

THANET CAT CLUB

England & Wales · Charity number 1190850

Details

Status Registered

Legal form CIO

Registered 2020-08-14

Register [View on the Charity Commission register](#)

Contact

Address 92 Albion Road
Broadstairs
Kent
CT10 2UT

Phone 01843579044

Email INFO@THANETCATCLUB.ORG.UK

Website <https://www.thanetcatclub.org.uk/>

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF ANIMALS (CATS) IN NEED OF CARE AND ATTENTION IN EAST KENT BY PROVIDING AND MAINTAINING SANCTUARY PENS OR OTHER FACILITIES FOR THE RECEPTION, CARE, TREATMENT AND REHOMING OF SUCH ANIMALS, PROVIDING GRANTS TO THE PUBLIC TO ASSIST WITH VETERINARY COSTS.

Activities: To care for and re-home unwanted, abandoned or homeless cats and kittens in the Kent area, including the provision of sanctuary pens, boarding facilities, fostering, veterinary treatment and help with veterinary costs for cat owners and adopters on low income. To promote and improve the welfare of cats and kittens, including the running of a shop selling donated goods to support the cattery.

Classification

- **How:** Makes Grants To Individuals
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£76,610	£102,175	-	-
2023-12-31	£98,331	£98,315	-	-
2022-12-31	£36,864	£42,290	-	-
2021-12-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Neil Andrew Jordan	Chair	2020-08-14
Christopher RUSSELL		2020-08-14
Georgina Anne Riggs		2020-08-14
Lynne Bush		2020-08-14
Rebecca Elizabeth Weller		2020-08-14

THANET CAT CLUB

England & Wales - Charity number 1190850

Accounts

Charity registration number 1190850

Company registration number CE023577 (England and Wales)

THANET CAT CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

THANET CAT CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr N A Jordan
Mrs Georgina Riggs
Ms Rebecca Weller
Ms Lynne Bush
Mr C Russell

Charity number

1190850

Company number

CE023577

Independent examiner

Claire Dean FCCA
MMP Limited
Chartered Certified Accountants
18/20 Canterbury Road
Whitstable
Kent
England
CT5 4EY

THANET CAT CLUB

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THANET CAT CLUB

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Companies Act 2006 and "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).

Objectives and activities

The objectives of the Charity as per the Constitution are "For the benefit of the public to relieve the suffering of animals (Cats) in need of care and attention in East Kent by providing and maintaining sanctuary pens or other facilities for the reception, care, treatment and rehoming of such animals, providing grants to the public to assist with veterinary costs."

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Thanet Cat Club has had another successful year for rehoming. Our 15 pens have been fully occupied through the year, and we have successfully rehomed 32 cats including three over 15 years old and three litters of kittens. We have continued to support six elderly cats owned by pensioners who could not otherwise afford the vets fees.

The charity depends for its continued success on Cattery Manager Jodi Penney, assisted by Vicky Shaw and a team of dedicated volunteers who come in to help care for and socialise our cats, some of which come to us very nervous and in poor condition.

The charity's principle source of income is our shop at 82 High Street, Broadstairs, run and managed by Trustee Georgina Riggs and helped by her team of devoted volunteers. They are supported in turn by all our friends who donate our stock and buy from us. The Trustees acknowledge that without all these efforts the charity would not be able to continue its work and offer their thanks to all concerned for another successful year.

Financial review

The 2024 figures show a net deficit for the year of £16,346, compared with the 2023 surplus of £30,061. This is accounted for largely by the decline in legacy income, the fall in value of the charity's investment in the COIF Ethical Investment Fund, 1% in the last year, the rise in wage costs of £6,577 or 18%, and veterinary expenses of £6,380 or 31%. Overall, the total costs of running the charity in the year have increased by a modest £3,860 or 3.7%.

Plans for Future Periods

The charity continues to operate to capacity given its relatively small premises and resources. During the current year (2025), 16 cats have been taken in and rehomed, with a constant throughput and full occupancy.

During 2025/2026 we hope to be able to improve our cattery by adding an additional canopy to protect the south facing range of pens from excessive sunlight, electric panel heaters in each of the pens and an outside exercise run with the help of donations.

The lease on the shop is due for renewal in November 2025. The rent has not been raised for some years and we are hoping the landlord will not seek to raise the rent given the current economic climate and that takings from the shop remain very much the same year by year.

