



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## **Trustees' Annual Report for the period**

**From**        **01 October 2020**  
                 **30 September 2021**

**Period start date**   **To**  
**Period end date**

**Charity name: New Start Cat Rescue**

**Charity registration number: 1145090**

## **Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	NSCR's main objective is to promote humane behaviour towards all animals by providing appropriate care, protection, treatment and security, demonstrated by providing sanctuary for cats in need of care and attention through sickness, maltreatment, ill-usage or abandonment, and educate the Public regarding animal welfare in general and prevention of cruelty and suffering among animals.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The Charity Commission's guidance is always taken into consideration in the planning of our activities for the year.</p> <p>Our main activities undertaken for the Public Benefit are:</p> <ul style="list-style-type: none"><li>• The rescue of abandoned and stray cats and kittens and to assist with neutering and spaying in order to help limit the number of unwanted cats.</li><li>• To capture, neuter and advise on feral cats.</li><li>• To emphasise the benefits of neutering, vaccination, flea control and worming of all cats.</li><li>• To educate the public on a variety of topics such as homing FIV animals and neutering.</li><li>• To re-home to suitable, caring homes, after carrying out home and/or veterinary checks and assessment.</li></ul> <p>We encourage people, over the age of</p>

		<p>16, to join our team of volunteers. All are made welcome regardless of personal background, faith, gender or personal circumstances.</p> <p>This helps:</p> <ul style="list-style-type: none"> <li>• To develop their self-confidence, social and practical skills</li> <li>• To experience working within a team. To care for animals</li> <li>• To help with their own pets in various ways.</li> </ul> <p>Younger children, accompanied by a parent, are also made very welcome and they learn to handle animals with care and consideration by being encouraged to handle the cats and kittens under supervision.</p> <p>We also welcome people who are unable to keep a pet at home, to come and handle our cats. The animals benefit from the attention whilst awaiting their new, forever homes.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	All trustees have been given the guidance and have confirmed they understand the guidance issued.

### **Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	<p>Our volunteers and fosterers are vital to the success of our charity. Our coordinator is skilled at getting the very best from each volunteer and will spot their differing strengths.</p> <p>There is a core group who are</p>

		<p>involved in the day to day feeding, cleaning and general care of the cats, overarched by a group of experienced volunteers who concentrate on the welfare &amp; health of each animal.</p> <p>There is an assigned welfare supervisor for each day to ensure all felines in our care are healthy.</p> <p>There are volunteers whose strengths lie in the more administrative side of the charity - media, answering telephones and messages on line and there is another group who dedicate their time to fundraising - manning stalls and promotional events around the area. They are all given advice and training by our very experienced Coordinator and officers, who are always on call.</p> <p>There is another group of volunteers who are responsible for the homing of the cats. Within this we have undertaking home checks, educated the public on the introduction and care of the cat they bring home and the paper work when homing the cats and kittens.</p> <p>We also have a group of volunteers who operate our social media - Facebook, Twitter and Instagram. Here we are able to promote our rehoming service and continue to educate the public across the whole country on key topics such as the importance of spaying and neutering, FIV cats etc</p> <p>Another group of volunteers are part of our fundraising team. They often work alongside our social media teams to launch fundraisers and drum up support.</p> <p>Our previously developed transport team continues to work with strength. This team is made up of volunteers who are able to collect cats from outside our regular locations as we build relationships with rescues further afield.</p> <p>They are made aware of the objectives and aims in relation to the benefits to the public in accordance with the Charity Commission's Guidelines.</p>
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Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Our Charity continues to thrive, rescuing and rehoming unwanted /abandoned cats and kittens. COVID-19 has forced us to adapt our rehoming, however, we have increased our homing figures from last year and are now at 60 - 80 per month.</p> <p>We have worked particularly hard to develop our Health and Safety practices; we regularly assess our health and safety and give reminders/ make changes as and when necessary. Trustees have continued to hold meetings to ensure the safety of volunteers is 1. In line with government guidance and 2. Allowed the cats and kittens to have constant, high quality care. We are still ensuring there is reduced numbers of people allowed on site at any one time, maintaining several hand sanitizing stations and signage, ensured masks are worn (unless exempt) and maintained social distancing measures.</p> <p>All of this has been done to ensure the safety of our volunteers and the public are maintained whilst also ensuring the welfare of the cats remains at our usual high standards.</p> <p>We are constantly working at improving our administration and communication throughout the Charity. There are co-ordinators for each part of the charity e.g Homing officer, foster co-ordinator etc. This has allowed us to rescue and home cats effectively and efficiently.</p>



