



**Huddersfield Feral and Strays  
Statement of Financial Activities  
For the Year Ended 31<sup>st</sup> December 2021**

## **Trustees of Huddersfield Feral and Strays**

### **Officers and Professional Advisors**

**Year Ended 31<sup>st</sup> December 2021**

**Charity Registration Number: 1181055**

### **TRUSTEES**

#### **Trustees**

Miss Emma Hanson  
Miss Jamie DeGiorgio  
Mrs Sally Fletcher  
Mrs Dannielle Boyes

#### **Independent Examiners**

Horley Green Chartered Accountants  
Horley Green House  
Horley Green Road  
Claremount  
Halifax  
HX3 6AS

#### **Bankers**

Virgin Money UK PLC  
40 St Vincent Place  
Glasgow  
G1 2HL

## **Trustees of Huddersfield Feral and Strays**

### **Annual Report of the Trustees**

#### **Year Ended 31<sup>st</sup> December 2021**

The Trustees have pleasure in presenting their report and the financial statement of the Charity for the year ended 31<sup>st</sup> December 2021

#### **Legal Status**

The charity is governed by its Trust Deed and is registered with the Charities Commission (Number 1181055)

#### **Objectives**

Huddersfield Feral and Strays aim is to provide the best care, protection and veterinary treatment by providing a safe environment for cats in need of attention through sickness, maltreatment or abandonment. In addition to this, educate the community regarding cat welfare and responsible ownership through various methods including social media and events.

We help both domesticated and feral cats within the Huddersfield and surrounding area by a trap, neuter release initiative. This has a positive direct impact on the welfare of the animals and also the local community.

Huddersfield Feral and Strays work alongside large and small charities both local and national, to assist with rescue and rehoming.

#### **Organisation**

The Charity is administered by four Trustees who are the Management Committee comprising of:

##### Co-Founders

Miss Emma Hanson

Miss Jamie DeGiorgio

Mrs Sally Fletcher

Mrs Dannielle Boyes

#### **Review of transactions and financial position**

The Statement of Financial Activities shows income for the charity of £128,782 and expenditure of £142,044 for the Year Ended 31<sup>st</sup> December 2021, resulting in a deficit for the year of £13,866.

## **Trustees of Huddersfield Feral and Strays**

### **Annual Report of the Trustees**

**Year Ended 31<sup>st</sup> December 2021**

#### **Responsibilities of the Trustees**

The trustees are responsible for the preparation of accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those accounts the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accountant standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention of fraud and other irregularities.

Approved by the trustees of the Charity on 31<sup>st</sup> October 2021 and signed on its behalf by:



S. Fletcher

Trustee



## **Trustees of Huddersfield Feral and Strays**

### **Independent Examiners Report to the Trustees**

**Year Ended 31<sup>st</sup> December 2021**

We report on the accounts of the trust for the year ended 31<sup>st</sup> December 2021, which are set out on pages 7 to 13.

### **Respective Responsibilities of Trustees and Examiners**

As the charity's Trustees you are responsible for preparation of the accounts; you consider that the audit requirements of section 43(2) Charities Act 1993 (The Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the general directions given by the Charity Commissions under section 43(7b) of the Act, whether particular matters come to our attention.

### **Basis of independent examiners report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented which includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

### **Independent Examiners Statement**

In connection with our examination, no matter has come to our attention:

1. Which gives us reasonable cause to believe that in a material respect the requirements to
  - Keep accounts records in accordance with section 41 of the Act;
  - Prepare accounts which accord with accounting records and to comply with the accounting requirements of the Act have not been met; or
2. Which in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Approved by the Board of Trustees on 31<sup>st</sup> October 2021**

**Signed on Behalf of the Board by .....**



## **Trustees of Huddersfield Feral and Strays**

### **Notes to the Accounts**

**Year Ended 31<sup>st</sup> December 2021**

#### **1. Accounting Policies**

##### **General**

These accounts have been prepared under historical cost convention and in accordance with applicable accounting standards and the Charities SORP (Statement of Recommended Practice, "Accounting by Charities")

##### **Capital Items**

Capital items for the Charities own use are capitalised if they are greater than £1000. If they have been funded by a specific grant, then an equivalent amount is credited to differed income and written off over the estimated life of the asset.