The charity plans to reduce its holding in the COIF Ethical Investment Fund by 50% and the place the proceeds into the associated COIF Deposit Fund, hopefully receiving an income 3.5-4%, depending on money market rates. The Trustees consider this change necessary, given that the charity is likely to have to draw on its reserves each year to meet current expenditure.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

THANET CAT CLUB

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a charitable incorporated organisation (CIO).

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N A Jordan

Mrs Georgina Riggs

Ms Rebecca Weller

Ms Lynne Bush

Mr C Russell

None of the trustees has any beneficial interest in the Charity. All of the trustees are members of the Charity and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Mr N A Jordan

Trustee

20 October 2025

THANET CAT CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THANET CAT CLUB

I report to the trustees on my examination of the financial statements of Thanet Cat Club (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Claire Dean FCCA

MMP Limited
Chartered Certified Accountants
18/20 Canterbury Road
Whitstable
Kent
CT5 4EY
England

Dated: 20 October 2025

THANET CAT CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<u>Income and endowments from:</u>			
Donations and legacies	2	18,098	47,044
Charitable activities	3	42,774	39,222
Investments	4	15,075	11,413
Other income	5	663	652
		<hr/>	<hr/>
Total income		76,610	98,331
<u>Expenditure on:</u>			
Charitable activities	6	102,175	98,315
		<hr/>	<hr/>
Net gains/(losses) on investments	10	9,219	30,045
		<hr/>	<hr/>
Net movement in funds		(16,346)	30,061
Fund balances at 1 January 2024		697,444	667,383
		<hr/>	<hr/>
Fund balances at 31 December 2024		681,098	697,444
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THANET CAT CLUB

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		201,337		206,157
Current assets					
Debtors	13	2,146		769	
Investments	14	345,166		424,252	
Cash at bank and in hand		140,262		71,201	
		<u>487,574</u>		<u>496,222</u>	
Creditors: amounts falling due within one year	15	<u>(7,813)</u>		<u>(4,935)</u>	
Net current assets			<u>479,761</u>		<u>491,287</u>
Total assets less current liabilities			<u>681,098</u>		<u>697,444</u>
Income funds					
Unrestricted funds			<u>681,098</u>		<u>697,444</u>
			<u>681,098</u>		<u>697,444</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 20 October 2025

Mr N A Jordan
Trustee

Company registration number CE023577

THANET CAT CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Thanet Cat Club is a charitable incorporated organisation (CIO).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Tangible fixed assets

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1% on cost
Fixtures and fittings	15% on reducing balance
Computers	25% on straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.4 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Legacies receivable	16,901	46,785
Membership fees	1,197	259
	<u>18,098</u>	<u>47,044</u>

THANET CAT CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Charitable activities

	2024	2023
	£	£
Donations - shop sales	25,814	25,764
Fundraising and donations	10,060	7,670
Charitable rental income	6,900	5,400
Other income	-	388
	<u>42,774</u>	<u>39,222</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Income from listed investments	9,788	9,610
Interest receivable	5,287	1,803
	<u>15,075</u>	<u>11,413</u>

5 Other income

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Other income	663	652
	<u>663</u>	<u>652</u>

THANET CAT CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Charitable activities

	2024 £	2023 £
Staff costs	43,843	37,266
Depreciation and impairment	4,820	5,321
Rent	11,999	12,000
Rates and water	889	1,023
Light and heat	174	3,462
Repairs and maintenance	230	1,504
Insurance	1,754	1,785
Motor vehicle expenses	(1,251)	2,132
Telephone	550	549
Sundries	224	514
Cat welfare expenses	4,645	4,185
Printing, postage and stationery	1,171	1,348
Veterinary expenses	26,692	20,312
Cleaning	2,683	2,707
Advertising	-	62
	<u>98,423</u>	<u>94,170</u>
Share of support costs (see note 7)	207	45
Share of governance costs (see note 7)	3,545	4,100
	<u>102,175</u>	<u>98,315</u>