		<p>Care is taken with the induction of new volunteers so that any reservations or problems are covered; helping them feel confident in the knowledge of what is expected and also not to be afraid to ask for any advice or help. We have also been part of the Duke of Edinburgh scheme. The co-Ordinator for this inducts the D of E students and promptly completes their reviews. These students have been able to develop a range of personal skills along with effectively working in cat rescue. However, since March 2020 we have removed our D of E volunteers to ensure their safety amid COVID-19 and have sustained this throughout this year.</p> <p>Our fundraising has continued to evolve this year as we have not been able to hold as many events. We have focussed more of our efforts in to social media campaigns such as 'Donate £1 day', a monthly lottery and pleas as and when we have had emergency cases. The welfare of each animal continues, all cats are homed after being vet checked, vaccinated, flead and wormed with 4 weeks free PetPlan insurance.</p> <p>We have been holding ring-fenced legacy funds for a permanent premise which we have been successful with finding this year. Contracts are yet to be exchanged though we are confident this will go through and next year we will be able to move to a premise we own outright which will give a more secure and purpose-built centre.</p> <p>This year we established a new policy to microchip all cats and kittens that come in to our care (unless already chipped). We have chosen to do this to minimise the chances of lost animals not being returned to their home with the appropriate owner.</p> <p>We have also worked alongside our partner vets to amend our spay and neuter policy. We are now spay and neutering from 5 months rather than 6 months. In doing this, we hope to continue to take all precautions against unwanted pregnancies,</p>
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		reducing the chances of spreading FIV etc
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**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>The charity is in a comfortable financial situation.</p> <p>We have homed more cats than last year which has improved our income though we are still being cautious.</p> <p>We continue to operate as we always have done; our expenses are consistently met e.g vet bills are paid promptly.</p> <p>We continue to be committed to our fund raising and grant applications in order to continue</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Our policy is to hold reserves to cover a period of six months. We hold a physical cash reserve at the bank of £525, 749. £250,00 is legacy money and is ring-fenced; this money is only to be allocated to the purchase of property to be used as a rescue centre. The remainder of these funds are held in order to meet any unforeseen expenditure that may occur.
Amount of reserves held	Para 1.22	£525, 749
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	COVID -19 has continued to be an uncertainty. We have homed more cats than last year which has improved our income though we are still being cautious with our reserves and COVID policies.

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p>A lot of work goes into raising the funds necessary to provide the needs of our felines whilst in our care - veterinary, food and cat litter are our greatest expense. We have many supporters who donate money, food and bedding. Some of the other pet charities in our area also support us when possible e.g. Cheltenham Animal Shelter and Teckles in Gloucester.</p> <p>The charity also actively applies for grants we are eligible for which often is used to support the payment of the</p>
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		vet bills.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	New Start Cat Rescue
Other name the charity uses	N/A
Registered charity number	1145090

Charity's principal address	The Workshop, Behind Texaco Garage, Main Road, Huntley, Gloucestershire, GL53 0ED

## Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Amanda Slatter			
2	Aurelia Giordano			
3	Jasmine Ellicott			
4	Lisa White			
5	Jo Attwood - Jones			
6	Charlotte Dring			
7				
8				
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12				
13				
14				
15				
16				
17				
18				
19				
20				

## Corporate trustees - names of the directors at the date the report was approved

Director name		

## Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	




## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

**Signature(s)**

AGiordano

**Full name(s)**

Aurelia

Giordano

**Position (eg  
Secretary, Chair, etc)**

Trustee

**Date**

12/07/2021

New Start Cat Rescue		Charity No	1145090		
		Company No	CE024099		
Annual accounts for the period					
Period start date	10/01/2020	To	Period end date	09/30/2021	

## Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	305,292	-	-	305,292	203,250
Charitable activities	S02	1,795	-	-	1,795	42,192
Other trading activities	S03	37,905	-	-	37,905	38,569
Investments	S04	360	-	-	360	1,422
Separate material item of income	S05	-	-	-	-	10,000
Other	S06	-	-	-	-	-
<b>Total</b>	S07	345,353	-	-	345,353	295,433
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	332	-	-	332	45
Charitable activities	S09	142,005	-	-	142,005	136,104
Separate material expense item	S10	-	-	-	-	-
Other	S11	82,117	-	-	82,117	59,039
<b>Total</b>	S12	224,453	-	-	224,453	195,189
<b>Net income/(expenditure) before tax for the reporting period</b>						
Tax payable	S13	120,900	-	-	120,900	100,244
	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>						
Net gains/(losses) on investments	S15	120,900	-	-	120,900	100,244
	S16	-	-	-	-	-
<b>Net income/(expenditure)</b>	S17	120,900	-	-	120,900	100,244
<b>Extraordinary items</b>	S18	-	-	-	-	-
<b>Transfers between funds</b>	S19	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	- 7,418	-	-	- 7,418	-
Other gains/(losses)	S21	-	-	-	-	-
<b>Net movement in funds</b>	S22	113,482	-	-	113,482	100,244
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	412,266	-	-	412,266	312,022
<b>Total funds carried forward</b>	S24	525,749	-	-	525,749	412,266

**Section B****Balance sheet**

		Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03
<b>Fixed assets</b>					
<b>Tangible assets</b>	<b>(Note 10)</b>	B02	17,579	-	-
<b>Total fixed assets</b>		B05	17,579	-	-
<b>Current assets</b>					
<b>Debtors</b>	<b>(Note 11)</b>	B07	401,150	-	-
<b>Cash at bank and in hand</b>	<b>(Note 13)</b>	B09	118,299	-	-
<b>Total current assets</b>		B10	519,449	-	-
<b>Creditors: amounts falling due within one year</b>	<b>(Note 12)</b>	B11	11,279	-	-
<b>Net current assets/(liabilities)</b>		B12	508,170	-	-
<b>Total assets less current liabilities</b>		B13	525,749	-	-
<b>Total net assets or liabilities</b>		B16	525,749	-	-
<b>Funds of the Charity</b>					
<b>Unrestricted funds</b>		B19	525,749	-	-
<b>Total funds</b>		B22	525,749	-	-

**The company was entitled to exemption from audit under s477 of the Companies small companies.**

**The members have not required the company to obtain an audit in accordance with Companies Act 2006.**

**The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.**

**These accounts have been prepared in accordance with the provisions applicable to the small companies regime and in accordance with FRS102 SORP.**

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name

Signature of director authenticating accounts being sent to  
Companies House

Signature



Total this year £	Total last year £
F04	F05
17,579	21,240
17,579	21,240

401,150	802
118,299	403,717
519,449	404,519

11,279	13,492
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508,170	391,027
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525,749	412,266
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525,749	412,266
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525,749	412,266
525,749	412,266

**Act 2006 relating to**

**ith section 476 of the**

**ments of the Companies**

**to small companies**

	Date of approval dd/mm/yyyy

	Date dd/mm/yyyy
	<b>Print name</b>

**Note 1 Basis of preparation**

***This section should be completed by all charities.***

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention and at fair value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statutory Requirements for Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard for the United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard for the United Kingdom and Republic of Ireland (FRS 102) and with the Charities (Accounts and Reporting) Regulations 2008.

The charity constitutes a public benefit entity as defined by FRS 102.

**1.2 Going concern**

The charity is considered to be a going concern as it has sufficient resources to continue in operation for the foreseeable future.

**1.3 Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policy in note 2.

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**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period.

