

# The Cat Welfare Group Ltd

Report and Financial Statements

Year ended 31 December 2021

Charity number: 1189649 / Company number 12262212





# THE CAT WELFARE GROUP LTD

## REFERENCE AND ADMINISTRATIVE DETAILS

<b>Charity number:</b>	1189649
<b>Company registration number:</b>	12262212 (England and Wales)
<b>Registered office:</b>	23 Leafy Lane Fareham Hampshire PO15 7HL
<b>Operational address:</b>	23 Leafy Lane Fareham Hampshire PO15 7HL
<b>Trustees:</b>	Mrs Tracy Howe (Chair) Mr Robert Baynes Mrs Kirsten Dillion Mr Peter Wort
<b>Company secretary:</b>	Mr Robert Baynes
<b>Senior management team:</b>	Miss Lorri Seymour – CEO
<b>Independent examiner:</b>	Knight Goodhead Limited 7 Bournemouth Road Chandler's Ford Eastleigh Hampshire SO53 3DA
<b>Bankers:</b>	Barclays Bank UK Ltd Leicester LE87 2BB



# THE CAT WELFARE GROUP LTD

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees are pleased to present their report and the financial statements of the charity for the period ended 31 December 2021. The reference and administrative details set out on page 1 forms part of this report.

The Cat Welfare Group is a charitable company limited by guarantee and the trustees confirm that their report and the financial statements comply with current statutory requirements, the Company's memorandum and articles of association and the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The trustees' report incorporates the directors' report, as required by company law.

### **Objectives and Activities**

#### **Charity objects**

The objects of the charity, as set out in its Articles of Association, are to relieve the suffering and distress of cats, kittens and feral cats which are in need of care and attention by reason of Abandonment, neglect, sickness, maltreatment or poor circumstances in Southern England by providing a rescue, fostering and rehoming service and veterinary treatment.

#### **Our Mission, Vision & Values**

Our vision, mission and values serve to provide direction and clarity to the work that we do.

##### Vision

Our vision is that every cat will enjoy life in a home where it is treated with respect and an understanding of its needs.

##### Mission

Our mission is to rescue stray or abandoned cats and kittens and to rehome them into secure and loving homes once they have undergone medical checks and treatment, and are old enough. In the case of feral cats, where they cannot be domesticated, we will neuter them, address any health concerns and return them to their natural home.

##### Values

Our core values are:

- Cat welfare is at the heart of everything that we do.
- We treat all cats with respect and will never put a healthy or re-homeable cat to sleep.
- We are indebted to our supporters and greatly value all donations given to us.
- We value and respect our volunteers, volunteer staff, adopters and suppliers.
- We pursue continuous improvement and excellence in what we do.
- We are open and honest.

#### **Activities**

The Cat Welfare Group was founded in October 2019 and is a charitable company run entirely by volunteers.



## THE CAT WELFARE GROUP LTD

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

#### Rehoming activities

We rescue stray or abandoned cats and kittens and look to rehome these into secure and loving homes. A significant number of the cats and kittens are rescued from appalling circumstances or come to us with horrific injuries, requiring extensive veterinary treatment and expert care. Whilst in our care, the cats and kittens are looked after by one of our fosterers, either in a designated spare room in their home or in a purpose built cat pen. Many kittens have been born in our care and we have an experienced team that are also able to handrear abandoned kittens around the clock.

All cats and kittens that are rehomed by the charity will receive a health check by a veterinary professional, worming treatment, vaccinations and will be microchipped and neutered. They will come with four weeks free insurance from Petplan and adopters receive a copy of our guide "Your new family member", containing lots of useful information about bringing your new cat home and general advice about caring for your cat. The charity has an adoptions group on Facebook and provides ongoing support and advice to adopters and cat owners in general.

#### Feral cat work

It is estimated that there are in excess of one million feral cats in the UK. The word "feral" means members of a domesticated species that have reverted to living as wild animals. Whilst they are often mistaken for stray cats, ferals have little or no contact with humans and cannot be tamed.