7 Support costs

	Support costs £	Governance costs £	2024 £	Support costs £	Governance costs £	2023 £
Bank charges	207	-	207	45	-	45
Accountancy	-	1,200	1,200	-	2,080	2,080
Bookkeeping	-	2,345	2,345	-	2,020	2,020
	<u>207</u>	<u>3,545</u>	<u>3,752</u>	<u>45</u>	<u>4,100</u>	<u>4,145</u>
Analysed between						
Charitable activities	<u>207</u>	<u>3,545</u>	<u>3,752</u>	<u>45</u>	<u>4,100</u>	<u>4,145</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

THANET CAT CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	2	2
	<u>2</u>	<u>2</u>
Employment costs	2024	2023
	£	£
Wages and salaries	42,967	36,565
Other pension costs	876	701
	<u>43,843</u>	<u>37,266</u>
	<u>43,843</u>	<u>37,266</u>

There were no employees whose annual remuneration was more than £60,000.

10 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Revaluation of investments	9,219	30,045
	<u>9,219</u>	<u>30,045</u>

11 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 January 2024	189,871	24,062	332	214,265
	<u>189,871</u>	<u>24,062</u>	<u>332</u>	<u>214,265</u>
At 31 December 2024	189,871	24,062	332	214,265
	<u>189,871</u>	<u>24,062</u>	<u>332</u>	<u>214,265</u>
Depreciation and impairment				
At 1 January 2024	2,840	5,144	124	8,108
Depreciation charged in the year	1,899	2,838	83	4,820
	<u>4,739</u>	<u>7,982</u>	<u>207</u>	<u>12,928</u>
At 31 December 2024	4,739	7,982	207	12,928
	<u>4,739</u>	<u>7,982</u>	<u>207</u>	<u>12,928</u>
Carrying amount				
At 31 December 2024	185,132	16,080	125	201,337
	<u>185,132</u>	<u>16,080</u>	<u>125</u>	<u>201,337</u>
At 31 December 2023	187,031	18,918	208	206,157
	<u>187,031</u>	<u>18,918</u>	<u>208</u>	<u>206,157</u>

THANET CAT CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

12	Financial instruments	2024	2023
		£	£
	Carrying amount of financial assets		
	Instruments measured at fair value through profit or loss	345,166	424,252
		<u> </u>	<u> </u>
13	Debtors	2024	2023
		£	£
	Amounts falling due within one year:		
	Other debtors	1,324	-
	Prepayments and accrued income	822	769
		<u> </u>	<u> </u>
		2,146	769
		<u> </u>	<u> </u>
14	Current asset investments	2024	2023
		£	£
	Listed investments	345,166	424,252
		<u> </u>	<u> </u>
15	Creditors: amounts falling due within one year	2024	2023
		£	£
	Other taxation and social security	1,016	376
	Trade creditors	2,294	1,571
	Other creditors	213	188
	Accruals and deferred income	4,290	2,800
		<u> </u>	<u> </u>
		7,813	4,935
		<u> </u>	<u> </u>

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

As at the start of July 2022 a charitable unincorporated organisation, under the same name of Thanet Cat Club, transferred all assets and liabilities to this charity.

THANET CAT CLUB

England & Wales - Charity number 1190850

Accounts

Charity registration number 1190850

Company registration number CE023577 (England and Wales)

THANET CAT CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

THANET CAT CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr N A Jordan
Mrs Georgina Riggs
Ms Rebecca Weller
Ms Lynne Bush
Mr C Russell

Charity number

1190850

Company number

CE023577

Independent examiner

Claire Dean FCCA
MMP Limited
Chartered Certified Accountants
18/20 Canterbury Road
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THANET CAT CLUB

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THANET CAT CLUB

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Companies Act 2006 and "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).

Objectives and activities

The objectives of the Charity as per the Constitution are "For the benefit of the public to relieve the suffering of animals (Cats) in need of care and attention in East Kent by providing and maintaining sanctuary pens or other facilities for the reception, care, treatment and rehoming of such animals, providing grants to the public to assist with veterinary costs."

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Thanet Cat Club officially converted to use this new CIO charity registration (1190850) at the end of June 2022 from the existing non-incorporated charity (285035), when all assets were transferred. Therefore these accounts only cover that period (1st July to 31st December). The existing charity registration will be closed once all remaining matters are concluded. The accounts up to the end of June 2022 are included in the separate accounts and return for the non-incorporated charity structure.

Thanet Cat Club had a successful year for rehoming, with 14 cats and kittens successfully rehomed during the second half of the year.

