

# BURY'S STRAY CAT FUND

England & Wales · Charity number 279321

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1980-02-01

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

## Contact

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**Address** Friars Orchard  
Little Whelnetham  
Bury St. Edmunds  
IP30 0UH

**Phone** 01284388455

**Email** [admin@burystraycatfund.org](mailto:admin@burystraycatfund.org)

**Website** [www.burystraycatfund.org](http://www.burystraycatfund.org)

## Activities

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**Objects:** THE PREVENTION OF CRUELTY TO CATS BY RESCUING, PROVIDING TREATMENT, CARE AND ACCOMMODATION FOR CATS IN NEED

**Activities:** To reduce the suffering of stray & feral cats. Neutering is encouraged as the only humane method of control. To rescue & rehome as many cats as possible. Euthanasia is only on a vet's advice. To help with the cost of neutering & treatment in cases of hardship. To take responsibility for ill or injured cats until an owner is traced. To maintain high standards of care for cats we are look after.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Animals
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** BURY ST. EDMUNDS
- Cambridgeshire
- Norfolk
- Suffolk

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£274,048	£190,375	-	-
2023-12-31	£129,921	£143,269	-	-
2022-12-31	£229,815	£113,313	-	-
2021-12-31	£368,982	£106,688	-	-
2020-12-31	£261,191	£108,101	-	-

## Trustees

Name	Role	Appointed
<b>Louise Purnell</b>	Chair	2024-01-12
Carolyn Watson		2024-01-12
Sarah Jane Burdett		2025-09-25
Sharon Plummer		2024-01-12
Susannah Smith		2024-01-12
Zoe Starling		2024-01-12

**BURY'S STRAY CAT FUND**

England & Wales - Charity number 279321

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# Accounts

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**BURY'S STRAY CAT FUND**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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## BURY'S STRAY CAT FUND

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**BURY'S STRAY CAT FUND**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Trustees** Sarah Oram, Chair  
Sarah-Jane Osborne, Secretary  
Shaun Reynolds, Treasurer  
Angela Smith  
Rita Doherty  
Lillian Shingleton

**Charity registered number** 279321

**Principal office** Friars Orchard  
Little Whelnetham  
Bury St Edmunds  
IP30 0UH

**Independent Examiners** Whittings LLP  
Greenwood House  
Greenwood Court  
Skyliner Way  
Bury St Edmunds  
Suffolk  
IP32 7GY

**Bankers** Lloyds TSB Plc.  
9 Butter Market  
Bury St Edmunds  
Suffolk

**Solicitors** Greene & Greene  
80 Guildhall Street  
Bury St Edmunds  
Suffolk

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## BURY'S STRAY CAT FUND

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### CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2022

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The Chairman presents her report for the year ended 31st December 2022. The admissions figures are as follows:

	2022 £	2021 £
Total admitted:	212	167
Died:	13	7
Strays claimed:	10	12
Boarded & returned:	1	1
Foster cats boarded:	3	3
Owner changed mind about parting with cat:	-	1
Still in care at end of year:	20	21
Neutered & returned:	6	4
Treated & returned:	9	2
Fostered:	17	11
Homed:	133	105

The number of cats we were able to help increased by 27% by comparison to 2021. This was due to the lifting of all COVID restrictions. The number of cats we helped did not return to pre-pandemic levels as we effectively had only one Homing Officer in 2022 compared to three in 2019. As we can only admit cats once we have homed those, we already have the level of homing limits the level of admissions. We are now training another Homing Officer.

In terms of public benefit, we helped 9 people pay the bills for their sick pets. We neutered cats for 6 people, helping to prevent the build up of cats at 4 feral colonies and 2 private homes. We helped 114 different people, organisations or families to find a place for cats they owned or were worried about and placed cats with 114 households, providing them with much loved family pets or useful rodent control operatives. We also provided food to 6 people on either a one-off or on-going basis to feed stray or neutered feral cats they were worried about but weren't able to provide food for themselves.

We admit cats free of charge from anyone within the area we cover. The only restrictions we make for homing cats are proximity to the Sanctuary, the requirement that the family should be resident in the UK for the expected lifetime of the cat and that their housing type should meet the need of the specific cat or cats they have chosen to exhibit normal behaviour patterns. Those on a restricted income have the opportunity to participate in our Foster Scheme, where the Charity will pay the majority of veterinary costs and some of the food costs where the cat is on a special diet.

In November 2022 we recruited an almost full-time administrative assistant.

The Sanctuary redevelopment only made a small amount of progress during 2022 however it has now started in 2023 and should be finished in early 2024.

I will end my report, again saying how impressed I am by the enthusiasm and effort of all our volunteers, the Sanctuary staff, my fellow Committee Members and our members and supporters. Running the Charity requires a lot of work and without so many people who are prepared to do their bit we would not be able to keep going.

Sarah Oram  
Chairman  
Date: 15 October 2023

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## BURY'S STRAY CAT FUND

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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The Trustees present their Annual Report together with the financial statements of the Charity for the year 1 January 2022 to 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, 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 published October 2019.

#### **Objectives and activities**

##### **a. Policies and objectives**

The Charity exists to provide treatment, care and accommodation to cats in need and to reduce the number of stray and abandoned cats through a neutering programme.

##### **b. Activities for achieving objectives**

Day to day operational activities are carried out by volunteers and paid staff. The management committee are responsible for the overall strategic development and control of the charity.

#### **Achievements and performance**

##### **a. Review of activities**

The main achievements and activities during this year have been detailed in the Chairman's Statement.

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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## BURY'S STRAY CAT FUND

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **b. Reserves policy**

The Charity needs short term reserves to cover variations in cash flow and long term reserves due to its historic dependence on legacy income, which by its nature is unpredictable. As at 31st December 2022, the Charity's policy was to have a level of reserves which would cover any costs involved in winding up the Charity plus two years forecast expenditure. This would equate to £253,000, the net current assets from the Balance Sheet standing at £1,382,504. An amount of £550,628 has also been earmarked to cover the cost of the new buildings.

The closing down costs comprise the cost for euthanasing the foster cats plus an estimated number of cats at the Sanctuary, and staff redundancy payments. The forecast expenditure is calculated from the previous financial year's total expenditure by; increasing the wages bill in line with predicted increases in minimum wage, increasing the amount spent on vets' fees by a percentage calculated by taking an average in the inflation rate of the most common procedures over the previous five years and increasing all other expenditure by an average of the Office of National Statistics figure for the Consumer Price Index over the previous five years. This policy will be reviewed regularly in 2023.

Due to the likelihood that the reserves will have to be spent if no legacy income is forthcoming, they will be kept in various bank and building society accounts with organisations registered with the Prudential Regulation Authority. A balance is aimed at: a sensible proportion of the funds are fully covered by the Financial Services Compensation Scheme whilst a reasonable amount of interest is earned. The bank accounts used shall be reviewed at least annually.

#### **c. Results for the year**

Income for the year showed a decrease on the previous year of £139,167 due to a decrease in legacy income. Expenditure showed a increase on the previous year of £6,625. Full details can be found in the notes to these accounts.

This year overall showed a surplus of income over expenditure of £116,502 compared to a surplus of £262,294 in 2021.

#### **Structure, governance and management**

##### **a. Constitution**

The Charity is registered with the Charity Commission number 279321 and is constituted by the Charity rules adopted 15th January 1980 as amended by the Members 16th July 1991, 26th September 1998 and 9th June 2001, 7th June 2013, 5th September 2021 and 23rd October 2022.

##### **b. Method of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees, who are elected and co-opted under the terms of the Constitution. Trustees are appointed by the existing Trustees, confirmed by election by the members.

##### **c. Related party relationships**

None of the Trustees received remuneration or other benefits from their work with the Charity. Details of transactions with trustees are disclosed in the notes to the accounts. There are no related parties under common control, under the control of the Charity, nor is the Charity under control of any other party.