Despite their wild nature, feral cats still need a level of care. With many ferals living in colonies, the cat population can grow quickly. Neutering and returning the cats to their colony, also known as "trap, neuter and return", stops continual breeding and can help to limit disease. In the case of feral cats, where they cannot be domesticated, we will neuter them, address any health concerns and either return them to their original home, if possible, or alternatively find a suitable new home.

#### Lost & found cats

Not knowing what has happened to their missing cat is often a source of great concern and sadness to cat owners. As well as rehoming unowned cats, we also return lost cats to their existing homes. This can sometimes involve super-sleuth work if the cats are not microchipped or if the microchip details are not up to date! In some cases, the cats will sadly have been victims of road traffic accidents, but our work can still provide their owners with some form of closure and peace of mind.

We have provided many owners with advice on getting their lost or missing furry friend back home and have put together a short guide on our website. We even have a list of friendly tree surgeons for when cats need rescuing from rooftops or tall trees!

#### **Public Benefit**

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when setting the charity's objectives and planning its activities.



## THE CAT WELFARE GROUP LTD

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Cats play a huge part in the lives of millions of people in the UK. By supporting cats, we are providing a benefit to owners and other people who come into contact with cats. We provide public benefit by:

- Assisting the local community, veterinary practices and local authorities by taking in and rehoming stray or abandoned cats and by controlling feral populations.
- Assisting the local community by reuniting lost, found or injured cats with their owners.
- Reassuring owners that their cats can be taken into our care and rehomed if they become incapable of looking after them either through illness, death or other reasons.
- Assisting local authorities by taking in cats from multi-cat households.
- Providing guidance and advice to cat owners to increase awareness of cat welfare.
- Providing volunteering opportunities for those who wish to support our work.

#### **Volunteers**

The Cat Welfare Group is run entirely by volunteers who receive no payment for their work, apart from the reimbursement of expenses. As at the end of 2021, the charity had in excess of 50 volunteers, including 26 fosterers that care for the cats and kittens whilst they are in our care.

#### **Achievements and Performance**

This report covers the charity's operation for 2021 and we totally exceeded all of our expectations in terms of the numbers of cats that we rescued and rehomed, and also the amount of funds that we raised in order to carry out this work.

#### Rehoming activities

In total we rescued 298 cats and kittens, rehomed 226 cats and kittens into secure and loving homes, rehomed 45 cats and kittens via other rescues and had 19 cats in our care as at the year-end.

Amongst the cats and kittens that we rescued were some with horrific injuries, neglected and emaciated cats, older cats with underlying or untreated health conditions and abandoned kittens, all requiring expensive veterinary treatment and expert care. Cat welfare is at the heart of everything that we do and we pride ourselves in that we do the absolute best for every cat that comes into our care and that we did not turn away any cat on account of cost. The numbers above do not include those cats and kittens that we rescued that, despite our very best efforts, were simply too sick, too small or too fragile to survive.

#### Feral cat work

We undertook working with several feral colonies (trapping and neutering, blood testing, ear tipping and microchipping) and returned them to their natural home. We continue to support these colonies by supplying food and any necessary veterinary treatment. Through the investment of time and patience, we were also successful in domesticating and socialising a number of very feisty feral / stray kittens that we were then able to rehome.

#### Lost & found cats

Every day we are called out by members of the public to stray cats for us to check for microchips, reuniting cats and owners daily. We also provide advice to owners on getting their lost or missing furry friend back home on a daily basis.



## THE CAT WELFARE GROUP LTD

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

#### Volunteers

The charity was established and is run entirely by a hugely dedicated and passionate team of volunteers. As at the end of 2021, the charity had in excess of 50 volunteers, including 26 fosterers. Volunteers provided an estimated 29,000 hours of their time and support during the period with an estimated value of £300,000. In accordance with the Charities SORP (FRS 102), this volunteer time is not recognised in the financial statements.

We are immensely proud that our CEO was nominated for "Animal Charity Volunteer of the Year" in the Petplan & ADHC Animal Charity Awards 2021.