During 2022 we have had to carry out work on our property at 92 Albion Road to correct damp issues and subsequent work to replace the kitchen floor and kitchen itself. It is thanks to income from legacies that have enabled us to carry out this essential work on our house in which our Cattery Manageress lives in, next to our cattery area. Work started on this on 20th June 2022 and completed in November.

We would not be able to continue in our care for the cats, without the kind people who continue to support us financially through donations and shopping in our cat charity shop. We are of course eternally grateful to all volunteers who support us in the running of the cattery and give us their time and care for the cats thus enabling us to continue with running the cattery for cats in need in our area.

THANET CAT CLUB

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

The figures in these accounts show the first full year of the Charity operating as a Charitable Incorporated Organisation (CIO). The comparison figures for 2022 cover only the second half of that year operating under the current structure.

Therefore, comparing the total figures during 2023, against the totals in 2022 for the combined structures, the charity received:
Legacies and Associated Donations: £47,044 in 2023, £42,373 in 2022.

Shop Takings: £25,764 in 2023, £26,820 in 2022.

Investment Income: £11,413 in 2023, £9,909 in 2022.

Fundraising and Other Donations: £7,670 in 2023, £10,671 in 2022.

The 2023 figures show a net surplus for the year of £30,061 compared with the previous year's deficit of £8,250. This is accounted for by legacies and a recovery in the value of investments. Rising wages, up 31% for the two members of staff and other costs have meant that some £16,724 of legacy money has been spent on running costs and the charity would otherwise have a deficit for the year in the region of that amount.

The charity's primary source of income is its thriving and vibrant charity shop in Broadstairs managed by Trustee Georgina Riggs but the net profits still only cover less than 50% of wages and outgoings. In the longer term the charity will be very dependent on future legacies. For the time being the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

There will be a further receipt from the 2022-3 Gift Aid claim when this is completed.

At the end of 2023 the Charity held 111,610.19 units in CCLA Ethical Investment Trust, currently valued at £348,592, a deposit in CCLA COIF Deposit Fund currently £107,305, paying a variable interest rate of around 5%. The Trustees consider that a balance of approximately 65% in a Diversified Equity Fund, and 35% in Deposit Accounts, is a suitable balance for a Charity which is likely to have to draw on reserves each year for current expenditure. The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to such risks.

Plans for Future Periods

The Charity is operating to capacity with between 15 - 20 cats and kittens in care at all times and a waiting list. We are once again fully staffed with a second member working 2 days a week. Our aim is to build on the present system, supporting homeless cats in Thanet as much as we can.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a charitable incorporated organisation (CIO).

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N A Jordan

Ms Kay Field

(Resigned 26 October 2023)

Mrs Georgina Riggs

Ms Rebecca Weller

Ms Lynne Bush

Mr C Russell

Mr P Macdonald

(Resigned 18 October 2023)

None of the trustees has any beneficial interest in the Charity. All of the trustees are members of the Charity and guarantee to contribute £1 in the event of a winding up.

THANET CAT CLUB

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2023*

The trustees' report was approved by the Board of Trustees.

Mr N A Jordan
Trustee

8 October 2024

THANET CAT CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THANET CAT CLUB

I report to the trustees on my examination of the financial statements of Thanet Cat Club (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Claire Dean FCCA

MMP Limited
Chartered Certified Accountants
18/20 Canterbury Road
Whitstable
Kent
CT5 4EY
England

Dated: 8 October 2024

THANET CAT CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Income and endowments from:</u>			
Donations and legacies	2	47,044	11,832
Charitable activities	3	39,222	22,116
Investments	4	11,413	2,766
Other income	5	652	150
Total income		<u>98,331</u>	<u>36,864</u>
<u>Expenditure on:</u>			
Charitable activities	6	<u>98,315</u>	<u>42,290</u>
Net gains/(losses) on investments	10	<u>30,045</u>	<u>(2,824)</u>
Transfer of funds from unincorporated charitable organisation		-	<u>675,633</u>
Net movement in funds		30,061	667,383
Fund balances at 1 January 2023		<u>667,383</u>	<u>-</u>
Fund balances at 31 December 2023		<u><u>697,444</u></u>	<u><u>667,383</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THANET CAT CLUB