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**1.5 Material prior year errors**

No material prior year errors have been identified in the reporting period.

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## Accounts

convention with items recognised at cost or transaction accounts.

ement of Recommended Practice: Accounting and with the Financial Reporting Standard applicable in the id with the Financial Reporting Standard applicable in the Charities Act 2011.

S 102.\*

ent reserves to cover at least one year's activity.

e been made to the accounting policies adopted in

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rting period (3.46 FRS102 SORP).

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ng period (3.47 FRS102 SORP).







Section C	Notes to the accounts	(cont)
<b>Note 2</b>	<b>Accounting policies</b>	
<b>2.1 INCOME</b>		
<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>· the charity becomes entitled to the resources;</li> <li>· it is more likely than not that the trustees will receive the resources;</li> <li>· the monetary value can be measured with sufficient reliability.</li> </ul>	
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p>	
<b>Legacies</b>	<p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	

Section C	Notes to the accounts	(cont)
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	

**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

**Investment gains and losses** This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## 2.2 EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions** Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

**Redundancy cost** The charity made no redundancy payments during the reporting period.

**Deferred income** No material item of deferred income has been included in the accounts.

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

## 2.3 ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

The depreciation rates and methods used are disclosed in note 14.

**Stocks and work in progress** Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

**Debtors** Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

## Note 3

## Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	196,391	-	-	196,391	173,027
	Gift Aid	13,889	-	-	13,889	11,123
	Legacies	66,909	-	-	66,909	-
	General grants provided by government/other charities	27,103	-	-	27,103	18,599
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	1,000	-	-	1,000	500
	Other	-	-	-	-	-
<b>Total</b>		<b>305,292</b>	<b>-</b>	<b>-</b>	<b>305,292</b>	<b>203,249</b>
<b>Charitable activities:</b>	Fundraiser events	1,775	-	-	1,775	40,249
	Raffle	20	-	-	20	1,943
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>1,795</b>	<b>-</b>	<b>-</b>	<b>1,795</b>	<b>42,192</b>
<b>Other trading activities:</b>	Sale of goods	37,905	-	-	37,905	38,569
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>37,905</b>	<b>-</b>	<b>-</b>	<b>37,905</b>	<b>38,569</b>
<b>Income from investments:</b>	Interest income	360	-	-	360	1,422
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>360</b>	<b>-</b>	<b>-</b>	<b>360</b>	<b>1,422</b>
<b>Separate material item of income</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>345,353</b>	<b>-</b>	<b>-</b>	<b>345,353</b>	<b>285,432</b>

## Note 4

## Analysis of receipts of government grants

	Description
Government grant 1	Coronavirus Support
Government grant 2	
Government grant 3	
Other	

	Description
Government grant 1	Coronavirus Support
Government grant 2	
Government grant 3	
Other	



**(cont)**

**This year  
£**

	13,270
	-
	-
	-
<b>Total</b>	13,270

**Last year  
£**

	10,000
	-
	-
	-
<b>Total</b>	10,000

**Note 5****Donated goods, facilities and services****Seconded staff****Use of property****Other**

**(cont)**

<b>This year</b> <b>£</b>	<b>Last year</b> <b>£</b>
-	-
-	-
1,000	500
1,000	500

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 6                      Expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
				£				£
<b>Expenditure on raising funds:</b>								
Incurring seeking donations	332	-	-	332	45	-	-	45
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	332	-	-	332	45	-	-	45
<b>Expenditure on charitable activities:</b>								
Cat welfare	133,742	-	-	133,742	132,772	-	-	132,772
Merchandise	8,263	-	-	8,263	3,332	-	-	3,332
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	142,005	-	-	142,005	136,104	-	-	136,104
<b>Other</b>								
Staff costs	28,606	-	-	28,606	24,806	-	-	24,806
Indirect costs	53,320	-	-	53,320	34,234	-	-	34,234
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	81,926	-	-	81,926	59,040	-	-	59,040
<b>TOTAL EXPENDITURE</b>	224,263	-	-	224,263	195,189	-	-	195,189