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**BURY'S STRAY CAT FUND**

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Public benefit**

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit and are satisfied that all of the activities undertaken by the Charity in pursuance of its objectives are for the benefit of the public.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**Sarah Oram**  
Chairman  
Date: 15 October 2023

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**BURY'S STRAY CAT FUND**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:



**Sarah Oram**  
Chairman  
Date: 15 October 2023

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**BURY'S STRAY CAT FUND**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Independent Examiner's Report to the Trustees of Bury's Stray Cat Fund ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

**Responsibilities and Basis of Report**

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed 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 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

*Whitings LLP*

Dated: 15 October 2023

Jaimie King ACA

**Whitings LLP**  
Greenwood House  
Greenwood Court  
Skyliner Way  
Bury St Edmunds  
Suffolk  
IP32 7GY

**BURY'S STRAY CAT FUND**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>				
Donations and legacies	2	210,882	210,882	349,120
Charitable activities	3	3,635	3,635	4,766
Other trading activities	4	976	976	2,198
Investments	5	8,322	8,322	6,890
Other income	6	6,000	6,000	6,008
<b>Total income</b>		<b>229,815</b>	<b>229,815</b>	<b>368,982</b>
<b>Expenditure on:</b>				
Raising funds	7	224	224	196
Charitable activities	8	113,089	113,089	106,492
<b>Total expenditure</b>		<b>113,313</b>	<b>113,313</b>	<b>106,688</b>
<b>Net movement in funds</b>		<b>116,502</b>	<b>116,502</b>	<b>262,294</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		1,476,624	1,476,624	1,214,330
Net movement in funds		116,502	116,502	262,294
<b>Total funds carried forward</b>	15	<b>1,593,126</b>	<b>1,593,126</b>	<b>1,476,624</b>

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


The notes on pages 10 to 24 form part of these financial statements.

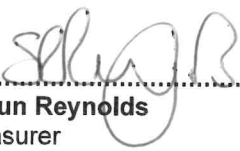
**BURY'S STRAY CAT FUND**

**BALANCE SHEET  
AS AT 31 DECEMBER 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	210,622	210,846
<b>Current assets</b>			
Stocks	12	1,178	1,561
Debtors	13	67,355	61,720
Cash at bank and in hand		1,325,644	1,209,618
		1,394,177	1,272,899
Creditors: amounts falling due within one year	14	(11,673)	(7,121)
<b>Net current assets</b>		1,382,504	1,265,778
<b>Total net assets</b>		1,593,126	1,476,624
<b>Charity funds</b>			
Restricted funds	15	-	-
Unrestricted funds	15	1,593,126	1,476,624
<b>Total funds</b>		1,593,126	1,476,624

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

  
 .....  
**Sarah Oram**  
 Chairman  
 Date: 15 October 2023

  
 .....  
**Shaun Reynolds**  
 Treasurer

The notes on pages 10 to 24 form part of these financial statements.

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## BURY'S STRAY CAT FUND

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

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#### 1. Accounting policies

##### 1.1 General Information

The full name of the Charity is 'Bury's Stray Cat Fund', it is unincorporated and is governed by a Constitution approved by the Members on 16 July 1991. The Charity registration number is 279321.

##### 1.2 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. 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) issued October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

Bury's Stray Cat Fund constitutes a public benefit entity as defined by FRS 102.

##### 1.3 Going concern

The accounts have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the level of expected income and expenditure for the 12 months from the date of signing these accounts and are satisfied that the Charity will continue as a going concern.

##### 1.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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 the executor's intention to make a distribution. Where legacies have been notified to the charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation, once it is probable that the Charity will receive the income tax.

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## BURY'S STRAY CAT FUND

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

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#### 1. Accounting policies (continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. All expenditure is inclusive of irrecoverable VAT.

Given the nature and size of the entity there are deemed to be no support costs and all charitable costs relate to the one activity of providing treatment, care and accommodation to cats in need and the neutering programme.

Governance costs include those costs associated with meeting constitutional and statutory requirements, including the cost of an independent examination.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds

Charitable activities and Governance costs are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

##### 1.6 Tangible fixed assets and depreciation

The costs of tangible fixed asset additions and/or replacements, unless considered significant, are charged to the Statement of Financial Activities in the year in which they are incurred.

Freehold property is carried at historic cost and is not depreciated as the useful life is considered so long any depreciation charge would be immaterial.

Equipment	- 5 years straight line
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##### 1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### 1.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost is based on the cost of purchase on a first in, first out basis.

##### 1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### 1.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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## BURY'S STRAY CAT FUND

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

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#### 1. Accounting policies (continued)

##### 1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

##### 1.12 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 measured at amortised cost using the effective interest method.

##### 1.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

## BURY'S STRAY CAT FUND

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

#### 2. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Donations</b>			
General donations	12,395	<b>12,395</b>	14,569
Donations for rehoming	4,902	<b>4,902</b>	4,646
Donations for cat intakes	-	-	440
Donations "In Memorium"	3,805	<b>3,805</b>	1,779
Collection tins	1,059	<b>1,059</b>	1,287
Legacies	188,721	<b>188,721</b>	326,399
<b>Total 2022</b>	<u>210,882</u>	<u><b>210,882</b></u>	<u>349,120</u>
<i>Total 2021</i>	<u>349,120</u>	<u>349,120</u>	

#### 3. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Sponsorship	3,440	<b>3,440</b>	4,766
Subscriptions	195	<b>195</b>	-
<b>Total 2022</b>	<u>3,635</u>	<u><b>3,635</b></u>	<u>4,766</u>
<i>Total 2021</i>	<u>4,766</u>	<u>4,766</u>	

**BURY'S STRAY CAT FUND**

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

**4. Income from activities from generating funds**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Fundraising	470	470	1,165
Sales	506	506	1,033
<b>Total 2022</b>	<u>976</u>	<u>976</u>	<u>2,198</u>
<i>Total 2021</i>	<u>2,198</u>	<u>2,198</u>	

**5. Investment income**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Interest received	8,322	8,322	6,890
<i>Total 2021</i>	<u>6,890</u>	<u>6,890</u>	

**6. Other income**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Rent received	6,000	6,000	6,000
Sundries	-	-	8
<b>Total 2022</b>	<u>6,000</u>	<u>6,000</u>	<u>6,008</u>
<i>Total 2021</i>	<u>6,008</u>	<u>6,008</u>	

**BURY'S STRAY CAT FUND**

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

**7. Costs of raising funds**

**Costs of raising voluntary income**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Depreciation of equipment	224	224	196
<i>Total 2021</i>	<u>196</u>	<u>196</u>	

**8. Analysis of expenditure on charitable activities**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Providing care for cats - note 9	97,636	97,636	86,548
Administration and governance - note 9	15,453	15,453	19,944
<b>Total 2022</b>	<u>113,089</u>	<u>113,089</u>	<u>106,492</u>
<i>Total 2021</i>	<u>106,492</u>	<u>106,492</u>	

## BURY'S STRAY CAT FUND

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

#### 9. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Providing care for cats	97,636	-	97,636	86,548
Administration & governance	-	15,453	15,453	19,944
	<u>97,636</u>	<u>15,453</u>	<u>113,089</u>	<u>106,492</u>
<i>Total 2021</i>	<u>86,548</u>	<u>19,944</u>	<u>106,492</u>	

#### Analysis of direct costs

Providing care for cats

	Providing care for cats 2022 £	Total funds 2022 £	Total funds 2021 £
Cat food	3,311	3,311	2,727
Cat sundries	314	314	495
Veterinary fees	42,371	42,371	33,092
Cat hygiene	2,938	2,938	2,494
Salaries	48,702	48,702	47,740
	<u>97,636</u>	<u>97,636</u>	<u>86,548</u>
<i>Total 2021</i>	<u>86,548</u>	<u>86,548</u>	

**BURY'S STRAY CAT FUND**

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

**9. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

Administration, support & governance

	<b>Administration &amp; governance 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Travelling	141	141	690
Advertising	823	823	1,511
Trade refuse	3,611	3,611	3,517
Telephone	651	651	555
Stationery	590	590	385
Repairs & renewals	1,955	1,955	3,266
Rates	606	606	442
Postage	281	281	17
Light & heat	2,273	2,273	4,826
Insurance	1,190	1,190	1,531
Bungalow	-	-	143
Sundries	582	582	561
Accountancy	2,750	2,750	2,500
	<u>15,453</u>	<u>15,453</u>	<u>19,944</u>
<i>Total 2021</i>	<u>19,944</u>	<u>19,944</u>	

During the year ended 31 December 2022, the charity incurred Governance costs of £2,750 (2021 - £2,500) for accountancy and independent examination services.