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		206,157		211,478
Current assets					
Debtors	13	769		865	
Investments	14	424,252		305,901	
Cash at bank and in hand		71,201		155,165	
		<u>496,222</u>		<u>461,931</u>	
Creditors: amounts falling due within one year	15	<u>(4,935)</u>		<u>(6,026)</u>	
Net current assets			491,287		455,905
Total assets less current liabilities			<u>697,444</u>		<u>667,383</u>
Income funds					
Unrestricted funds			697,444		667,383
			<u>697,444</u>		<u>667,383</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 8 October 2024

Mr N A Jordan
Trustee

Company registration number CE023577

THANET CAT CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Thanet Cat Club is a charitable incorporated organisation (CIO).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Tangible fixed assets

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1% on cost
Fixtures and fittings	15% on reducing balance
Computers	25% on straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.4 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Legacies receivable	46,785	11,777
Membership fees	259	55
	<u> </u>	<u> </u>

THANET CAT CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

3 Charitable activities

	2023	2022
	£	£
Donations - shop sales	25,764	15,013
Fundraising and donations	7,670	3,751
Charitable rental income	5,400	3,150
Other income	388	202
	<u>39,222</u>	<u>22,116</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Income from listed investments	9,610	2,433
Interest receivable	1,803	333
	<u>11,413</u>	<u>2,766</u>

5 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Other income	652	150
	<u>652</u>	<u>150</u>

THANET CAT CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6 Charitable activities

	2023 £	2022 £
Staff costs	37,266	14,576
Depreciation and impairment	5,321	2,787
Rent	12,000	6,000
Rates and water	1,023	1,073
Light and heat	3,462	909
Repairs and maintenance	1,504	204
Insurance	1,785	864
Motor vehicle expenses	2,132	277
Telephone	549	225
Sundries	514	357
Cat welfare expenses	4,185	3,180
Printing, postage and stationery	1,348	289
Veterinary expenses	20,312	8,336
Cleaning	2,707	914
Advertising	62	25
	<u>94,170</u>	<u>40,016</u>
Share of support costs (see note 7)	45	14
Share of governance costs (see note 7)	4,100	2,260
	<u>98,315</u>	<u>42,290</u>

7 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Bank charges	45	-	45	14	-	14
Accountancy	-	2,080	2,080	-	1,260	1,260
Bookkeeping	-	2,020	2,020	-	1,000	1,000
	<u>45</u>	<u>4,100</u>	<u>4,145</u>	<u>14</u>	<u>2,260</u>	<u>2,274</u>
Analysed between						
Charitable activities	<u>45</u>	<u>4,100</u>	<u>4,145</u>	<u>14</u>	<u>2,260</u>	<u>2,274</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

THANET CAT CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

9 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	-	2
	<u> </u>	<u> </u>
Employment costs	2023	2022
	£	£
Wages and salaries	36,565	14,377
Other pension costs	701	199
	<u> </u>	<u> </u>
	<u>37,266</u>	<u>14,576</u>

There were no employees whose annual remuneration was more than £60,000.

10 Net gains/(losses) on investments

	Unrestricted	Unrestricted
	funds	funds
	2023	2022
	£	£
Revaluation of investments	<u>30,045</u>	<u>(2,824)</u>

11 Tangible fixed assets

	Freehold land	Fixtures and	Computers	Total
	and buildings	fittings		
	£	£	£	£
Cost				
At 1 January 2023	189,871	24,062	332	214,265
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2023	189,871	24,062	332	214,265
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment				
At 1 January 2023	941	1,805	41	2,787
Depreciation charged in the year	1,899	3,339	83	5,321
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2023	2,840	5,144	124	8,108
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount				
At 31 December 2023	187,031	18,918	208	206,157
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2022	188,930	22,257	291	211,478
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

THANET CAT CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

12	Financial instruments	2023	2022
		£	£
	Carrying amount of financial assets		
	Instruments measured at fair value through profit or loss	424,252	305,901
		<u> </u>	<u> </u>
13	Debtors	2023	2022
		£	£
	Amounts falling due within one year:		
	Prepayments and accrued income	769	865
		<u> </u>	<u> </u>
14	Current asset investments	2023	2022
		£	£
	Listed investments	424,252	305,901
		<u> </u>	<u> </u>
15	Creditors: amounts falling due within one year	2023	2022
		£	£
	Other taxation and social security	376	2
	Trade creditors	1,571	1,593
	Other creditors	188	1,721
	Accruals and deferred income	2,800	2,710
		<u> </u>	<u> </u>
		4,935	6,026
		<u> </u>	<u> </u>
16	Related party transactions		

There were no disclosable related party transactions during the year (2022 - none).