#### Partnership working

We consider that working collaboratively and in partnership with other organisations is essential to the success of our work as a charity and have outlined below some of the key partnerships that we developed during the period.

Veterinary treatment is central to the activities of the charity and veterinary fees are the charity's largest category of expenditure. We are supported by some outstanding veterinary practices and have successfully secured discounts on veterinary fees with all the practices that we use on a regular basis.

We work together with Petplan who, since June 2020, have been providing four weeks free insurance to adopters who rehome a cat from us. When an adopter continues onto a full Petplan insurance policy for their cat, Petplan gives 10% of the premium back to The Cat Welfare Group and a further 10% each year the policy is renewed. We expect this source of income to grow over the coming years.

We have developed good working relationships with a number of other smaller cat rescue centres that share our values and ethos. This has enabled us to share knowledge and resources, and has allowed us to call upon another rescue centre when our own feral spaces were full, and vice versa.

#### **Financial Review**

The charity's accounts are prepared for the 12 month period ended 31 December 2021. (2020: 15 months).

The trustees are pleased to report an increase in income to £244,265 (2020: £154,700) as the charity established itself further during its second financial period. This enabled the charity to increase its activities in line with its objectives. Expenditure increased to £166,426 (2020: £132,737) after a recovery of VAT amounting to £13,494 following the trustees receiving advice from a VAT specialist.

The charity made a surplus of £77,839 in the year (2020: £21,963), which has been added to funds brought forward.



## THE CAT WELFARE GROUP LTD

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

#### **Reserves policy**

The trustees recognise the need to hold a prudent level of reserves to ensure that there is no significant disruption to The Cat Welfare Group's charitable activities as a result of income volatility, any unforeseen reduction in income or unbudgeted additional expenditure. Having considered the financial and other risks facing the charity, the trustees have determined that The Cat Welfare Group aims to establish and maintain free reserves (unrestricted funds excluding designated funds) at a minimum level of 3 months cover of the charity's annual expenditure. Based on 2021 expenditure this equates to approximately £38,000. At 31 December 2021 free reserves stood at £40,981.

#### **Risk management**

The trustees have responsibility for the oversight of risk management and consider the risks affecting the charity and its activities as part of their meetings. The Cat Welfare Group has a formal risk management process to identify and record risks within a risk register. Risks are recorded in the risk register together with mitigation measures and given an overall score based on impact and likelihood. The risk register is maintained by the senior management team and is reviewed at least on a 6 monthly basis by the trustees.

The key risks and uncertainties facing the charity are outlined below:

- Insufficient income / cash / reserves leading to the charity having to turn away stray or abandoned cats and being unable to pay its bills.
- Damaging media or social media allegations leading to reputational damage and loss of income.
- Insufficient volunteers leading to the inability to provide enough foster homes for all stray or abandoned cats and to run the charity effectively.

#### **Strategy and Plans for the Future**

During 2021 we totally exceeded all of our expectations in terms of the number of cats that we rescued and rehomed, and also the amount of funds that we raised in order to carry out this work.

Our focus for 2022 is on consolidation and the establishment of solid foundations to support the future of the charity. Our core values encompass cat welfare, continuous improvement and excellence, and we want to be seen as the "best in class". Accordingly, we want to focus as much on the quality of our rehoming activities and the experience for the adopter, as on the number of cats that we rehome.