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**BURY'S STRAY CAT FUND**

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

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**10. Staff costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>38,635</b>	41,154
Social security costs	<b>7,417</b>	4,264
Contribution to defined contribution pension schemes	<b>2,650</b>	2,322
	<u><b>48,702</b></u>	<u>47,740</u>

The average number of persons employed by the Charity during the year was as follows:

	<b>2022</b>	<b>2021</b>
	<b>No.</b>	<b>No.</b>
Average employees	<u><b>4</b></u>	<u>5</u>

No employee received remuneration amounting to more than £60,000 in either year.

**BURY'S STRAY CAT FUND**

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

**11. Tangible fixed assets**

	Freehold property £	Equipment £	Total £
<b>Cost or valuation</b>			
At 1 January 2022	210,253	1,120	211,373
At 31 December 2022	<u>210,253</u>	<u>1,120</u>	<u>211,373</u>
<b>Depreciation</b>			
At 1 January 2022	-	527	527
Charge for the year	-	224	224
At 31 December 2022	<u>-</u>	<u>751</u>	<u>751</u>
<b>Net book value</b>			
At 31 December 2022	<u>210,253</u>	<u>369</u>	<u>210,622</u>
<i>At 31 December 2021</i>	<u>210,253</u>	<u>593</u>	<u>210,846</u>

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**BURY'S STRAY CAT FUND**

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

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**12. Stocks**

	2022 £	2021 £
Finished goods and goods for resale	1,178	1,561

**13. Debtors**

	2022 £	2021 £
<b>Due within one year</b>		
Other debtors	4,272	1,000
Prepayments and accrued income	63,083	60,720
	<u>67,355</u>	<u>61,720</u>

**14. Creditors: Amounts falling due within one year**

	2022 £	2021 £
Other taxation and social security	1,622	767
Other creditors	1,001	1,001
Accruals and deferred income	9,050	5,353
	<u>11,673</u>	<u>7,121</u>

**BURY'S STRAY CAT FUND**

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

**15. Statement of funds**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
<b>Designated funds</b>				
Property Friars Orchard (Freehold)	210,253	-	-	210,253
New Building Fund	250,628	-	-	250,628
Second New Building Fund	300,000	-	-	300,000
<b>Total designated funds</b>	<b>760,881</b>	<b>-</b>	<b>-</b>	<b>760,881</b>
Unrestricted General Fund	715,743	229,815	(113,313)	832,245
<b>Total Unrestricted funds</b>	<b>1,476,624</b>	<b>229,815</b>	<b>(113,313)</b>	<b>1,593,126</b>

**Designated funds:**

Property Friars Orchard (Freehold) - represents the net book value of the fixed asset.

New Building Fund - represents money set aside by the Trustees from general funds for the new building.

Second New Building Fund - represents money set aside by the Trustees from general funds for a second new building.

**BURY'S STRAY CAT FUND**

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

**15. Statement of funds (continued)**

**STATEMENT OF FUNDS - PRIOR YEAR**

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2021 £</i>
<b>Designated funds</b>					
Property Friars Orchard (Freehold)	210,253	-	-	-	210,253
New Building Fund	250,628	-	-	-	250,628
Second New Building Fund	-	-	-	300,000	300,000
<b>Total designated funds</b>	<u>460,881</u>	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>760,881</u>
General Funds - all funds	<u>753,450</u>	<u>368,981</u>	<u>(106,688)</u>	<u>(300,000)</u>	<u>715,743</u>
<b>Total Unrestricted funds</b>	<u><u>1,214,331</u></u>	<u><u>368,981</u></u>	<u><u>(106,688)</u></u>	<u><u>-</u></u>	<u><u>1,476,624</u></u>

**16. Summary of funds**

**SUMMARY OF FUNDS - CURRENT YEAR**

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
Designated funds	760,881	-	-	760,881
General funds	715,743	229,815	(113,313)	832,245
	<u>1,476,624</u>	<u>229,815</u>	<u>(113,313)</u>	<u>1,593,126</u>

**BURY'S STRAY CAT FUND**

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

**16. Summary of funds (continued)**

**SUMMARY OF FUNDS - PRIOR YEAR**

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2021 £</i>
Designated funds	460,881	-	-	300,000	760,881
General funds	753,450	368,981	(106,688)	(300,000)	715,743
	<u>1,214,331</u>	<u>368,981</u>	<u>(106,688)</u>	<u>-</u>	<u>1,476,624</u>

**17. Analysis of net assets between funds**

**Current year**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Tangible fixed assets	210,622	<b>210,622</b>
Current assets	1,394,177	<b>1,394,177</b>
Creditors due within one year	(11,673)	<b>(11,673)</b>
<b>Total</b>	<u>1,593,126</u>	<u><b>1,593,126</b></u>

**Prior year**

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	210,846	210,846
Current assets	1,272,899	1,272,899
Creditors due within one year	(7,121)	(7,121)
<b>Total</b>	<u>1,476,624</u>	<u>1,476,624</u>

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**BURY'S STRAY CAT FUND**

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

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**18. Related party transactions**

During the year, no Trustees received any remuneration (2021 - £Nil).

During the year, no Trustees received any benefits in kind (2021 - £Nil).

During the year, two Trustees received reimbursement of expenses relating to charitable activities totalling £176 (2021 - one Trustee received £225).

There were no other related party transactions.

**BURY'S STRAY CAT FUND**

England & Wales - Charity number 279321

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# Accounts

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**BURY'S STRAY CAT FUND**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**BURY'S STRAY CAT FUND**

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## BURY'S STRAY CAT FUND

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2021

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<b>Trustees</b>	Sarah Oram, Chair Joan Smith, Treasurer (resigned 30 June 2021) Sarah-Jane Osborne, Secretary Shaun Reynolds, Treasurer (appointed 1 July 2021) Angela Smith Rita Doherty Lillian Shingleton (appointed 5 February 2021) Richard Wright (resigned 5 September 2021) Kat Wilson (appointed 5 February 2021, resigned 15 March 2021) Carolyn Barber (appointed 5 February 2021, resigned 18 March 2021) Nikki Stibbs (appointed 5 February 2021, resigned 14 May 2021)
<b>Charity registered number</b>	279321
<b>Principal office</b>	Friars Orchard Little Whelnetham Bury St Edmunds IP30 0UH
<b>Accountants</b>	Whitings LLP Greenwood House Greenwood Court Skyliner Way Bury St Edmunds Suffolk IP32 7GY
<b>Bankers</b>	Lloyds TSB Plc. 9 Butter Market Bury St Edmunds Suffolk
<b>Solicitors</b>	Greene & Greene 80 Guildhall Street Bury St Edmunds Suffolk

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## BURY'S STRAY CAT FUND

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### CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021

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The Chairman presents her report for the year ended 31st December 2021. The admissions figures are as follows:

	2021	2020
	£	£
Total admitted:	167	181
Died:	7	2
Strays claimed:	12	8
Boarded & returned:	1	-
Foster cats boarded:	3	1
Owner changed mind about parting with cat:	1	1
Still in care at end of year:	21	18
Neutered & returned:	4	3
Treated & returned:	2	2
Fostered:	11	15
Homed:	105	131

The number of cats we were able to help declined by 8% by comparison to 2020. This was due to the on-going COVID situation. The number of cats had declined by 28% in 2020 compared to 2019 so the rate of decline had decreased. Although we were expecting a much larger number of people needing our help with feral cats in 2021 we actually took approximately 20% fewer feral kittens in the end. Unfortunately this was due to ferals we needed to take in not being trapped so several of these situations remain a problem in 2022.

