

CAT AND KITTEN RESCUE
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2020

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CAT AND KITTEN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

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

Reference and Administrative Information

Charity name	Cat and Kitten Rescue
Charity registration number	1143780
Operational address	140 Manor Way Borehamwood WD6 1QX
Chairperson of Trustees	Vivien Fowler
Other Trustees (in alphabetical order)	Kathryn Collinson Merissa Paskin

CAT AND KITTEN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

Structure, Governance and Management

The Board of Trustees is responsible for the overall governance and oversight of the operational management of the charity. The trustees are responsible for the day-to-day operational management of the charity.

The role, scope and responsibilities of the Trustees are enshrined in law, principally the Charities Act 2011.

Public Benefit

Our main activities and the groups at which they are aimed are described below within Objectives and Activities. All of our charitable activities are focused on furthering our charitable objectives for the public benefit of the local community.

In carrying out our objectives and planning our activities, the trustees have given careful consideration to the Charity Commission's public benefit directive.

Objectives and Activities

The principal objects of the charity are:

- 1) To relieve the suffering of cats and kittens in need of care and attention and in particular to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.
- 2) To promote positive human behaviour towards animals, particularly cats and kittens by providing appropriate care, protection, treatment and security for such animals which are in need of care and attention by reason of sickness, maltreatment, poor welfare in general and the prevention of cruelty and suffering among animals; particularly cats and kittens.

Significance of Volunteers to the Charity's Activities

Unpaid volunteers are of major significance to Cat and Kitten Rescue where they assist in the running of the charity shop, providing foster homes to cats awaiting homes and generally working to further the charities aims. The report would not be complete without thanking the many volunteers who give up their time to support Cat and Kitten Rescue.

Chairman's Report on Achievements and Performance

In the year to 31st December 2020, Cat and Kitten Rescue continued to provide community service in accordance with its stated objectives which are to take care of unwanted cats and kittens and find them loving responsible homes. The charity has been particularly active in the trap, neuter and return of feral cats helping to further reduce stray populations and also the socialising of younger kittens in order for them to be found loving domestic homes. This work has continued throughout the pandemic.

During this year the charities work has increasingly involved stray cats and kittens and those living outdoors, rather than those from domestic situations. The trustees feel that the charity shop has been instrumental in providing a focus for the community to facilitate the neutering of owned cats and drawing in members of the public with cat queries, issues and those with stray cats on their properties.

CAT AND KITTEN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

Future Plans

Cat and Kitten Rescue will continue to encounter many challenges over the forthcoming year, the trustees shall be reviewing the charity shops performance closely to ensure that the turnover targets are being met as the Covid pandemic eases. It is felt that the charity shops provides more than an income generating opportunity as discussed below. The trustees have agreed to maintain the focus on selling on Ebay/online where in most cases the potential income generated is higher, hopefully the success of online selling can be grown and maintained.

The charity is still actively selling donated goods through quarterly antique fairs and has taken a cabinet in a local Emporium to showcase vintage donations and further opportunities will be explored as they arise to make the best use of donated goods.

The charity had a surplus of cash at the year end and it has been decided that some of this should be used to finance a new vehicle, as repair costs on the old van have been increasing over the past few years. It is anticipated that with so many pets being purchased during lockdown (circa £3m households have become pet owners in the past year) that the need for rescue services could well be greater going forward and the excess funds should help the charity be well placed to continue to assist animals in need.

Financial Review

Cat and Kitten Rescue achieved a surplus of funds in 2020 of £25,781 (2019: £2,349 deficit), the reason for this surplus is mainly due to the claiming of Covid support grants available in the period. The income from the donated items also provided a boost due to strong online sales on Ebay during lockdown showing the focus on building up an online income stream has paid off. The higher levels of online sales also saw a corresponding increase in Ebay fees and postage and packaging costs but was overall profitable. £4,000 of other income was also generated via a generous rent waiver from the landlord.

Although not utilised directly for generating income in the period it is still felt that a premises is essential to the charity as it provides a community hub for the rehoming of cats and provision of advice, as funds allow the benefit of this will have to be assessed going forward.

A regular review of the financial controls will continue to take place to ensure the safeguarding of the Charity's Assets. A review of system processes is undertaken as necessary. The trustees regularly review the overheads to ensure the best value services are obtained.

Risk Policies

The trustees actively review the major risks which Cat and Kitten Rescue faces on a regular basis. These include health and safety, operational and human risks as well as reputational and financial risks. The trustees believe that the maintenance of general reserves, combined with the regular review of controls over financial systems, will provide sufficient resources in the event of adverse conditions.

The trustees have also examined the other operational and business risks which Cat and Kitten Rescue faces and confirm that policies and systems have been established to mitigate most of the significant risks.

Statement of Trustees' Responsibilities in respect of the financial statements

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities.