We have outlined our plans for 2022 below:





## THE CAT WELFARE GROUP LTD

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

2022 ANNUAL PLAN		
Our Vision		
Every cat will enjoy life in a home where it is treated with respect and an understanding of its needs		
Focus for 2022		
Consolidation and the establishment of solid foundations to support the future of the charity		
Strategic Objectives		
Activities	Income/Finances	Investment in the charity's infrastructure
Key Actions		
<ul style="list-style-type: none"> <li>- Continue to rehome the cats and kittens that come into our care, focusing as much on the quality of our rehoming activities as on the number of cats that we rehome</li> <li>- Continue to undertake trap, neuter and return activities to help manage the welfare of the feral cat population</li> <li>- Maintain our team of fosterers and train more fosterers in the hand-rearing of kittens</li> <li>- Consider setting up a formal cat guardian scheme</li> <li>- Continue to work with and cultivate existing partnerships and develop new partnerships</li> </ul>	<ul style="list-style-type: none"> <li>- Focus on increasing regular giving, providing the charity with a more secure source of monthly income</li> <li>- Increase public awareness of the charity to broaden and increase our range of supporters</li> <li>- Build up the charity's reserves in line with the reserves policy</li> </ul>	<ul style="list-style-type: none"> <li>- Purchase a second van to support our TNR work</li> </ul>

### Structure, Governance and Management

#### Governing document

The Cat Welfare Group is a charitable company limited by guarantee, incorporated on 15 October 2019 and registered as a charity with the Charity Commission on 26 May 2020. The company was established under a Memorandum of Association and is governed by the terms of its Articles of Association. New Articles of Association were adopted on 25 March 2020 and amended on 12 August 2020. In the event of the company being wound up, the Articles of Association restrict the liability of each member to £10.





## THE CAT WELFARE GROUP LTD

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

#### **Governance**

The Cat Welfare Group is governed by the board of trustees. The trustees are also the members and directors of the company. No trustees are paid for their time and the board consists of a least three members with no maximum number.

Our trustees are drawn from the community and offer a range of skills and experience essential to the good governance of the charity. Trustees are appointed by the passing of an ordinary resolution at a general meeting. On appointment, trustees are given an overview as to the current status of the charity by the senior management team and are provided with a copy of the Charity Commission's guidance CC3, "The essential trustee: what you need to know, what you need to do", and online access to the charity's policies.

The trustees have ultimate responsibility for governing the charity and directing how it is managed and run, including responsibility for the strategic direction of the charity and its financial management. The board of trustees delegates responsibility for the day-to-day operations of the charity to the senior management team. The trustees meet at least four times per year to discuss and consider strategic, financial and other matters. The Chief Executive Officer and Finance Director will also attend these meetings, but have no voting rights.

The trustees who served during the period and on the date that this report was approved are:

Robert Baynes	Peter Wort
Kirsten Dillon	Tracy Howe
Charlotte O'Dea (resigned 29 March 2022)	

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

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial period, which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in operation.



## THE CAT WELFARE GROUP LTD

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Small company provisions

The trustees' report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees on 27/9/22 and signed on their behalf by

T. A. HOWE,

Tracy Howe  
Chair of the trustees

## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF THE CAT WELFARE GROUP LTD**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2021, which are set out on pages 11 to 23.

### **Responsibilities and basis of report**

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the "2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, 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 report**

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:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



J E Harris FCCA  
Knight Goodhead Limited  
Chartered Accountants

7 Bournemouth Road  
Chandler's Ford, Eastleigh  
Hampshire SO53 3DA

Date: 29 SEPTEMBER 2022

# THE CAT WELFARE GROUP LTD

(Company limited by guarantee and not having a share capital)

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

(including Income and expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
INCOME					
Voluntary income	3	171,114	17,000	188,114	123,358
Charitable activities	3	26,140	-	26,140	16,635
Other trading activities	3	30,011	-	30,011	14,707
<b>TOTAL INCOME</b>		<b>227,265</b>	<b>17,000</b>	<b>244,265</b>	<b>154,700</b>
EXPENDITURE					
Fundraising costs		13,951	-	13,951	8,554
Charitable activities		139,914	12,561	152,475	124,183
<b>TOTAL EXPENDITURE</b>	4	<b>153,865</b>	<b>12,561</b>	<b>166,426</b>	<b>132,737</b>
<b>NET INCOME FOR YEAR</b>		<b>73,400</b>	<b>4,439</b>	<b>77,839</b>	<b>21,963</b>
Transfers between funds	11,12	-	-	-	-
<b>NET MOVEMENT IN FUNDS FOR YEAR</b>		<b>73,400</b>	<b>4,439</b>	<b>77,839</b>	<b>21,963</b>
<b>FUNDS AT 1 JANUARY 2020</b>		<b>21,963</b>	<b>-</b>	<b>21,963</b>	<b>-</b>
<b>FUNDS AT 31 DECEMBER 2021</b>		<b>95,363</b>	<b>4,439</b>	<b>99,802</b>	<b>21,963</b>

All of the above results are derived from continuing operations. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in notes 12 and 13 to the financial statements.

