

Charity registration number:
1165486

Kitten Karers

Annual Report and Financial
Statements for the Year Ended
31 March 2021

Debbie Redmond
15 Bakers Lane
Winsford
CW7
2BG

Kitten

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Reference and Administrative Details

Trustees

Jacqueline Day
Karen Henshaw (appointed March 2021)
Deborah Pye (appointed 30 September 2019)
Melanie Clayton (appointed 30 September 2019)
Freda Stubbs (appointed March 2021)
Maria Miller (appointed 30 September 2019)

Principal Office

20 Markfield
Crescent St
Helens
WA11 9LD

Charity Registration Number1165486

Independent Examiner

Debbie Redmond

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The objects of the charity are:

To relieve the suffering of animals 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.

To promote humane behavior towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare and the prevention of cruelty and suffering among animals.

Public benefit

The charity provides a rescue service for cats and other animals that have been injured, abandoned or mistreated. It has a secure rescue home where the animals are cared for. Veterinary services are provided by qualified vets when required. Once they have recovered loving homes are located where they can live in safety.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
Jacqueline
Day Trustee

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on. .and signed on its behalf by:

.....
Jacqueline
Day Trustee

Independent Examiner's Report to the trustees of Kitten Karers

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages [5](#) to [10](#).

Respective responsibilities of trustees and examiner

As the charity's trustees of Kitten Karers, 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 Kitten Karers'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

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

1. accounting records were not kept in respect of Kitten Karers as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

.....
Debbie
Redmond

Date:...5th April

2022

Statement of Financial Activities for the Year Ended 31 March 2021

	Not e	Unrestrict ed funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies		22,809	22,809
Other trading activities		42,388	42,388
Total income		65,197	65,197
Expenditure on:			
Charitable activities		(29,071)	(29,071)
Total expenditure		(29,071)	(29,071)
Net movement in funds		36,126	36,126
Reconciliation of funds			
Total funds brought forward		9,506	9,506
Total funds carried forward	9	45,632	45,632

All of the charity's activities derive from continuing operations during the above period.

**(Registration number:
1165486) Balance Sheet
as at 31 March 2021**

	Not e	2021 £
Fixed assets		
Tangible assets	7	2,836
Current assets		
Cash at bank and in hand		42,842
Debtors and prepaid expenses		0
Creditors: Amounts falling due within one year	8	<u>(46)</u>
Net current assets		<u>45,632</u>
Net assets		<u>45,632</u>
Funds of the charity:		
Unrestricted income funds		
Unrestricted funds		<u>45,632</u>
Total funds	9	<u><u>45,632</u></u>

The financial statements on pages [5](#) to [10](#) were approved by the trustees, and authorised for issue on 5th April 2022 and signed on their behalf by:

.....
Jacqueline
Day Trustee

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Notes to the Financial Statements for the Year

1 Accounting policies

Statement of compliance

The financial statements have been prepared 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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Kitten Karers meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable, and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges

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Notes to the Financial Statements for the Year

allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortization

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds	Total
	General	2021
	£	£
Donations and legacies.		
Donations from individuals	22,809	22,809
	<u>22,809</u>	<u>22,809</u>

3 Income from other trading activities

	Unrestricted funds	Total
	General	2021
	£	£
Trading income;		
Shop income from sale of donated goods and services	39,510	39,510
Other income from other trading activities	2,878	2,878
	<u>2,878</u>	<u>2,878</u>

<u>42,388</u>	<u>42,388</u>
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4 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total
	General	2021
	£	£
Allocated support costs	0	0
	<u>0</u>	<u>0</u>

5 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Tangible fixed assets

	Motor vehicles £	Total £
Cost		
On 1 April 2020	7,160	7,160
On 31 March 2021	7,160	7,160
Depreciation		
Charge for the year	1,432	1,432
On 31 March 2021	4,324	4,324
Net book value		
On 31 March 2021		2,836
	2,836	
On 31 March 2019		4,268
	4,268	

8 Creditors: amounts falling due within one year

	2021 £
Other creditors	46
Accruals	0
	46

9 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
General	(9,5006)	(65,197)	29,071	
	(45,632)			

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Detailed Statement of Financial Activities for the Year

	Total 202 1 £
Income and Endowments from:	
Donations and legacies (analyzed below)	22,809
Other trading activities (analyzed below)	<u>42,388</u>
Total income	<u>65,197</u>
Expenditure on:	
Charitable activities (analyzed below)	<u>(29,071)</u>
Total expenditure	<u>(29,071)</u>
Net Income	<u>36,126</u>
Net movement in funds	36,126
Reconciliation of funds	
Total funds brought forward	<u>9,506</u>
Total funds carried forward	<u>45,632</u>

***Donations and
legacies***

**Tot
al
202
1
£**

Appeals and donations	12,809
<u>Grants receivable</u>	<u>10,000</u>
	<u>22,809</u>

Other trading activities

Sales of donated goods and rehoming fees

37,001

Other income

5,387

42,388

Charitable activities

Bank and paypal charges

(166)

Rent and storage costs

(2,400)

Light, heat and power

(63)

Insurance and Water Rates

(102)

Cat Food and litter

(1,752)

Repairs and Renewals

(1,253)

Veterinary costs

(17,878)

Printing, postage and stationery and computer costs

(104)

Sundry expenses

(24)

Cleaning

(1,858)

Motor expenses

(2,039)

Advertising

(0)

Depreciation of motor vehicles

(1,432)

Professional fees

(0)

(29,071)