As at the start of July 2022 a charitable unincorporated organisation, under the same name of Thanet Cat Club, transferred all assets and liabilities to this charity.

THANET CAT CLUB

England & Wales - Charity number 1190850

Accounts

Charity registration number 1190850

Company registration number CE023577 (England and Wales)

THANET CAT CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

THANET CAT CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr N A Jordan
Ms Kay Field
Mrs Georgina Riggs
Ms Rebecca Weller
Mr P Macdonald
Ms Lynne Bush
Mr C Russell

Charity number

1190850

Company number

CE023577

Independent examiner

Claire Dean FCCA
MMP Limited
Chartered Certified Accountants
18/20 Canterbury Road
Whitstable
Kent
England
CT5 4EY

THANET CAT CLUB

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THANET CAT CLUB

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Companies Act 2006 and "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).

Objectives and activities

The objectives of the Charity as per the Constitution are "For the benefit of the public to relieve the suffering of animals (Cats) in need of care and attention in East Kent by providing and maintaining sanctuary pens or other facilities for the reception, care, treatment and rehoming of such animals, providing grants to the public to assist with veterinary costs."

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Thanet Cat Club officially converted to use this new CIO charity registration (1190850) at the end of June 2022 from the existing non-incorporated charity (285035), when all assets were transferred. Therefore these accounts only cover that period (1st July to 31st December). The existing charity registration will be closed once all remaining matters are concluded. The accounts up to the end of June 2022 are included in the separate accounts and return for the non-incorporated charity structure.

Thanet Cat Club had a successful year for rehoming, with 14 cats and kittens successfully rehomed during the second half of the year.

During 2022 we have had to carry out work on our property at 92 Albion Road to correct damp issues and subsequent work to replace the kitchen floor and kitchen itself. It is thanks to income from legacies that have enabled us to carry out this essential work on our house in which our Cattery Manageress lives in, next to our cattery area. Work started on this on 20th June 2022 and completed in November.

We would not be able to continue in our care for the cats, without the kind people who continue to support us financially through donations and shopping in our cat charity shop. We are of course eternally grateful to all volunteers who support us in the running of the cattery and give us their time and care for the cats thus enabling us to continue with running the cattery for cats in need in our area.

Financial review

Thanet Cat Club under the CIO registration number of 1190850 started operating in July 2022 having previously operating as an unincorporated charity, charity number 285035.

At the end of the year the charity had a deficit of expenditure over income. This deficit is due to a reduction in investment income and increased staff costs, cat welfare expenses and veterinary expenses.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a charitable incorporated organisation (CIO).

THANET CAT CLUB

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N A Jordan

Ms Kay Field

Mrs Georgina Riggs

Ms Rebecca Weller

Mr P Macdonald

Ms Lynne Bush

Mr C Russell

None of the trustees has any beneficial interest in the Charity. All of the trustees are members of the Charity and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Mr N A Jordan

Trustee

20 October 2023

THANET CAT CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THANET CAT CLUB

I report to the trustees on my examination of the financial statements of Thanet Cat Club (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Claire Dean FCCA

MMP Limited
Chartered Certified Accountants
18/20 Canterbury Road
Whitstable
Kent
CT5 4EY
England

Dated: 20 October 2023

THANET CAT CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Total 2021 £
<u>Income and endowments from:</u>			
Donations and legacies	2	11,832	-
Charitable activities	3	22,116	-
Investments	4	2,766	-
Other income	5	150	-
		<hr/>	<hr/>
Total income		36,864	-
<u>Expenditure on:</u>			
Charitable activities	6	42,290	-
		<hr/>	<hr/>
Net gains/(losses) on investments	10	(2,824)	-
		<hr/>	<hr/>
Net outgoing resources before transfers		(8,250)	-
Transfer of funds from unincorporated charitable organisation		675,633	-
		<hr/>	<hr/>
Net movement in funds		667,383	-
Fund balances at 1 January 2022		-	-
		<hr/>	<hr/>
Fund balances at 31 December 2022		667,383	-
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THANET CAT CLUB

