

**The Catcuddles Sanctuary**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 December 2021**

# **The Catcuddles Sanctuary**

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

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### **Trustees**

The trustees during the year ended 31 December 2021 were as follows:

Miss Nafsika Korniliou  
Ms Amerini Georgopoulou  
Mr George Piskopos  
Mrs Gloria Isabel Dexter

The following trustee was appointed in March 2022:

Mr Gilbert John E Dexter

### **Principal Address**

36 Sidney Avenue, Palmers Green, London, N13 4UY

### **Independent Examiner**

Bells Accountants, 10a High Street, Chislehurst, Kent, BR7 5AN

### **Charity Number**

1147971

# **The Catcuddles Sanctuary**

## **REPORT OF THE TRUSTEES**

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### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a constitution and constitutes an unincorporated charity.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees are aided in their decision making by the Charity Director who in turn is assisted on one hand by the veterinary staff and on the other by the charity administrator and key volunteer team who have been carrying out the front-line work of the charity, engaging with the public and assisting in covering the needs of cats in Greater London.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

For a second year in a row, it has been a year of ongoing, unprecedented challenges due to the pandemic and the ramifications of Brexit, particularly in the shape of price increases and the formidable challenge in sourcing veterinary staff.

The main aim for the cat clinic continued to be the provision of affordable diagnostic and curative care to cats belonging to members of the public, as well as in the custody of Catcuddles and other charities. In addition to the operations at the Clinic, the charity volunteer team continued with its traditional focus in rescue, rehabilitation and adoption work through its fostering network and with procedures significantly adapted due to the pandemic, with not a single-day cessation of operations. This was enabled by extraordinary team work of the volunteer team and their commitment to the redesign of our public facing processes.

Our objective firmly remains benefiting the public through helping relieve the suffering of cats in need of temporary hosting (fostering), care, veterinary treatment, rehabilitation and eventual adoption to permanent, responsible homes. We have been operating at full capacity for yet another year, despite adoption rates markedly falling during the periods of lockdown, which inevitably led to longer waiting lists to bring cats in need to safe custody of the Charity.

The ultimate aim of the Cat Clinic remains to provide an affordable not-for-profit alternative for private veterinary care covering first-opinion veterinary needs not just to our members, volunteers and supporters, but most importantly to the general public. The severe challenges of nationwide veterinary shortage have been well documented but have caused our veterinary service provision to close the year below capacity, due to lack of permanent veterinary staff. We have since then continued to actively seek to recruit both vets and vet nurses, while in the meantime we operate with locum resourced staff on a part time basis, i.e. as they become available.

Throughout last year, while veterinary practices were discouraging visits for non-emergency care in an effort to meet demand with reduced veterinary staff, through the operations of the Cat Clinic we had the opportunity to liaise with thousands of members of the public seeking veterinary care and advice. Neutering also became a top priority, both for private clients and via the Charity consortium C4 scheme. During the pandemic, while veterinary surgeries across London were limiting their C4 consortium funded neutering scheme participation (subsidised neutering) not deemed emergency veterinary care, the Charity ensured we prioritised the neutering and treatment of injured unneutered strays brought in to the limit of our capacity.

Continuing with its traditional role, the charity through its website and social media as well as direct email advice, has continued to allocate significant human resource offered by our trained online volunteers to providing practical help, and educating the public in providing prompt and better care to cats, adopted cats but also crucially, strays, abandoned cats, community cats and feral colonies with a view to seeing fewer cats visibly suffering. In addition to the existing capacity of hosting (fostering), rehabilitating and rehoming activities in and around Greenwich, the volunteer fostering network across Greater London has also continued to help maintain fostering numbers up, despite the severely reduced ability to move the adoption process along as smoothly, due to the pandemic, lockdowns and restrictions that ensued.

# The Catcuddles Sanctuary

## REPORT OF THE TRUSTEES

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### Strategic Expansion plans to South London through Legacy Income

Over the past year the Charity was in the fortunate position to be selected as a recipient of a substantial legacy which is to be utilised for the expansion of our veterinary care provision to South London with the establishment of a second Cat Clinic. The ambitious project will also consolidate our activities in South East London and is a formidable opportunity to expand the provision of affordable veterinary care to all cat custodians who have been finding veterinary care costs to be compromising their ability to best care for their cats. The Tony Welsh Cat Clinic, named after our benefactor, will be open to all by 2023.

