

Sally's Cat Rescue

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2021

Sally's Cat Rescue
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Sally's Cat Rescue
Report of the Trustees
For the year ended 31 December 2021

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2021. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Sally's Cat Rescue
Charity registration number	1155667
Principal address	1 Nettles Corner Boscundle Tregrehan Mills St Austell PL25 3RH

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mrs S Hannaford
Mrs G Stevens
Mrs J Franklin
Mrs L Hewings
Mrs Y Smith
Mr M Richards

Independent examiners	GSB Accountancy 10 Cormorant Drive St Austell Cornwall PL25 3BA
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Approved by the Board of Trustees and signed on its behalf by



Mrs S Hannaford

29 October 2023

Sally's Cat Rescue
Independent Examiners Report to the Trustees
For the year ended 31 December 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 examiners statement

I have completed my examination. I confirm that no 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



G Bawden

GSB Accountancy
10 Cormorant Drive
St Austell
Cornwall
PL25 3BA

29 October 2023

Sally's Cat Rescue
Statement of Financial Activities
For the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Income and endowments from:					
Donations and legacies	2	78,688	12,389	91,077	89,464
Other trading activities	3	31,677	-	31,677	8,794
Total		110,365	12,389	122,754	98,258
Expenditure on:					
Raising funds	4	(52,202)	-	(52,202)	(54,921)
Total		(52,202)	-	(52,202)	(54,921)
Transfers between funds		(1,062)	1,062	-	-
Net movement in funds		57,101	13,451	70,552	43,337
Reconciliation of funds					
Total funds brought forward		65,099	64,097	129,196	85,859
Total funds carried forward		122,200	77,548	199,748	129,196

Sally's Cat Rescue
Statement of Financial Position
As at 31 December 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	7	77,548	64,097
		77,548	64,097
Current assets			
Cash at bank and in hand		32,200	65,099
		32,200	65,099
Net current assets		32,200	65,099
Total assets less current liabilities		109,748	129,196
Net assets		109,748	129,196
The funds of the charity			
Restricted income funds	8	77,548	64,097
Unrestricted income funds	8	32,200	65,099
Total funds		109,748	129,196

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



Mrs S Hannaford
Trustee

29 October 2023

Sally's Cat Rescue
Notes to the Financial Statements
For the year ended 31 December 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Sally's Cat 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).

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Donations received	64,813	1	64,814	51,615
Legacies received	3,000	-	3,000	-
Grants received	-	12,388	12,388	37,849
Subscriptions received	10,875	-	10,875	-
	78,688	12,389	91,077	89,464

3. Income earned from other activities

	2021	2020
	£	£
Unrestricted funds		
Fund raising events	31,677	8,794
	31,677	8,794

4. Expenditure on generating donations and legacies

	2021	2020
	£	£
Unrestricted funds		
Support costs	52,202	54,921
	52,202	54,921

Sally's Cat Rescue
Notes to the Financial Statements Continued
For the year ended 31 December 2021

5. Analysis of support costs

	2021	2020
	£	£
Voluntary Income		
Purchases	8,201	8,313
Vet fees	42,580	44,821
Food & litter	330	932
Cleaning	-	170
Insurance	742	685
Bank charges	349	-
	52,202	54,921

6. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2020 £
Income and endowments from:			
Donations and legacies	51,615	37,849	89,464
Other trading activities	8,794	-	8,794
Total	60,409	37,849	98,258
Expenditure on:			
Raising funds	(54,921)	-	(54,921)
Total	(54,921)	-	(54,921)
Transfers between funds	25,075	(25,075)	-
Net movement in funds	30,563	12,774	43,337
Reconciliation of funds			
Total funds brought forward	34,536	51,323	85,859
Total funds carried forward	65,099	64,097	129,196

Sally's Cat Rescue
Notes to the Financial Statements Continued
For the year ended 31 December 2021

7. Tangible fixed assets

Cost or valuation	Fixtures and fittings £
At 01 January 2021	64,097
Additions	13,451
At 31 December 2021	77,548
Net book values	
At 31 December 2021	77,548
At 31 December 2020	64,097

8. Movement in funds

Unrestricted Funds

	Balance at 01/01/2021 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/12/2021 £
<i>General</i>					
General	65,099	110,365	(52,202)	(91,062)	32,200
	65,099	110,365	(52,202)	(91,062)	32,200

Unrestricted Funds - Previous year

	Balance at 01/01/2020 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/12/2020 £
<i>General</i>					
General	34,536	60,409	(54,921)	25,075	65,099
	34,536	60,409	(54,921)	25,075	65,099

Purpose of unrestricted Funds

General
General funding

Sally's Cat Rescue
Notes to the Financial Statements Continued
For the year ended 31 December 2021

Restricted Funds

	Balance at 01/01/2021	Incoming resources	Transfers	Balance at 31/12/2021
	£	£	£	£
Restricted	64,097	12,389	1,062	77,548
	64,097	12,389	1,062	77,548

Restricted Funds - Previous year

	Balance at 01/01/2020	Incoming resources	Transfers	Balance at 31/12/2020
	£	£	£	£
Restricted	51,323	37,849	(25,075)	64,097
	51,323	37,849	(25,075)	64,097

Purpose of restricted funds

Restricted

Restricted funding held back from general operating income and costs

9. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	-	32,200	32,200
Restricted funds			
Restricted	77,548	-	77,548
	77,548	32,200	109,748

Sally's Cat Rescue
Notes to the Financial Statements Continued
For the year ended 31 December 2021

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	-	65,099	65,099
Restricted funds			
Restricted	64,097	-	64,097
	64,097	65,099	129,196

Sally's Cat Rescue
Detailed Statement of Financial Activities
For the year ended 31 December 2021

	2021	2020
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	64,814	51,615
Legacies	3,000	-
Grants receivable	12,388	37,849
Subscriptions	10,875	-
	91,077	89,464
Other trading activities		
Fund raising events	31,677	8,794
	31,677	8,794
Total incoming resources	122,754	98,258
SUPPORT COSTS		
Purchases		
Purchases	(8,201)	(8,313)
	(8,201)	(8,313)
Vet fees		
Vet fees	(42,580)	(44,821)
	(42,580)	(44,821)
Food & litter		
Food & litter	(330)	(932)
	(330)	(932)
Cleaning		
Cleaning	-	(170)
	-	(170)
Insurance		
Insurance	(742)	(685)
	(742)	(685)
Bank charges		
Bank charges	(349)	-
	(349)	-
Total resources expended	(52,202)	(54,921)
Net Income	70,552	43,337