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		211,478		-
Current assets					
Debtors	13	865		-	
Investments	14	305,901		-	
Cash at bank and in hand		155,165		-	
		<u>461,931</u>		<u>-</u>	
Creditors: amounts falling due within one year	15	<u>(6,026)</u>		<u>-</u>	
Net current assets			455,905		-
Total assets less current liabilities			<u>667,383</u>		<u>-</u>
Income funds					
Unrestricted funds			667,383		-
			<u>667,383</u>		<u>-</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 20 October 2023

Mr N A Jordan
Trustee

Company registration number CE023577

THANET CAT CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Thanet Cat Club is a charitable incorporated organisation (CIO).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Tangible fixed assets

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1% on cost
Fixtures and fittings	15% on reducing balance
Computers	25% on straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.4 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Total
	2022	2021
	£	£
Legacies receivable	11,777	-
Membership fees	55	-
	<u>11,832</u>	<u>-</u>

THANET CAT CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

3 Charitable activities

	Charitable Income Heading 1 2022 £	2021 £
Donations - shop sales	15,013	-
Fundraising and donations	3,751	-
Charitable rental income	3,150	-
Other income	202	-
	<u>22,116</u>	<u>-</u>

4 Investments

	Unrestricted funds 2022 £	Total 2021 £
Income from listed investments	2,433	-
Interest receivable	333	-
	<u>2,766</u>	<u>-</u>

5 Other income

	Unrestricted funds 2022 £	Total 2021 £
Other income	150	-
	<u>150</u>	<u>-</u>

THANET CAT CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

6 Charitable activities

	Charitable Expenditure Heading 1 2022 £	2021 £
Staff costs	14,576	-
Depreciation and impairment	2,787	-
Rent	6,000	-
Rates and water	1,073	-
Light and heat	909	-
Repairs and maintenance	204	-
Insurance	864	-
Motor vehicle expenses	277	-
Telephone	225	-
Sundries	357	-
Cat welfare expenses	3,180	-
Printing, postage and stationery	289	-
Veterinary expenses	8,336	-
Cleaning	914	-
Advertising	25	-
	<u>40,016</u>	<u>-</u>
Share of support costs (see note 7)	14	-
Share of governance costs (see note 7)	2,260	-
	<u>42,290</u>	<u>-</u>

7 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Bank charges	14	-	14	-	-	-
Accountancy	-	1,260	1,260	-	-	-
Bookkeeping	-	1,000	1,000	-	-	-
	<u>14</u>	<u>2,260</u>	<u>2,274</u>	<u>-</u>	<u>-</u>	<u>-</u>
Analysed between Charitable activities	<u>14</u>	<u>2,260</u>	<u>2,274</u>	<u>-</u>	<u>-</u>	<u>-</u>

THANET CAT CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	2	-
	<u>2</u>	<u>-</u>
Employment costs	2022	2021
	£	£
Wages and salaries	14,377	-
Other pension costs	199	-
	<u>14,576</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

10 Net gains/(losses) on investments

	Unrestricted funds	Total
	2022 £	2021 £
Revaluation of investments	(2,824)	-
	<u>(2,824)</u>	<u>-</u>

11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Total £
Cost				
Additions	189,871	24,062	332	214,265
	<u>189,871</u>	<u>24,062</u>	<u>332</u>	<u>214,265</u>
At 31 December 2022	189,871	24,062	332	214,265
	<u>189,871</u>	<u>24,062</u>	<u>332</u>	<u>214,265</u>
Depreciation and impairment				
Depreciation charged in the year	941	1,805	41	2,787
	<u>941</u>	<u>1,805</u>	<u>41</u>	<u>2,787</u>
At 31 December 2022	941	1,805	41	2,787
	<u>941</u>	<u>1,805</u>	<u>41</u>	<u>2,787</u>
Carrying amount				
At 31 December 2022	188,930	22,257	291	211,478
	<u>188,930</u>	<u>22,257</u>	<u>291</u>	<u>211,478</u>