**THE CAT WELFARE GROUP LTD**

(Company limited by guarantee and not having a share capital)

**PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD ENDED 31 DECEMBER 2020  
(including Income and expenditure account)**

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £
INCOME			
Voluntary income	123,358	-	123,358
Charitable activities	16,635	-	16,635
Other Trading Activity	14,707	-	14,707
<b>TOTAL INCOME</b>	<b>154,700</b>	<b>-</b>	<b>154,700</b>
EXPENDITURE			
Fundraising costs	8,554	-	8,554
Charitable activities	124,183	-	124,183
<b>TOTAL EXPENDITURE</b>	<b>132,737</b>	<b>-</b>	<b>132,737</b>
<b>NET INCOME / (EXPENDITURE) FOR YEAR</b>	<b>21,963</b>	<b>-</b>	<b>21,963</b>
Transfers between funds	-	-	-
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>	<b>21,963</b>	<b>-</b>	<b>21,963</b>
<b>FUNDS AT 15 OCTOBER 2019</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUNDS AT 31 DECEMBER 2020</b>	<b>21,963</b>	<b>-</b>	<b>21,963</b>

**THE CAT WELFARE GROUP LTD****COMPANY NUMBER: 12262212**

(Company limited by guarantee and not having a share capital)

**BALANCE SHEET AS AT 31 DECEMBER 2021**

	Notes	£	2021 £	£	2020 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	7		<u>14,382</u>		<u>4,164</u>
<b>CURRENT ASSETS</b>					
Stock	8	7,808		7,934	
Debtors	9	49,113		2,670	
Cash at bank and in hand		<u>58,861</u>		<u>20,648</u>	
			115,782		31,252
<b>CREDITORS: amounts falling due within one year</b>	10		<u>(24,179)</u>		<u>(13,453)</u>
<b>NET CURRENT ASSETS</b>			<u>91,603</u>		<u>17,799</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			105,985		21,963
<b>CREDITORS: amounts due after more than one year</b>	11		<u>(6,183)</u>		-
<b>NET ASSETS</b>			<u><u>99,802</u></u>		<u><u>21,963</u></u>
<b>FUNDS</b>					
Restricted funds	12		4,439		-
Unrestricted funds					
General funds	13		40,981		21,963
Designated funds	13		<u>54,382</u>		-
<b>TOTAL FUNDS</b>			<u><u>99,802</u></u>		<u><u>21,963</u></u>

For the financial period ended 31 December 2021, the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the company as at the end of the period and of its income and expenditure for the financial period, in accordance with the requirements of section 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 27/9/22  
and signed on its behalf by

T. A. Howe

Mrs T Howe  
Trustee

**THE CAT WELFARE GROUP LTD**

(Company limited by guarantee and not having a share capital)

**CASHFLOW STATEMENT****FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 £	2020 £
NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES	1	52,078	25,389
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Purchase of fixed assets		(13,865)	(4,741)
NET CASH FLOW		<u>38,213</u>	<u>20,648</u>
Change in cash and cash equivalents in the year		38,213	20,648
Cash and cash equivalent at start of the year		<u>20,648</u>	-
Cash and cash equivalents at the end of the year	2	<u>58,861</u>	<u>20,648</u>

**NOTES TO THE CASHFLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021****1 RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2021 £	2020 £
Net income for the year	77,839	21,963
Depreciation	3,647	577
(Increase)/decrease in stock	126	(7,934)
(Increase)/decrease in debtors	(46,443)	(2,670)
Increase/(decrease) in creditors	16,909	13,453
Net cash flow from operating activities	<u>52,078</u>	<u>25,389</u>

