

**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 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:



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<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|--|------|------------------------------------|-----------------------------|-----------------------------|
| <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<br/>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<br>£        | £              | 2019<br>£        |
|---|------|------------------|------------------|----------------|------------------|
| <b>FIXED ASSETS</b>                                   |      |                  |                  |                |                  |
| Tangible fixed assets                                 | 13   |                  | 210,474          |                | 210,584          |
| <b>CURRENT ASSETS</b>                                 |      |                  |                  |                |                  |
| Stocks  | 14   | 1,371            |                  | 641            |                  |
| Debtors   | 15   | 10,698           |                  | 8,248          |                  |
| Cash at bank and in hand                              |      | 998,975          |                  | 849,452        |                  |
|   |      | <u>1,011,044</u> |                  | <u>858,341</u> |                  |
| <b>CREDITORS: amounts falling due within one year</b> | 16   | (7,187)          |                  | (7,684)        |                  |
| <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 |
|-----------|-------------------------|

##### 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<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|------------------------------|------------------------------------|-----------------------------|-----------------------------|
| 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/>                       |
| Total 2019                   | 50,154                             | 50,154                      |                             |
|                              | <hr/>                              | <hr/>                       |                             |

## BURY'S STRAY CAT FUND

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

#### 3. INCOME FROM CHARITABLE ACTIVITIES

|                   | Unrestricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| 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

|                   | Unrestricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| 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

|                   | Unrestricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| Interest received | 12,297                             | 12,297                      | 6,337                       |
| <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

|                   | Unrestricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| 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

|                           | Unrestricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|---------------------------|------------------------------------|-----------------------------|-----------------------------|
| 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

|   | Unrestricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|---|------------------------------------|-----------------------------|-----------------------------|
| 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<br>care for<br>cats<br>£ | Total<br>2020<br>£ | Total<br>2019<br>£ |
|-------------------|------------------------------------|--------------------|--------------------|
| 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<br>on and<br>govern<br>£ | Total<br>2020<br>£ | Total<br>2019<br>£ |
|--------------------|---------------------------------------|--------------------|--------------------|
| 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<br>£         | 2019<br>£         |
|--|-------------------|-------------------|
| 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             |
|  | <u>          </u> | <u>          </u> |

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<br>No. | 2019<br>No. |
|-------------------|-------------|-------------|
| Average employees | 4           | 4           |

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

#### 13. TANGIBLE FIXED ASSETS

|  | Freehold<br>property<br>£ | Equipment<br>£ | Total<br>£ |
|--|---------------------------|----------------|------------|
| <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<br>£    | 2019<br>£  |
|-------------------------------------|--------------|------------|
| Finished goods and goods for resale | <u>1,371</u> | <u>641</u> |

**15. DEBTORS**

|                                | 2020<br>£     | 2019<br>£    |
|--------------------------------|---------------|--------------|
| 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<br>£    | 2019<br>£    |
|------------------------------------|--------------|--------------|
| 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<br>1 January<br>2020<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31<br>December<br>2020<br>£ |
|------------------------------------|--------------------------------------|----------------|------------------|--------------------------|---|
| <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>1,061,241</u>                     | <u>261,191</u> | <u>(108,101)</u> | <u>-</u>                 | <u>1,214,331</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<br>1 January<br>2019<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31<br>December<br>2019<br>£ |
|------------------------------------|--------------------------------------|---------------|------------------|--------------------------|---|
| <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<br>1 January<br>2020<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31<br>December<br>2020<br>£ |
|------------------|--------------------------------------|----------------|------------------|--------------------------|---|
| 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

|                  | Balance at<br>1 January<br>2019<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31<br>December<br>2019<br>£ |
|------------------|--------------------------------------|---------------|------------------|--------------------------|---|
| 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

|                               | Unrestricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------------------|------------------------------------|-----------------------------|
| 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

|                               | Unrestricted<br>funds<br>2019<br>£ | Total<br>funds<br>2019<br>£ |
|-------------------------------|------------------------------------|-----------------------------|
| 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.