THANET CAT CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

12	Financial instruments	2022	2021
		£	£
	Carrying amount of financial assets		
	Instruments measured at fair value through profit or loss	305,901	-
		<u> </u>	<u> </u>
13	Debtors	2022	2021
		£	£
	Amounts falling due within one year:		
	Prepayments and accrued income	865	-
		<u> </u>	<u> </u>
14	Current asset investments	2022	2021
		£	£
	Listed investments	305,901	-
		<u> </u>	<u> </u>
15	Creditors: amounts falling due within one year	2022	2021
		£	£
	Other taxation and social security	2	-
	Trade creditors	1,593	-
	Other creditors	1,721	-
	Accruals and deferred income	2,710	-
		<u> </u>	<u> </u>
		6,026	-
		<u> </u>	<u> </u>

16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

As at the start of July 2022 a charitable unincorporated organisation, under the same name of Thanet Cat Club, transferred all assets and liabilities to this charity.

THANET CAT CLUB

England & Wales - Charity number 1190850

Accounts

Charity registration number 1190850

THANET CAT CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

THANET CAT CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr N A Jordan	(Appointed 14 August 2020)
	Ms Kay Field	(Appointed 14 August 2020)
	Mrs Georgina Riggs	(Appointed 14 August 2020)
	Ms Rebecca Weller	(Appointed 14 August 2020)
	Mr P Macdonald	(Appointed 14 August 2020)
	Ms Lynne Bush	(Appointed 14 August 2020)
	Mr C Russell	(Appointed 14 August 2020)

Charity number 1190850

Accountants MMP Limited
64 High Street
Broadstairs
Kent
England
CT10 1JT

THANET CAT CLUB

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THANET CAT CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "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).

Objectives and activities

The objectives of the Charity as per the Constitution are "For the benefit of the public to relieve the suffering of animals (Cats) in need of care and attention in East Kent by providing and maintaining sanctuary pens or other facilities for the reception, care, treatment and rehoming of such animals, providing grants to the public to assist with veterinary costs.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Financial review

The registration of the new charity structure for Thanet Cat Club was entered on the Register of Charities on 14th August 2020. However, because of long delays in being able to open a new bank account and obtaining full access to it, partially caused by COVID restrictions, it has not been possible to begin the transfer the existing charity structure (registration number: 285035) to the new structure before the end of this reporting period.

It is anticipated that the transfer will be carried out during 2022 and the previous charity structure will be then closed during or at the end of the same financial period.

For the initial reporting period, from registration through to 31st December 2021, Thanet Cat Club under the CIO registration number of 1190850 had no financial activity and no assets were transferred to it.

Structure, governance and management

The charity is a charitable incorporated organisation (CIO).

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr N A Jordan	(Appointed 14 August 2020)
Ms Kay Field	(Appointed 14 August 2020)
Mrs Georgina Riggs	(Appointed 14 August 2020)
Ms Rebecca Weller	(Appointed 14 August 2020)
Mr P Macdonald	(Appointed 14 August 2020)
Ms Lynne Bush	(Appointed 14 August 2020)
Mr C Russell	(Appointed 14 August 2020)

None of the trustees has any beneficial interest in the Charity. All of the trustees are members of the Charity and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Mr N A Jordan

Trustee

9 September 2022

THANET CAT CLUB

CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF THANET CAT CLUB FOR THE YEAR ENDED 31 DECEMBER 2021

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Thanet Cat Club for the year ended 31 December 2021, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html>.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Thanet Cat Club and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Thanet Cat Club and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Thanet Cat Club has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Thanet Cat Club. You consider that Thanet Cat Club is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.}

We have not been instructed to carry out an audit or a review of the financial statements of Thanet Cat Club. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

MMP Limited

9 September 2022

Chartered Certified Accountants

64 High Street
Broadstairs
Kent
CT10 1JT
England

THANET CAT CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

Notes

**Net income for the year/
Net movement in funds**

Fund balances at 14 August 2020

Fund balances at 31 December 2021

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THANET CAT CLUB

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£
			==
Income funds			
Unrestricted funds			-
			—
			-
			==

The financial statements were approved by the Trustees on 9 September 2022

Mr N A Jordan
Trustee

THANET CAT CLUB

NOTES TO THE FINANCIAL STATEMENTS *FOR THE YEAR ENDED 31 DECEMBER 2021*

1 Accounting policies

Charity information

Thanet Cat Club is a charitable incorporated organisation (CIO).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

2 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.