In terms of public benefit, we helped 2 people pay the bills for their sick pets. We neutered cats for 4 people, helping to prevent the build up of cats at 3 feral colonies and one private home. We helped 93 different people, organisations or families to find a place for cats they owned or were worried about and placed cats with 116 households, providing them with much loved family pets or useful rodent control operatives. We also provided food to 6 people on either a one-off or on-going basis to feed stray or neutered feral cats they were worried about but weren't able to provide food for themselves.

We admit cats free of charge from anyone within the area we cover. The only restrictions we make for homing cats are: proximity to the Sanctuary, the requirement that the family should be resident in the UK for the expected lifetime of the cat and that their housing type should meet the need of the specific cat or cats they have chosen to exhibit normal behaviour patterns. Those on a restricted income have the opportunity to participate in our Foster Scheme, where the Charity will pay the majority of veterinary costs and some of the food costs where the cat is on a special diet.

In 2021 we employed a part-time administrative assistant from April to December. This employee left before Christmas 2021 and was not replaced in that year.

The Sanctuary redevelopment continued to make (slow) progress during 2021. We are hoping the building can actually start at or before the beginning of 2023.

I would like to end by expressing my appreciation of the hard work and support of all our members, supporters, the Sanctuary staff and my fellow Committee Members. It takes a lot of commitment to keep the Sanctuary going and without such a dedicated team we would not be able to rescue the numbers of cats that we do at present.

Sarah Oram  
Chairman  
Date: 30 January 2023

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## BURY'S STRAY CAT FUND

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

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The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2021 to 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, 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 published October 2019.

#### **Objectives and activities**

##### **a. POLICIES AND OBJECTIVES**

The charity exists to provide treatment, care and accommodation to cats in need and to reduce the number of stray and abandoned cats through a neutering programme.

##### **b. ACTIVITIES FOR ACHIEVING OBJECTIVES**

Day to day operational activities are carried out by volunteers and paid staff. The management committee are responsible for the overall strategic development and control of the charity.

#### **Achievements and performance**

##### **a. REVIEW OF ACTIVITIES**

The main achievements and activities during this year have been detailed in the chairman's statement.

#### **Financial review**

##### **a. GOING CONCERN**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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## BURY'S STRAY CAT FUND

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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#### **b. RESERVES POLICY**

The Charity needs short term reserves to cover variations in cash flow and long term reserves due to its historic dependence on legacy income, which by its nature is unpredictable. As at 31st December 2021, the Charity's policy was to have a level of reserves which would cover any costs involved in winding up the Charity plus two years forecast expenditure. This would equate to £256,000, the net current assets from the balance sheet standing at £1,265,778. An amount of £250,628 has also been earmarked to cover the cost of the new building, and a further £300,00 has been earmarked to cover the cost of a second new building.

The closing down costs comprise the cost for euthanasing the foster cats plus an estimated number of cats at the Sanctuary, and staff redundancy payments. The forecast expenditure is calculated from the previous financial year's total expenditure by; increasing the wages bill in line with predicted increases in minimum wage, increasing the amount spent on vets' fees by a percentage calculated by taking an average in the inflation rate of the most common procedures over the previous five years and increasing all other expenditure by an average of the Office of National Statistics figure for the Consumer Price Index over the previous five years. This policy will be reviewed regularly in 2022.

Due to the likelihood that the reserves will have to be spent if no legacy income is forthcoming, they will be kept in various bank and building society accounts with organisations registered with the Prudential Regulation Authority. A balance is aimed at: a sensible proportion of the funds are fully covered by the Financial Services Compensation Scheme whilst a reasonable amount of interest is earned. The bank accounts used shall be reviewed at least annually.

#### **c. Results for the year**

Income for the year showed a increase on the previous year of £107,791 due to an increase in legacy income. Expenditure showed a decrease on the previous year of £1,413. Full details can be found in the notes to these accounts.

This year overall showed a surplus of income over expenditure of £262,294 compared to a surplus of £153,090 in 2020.

#### **Structure, governance and management**

##### **a. CONSTITUTION**

The charity is registered with the Charity Commission number 279321 and is constituted by the charity rules adopted 15th January 1980 as amended by the Members 16th July 1991, 26th September 1998 and 9th June 2001, 7th June 2013 and 5th September 2021.

##### **b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

The management of the charity is the responsibility of the Trustees, who are elected and co-opted under the terms of the Constitution. Trustees are appointed by the existing Trustees, confirmed by election by the members.

##### **c. Related party relationships**

None of the Trustees received remuneration or other benefits from their work with the charity. Details of transactions with trustees are disclosed in the notes to the accounts. There are no related parties under common control, under the control of the charity, nor is the charity under control of any other party.

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**BURY'S STRAY CAT FUND**

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**PUBLIC BENEFIT**

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit and are satisfied that all of the activities undertaken by the charity in pursuance of its objectives are for the benefit of the public.

Approved by order of the members of the board of Trustees and signed on their behalf by:

**Sarah Oram**  
Chairman  
Date: 30 January 2023

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## BURY'S STRAY CAT FUND

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### STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2021

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#### Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:

**Sarah Oram**  
Chairman  
Date: 30 January 2023

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## BURY'S STRAY CAT FUND

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

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#### Independent examiner's report to the Trustees of Bury's Stray Cat Fund ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

#### Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

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 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Dated: 30 January 2023

Jonathan Moore FCCA

Whitings LLP  
Greenwood House  
Greenwood Court  
Skyliner Way  
Bury St Edmunds  
Suffolk  
IP32 7GY

## BURY'S STRAY CAT FUND

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

	Note	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
<b>Income from:</b>				
Donations and legacies	2	349,120	349,120	234,154
Charitable activities	3	4,766	4,766	6,208
Other trading activities	4	2,198	2,198	2,510
Investments	5	6,890	6,890	12,297
Other income	6	6,008	6,008	6,022
<b>Total income</b>		<b>368,982</b>	<b>368,982</b>	<b>261,191</b>
<b>Expenditure on:</b>				
Raising funds	7	196	196	110
Charitable activities	8	106,492	106,492	107,991
<b>Total expenditure</b>		<b>106,688</b>	<b>106,688</b>	<b>108,101</b>
<b>Net movement in funds</b>		<b>262,294</b>	<b>262,294</b>	<b>153,090</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		1,214,331	1,214,331	1,061,241
Net movement in funds		262,294	262,294	153,090
<b>Total funds carried forward</b>	15	<b>1,476,625</b>	<b>1,476,625</b>	<b>1,214,331</b>

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

The notes on pages 10 to 24 form part of these financial statements.

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**BURY'S STRAY CAT FUND**

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**BALANCE SHEET  
AS AT 31 DECEMBER 2021**

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	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	11	<b>210,846</b>	210,474
<b>Current assets</b>			
Stocks	12	<b>1,561</b>	1,371
Debtors	13	<b>61,720</b>	10,698
Cash at bank and in hand		<b>1,209,618</b>	998,975
		<u><b>1,272,899</b></u>	<u>1,011,044</u>
Creditors: amounts falling due within one year	14	<u><b>(7,121)</b></u>	<u>(7,187)</u>
<b>Net current assets</b>		<b>1,265,778</b>	1,003,857
<b>Total net assets</b>		<u><b>1,476,624</b></u>	<u>1,214,331</u>
<b>Charity funds</b>			
Restricted funds	15	-	-
Unrestricted funds	15	<b>1,476,624</b>	1,214,331
<b>Total funds</b>		<u><b>1,476,624</b></u>	<u>1,214,331</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

**Sarah Oram**  
Chairman  
Date: 30 January 2023

**Shaun Reynolds**  
Treasurer

The notes on pages 10 to 24 form part of these financial statements.