All other capital items purchased are written off through the statement of financial activities during the year of acquisition.

##### **Grants Received**

Grants which have been received for a specific purpose are accounted for separately as restricted funds. Grants are brought to account when they are received. Huddersfield Feral and Strays have received one grant in November 2021 to use towards Veterinary Expenses, Food and Trap Neuter Release Costs..

Unaudited Financial Statements for the Year Ended 31 December 2021

for

Huddersfield Feral and Strays

---

Contents of the Financial Statements  
for the Year Ended 31 December 2021

---

	Page
General Information	1
Accountants' Report	2
Trading and Profit and Loss Account	3
Balance Sheet	4
Tangible Fixed Assets Schedule	5

---



General Information  
for the Year Ended 31 December 2021

---

**TRUSTEES:**

Miss E Hanson  
Miss J DeGiorgio  
Mrs S Fletcher  
Mrs D Boyes

**ACCOUNTANTS:**

Horley Green Chartered Accountants  
Horley Green House  
Horley Green Road  
Claremount  
Halifax  
West Yorkshire  
HX3 6AS

Financial Statements

for the Year Ended 31 December 2021

---

Accountants' Report to

Huddersfield Feral and Strays

In accordance with instructions given to us we have prepared without carrying out an audit the annexed financial statements from the accounting records of Huddersfield Feral and Strays and from information and explanations supplied to us.

Horley Green Chartered Accountants  
Horley Green House  
Horley Green Road  
Claremount  
Halifax  
West Yorkshire  
HX3 6AS

Date: 7.3.22

Signed H. Green

Huddersfield Feral and Strays

Trading and Profit and Loss Account  
for the Year Ended 31 December 2021

	31.12.21		31.12.20	
	£	£	£	£
<b>Income</b>				
Adoption fees	18,080		23,293	
Auction/merchandise	18,187		7,713	
Bonus ball	4,687		4,046	
Donations	47,700		39,355	
Fundraising	36,966		37,609	
Raffle	2,558		5,149	
Other	-		890	
		128,178		118,055
<b>Cost of sales</b>				
Veterinary expenses	124,287		74,994	
Feline supplies	9,428		9,473	
Events	-		165	
Bonus ball winnings	1,858		1,573	
Merchandise	1,257		403	
		136,830		86,608
<b>GROSS (LOSS)/PROFIT</b>		(8,652)		31,447
<b>Expenditure</b>				
Insurance	385		345	
Telephone	66		-	
Post and stationery	4,439		1,730	
Sundry expenses	270		3,632	
Accountancy	54		-	
		5,214		5,707
		(13,866)		25,740
<b>Finance costs</b>				
Bank charges		656		-
		(14,522)		25,740
<b>Depreciation</b>				
Fixtures and fittings		50		-
<b>NET (LOSS)/PROFIT</b>		(14,572)		25,740

Huddersfield Feral and Strays

Balance Sheet  
31 December 2021

	31.12.21		31.12.20
	£	£	£
<b>FIXED ASSETS</b>			
Fixtures and fittings		148	198
<b>CURRENT ASSETS</b>			
Bank account	16,458		29,493
PayPal account	<u>1,347</u>		<u>2,835</u>
	17,805		32,328
<b>CURRENT LIABILITIES</b>			
Trade creditors	<u>(1)</u>		-
		<u>17,806</u>	<u>32,328</u>
<b>NET ASSETS</b>		<u>17,954</u>	<u>32,526</u>
<b>FINANCED BY</b>			
<b>CAPITAL ACCOUNT</b>			
Brought forward	32,526		16,748
Add			
Net profit	-		<u>25,740</u>
	<u>32,526</u>		<u>42,488</u>
Less			
Drawings	-		9,962
Net loss	<u>14,572</u>		-
	14,572		9,962
		<u>17,954</u>	<u>32,526</u>
		<u>17,954</u>	<u>32,526</u>

Tangible Fixed Assets Schedule  
31 December 2021

	Fixtures and fittings £
<b>COST</b>	
At 1 January 2021	
and 31 December 2021	<u>198</u>
<b>DEPRECIATION</b>	
Charge for year	<u>50</u>
At 31 December 2021	<u>50</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>148</u>
At 31 December 2020	<u>198</u>