**Section C****Notes to the accounts****Note 7 Details of certain types of expenditure****Note 7.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
1,000	500
-	-
-	-
-	-

**Note 8 Paid employees**

*Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)*

**8.1 Staff Costs**

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

**Total staff costs**

This year £	Last year £
25,801	22,425
2,318	1,893
487	488
-	-
28,606	24,806

**8.2 Average head count in the year**

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	1	1
<b>Total</b>	<b>1</b>	<b>1</b>

**Note 9 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

**9.1 Please complete this note if a defined contribution pension scheme is operated.**

Amount of contributions recognised in the SOFA as an expense

This year £	Last year £
487	488

## Section C Notes to the accounts

### Note 10 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

#### 10.1 Cost or valuation

	Freehold land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£
At the beginning of the year	15,529	2,405	20,745	38,679
Additions	-	6,869	439	7,308
Revaluations	-	-	-	-
Disposals	- 15,529	- 800	- 456	- 16,785
Transfers *	-	-	-	-
At end of the year	-	8,474	20,728	29,202

#### 10.2 Depreciation and impairments

<b>**Basis</b>	Straight Line	Straight Line	Straight Line	
<b>** Rate</b>	10%	10%	10%-25%	

At beginning of the year	6,695	1,763	8,981	17,439
Disposals	- 8,110	- 800	- 456	- 9,366
Depreciation	1,415	493	1,642	3,550
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of the year	-	1,456	10,167	11,623

#### 10.3 Net book value

Net book value at the beginning of the year	8,834	642	11,764	21,240
Net book value at the end of the year	-	7,018	10,561	17,579

Section C	Notes to the accounts	(cont)
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**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**11.1 Analysis of debtors**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	401,150	802
<b>Total</b>	<b>401,150</b>	<b>802</b>

**Note 12 Creditors and accruals**

**12.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade creditors	8,995	12,073	-	-
Accruals and deferred income	398	660	-	-
Taxation and social security	1,754	759	-	-
Other creditors	132	-	-	-
<b>Total</b>	<b>11,279</b>	<b>13,492</b>	<b>-</b>	<b>-</b>

**Note 13 Cash at bank and in hand**

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	118,299	403,717
Other	-	-
<b>Total</b>	<b>118,299</b>	<b>403,717</b>

**Note 14 Events after the end of the reporting period**

At the year end, £400,000 was held in a client account with the charity's solicitors, pending completion on the purchase of a property to convert into a permanent base for the charity. This purchase was completed in October 2021.



Section A

Independent Examiner's Report

**Report to the trustees/  
members of**

Charity Name  
**New Start Cat Rescue**

**On accounts for the year  
ended**

**30<sup>th</sup> September 2022**

**Charity no  
(if any)** **1145090**

**Set out on pages**

**1-12**

*(remember to include the page numbers of additional sheets.)*

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30<sup>th</sup> September 2021.

**Responsibilities and  
basis of report**

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

I report in respect of my examination of the Trust's accounts 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**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England & Wales

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

**Signed:**

**Date:** **27<sup>th</sup> July 2022**

**Name:**

**Elaine Emerton**

**Relevant professional  
qualification(s) or body  
(if any):**

**ACA**



Address: 4 Highclere Road

Quedgeley

GL2 4HD

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

A large, empty rectangular box with a thin black border, intended for the user to provide details of items for disclosure. The box is oriented vertically and occupies the majority of the lower half of the page.

New Start Cat Rescue	Charity No	1145090	
	Company No		
<b>Annual accounts for the period</b>			
Period start date	<b>01/10/2020</b>	To	Period end date <b>30/09/2021</b>

## Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	305,292	-	-	305,292	203,250
Charitable activities	S02	1,795	-	-	1,795	42,192
Other trading activities	S03	37,905	-	-	37,905	38,569
Investments	S04	360	-	-	360	1,422
Separate material item of income	S05	-	-	-	-	10,000
Other	S06	-	-	-	-	-
<b>Total</b>	S07	345,353	-	-	345,353	295,433
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	332	-	-	332	45
Charitable activities	S09	142,005	-	-	142,005	136,104
Separate material expense item	S10	-	-	-	-	-
Other	S11	82,117	-	-	82,117	59,039
<b>Total</b>	S12	224,453	-	-	224,453	195,189
<b>Net income/(expenditure) before tax for the reporting period</b>	S13	120,900	-	-	120,900	100,244
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>	S15	120,900	-	-	120,900	100,244
Net gains/(losses) on investments	S16	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>	S17	120,900	-	-	120,900	100,244
<b>Transfers between funds</b>	S18	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	7,418	-	-	7,418	-
Other gains/(losses)	S21	-	-	-	-	-
<b>Net movement in funds</b>	S22	113,482	-	-	113,482	100,244
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	412,266	-	-	412,266	312,022
<b>Total funds carried forward</b>	S24	525,749	-	-	525,749	412,266

Charity Name

Charity No

1145090

Company No

## Section B

## Balance sheet

	Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
Tangible assets (Note 10)	B02	17,579	-	-	17,579	21,240
<b>Total fixed assets</b>	B05	17,579	-	-	17,579	21,240
<b>Current assets</b>						
Debtors (Note 11)	B07	401,150	-	-	401,150	802
Cash at bank and in hand (Note 13)	B09	118,299	-	-	118,299	403,717
<b>Total current assets</b>	B10	519,449	-	-	519,449	404,519
<b>Creditors: amounts falling due within one year</b> (Note 12)	B11	11,279	-	-	11,279	13,492
<b>Net current assets/(liabilities)</b>	B12	508,170	-	-	508,170	391,027
<b>Total assets less current liabilities</b>	B13	525,749	-	-	525,749	412,266
<b>Total net assets or liabilities</b>	B16	525,749	-	-	525,749	412,266
<b>Funds of the Charity</b>						
Unrestricted funds	B19	525,749	-	-	525,749	412,266
<b>Total funds</b>	B22	525,749	-	-	525,749	412,266

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Amanda Slater	30/07/2022
Aurelia Giordano	30/07/2022

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	Print name



**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

**1.2 Going concern**

The charity is considered to be a going concern as it has sufficient reserves to cover at least one year's activity.

**1.3 Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

**Note 2****Accounting policies****2.1 INCOME****Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

**Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

**Legacies**

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

**Government grants**

The charity has received government grants in the reporting period

**Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Contractual income and performance related grants**

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

**Donated goods**

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

**Donated services and facilities**

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

**Support costs**

The charity has incurred expenditure on support costs.

**Volunteer help** The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Income from interest, royalties and dividends** This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

**Investment gains and losses** This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## 2.2 EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions** Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

**Redundancy cost** The charity made no redundancy payments during the reporting period.

**Deferred income** No material item of deferred income has been included in the accounts.

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

## 2.3 ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

The depreciation rates and methods used are disclosed in note 14.

**Stocks and work in progress** Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

**Debtors** Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.



Note 3

## Income

## Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>					
Donations and gifts	196,391	-	-	196,391	173,027
Gift Aid	13,889	-	-	13,889	11,123
Legacies	66,909	-	-	66,909	-
General grants provided by government/other charities	27,103	-	-	27,103	18,599
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	1,000	-	-	1,000	500
Other	-	-	-	-	-
<b>Total</b>	<b>305,292</b>	<b>-</b>	<b>-</b>	<b>305,292</b>	<b>203,249</b>
<b>Charitable activities:</b>					
Fundraiser events	1,775	-	-	1,775	40,249
Raffle	20	-	-	20	1,943
Other	-	-	-	-	-
<b>Total</b>	<b>1,795</b>	<b>-</b>	<b>-</b>	<b>1,795</b>	<b>42,192</b>
<b>Other trading activities:</b>					
Sale of goods	37,905	-	-	37,905	38,569
Other	-	-	-	-	-
<b>Total</b>	<b>37,905</b>	<b>-</b>	<b>-</b>	<b>37,905</b>	<b>38,569</b>
<b>Income from investments:</b>					
Interest income	360	-	-	360	1,422
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>360</b>	<b>-</b>	<b>-</b>	<b>360</b>	<b>1,422</b>
<b>Separate material item of income</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>345,353</b>	<b>-</b>	<b>-</b>	<b>345,353</b>	<b>285,432</b>