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## BURY'S STRAY CAT FUND

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

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#### 1. Accounting policies

##### 1.1 General Information

The full name of the charity is 'Bury's Stray Cat Fund', it is unincorporated and is governed by a Constitution approved by the Members on 16 July 1991. The charity registration number is 279321.

##### 1.2 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. 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) issued October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

Bury's Stray Cat Fund constitutes a public benefit entity as defined by FRS 102.

##### 1.3 Going concern

The accounts have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the level of expected income and expenditure for the 12 months from the date of signing these accounts, including the impact of the COVID-19 pandemic, and are satisfied that the charity will continue as a going concern.

##### 1.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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 the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation, once it is probable that the charity will receive the income tax.



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

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**1. Accounting policies (continued)**

**1.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**1.12 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 measured at amortised cost using the effective interest method.

**1.13 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**BURY'S STRAY CAT FUND**

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

**2. INCOME FROM DONATIONS AND LEGACIES**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
<b>Donations</b>			
General donations	14,569	<b>14,569</b>	11,092
Donations for rehoming	4,646	<b>4,646</b>	5,497
Donations for cat intakes	440	<b>440</b>	1,136
Donations "In Memorium"	1,779	<b>1,779</b>	5,480
Gift aid	-	-	6,561
Collection tins	1,287	<b>1,287</b>	555
Legacies	326,399	<b>326,399</b>	193,833
Covid 19 grant	-	-	10,000
	<u>349,120</u>	<u><b>349,120</b></u>	<u>234,154</u>
<i>Total 2020</i>	<u>234,154</u>	<u>234,154</u>	

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Sponsorship	4,766	<b>4,766</b>	5,728
Subscriptions	-	-	480
	<u>4,766</u>	<u><b>4,766</b></u>	<u>6,208</u>
<i>Total 2020</i>	<u>6,208</u>	<u>6,208</u>	

**BURY'S STRAY CAT FUND**

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

**4. INCOME FROM ACTIVITIES FOR GENERATING FUNDS**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Fundraising	1,165	<b>1,165</b>	503
Sales	1,033	<b>1,033</b>	2,007
	<u>2,198</u>	<u><b>2,198</b></u>	<u>2,510</u>
<i>Total 2020</i>	<u>2,510</u>	<u>2,510</u>	

**5. INVESTMENT INCOME**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Interest received	6,890	<b>6,890</b>	12,297
	<u>6,890</u>	<u><b>6,890</b></u>	<u>12,297</u>
<i>Total 2020</i>	<u>12,297</u>	<u>12,297</u>	

**6. OTHER INCOME**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Rent received	6,000	<b>6,000</b>	6,000
Sundries	8	<b>8</b>	22
	<u>6,008</u>	<u><b>6,008</b></u>	<u>6,022</u>
<i>Total 2020</i>	<u>6,022</u>	<u>6,022</u>	

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**BURY'S STRAY CAT FUND**

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

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**7. COSTS OF RAISING FUNDS**

**Costs of raising voluntary income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Depreciation of equipment	196	<b>196</b>	110
	<hr/>	<hr/>	<hr/>
<i>Total 2020</i>	<hr/> <i>110</i> <hr/>	<hr/> <i>110</i> <hr/>	

**8. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Providing care for cats - note 9	86,548	<b>86,548</b>	84,974
Administration and governance - note 9	19,944	<b>19,944</b>	23,017
	<hr/>	<hr/>	<hr/>
	106,492	<b>106,492</b>	107,991
	<hr/>	<hr/>	<hr/>
<i>Total 2020</i>	<hr/> <i>107,991</i> <hr/>	<hr/> <i>107,991</i> <hr/>	

**BURY'S STRAY CAT FUND**

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

**9. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Providing care for cats	86,548	-	<b>86,548</b>	84,974
Administration & governance	-	19,944	<b>19,944</b>	23,017
	<u>86,548</u>	<u>19,944</u>	<u><b>106,492</b></u>	<u>107,991</u>
<i>Total 2020</i>	<u>84,974</u>	<u>23,017</u>	<u>107,991</u>	

**Analysis of direct costs**

Providing care for cats

	<b>Providing care for cats 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Cat food	2,727	<b>2,727</b>	4,126
Cat sundries	495	<b>495</b>	2,840
Veterinary fees	33,092	<b>33,092</b>	33,586
Cat hygiene	2,494	<b>2,494</b>	2,779
Salaries	47,740	<b>47,740</b>	41,643
	<u>86,548</u>	<u><b>86,548</b></u>	<u>84,974</u>
<i>Total 2020</i>	<u>84,974</u>	<u>84,974</u>	

**BURY'S STRAY CAT FUND**

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

**9. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

Administration, support & governance

	<b>Administration &amp; governance 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Travelling	690	<b>690</b>	1,698
Advertising	1,511	<b>1,511</b>	1,919
Trade refuse	3,517	<b>3,517</b>	3,355
Telephone	555	<b>555</b>	962
Stationery	385	<b>385</b>	580
Repairs & renewals	3,266	<b>3,266</b>	2,274
Rates	442	<b>442</b>	272
Postage	17	<b>17</b>	1,123
Light & heat	4,826	<b>4,826</b>	4,891
Insurance	1,531	<b>1,531</b>	1,161
Carriage	-	-	32
Bungalow	143	<b>143</b>	138
Sundries	561	<b>561</b>	912
Tree cutting	-	-	1,200
Accountancy	2,500	<b>2,500</b>	2,500
	<u>19,944</u>	<u><b>19,944</b></u>	<u>23,017</u>
<i>Total 2020</i>	<u>23,017</u>	<u>23,017</u>	

During the year ended 31 December 2021, the charity incurred Governance costs of £2,500 (2020 - £2,500) for accountancy and independent examination services.

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**BURY'S STRAY CAT FUND**

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

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**10. STAFF COSTS**

	<b>2021</b>	<i>2020</i>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>41,154</b>	35,357
Social security costs	<b>4,264</b>	3,901
Contribution to defined contribution pension schemes	<b>2,322</b>	2,385
	<u><b>47,740</b></u>	<u>41,643</u>

The average number of persons employed by the Charity during the year was as follows:

	<b>2021</b>	<i>2020</i>
	<b>No.</b>	<b>No.</b>
Average employees	<u><b>5</b></u>	<u>4</u>

No employee received remuneration amounting to more than £60,000 in either year.

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**BURY'S STRAY CAT FUND**

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

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**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Equipment £	Total £
<b>Cost or valuation</b>			
At 1 January 2021	210,253	553	210,806
Additions	-	567	567
At 31 December 2021	<u>210,253</u>	<u>1,120</u>	<u>211,373</u>
<b>Depreciation</b>			
At 1 January 2021	-	332	332
Charge for the year	-	195	195
At 31 December 2021	<u>-</u>	<u>527</u>	<u>527</u>
<b>Net book value</b>			
At 31 December 2021	<u>210,253</u>	<u>593</u>	<u>210,846</u>
<i>At 31 December 2020</i>	<u>210,253</u>	<u>221</u>	<u>210,474</u>

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**BURY'S STRAY CAT FUND**

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

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**12. STOCKS**

	<b>2021</b>	<b>2020</b>
	£	£
Finished goods and goods for resale	<b>1,561</b>	<b>1,371</b>

**13. DEBTORS**

	<b>2021</b>	<b>2020</b>
	£	£
<b>Due within one year</b>		
Other debtors	<b>1,000</b>	<b>1,000</b>
Prepayments and accrued income	<b>60,720</b>	<b>9,698</b>
	<b>61,720</b>	<b>10,698</b>

**14. CREDITORS: Amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	£	£
Other taxation and social security	<b>767</b>	<b>660</b>
Other creditors	<b>1,001</b>	<b>1,000</b>
Accruals and deferred income	<b>5,353</b>	<b>5,527</b>
	<b>7,121</b>	<b>7,187</b>

**BURY'S STRAY CAT FUND**

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

**15. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Property Friars Orchard (Freehold)	210,253	-	-	-	210,253
New Building Fund	250,628	-	-	-	250,628
Second New Building Fund	-	-	-	300,000	300,000
	<u>460,881</u>	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>760,881</u>

Designated funds

Property Friars Orchard (Freehold) - represents the net book value of the fixed asset.