**2 ANALYSIS OF CASH AND CASH EQUIVALENTS**

	2021 £	2020 £
Cash at bank and in hand	<u>58,861</u>	<u>20,648</u>



**THE CAT WELFARE GROUP LTD**

(Company limited by guarantee and not having a share capital)

**NOTES TO THE CASHFLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021**

	<b>At 1</b>		<b>Non cash</b>	<b>At 31</b>
<b>3 ANALYSIS OF CHANGES IN NET DEBT</b>	<b>Jan 2021</b>	<b>Cash flows</b>	<b>movements</b>	<b>Dec 2021</b>
Cash at bank and in hand	20,648	38,213	-	58,861
Debt due within one year	-	-	(817)	(817)
Debt due after one year	-	-	(6,183)	(6,183)
	<u>20,648</u>	<u>38,213</u>	<u>(7,000)</u>	<u>51,861</u>

## **THE CAT WELFARE GROUP LTD**

(Company limited by guarantee and not having a share capital)

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021**

#### **1 ACCOUNTING POLICIES**

##### **a) Accounting convention**

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of the 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.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

##### **b) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations are recognised when receivable. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Grants are recognised in full in the statement of financial activities in the year in which they are receivable.

Adoption fees are recognised at the point of adoption. Income from the sale of merchandise is recognised at the point of sale.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of

Gifts in kind and other donated assets for use by the charity are recognised at the point of donation and are included at the value of the gift received, being a reasonable estimate of the gross value to the charity. Gifts donated for resale are recognised at the point of sale at the actual value realised for the sale of the goods.

## THE CAT WELFARE GROUP LTD

(Company limited by guarantee and not having a share capital)

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1 ACCOUNTING POLICIES (continued)

Donated professional services are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### c) Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Fundraising costs relate to the costs incurred by the charitable company in raising funds for the charitable work.

Expenditure is allocated to the particular activity where the cost relates directly to that activity. Support costs are those associated with the general management of the charity, other than governance costs, that are not directly attributable to charitable activities or fundraising. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements. Support and governance costs have been allocated between the cost of raising funds and expenditure on charitable activities on the basis of volunteer time, where applicable, and otherwise on a 50:50 split.

#### d) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £300. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Cat rescue equipment	4 years straight line
Office & fundraising equipment	4 years straight line
Motor vehicles	4 years straight line

#### e) Stock

Stock consists of purchased and donated goods for the charity's own use and merchandise stock. Stock is included at the lower of cost and net realisable value. Donated items of stock are recognised at fair value which is the amount that the charity would have been willing to pay for the items on the open market.

## **THE CAT WELFARE GROUP LTD**

(Company limited by guarantee and not having a share capital)

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021**

#### **1 ACCOUNTING POLICIES (continued)**

##### **f) Provisions**

Provisions are set up only where it is probable that a present obligation exists as a result of an event prior to the balance sheet date and that a payment will be required in settlement that can be estimated.

##### **g) Funds**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with a fair allocation of management costs and overheads.

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity.

##### **h) Operating lease commitments**

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the term of the lease.

##### **i) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value, with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

#### **2 LEGAL STATUS**

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 15 October 2019 in England and Wales and was registered on 26 May 2020 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is 23 Leafy Lane, Whiteley, Fareham, Hampshire PO15 7HL.