### Volunteers

Volunteers continue to be the driving force, backbone and key resource of the Charity. We continuously encourage all cat lovers with the will and ability to contribute skills and time regularly to engage in some form of volunteering, including remote volunteering which has been critical in the past year due to the pandemic, so that more can continue to be achieved per £1 donated. The expanding community-based volunteer team of the Charity is the key reason for the continuous expansion of work and increase in the number of cats helped, neutered, treated, rehabilitated and adopted. All tasks and roles in the charity are volunteer-based, with the exception of the veterinary staff (vets and vet nurses). The project management function is carried out by the founder Evina Koroni, who is also Head of Feline Welfare and Charity Director.

### Financial review

To the Charity, 2021 was the year of consolidation of the work started at the veterinary clinic, which reached just short of 2000 feline patients treated by year-end. In addition to the already established rehoming activity of the charity which annually sees 200-300 cats find new homes, the presence of the Clinic in North London also enabled us to provide rehoming and rehabilitation to over 150 cats that were brought to our attention by the public and charities using the clinic, with requests to help coming virtually every clinic-open day.

Income has substantially increased for a second year in a row mainly due to the operations of the Cat Clinic. Accumulated Gift Aid income is also now coming in with more due in 2022, making it possible to cushion the decrease in the rate of adoptions that came because of the pandemic.

In line with our ethos of utilising revenues and veterinary capacity to treat charity funded cats and aside of the not-for-profit pricing benefitting all clients, additional discounted services in veterinary care amounting to £79,124 were offered last year. The income figures reported for the year are net of this amount.

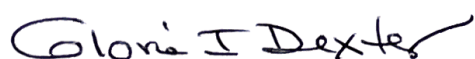
### Reserves Policy

The Charity has set reserves to 3-6 months operating costs for its veterinary Clinic as a minimum. These reserves are to be spent in the direct care of the cats in our custody, key veterinary staff salaries, and the maintenance of the Clinic(s). Over the past year, reserves have been challenged by staff shortages at the end of year while operating costs were running, albeit reduced. We have ended the year with a healthy balance exceeding the reserve requirement and continue to operate without any need for external funding (borrowing). The Reserves policy will be reviewed once the Tony Welsh Cat Clinic opens in South London.

### Governing document

The charity is an unincorporated entity, a volunteer organisation governed by its approved Constitution dated July 1st, 2012. The charity has five trustees and one appointed director. Eligibility for membership of the Board of Trustees is governed by the constitution document. There are no restrictions in the governing document on the operation of the charity or on its investment powers other than those imposed by general charity law.

The trustees' report was approved by the Board of Trustees.



G Dexter - Trustee  
27 October 2022

# The Catcuddles Sanctuary

## Independent Examiner's Report to the Trustees of The Catcuddles Sanctuary

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I report on the accounts for the year ended 31 December 2021, which are set out on pages 5 to 9.

### Respective responsibilities of the trustees and examiner

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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

### Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of AAT

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with such records; or
- the accounts have not been prepared in accordance with the Charities SORP

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.



Bells Accountants  
10a High Street  
Chislehurst  
Kent  
BR7 6LH

31 October 2022

# The Catcuddles Sanctuary

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	248,537	30,000	278,537	168,753
Rebate schemes		4,450		4,450	-
Gift aid		47,334		47,334	
<b>Total incoming resources</b>		300,321	30,000	330,321	168,753
<b>Resources expended</b>					
<b>Charitable activities</b>					
Veterinary and medical supplies		68,184	-	68,184	50,089
Patient treatment		20,361	-	20,361	9,946
Food/fostering supplies		4,665	-	4,665	7,507
Staff costs	4	93,412	-	93,412	56,365
Rent and rates		36,310	-	36,310	33,142
Depreciation	5	6,863	-	6,863	6,235
Governance costs		14,040	-	14,040	7,452
Other resources expended		27,888	-	27,888	7,335
<b>Total resources expended</b>		271,722	-	271,722	178,071
<b>Net (outgoing)/incoming resources</b>		28,599	30,000	58,599	(9,318)
Total funds brought forward				18,277	27,595
<b>Total funds carried forward</b>				<b>76,876</b>	<b>18,277</b>