New Building Fund - represents money set aside by the Trustees from general funds for the new building.

Second New Building Fund - represents money set aside by the Trustees from general funds for a second new building.

**General funds**

Unrestricted General Fund	<u>753,450</u>	<u>368,981</u>	<u>(106,688)</u>	<u>(300,000)</u>	<u>715,743</u>
<b>Total Unrestricted funds</b>	<u><u>1,214,331</u></u>	<u><u>368,981</u></u>	<u><u>(106,688)</u></u>	<u><u>-</u></u>	<u><u>1,476,624</u></u>

**BURY'S STRAY CAT FUND**

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

**15. Statement of funds (continued)**

**STATEMENT OF FUNDS - PRIOR YEAR**

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2020 £</i>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Property Friars Orchard (Freehold)	210,253	-	-	-	210,253
New Building Fund	250,000	-	-	628	250,628
	<u>460,253</u>	<u>-</u>	<u>-</u>	<u>628</u>	<u>460,881</u>
<b>General funds</b>					
Unrestricted General Fund	600,988	261,191	(108,101)	(628)	753,450
<b>Total Unrestricted funds</b>	<u><u>1,061,241</u></u>	<u><u>261,191</u></u>	<u><u>(108,101)</u></u>	<u><u>-</u></u>	<u><u>1,214,331</u></u>

**16. Summary of funds**

**SUMMARY OF FUNDS - CURRENT YEAR**

	<b>Balance at 1 January 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers in/out £</b>	<b>Balance at 31 December 2021 £</b>
Designated funds	460,881	-	-	300,000	760,881
General funds	753,450	368,981	(106,688)	(300,000)	715,743
	<u><u>1,214,331</u></u>	<u><u>368,981</u></u>	<u><u>(106,688)</u></u>	<u><u>-</u></u>	<u><u>1,476,624</u></u>

**BURY'S STRAY CAT FUND**

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

**16. Summary of funds (continued)**

**SUMMARY OF FUNDS - PRIOR YEAR**

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2020 £</i>
Designated funds	460,253	-	-	628	460,881
General funds	600,988	261,191	(108,101)	(628)	753,450
	<u>1,061,241</u>	<u>261,191</u>	<u>(108,101)</u>	<u>-</u>	<u>1,214,331</u>

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS-CURRENT YEAR**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Tangible fixed assets	210,846	<b>210,846</b>
Current assets	1,272,899	<b>1,272,899</b>
Creditors due within one year	(7,121)	<b>(7,121)</b>
<b>Total</b>	<u>1,476,624</u>	<u><b>1,476,624</b></u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	210,474	210,474
Current assets	1,011,044	1,011,044
Creditors due within one year	(7,187)	(7,187)
<b>Total</b>	<u>1,214,331</u>	<u>1,214,331</u>

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**BURY'S STRAY CAT FUND**

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

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**18. Related party transactions**

During the year, no Trustees received any remuneration (2020 - £Nil).

During the year, no Trustees received any benefits in kind (2020 - £Nil).

During the year, 1 Trustee received reimbursement of expenses relating to charitable activities totalling £225 (2020 - 4 Trustees received £834).

There were no other related party transactions.

**BURY'S STRAY CAT FUND**

England & Wales - Charity number 279321

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# Accounts

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**BURY'S STRAY CAT FUND**

**FINANCIAL STATEMENTS AND TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

Whiting & Partners  
Greenwood House  
Greenwood Court  
Skyliner Way  
Bury St Edmunds  
Suffolk  
IP32 7GY

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## BURY'S STRAY CAT FUND

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**BURY'S STRAY CAT FUND**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Trustees**

Sarah Oram, Chairman  
Joan Smith, Treasurer (resigned 30 June 2021)  
Rita Doherty  
Frances Jacks-Cobbold (resigned 15 January 2020)  
Sarah-Jane Osborne, Secretary  
Shaun Reynolds, Treasurer (from 1 July 2021)  
Angela Smith  
Richard Wright  
Lillian Shingleton (appointed 5 February 2021)

**Charity registered number**

279321

**Principal office**

Friars' Orchard, Little Whelnetham, Bury St Edmunds, Suffolk, IP30 0UH

**Bankers**

Lloyds TSB Plc., 9 Butter Market, Bury St Edmunds, Suffolk

**Solicitors**

Greene & Greene, 80 Guildhall Street, Bury St Edmunds, Suffolk

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## BURY'S STRAY CAT FUND

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### CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

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Chairman's report for the year ended 31st December 2020.

The admissions figures are as follows:

	<u>2020</u>	<u>2019</u>
<b>Total admitted:</b>	<b>181</b>	<b>250</b>
Died:	2	11
Strays claimed:	8	6
Boarded & returned:	0	3
Foster cats boarded:	1	9
Kittens hand reared & returned	0	0
Owner changed mind about parting with cat:	1	0
Out:	0	0
Still in care at end of year:	18	18
Neutered & returned:	3	8
Treated & returned:	2	2
Fostered:	15	11
Feral kittens unsuccessfully kept for taming then neutered & returned:	0	0
Transferred to another Sanctuary:	0	0
Homed:	131	192

The number of cats we were able to help declined by 28% by comparison to 2019. This was, of course, due to the COVID pandemic. A particular feature was the lack of people wanting help with feral mothers and kittens, as the kitten season mostly coincided with the first lockdown. As hardly any of these feral females were neutered or re-homed last year there has been a population explosion in feral cats in 2021.

In terms of public benefit, we helped 2 people pay the bills for their sick pets. We neutered cats for 3 people, helping to prevent the build up of cats at 3 feral colonies. We helped 91 different people, organisations or families to find a place for cats they owned or were worried about and placed cats with 120 households, providing them with much loved family pets. We also provided food to 5 people on either a one-off or on-going basis to feed stray or neutered feral cats they were worried about but weren't able to provide food for themselves.

We admit cats free of charge from anyone within the area we cover. The only restrictions we make for homing cats are: proximity to the Sanctuary, the requirement that the family should be resident in the UK for the expected lifetime of the cat and that their housing type should meet the need of the specific cat or cats they have chosen to exhibit normal behaviour patterns. Those on a restricted income have the opportunity to participate in our Foster Scheme, where the Charity will pay the majority of veterinary costs and some of the food costs where the cat is on a special diet.

In 2020 there has been no change in the level of paid staff.

The process of re-developing the Sanctuary continued during 2020. Three quotes for the new building on the area were obtained and a tender analysis was carried out by our architect, Tamsin Rogers.

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**BURY'S STRAY CAT FUND**

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**CHAIRMAN'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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Again this year I would like to express my appreciation for the hard work of all our supporters, members, my fellow Committee Members and the Sanctuary staff. I would particularly like to commend the paid staff and those volunteers who were able to work at the Sanctuary during the pandemic, as they had to do lots of extra work to cover for those who had to shield.



**Sarah Oram  
Chairman**

Date: 5 September 2021

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## BURY'S STRAY CAT FUND

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

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The Trustees, present their annual report together with the financial statements of the charity for the 1 January 2020 to 31 December 2020.