## THE CAT WELFARE GROUP LTD

(Company limited by guarantee and not having a share capital)

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 3 INCOME

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
DONATIONS AND LEGACIES				
General donations	141,818	17,000	158,818	88,269
Gifts in kind and donated services	29,296	-	29,296	35,089
<i>Total donations and legacies</i>	<u>171,114</u>	<u>17,000</u>	<u>188,114</u>	<u>123,358</u>
CHARITABLE ACTIVITIES				
Adoptions fees	26,140	-	26,140	16,635
<i>Total charitable activities</i>	<u>26,140</u>	<u>-</u>	<u>26,140</u>	<u>16,635</u>
OTHER TRADING ACTIVITIES				
Fundraising events	24,920	-	24,920	10,496
Sale of merchandise	3,857	-	3,857	3,818
Petplan commission	1,234	-	1,234	393
<i>Total other trading activities</i>	<u>30,011</u>	<u>-</u>	<u>30,011</u>	<u>14,707</u>
TOTAL INCOME	<u>227,265</u>	<u>17,000</u>	<u>244,265</u>	<u>154,700</u>

Gifts in kind include items donated off the charity's Amazon Wish List, donations of cat food by Lily's Kitchen and As Soon As Possible Cats, and contributions paid directly to the veterinary practice towards the charity's vet bills.

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. Volunteers gave an estimated 29,000 hours of their time during the period with an estimated value of £300,000.

# THE CAT WELFARE GROUP LTD

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

4 EXPENDITURE	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FUNDRAISING COSTS				
Fundraising expenses	4,418	-	4,418	3,822
Cost of merchandise	1,639	-	1,639	1,523
T-shirts & clothing	441	-	441	554
Depreciation	502	-	502	115
<i>Allocation of support costs</i>	6,951	-	6,951	2,540
<b>Total fundraising costs</b>	<b>13,951</b>	<b>-</b>	<b>13,951</b>	<b>8,554</b>
CHARITABLE ACTIVITIES				
Vet fees and medication	77,732	12,561	90,293	72,812
Quarantine fees	-	-	-	1,200
Cat food	27,786	-	27,786	13,682
Cat activity toys & bedding	7,638	-	7,638	7,201
Pet consumables	8,638	-	8,638	7,575
Cat trapping, transport & other equipment	7,676	-	7,676	7,713
Rent	887	-	887	935
Waste collection & cleaning materials	1,417	-	1,417	605
Stationery & printing	910	-	910	1,678
T-shirts & clothing	743	-	743	1,051
Travelling expenses	3,301	-	3,301	2,827
Donations	115	-	115	2,790
Company Van expenses	6,848	-	6,848	-
Telephone & postage	668	-	668	560
Sundry costs	165	-	165	252
Recoverable VAT	(13,494)	-	(13,494)	-
Depreciation	388	-	388	205
<i>Allocation of support costs</i>	8,496	-	8,496	3,097
<b>Total charitable activities</b>	<b>139,914</b>	<b>12,561</b>	<b>152,475</b>	<b>124,183</b>
SUPPORT & GOVERNANCE				
Stationery & printing	155	-	155	222
Computer & software costs	628	-	628	2,156
Telephone & postage	-	-	-	900
Legal & Consulting	7,477	-	7,477	-
Volunteer appreciation costs	2,044	-	2,044	731
Insurance	530	-	530	444
Accountancy	1,390	-	1,390	660
Bank charges	352	-	352	21
Entertainment (100% Business)	114	-	114	-
Sundry costs	-	-	-	246
Depreciation	2,757	-	2,757	257
<i>Allocation of support costs</i>	(15,447)	-	(15,447)	(5,637)
<b>Total support &amp; governance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>153,865</b>	<b>12,561</b>	<b>166,426</b>	<b>132,737</b>

During the year the charity registered for VAT and recovered VAT on costs incurred since incorporation.

The independent examination fee included in accountancy amounted to £ (2020: £680).

# THE CAT WELFARE GROUP LTD

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

### 5 EMPLOYED STAFF COSTS AND NUMBERS

The charity is run entirely by volunteers and does not employ any staff.

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and the Finance Director.

One trustee was reimbursed expenses relating to animal medical costs of £13 (2020: travel costs of £124). No trustee received any remuneration in the current or prior year.

The charity's insurance policy includes directors' liability insurance.