Approved on behalf of the Board of Trustees on October 31st 2021 and signed on its behalf by

Vivien Fowler

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VIVIEN FOWLER - CHAIRPERSON

CAT AND KITTEN RESCUE

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

FOR THE YEAR ENDED 31 DECEMBER 2020

			<u>2020</u>	<u>2019</u>
	<u>Note</u>	<u>General Funds</u>	<u>Total</u>	<u>Total</u>
		£	£	£
INCOME				
Donations and voluntary income	6	62,267	62,267	47,776
Investment income		10	10	80
Government grant income		18,121	18,121	
TOTAL INCOME		80,398	80,398	47,856
EXPENDITURE				
Veterinary costs and materials		15,335	15,335	16,997
Salary and Employers NI		11,997	11,997	13,274
Rent and rates and insurance		9,143	9,143	9,722
Light, heat and utilities		824	824	1,372
Other insurance		224	224	224
Cleaning and waste collection		580	580	712
Printing, postage and stationary		7,762	7,762	887
Telephone and internet		1,089	1,089	1,250
Subsistence		-	-	334
Motor expenses		3,692	3,692	4,162
Depreciation		726	726	970
Sundry adjustments		614	614	173
Repairs and renewals		432	432	-
Bank and payment fees		2,199	2,199	128
TOTAL EXPENDITURE		54,617	54,617	50,205
NET MOVEMENT IN FUNDS		25,781	25,781	(2,349)
Reconciliation of funds:				
Total funds brought forward		<u>20,734</u>	<u>20,734</u>	<u>23,083</u>
Total funds carried forward		<u>46,515</u>	<u>46,515</u>	<u>20,734</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities, all income and expenses are non restricted in nature.

The notes on pages 7 to 8 form part of these financial statements.

CAT AND KITTEN RESCUE
BALANCE SHEET AT 31 DECEMBER 2020

	<u>Notes</u>	<u>2020</u> £	<u>2019</u> £
FIXED ASSETS			
Tangible assets	5	2,187	2,915
CURRENT ASSETS			
Other Debtors	97	-	
Cash at bank	50,648	17,819	
	50,745	17,189	
CURRENT LIABILITIES			
Creditors: amount falling within one year	6,417	-	
NET CURRENT ASSETS		44,328	17,819
NET ASSETS		46,515	20,734
FINANCED BY			
Unrestricted funds			
General Fund		46,515	20,734
		46,515	20,734

Approved by the Trustees on October 31st 2021

Vivien Fowler

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VIVIEN FOWLER

Chairperson

Charity Registration No: 1143780

The notes on pages 7 to 8 form part of these financial statements.

CAT AND KITTEN RESCUE

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

1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the financial statements.

(a) Basis of preparation of accounts

The financial statements have been prepared under the historic cost convention rounded to the nearest £ and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).

Cat and Kitten Rescue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives of Cat and Kitten Rescue. There are currently no restricted funds in operation.

(c) Income

Income is brought into the accounts on an accruals basis, with donations only being recognised after the receipt is known to be certain and charity shop income on sale.

(d) Expenditure

Expenditure is charged in the period to which it relates. Costs relating to charitable activities are recognised in the Statement of Financial Activities at the date in which qualifying expenditure takes place.

(e) Stock

Charity shop stock is valued at the lower of cost and estimated net realisable value, this is deemed to be £nil.

(f) Depreciation

Depreciation is charged on tangible fixed assets at a rate of 25% on a reducing balance basis, so as to write them off over their expected useful lives.

(g) Government grant income

Government grant income received in the year was accounted for under the accruals model as permitted by FRS102. Grants of a revenue nature are recognised in the Statement of comprehensive income in the same period as the related expenditure.

2. TRUSTEES' REMUNERATION

No remuneration was paid to the Trustees in the year (2019: none).

CAT AND KITTEN RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

3. STAFF COSTS AND EMPLOYEE BENEFITS

No employees received total employee benefits of more than £60,000. The charity had one salaried employee during the year (2019:1).

4. RELATED PARTY TRANSACTIONS

There were no related party transactions during the current year (2019: none).

5. TANGIBLE FIXED ASSETS

	<u>Total</u> <u>£</u>
<u>Cost</u>	
At 1 January 2020	15,088
Additions	-
At 31 December 2020	<u>15,088</u>
<u>Depreciation</u>	
At 1 January 2020	12,175
Charge for the year	726
At 31 December 2020	<u>12,901</u>
<u>Net Book Value</u>	
At 31 December 2020	<u>2,187</u>
At 31 December 2019	<u>2,915</u>

6. INCOME BREAKDOWN

	<u>2020</u> <u>£</u>	<u>2019</u> <u>£</u>
Adoption fees	16,387	20,046
Sale of donated items	36,805	26,170
Other donations	9,075	1,560
Total unrestricted income	<u>62,267</u>	<u>47,776</u>