#### **Objectives and Activities**

##### **a. POLICIES AND OBJECTIVES**

The charity exists to provide treatment, care and accommodation to cats in need and to reduce the number of stray and abandoned cats through a neutering programme.

##### **b. ACTIVITIES FOR ACHIEVING OBJECTIVES**

Day to day operational activities are carried out by volunteers and paid staff. The management committee are responsible for the overall strategic development and control of the charity.

#### **Achievements and performance**

##### **a. REVIEW OF ACTIVITIES**

Income for the year showed a increase on the previous year of £188,570, due to an increase in legacy income. Expenditure showed a decrease on the previous year of £5,546. Full details can be found on pages 14, 15 and 16 of these financial statements.

This year overall showed a surplus of income over expenditure of £153,090 compared to a deficit of £41,026 in 2019.

#### **Financial review**

##### **a. GOING CONCERN**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They have continued to operate throughout the COVID-19 pandemic and have not been significantly financially effected as a result. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

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## BURY'S STRAY CAT FUND

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

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#### **b. RESERVES POLICY**

The Charity needs short term reserves to cover variations in cash flow and long term reserves due to its historic dependence on legacy income, which by its nature is unpredictable. As at 31st December 2020, the Charity's policy was to have a level of reserves which would cover any costs involved in winding up the Charity plus two years forecast expenditure. This would equate to £256,000, the net current assets from the balance sheet standing at £1,003,857. An amount of £250,000 has also been earmarked to cover the cost of the new building. The closing down costs comprise the cost for euthanasing the foster cats plus an estimated number of cats at the Sanctuary, and staff redundancy payments. The forecast expenditure is calculated from the previous financial year's total expenditure by; increasing the wages bill in line with predicted increases in minimum wage, increasing the amount spent on vets' fees by a percentage calculated by taking an average in the inflation rate of the most common procedures over the previous five years and increasing all other expenditure by an average of the Office of National Statistics figure for the Consumer Price Index over the previous five years. This policy will be reviewed regularly in 2021.

Due to the likelihood that the reserves will have to be spent if no legacy income is forthcoming, they will be kept in various bank and building society accounts with organisations registered with the Prudential Regulation Authority. A balance is aimed at: a sensible proportion of the funds are fully covered by the Financial Services Compensation Scheme whilst a reasonable amount of interest is earned. The bank accounts used shall be reviewed at least annually.

#### **Structure, governance and management**

##### **a. CONSTITUTION**

There have been no changes in the objectives since the last annual report.

##### **b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

The management of the charity is the responsibility of the Trustees, who are elected and co-opted under the terms of the Constitution. Trustees are appointed by the existing Trustees, confirmed by election by the members.

#### **PUBLIC BENEFIT**

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit and are satisfied that all of the activities undertaken by the charity in pursuance of its objectives are for the benefit of the public.

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## BURY'S STRAY CAT FUND

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

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#### TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 5 September 2021 and signed on their behalf by:



**Sarah Oram**  
Chairman

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**BURY'S STRAY CAT FUND**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BURY'S STRAY CAT FUND (the 'charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2020.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

I have completed my examination. I can 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 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

*J.P. Moore*

Dated: 5 September 2021

**Jonathan Moore ACCA**

**WHITING & PARTNERS**

Greenwood House  
Greenwood Court  
Skyliner Way  
Bury St Edmunds  
Suffolk  
IP32 7GY

**BURY'S STRAY CAT FUND**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>INCOME FROM:</b>				
Donations and legacies	2	234,154	234,154	50,154
Charitable activities	3	6,208	6,208	5,426
Other trading activities	4	2,510	2,510	5,544
Investments	5	12,297	12,297	6,337
Other income	6	6,022	6,022	5,160
<b>TOTAL INCOME</b>		<b>261,191</b>	<b>261,191</b>	<b>72,621</b>
<b>EXPENDITURE ON:</b>				
Raising funds	7	110	110	1,941
Charitable activities	8	107,991	107,991	111,706
<b>TOTAL EXPENDITURE</b>		<b>108,101</b>	<b>108,101</b>	<b>113,647</b>
<b>NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>153,090</b>	<b>153,090</b>	<b>(41,026)</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>153,090</b>	<b>153,090</b>	<b>(41,026)</b>
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		1,061,241	1,061,241	1,102,267
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,214,331</b>	<b>1,214,331</b>	<b>1,061,241</b>


The notes on pages 10 to 20 form part of these financial statements.

**BURY'S STRAY CAT FUND**

**BALANCE SHEET  
AS AT 31 DECEMBER 2020**

	Note	£	2020 £	£	2019 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	13		<b>210,474</b>		210,584
<b>CURRENT ASSETS</b>					
Stocks	14	1,371		641	
Debtors	15	10,698		8,248	
Cash at bank and in hand		<b>998,975</b>		849,452	
			<u>1,011,044</u>	<u>858,341</u>	
<b>CREDITORS:</b> amounts falling due within one year	16	<b>(7,187)</b>		<b>(7,684)</b>	
<b>NET CURRENT ASSETS</b>			<u>1,003,857</u>		<u>850,657</u>
<b>NET ASSETS</b>			<u>1,214,331</u>		<u>1,061,241</u>
<b>CHARITY FUNDS</b>					
Unrestricted funds	17		<u>1,214,331</u>		<u>1,061,241</u>
<b>TOTAL FUNDS</b>			<u>1,214,331</u>		<u>1,061,241</u>

The financial statements were approved by the Trustees on 5 September 2021 and signed on their behalf, by:

  
**Sarah Oram**  
 Chairman

  
**Shaun Reynolds**  
 Treasurer

The notes on pages 10 to 20 form part of these financial statements.

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## BURY'S STRAY CAT FUND

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 1. ACCOUNTING POLICIES

##### General Information

The full name of the charity is 'Bury's Stray Cat Fund', it is unincorporated and is governed by a Constitution approved by the Members on 16 July 1991. The charity registration number is 279321.

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. 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) issued October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

Bury's Stray Cat Fund constitutes a public benefit entity as defined by FRS 102.

##### 1.2 Going concern

The accounts have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the level of expected income and expenditure for the 12 months from the date of signing these accounts, including the impact of the COVID-19 pandemic, and are satisfied that the charity will continue as a going concern.

##### 1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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 the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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## BURY'S STRAY CAT FUND

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 1. ACCOUNTING POLICIES (continued)

##### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. All expenditure is inclusive of irrecoverable VAT.

Given the nature and size of the entity there are deemed to be no support costs and all charitable costs relate to the one activity of providing treatment, care and accommodation to cats in need and the neutering programme.

Governance costs include those costs associated with meeting constitutional and statutory requirements, including the cost of an independent examination.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

##### 1.5 Tangible fixed assets and depreciation

The costs of tangible fixed asset additions and/or replacements, unless considered significant, are charged to the Statement of Financial Activities in the year in which they are incurred.

Freehold property is carried at historic cost and is not depreciated as the useful life is considered so long any depreciation charge would be immaterial.

Equipment	-	5 years straight line
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##### 1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### 1.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost is based on the cost of purchase on a first in, first out basis. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

##### 1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### 1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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## BURY'S STRAY CAT FUND

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 1. ACCOUNTING POLICIES (continued)

##### 1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

##### 1.11 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 measured at amortised cost using the effective interest method.

