

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	-
		<hr/>	<hr/>
<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)	-
		<hr/>	<hr/>
Transfer of funds from unincorporated charitable organisation		675,633	-
		<hr/>	<hr/>
Net movement in funds		667,383	-
		<hr/>	<hr/>
Fund balances at 1 January 2022		-	-
		<hr/>	<hr/>
Fund balances at 31 December 2022		667,383	-
		<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>

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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	<u>150</u>	<u>-</u>

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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	14	2,260	2,274	-	-	-

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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	-
Employment costs	2022	2021
	£	£
Wages and salaries	14,377	-
Other pension costs	199	-
	14,576	-

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)	-

11 Tangible fixed assets

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

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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.