

Charity registration number: 1165486

# Kitten Karers

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Debbie Redmond  
15 Bakers Lane  
Winsford  
CW7 2BG

# **Kitten Karers**

## **Contents**

Reference and Administrative Details	1
Trustees' Report	2
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10

## **Kitten Karers**

### **Reference and Administrative Details**

<b>Trustees</b>	Jacqueline Day Karen Henshaw (appointed March 2022) Freda Stubbs (appointed March 2022)
<b>Principal Office</b>	20 Markfield Crescent St Helens WA11 9LD
<b>Charity Registration Number</b>	1165486
<b>Independent Examiner</b>	Debbie Redmond

## **Kitten Karers**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023

#### **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 30<sup>th</sup> January 2023 and signed on its behalf by:

.....  
Jacqueline Day  
Trustee

## **Kitten Karers**

### **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 8<sup>th</sup> March 2024 and signed on its behalf by:

.....  
Jacqueline Day  
Trustee

## **Kitten Karers**

### **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 2023 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: 10<sup>th</sup> March 2024

## Kitten Karers

### Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies		37,042	37,042
Other trading activities		46,270	46,270
		<u>83,312</u>	<u>83,312</u>
Total income			
<b>Expenditure on:</b>			
Charitable activities		(51,758)	(51,758)
		<u>(51,758)</u>	<u>(51,758)</u>
Total expenditure			
Net movement in funds		31,554	31,554
<b>Reconciliation of funds</b>			
Total funds brought forward		56,789	56,789
Total funds carried forward	9	<u>88,343</u>	<u>88,343</u>

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

**Kitten Karers**  
**(Registration number: 1165486)**  
**Balance Sheet as at 31 March 2023**

	Note	2023 £
<b>Fixed assets</b>		
Tangible assets	7	0
<b>Current assets</b>		
Cash at bank and in hand		88,389
Debtors and prepaid expenses		0
<b>Creditors: Amounts falling due within one year</b>	8	<u>(46)</u>
<b>Net current assets</b>		<u>88,343</u>
<b>Net assets</b>		<u>88,343</u>
<b>Funds of the charity:</b>		
<b>Unrestricted income funds</b>		
Unrestricted funds		<u>88,343</u>
<b>Total funds</b>	9	<u><u>88,343</u></u>

The financial statements on pages 5 to 10 were approved by the trustees, and authorised for issue on 8<sup>th</sup> March 2024 and signed on their behalf by:

.....  
 Jacqueline Day  
 Trustee



## **Kitten Karers**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

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

## Kitten Karers

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### **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 2023 £
	General £	
Donations and legacies.		
Donations from individuals	37,042	37,042
	<u>37,042</u>	<u>37,042</u>

### 3 Income from other trading activities

	Unrestricted funds	Total 2023 £
	General £	
Trading income;		
Income from sale of donated goods and services	42,770	42,770
Other income from other trading activities	3,500	3,500
	<u>46,270</u>	<u>46,270</u>

## **Kitten Karers**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **4 Analysis of governance and support costs**

##### **Governance costs**

	<b>Unrestricted funds</b>	
	<b>General £</b>	<b>Total 2023 £</b>
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.

## Kitten Karers

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 6 Taxation

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

#### 7 Tangible fixed assets

	Motor vehicles £	Total £
<b>Cost</b>		
On 1 April 2022	7,160	7,160
On 31 March 2023	7,160	7,160
<b>Depreciation</b>		
Charge for the year	1,404	1,404
On 31 March 2023	7,160	7,160
<b>Net book value</b>		
On 31 March 2023	0	0
On 31 March 2022	5,756	5,756

#### 8 Creditors: amounts falling due within one year

	2023 £
Other creditors	46
Accruals	0
	46

#### 9 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
General	(56,789)	(83,312)	57,758	(88,343)

## Kitten Karers

### Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £
<b>Income and Endowments from:</b>	
Donations and legacies (analyzed below)	37,042
Other trading activities (analyzed below)	46,270
Total income	83,312
<b>Expenditure on:</b>	
Charitable activities (analyzed below)	(51,758)
Total expenditure	(51,758)
Net Income	31,554
Net movement in funds	31,554
<b>Reconciliation of funds</b>	
Total funds brought forward	56,789
Total funds carried forward	88,343

## Kitten Karers

### Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	<b>Total 2023 £</b>
<b><i>Donations and legacies</i></b>	
Appeals and donations	37,042
Grants receivable	<u>0</u>
	<u>37,042</u>
<b><i>Other trading activities</i></b>	
Sales of donated goods and rehoming fees	42,770
Other income	<u>3,500</u>
	<u>46,270</u>
<b><i>Charitable activities</i></b>	
Bank and paypal charges	(250)
Rent and storage costs	(650)
Light, heat and power	(0)
Insurance and Water Rates	(941)
Cat Food and litter	(7,622)
Repairs and Renewals	
(5,878))	
Veterinary costs	(28,417)
Printing, postage and stationery and computer costs	(72)
Sundry expenses	(0)
Cleaning	(5,463)
Motor expenses	(1,061)
Advertising	( 0)
Depreciation of motor vehicles	(1,404)
Professional fees	<u>(0)</u>
	<u><u>(51,758)</u></u>