##### 1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

#### 2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
General Donations	11,092	11,092	16,461
Donations for rehoming	5,497	5,497	6,960
Donations for cat intakes	1,136	1,136	807
Donations "In Memorium"	5,480	5,480	5,470
Gift aid	6,561	6,561	6,295
Collection tins	555	555	1,808
Legacies	193,833	193,833	12,353
Covid 19 grant	10,000	10,000	-
Donations for refurb	-	628	-
	<hr/>	<hr/>	<hr/>
Total donations and legacies	234,154	234,154	50,154
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total 2019	50,154	50,154	
	<hr/> <hr/>	<hr/> <hr/>	

**BURY'S STRAY CAT FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Sponsorship	5,728	5,728	4,703
Subscriptions	480	480	723
	<u>6,208</u>	<u>6,208</u>	<u>5,426</u>
<i>Total 2019</i>	<u>5,426</u>	<u>5,426</u>	

**4. INCOME FROM ACTIVITIES FOR GENERATING FUNDS**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Fundraising	503	503	3,954
Sales	2,007	2,007	1,590
	<u>2,510</u>	<u>2,510</u>	<u>5,544</u>
<i>Total 2019</i>	<u>5,544</u>	<u>5,544</u>	

**5. INVESTMENT INCOME**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Interest received	12,297	12,297	6,337
	<u>12,297</u>	<u>12,297</u>	<u>6,337</u>
<i>Total 2019</i>	<u>6,337</u>	<u>6,337</u>	

**BURY'S STRAY CAT FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**6. OTHER INCOME**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Rent received	6,000	6,000	5,000
Sundries	22	22	160
	<u>6,022</u>	<u>6,022</u>	<u>5,160</u>
<i>Total 2019</i>	<u>5,160</u>	<u>5,160</u>	

**7. COSTS OF RAISING FUNDS**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Fundraising	-	-	1,830
Depreciation of equipment	110	110	111
	<u>110</u>	<u>110</u>	<u>1,941</u>
<i>Total 2019</i>	<u>1,941</u>	<u>1,941</u>	

**8. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Providing care for cats - note 9	84,974	84,974	88,109
Administration and governance - note 10	23,017	23,017	23,597
	<u>107,991</u>	<u>107,991</u>	<u>111,706</u>
<i>Total 2019</i>	<u>111,706</u>	<u>111,706</u>	

## BURY'S STRAY CAT FUND

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 9. PROVIDING CARE FOR CATS

	Providing care for cats £	Total 2020 £	Total 2019 £
Cat food	4,126	4,126	4,072
Cat sundries	2,840	2,840	1,202
Veterinary fees	33,586	33,586	39,148
Cat hygiene	2,779	2,779	3,287
Salaries	41,643	41,643	40,400
	<u>84,974</u>	<u>84,974</u>	<u>88,109</u>
<i>Total 2019</i>	<u>88,109</u>	<u>88,109</u>	

#### 10. ADMINISTRATION AND GOVERNANCE

	Administrati on and govern £	Total 2020 £	Total 2019 £
Travelling	1,698	1,698	220
Advertising	1,919	1,919	1,810
Trade refuse	3,355	3,355	3,254
Telephone	962	962	1,410
Stationery	580	580	649
Repairs & renewals	2,274	2,274	2,815
Rates	272	272	595
Postage	1,123	1,123	695
Light & heat	4,891	4,891	5,646
Insurance	1,161	1,161	1,125
Carriage	32	32	60
Bungalow	138	138	1,545
Sundries	912	912	723
Tree cutting	1,200	1,200	-
Accountancy	2,500	2,500	2,900
Donations out	-	-	150
	<u>23,017</u>	<u>23,017</u>	<u>23,597</u>
<i>Total 2019</i>	<u>23,597</u>	<u>23,597</u>	

During the year ended 31 December 2020, the charity incurred Governance costs of £2,500 (2019 - £2,900) for accountancy and independent examination services.

## BURY'S STRAY CAT FUND

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 11. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2020	2019
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	110	111
Independent examiners' remuneration - independent exam	1,500	1,900
Independent examiners' remuneration - other services	1,000	1,000
Wages and salaries	35,357	33,745
Social security costs	3,901	4,698
Employers contribution to defined contribution pension schemes	2,385	1,957
	210,253	210,806

During the year, no Trustees received any remuneration (2019 - £NIL).

During the year, no Trustees received any benefits in kind (2019 - £NIL).

During the year, 4 Trustees received reimbursement of expenses relating to charitable activities totalling £834 (2019 - 6 Trustees received £3,088).

#### 12. STAFF COSTS

The average number of persons employed by the charity during the year was as follows:

	2020	2019
	No.	No.
Average employees	4	4

No employee received remuneration amounting to more than £60,000 in either year.

#### 13. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Total £
<b>Cost</b>			
At 1 January 2020 and 31 December 2020	210,253	553	210,806
<b>Depreciation</b>			
At 1 January 2020	-	222	222
Charge for the year	-	110	110
At 31 December 2020	-	332	332
<b>Net book value</b>			
At 31 December 2020	210,253	221	210,474
At 31 December 2019	210,253	331	210,584

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**BURY'S STRAY CAT FUND**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**14. STOCKS**

	2020 £	2019 £
Finished goods and goods for resale	1,371	641

**15. DEBTORS**

	2020 £	2019 £
Other debtors	1,000	1,000
Prepayments and accrued income	9,698	7,248
	<u>10,698</u>	<u>8,248</u>

**16. CREDITORS: Amounts falling due within one year**

	2020 £	2019 £
Other taxation and social security	660	691
Other creditors	1,000	1,000
Accruals and deferred income	5,527	5,993
	<u>7,187</u>	<u>7,684</u>

**BURY'S STRAY CAT FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**17. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
<b>Designated funds</b>					
Property Friars Orchard (Freehold)	210,253	-	-	-	210,253
New Building Fund	250,000	-	-	628	250,628
	<u>460,253</u>	<u>-</u>	<u>-</u>	<u>628</u>	<u>460,881</u>
<b>General funds</b>					
Unrestricted General Fund	600,988	261,191	(108,101)	(628)	753,450
Total Unrestricted funds	<u>1,061,241</u>	<u>261,191</u>	<u>(108,101)</u>	<u>-</u>	<u>1,214,331</u>
Total of funds	<u><u>1,061,241</u></u>	<u><u>261,191</u></u>	<u><u>(108,101)</u></u>	<u><u>-</u></u>	<u><u>1,214,331</u></u>

Designated funds

Property Friars Orchard (Freehold) - represents the net book value of the fixed asset.

New Building Fund - represents money set aside by the Trustees from general funds for the new building.

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2019 £
<b>Designated funds</b>					
Property Friars Orchard (Freehold)	200,893	-	-	9,360	210,253
New Building Fund	-	-	-	250,000	250,000
	<u>200,893</u>	<u>-</u>	<u>-</u>	<u>259,360</u>	<u>460,253</u>
Unrestricted General Fund	<u>901,374</u>	<u>72,621</u>	<u>(113,647)</u>	<u>(259,360)</u>	<u>600,988</u>

**BURY'S STRAY CAT FUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**SUMMARY OF FUNDS - CURRENT YEAR**

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Designated funds	460,253	-	-	628	460,881
General funds	600,988	261,191	(108,101)	(628)	753,450
	<u>1,061,241</u>	<u>261,191</u>	<u>(108,101)</u>	<u>-</u>	<u>1,214,331</u>

**SUMMARY OF FUNDS - PRIOR YEAR**

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2019 £</i>
Designated funds	200,893	-	-	259,360	460,253
General funds	901,374	72,621	(113,647)	(259,360)	600,988
	<u>1,102,267</u>	<u>72,621</u>	<u>(113,647)</u>	<u>-</u>	<u>1,061,241</u>

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**BURY'S STRAY CAT FUND**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Tangible fixed assets	210,474	210,474
Current assets	1,011,044	1,011,044
Creditors due within one year	(7,187)	(7,187)
	<u>1,214,331</u>	<u>1,214,331</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	210,584	210,584
Current assets	858,341	858,341
Creditors due within one year	(7,684)	(7,684)
	<u>1,061,241</u>	<u>1,061,241</u>

**19. RELATED PARTY TRANSACTIONS**

There were no related party transactions (2019 - nil) other than expenses reimbursed which are disclosed in note 11.