### 6 TAXATION

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

### 7 TANGIBLE FIXED ASSETS

	Motor Vehicles	Cat rescue equipment £	Office and fundraising equipment £	Total £
<b>COST</b>				
At 1 January 2021	-	704	4,037	4,741
Additions in year	10,000	1,700	2,165	13,865
At 31 December 2021	10,000	2,404	6,202	18,606
<b>DEPRECIATION</b>				
At 1 January 2021	-	205	372	577
Charge for the year	2,083	389	1,175	3,647
At 31 December 2021	2,083	594	1,547	4,224
<b>NET BOOK VALUE</b>				
At 31 December 2021	7,917	1,810	4,655	14,382
At 1 January 2021	-	499	3,665	4,164

### 8 STOCK

	2021 £	2020 £
Purchased and donated goods for the charity's own use	7,114	7,603
Merchandise stock	694	331
	7,808	7,934



**THE CAT WELFARE GROUP LTD**

(Company limited by guarantee and not having a share capital)

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021****9 DEBTORS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	1,584	-
Other Debtors	34,525	-
Prepayments	612	437
Accrued income	12,392	2,233
	<u>49,113</u>	<u>2,670</u>

**10 CREDITORS: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loan	817	-
Trade creditors	11,511	3,602
Other creditors	-	1,300
Accruals and deferred income	11,851	8,551
	<u>24,179</u>	<u>13,453</u>

**11 CREDITORS: amounts falling due after more than one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loan	<u>6,183</u>	<u>-</u>

Since the year end the charity has repaid the bank loan in full.

The bank loan is repayable by instalments as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<i>Within 1 year</i>	<u>817</u>	<u>-</u>
Between 2 and 5 years	5,600	-
Over 5 years	<u>583</u>	<u>-</u>
<i>Total falling due after more than one year</i>	<u>6,183</u>	<u>-</u>

## THE CAT WELFARE GROUP LTD

(Company limited by guarantee and not having a share capital)

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 12 MOVEMENT IN FUNDS - RESTRICTED FUNDS

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	At 31 Dec 2021 £
RESTRICTED FUNDS:					
Neutering programme fund	-	17,000	(12,561)	-	4,439
Total restricted funds	-	17,000	(12,561)	-	4,439

#### Neutering programme fund

This fund relates to monies received from donors towards the charity's neuturing programmes.

#### 13 MOVEMENT IN FUNDS - UNRESTRICTED FUNDS

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	At 31 Dec 2021 £
Capital asset fund	-	-	(3,647)	18,029	14,382
Development fund	-	-	-	40,000	40,000
Total designated funds	-	-	(3,647)	58,029	54,382
General funds	21,963	227,265	(150,218)	(58,029)	40,981
Total unrestricted funds	21,963	227,265	(153,865)	-	95,363

#### Capital asset fund

This fund represents the net book value of fixed assets held by the charity at the Balance Sheet date.

#### Development fund

The purpose of the development fund is to cover initial expenditure for future planned projects and investing in an additional vehicle

**THE CAT WELFARE GROUP LTD**

(Company limited by guarantee and not having a share capital)

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021****14 ANALYSIS OF NET ASSETS BETWEEN FUNDS****2021**

	<b>Restricted funds</b>	<b>Designated funds</b>	<b>General funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	14,382	-	14,382
Net current assets	4,439	40,000	47,164	91,603
Long term liabilities	-	-	(6,183)	(6,183)
<b>NET ASSETS</b>	<b>4,439</b>	<b>54,382</b>	<b>40,981</b>	<b>99,802</b>

**2020**

	<b>Restricted funds</b>	<b>Designated funds</b>	<b>General funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	-	4,164	4,164
Net current assets	-	-	17,799	17,799
<b>NET ASSETS</b>	<b>-</b>	<b>-</b>	<b>21,963</b>	<b>21,963</b>

**15 RELATED PARTIES**

There were no related party transactions in the current or prior period.

**16 OPERATING LEASES**

The charity had operating leases at the year end with the following future lease payments:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Amounts falling due:		
Within one year	51	560
Between one and five years	-	51
	<b>51</b>	<b>611</b>