384	3,735
Charge for the year	<u>88</u>	<u>115</u>	<u>203</u>
At 31 December 2022	<u>439</u>	<u>3,499</u>	<u>3,938</u>
Carrying amount			
At 31 December 2022	<u>76</u>	<u>1</u>	<u>77</u>
At 31 December 2021	<u>164</u>	<u>116</u>	<u>280</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 2022 £	Income £	Expenditure £	At 31 December 2022 £
General Fund	<u>149,610</u>	<u>112,456</u>	<u>(96,232)</u>	<u>165,834</u>

	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
General Fund	<u>150,840</u>	<u>119,050</u>	<u>(120,280)</u>	<u>149,610</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	561
Current assets	171,741	171,741
Creditors less than 1 year	(6,469)	(6,469)
Net assets	165,833	165,833

	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)
Net assets	149,609	149,609

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	—	11,500

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

<u>96,233</u>	<u>120,281</u>
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NET SURPLUS/(DEFICIT) OF EXPENDITURE OVER INCOME

<u>16,223</u>	<u>(1,231)</u>
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