## Note 4

## Analysis of receipts of government grants

Government grant 1  
Government grant 2  
Government grant 3  
Other

Description		This year £
Coronavirus Support		13,270
		-
		-
		-
Total		13,270

Government grant 1  
Government grant 2  
Government grant 3  
Other

Description		Last year £
Coronavirus Support		10,000
		-
		-
		-
Total		10,000



## Note 5

## Donated goods, facilities and services

Seconded staff  
Use of property  
Other

This year £	Last year £
-	-
-	-
1,000	500
1,000	500

Section C

Notes to the accounts

(cont)

Note 6

Expenditure

Analysis	This year			Last year		
	Unrestricted funds	Restricted income funds	Endowment funds	Unrestricted funds	Restricted income funds	Endowment funds
Expenditure on raising funds:	£			£		
Incurring seeking donations	332	-	-	332	45	-
	-	-	-	-	-	45
Total expenditure on raising funds	332	-	-	332	-	-
Expenditure on charitable activities:						
Cat welfare	133,742	-	-	133,742	132,772	-
Merchandise	8,263	-	-	8,263	3,332	-
	-	-	-	-	-	3,332
Total expenditure on charitable activities	142,005	-	-	142,005	136,104	-
Other						
Staff costs	28,606	-	-	28,606	24,806	-
Indirect costs	53,320	-	-	53,320	34,234	-
	-	-	-	-	-	34,234
Total other expenditure	81,926	-	-	81,926	59,040	-
TOTAL EXPENDITURE	224,263	-	-	224,263	195,189	195,189

## Note 7

## Details of certain types of expenditure

## Note 7.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
1,000	500
-	-
-	-
-	-

## Note 8

## Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

## 8.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
25,801	22,425
2,318	1,893
487	488
-	-
28,606	24,806

## 8.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable	-	-
Administration	-	-
Governance	-	-
Other	1	1
Total	1	1

## Note 9

## Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

9.1 Please complete this note if a defined contribution pension scheme is

Amount of contributions recognised in the SOFA as an expense

This year £	Last year £
487	488



**Note 10****Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**10.1 Cost or valuation**

	Freehold land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£
At the beginning of the year	15,529	2,405	20,745	38,679
Additions	-	6,869	439	7,308
Revaluations	-	-	-	-
Disposals	15,529	800	456	16,785
Transfers *	-	-	-	-
At end of the year	-	8,474	20,728	29,202

**10.2 Depreciation and impairments**

**Basis	Straight Line	Straight Line	Straight Line	
** Rate	10%	10%	10%-25%	

At beginning of the year	6,695	1,763	8,981	17,439
Disposals	8,110	800	456	9,366
Depreciation	1,415	493	1,642	3,550
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of the year	-	1,456	10,167	11,623

**10.3 Net book value**

Net book value at the beginning of the year	8,834	642	11,764	21,240
Net book value at the end of the year	-	7,018	10,561	17,579

## Note 11

## Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

## 11.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

	This year £	Last year £
	-	-
	-	-
	401,150	802
<b>Total</b>	<b>401,150</b>	<b>802</b>

## Note 12

## Creditors and accruals

## 12.1 Analysis of creditors

Trade creditors

Accruals and deferred income

Taxation and social security

Other creditors

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
8,995	12,073	-	-
398	660	-	-
1,754	759	-	-
132	-	-	-
<b>Total</b>	<b>11,279</b>	<b>13,492</b>	<b>-</b>

## Note 13 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
-	-
118,299	403,717
-	-
<b>118,299</b>	<b>403,717</b>

## Note 14

## Events after the end of the reporting period

At the year end, £400,000 was held in a client account with the charity's solicitors, pending completion on the purchase of a property to convert into a permanent base for the charity. This purchase was completed in October 2021.