# The Catcuddles Sanctuary

## BALANCE SHEET

AS AT 31 DECEMBER 2021

		Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5	21,949	-	21,949	24,863
<b>Current assets</b>					
Debtors	6	47,334	-	47,334	2,186
Cash at bank and in hand		30,590	-	30,590	4,728
		<u>77,924</u>	<u>-</u>	<u>77,924</u>	<u>6,914</u>
<b>Creditors</b>					
Amounts falling due within one year	7	(22,997)	-	(22,997)	(13,500)
		<u>54,927</u>	<u>-</u>	<u>54,927</u>	<u>(6,586)</u>
<b>Net current assets/(liabilities)</b>					
		<u>76,876</u>	<u>-</u>	<u>76,876</u>	<u>18,277</u>
<b>Total assets less current liabilities</b>					
		<u>76,876</u>	<u>-</u>	<u>76,876</u>	<u>18,277</u>
<b>Net assets</b>					
		<u>76,876</u>	<u>-</u>	<u>76,876</u>	<u>18,277</u>
<b>Funds</b>					
Unrestricted funds				<u>76,876</u>	<u>18,277</u>
<b>Total funds</b>				<u>76,876</u>	<u>18,277</u>

These financial statements were approved by the Board of trustees on 27 October 2022 and were signed on its behalf by:



Gloria Dexter - Trustee

# The Catcuddles Sanctuary

## NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

#### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

#### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and machinery – 25% reducing balance

Fixtures and fittings – 25% reducing balance

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes of the financial statements.

#### Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

#### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### 2 Voluntary income

Income received during the year was made up from a mixture of adoption, rehoming, and other donation generating activities as well as clinic income.

	2021 £	2020 £
Clinic income	107,643	53,995
Donations	170,894	114,758
	<hr/>	<hr/>
	278,537	168,753
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# The Catcuddles Sanctuary

## NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

### 3 Trustee's remuneration and benefits

There were no Trustee's fees and expenses paid for the year ended 31 December 2021 (31 December 2020 £nil)

4 Staff costs	2021 £	2020 £
Salary and wages	85,912	42,661
Outstanding salary due	7,500	13,500
Contractor costs	-	204
	<u>93,412</u>	<u>56,365</u>

From April 2020 to December 2020 and to December 2021, and with the agreement of the Charity Trustees, part of staff income was voluntarily deferred until December 2022 to facilitate cashflow, so that working capital borrowing was not necessary for the year.

The average monthly number of employees during the year was as follows:

All staff	3	3
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000

5 Tangible Fixed Assets	Plant and Machinery £	Fixtures and fittings £	Totals £
<b>Cost</b>			
At 1 January 2020	28,892	35,355	64,247
Additions	<u>3,657</u>	<u>292</u>	<u>3,949</u>
At 31 December 2021	<u>32,549</u>	<u>35,647</u>	<u>68,196</u>
<b>Depreciation</b>			
At 1 January 2020	19,125	20,259	39,384
Charge for year	<u>3,071</u>	<u>3,792</u>	<u>6,863</u>
At 31 December 2021	<u>22,196</u>	<u>24,051</u>	<u>46,247</u>
<b>Net book value</b>			
At 31 December 2021	<u>10,353</u>	<u>11,596</u>	<u>21,949</u>
At 31 December 2020	<u>9,767</u>	<u>15,096</u>	<u>24,863</u>

# The Catcuddles Sanctuary

## NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

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<b>6</b>	<b>Debtors: Amounts falling due within one-year</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Other debtors	47,334	2,186
		<hr/>	<hr/>
		47,334	2,186
		<hr/>	<hr/>
<b>7</b>	<b>Creditors: Amounts falling due within one-year</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Trade creditors	1,997	-
	Other creditors	21,000	13,500
		<hr/>	<hr/>
		22,997	13,500
		<hr/>	<hr/>

Other creditors represent unpaid staff income voluntarily deferred until 2022 to facilitate cashflows.