

BURY'S STRAY CAT FUND

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

BURY'S STRAY CAT FUND

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BURY'S STRAY CAT FUND

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

Trustees	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)
Charity registered number	279321
Principal office	Friars Orchard Little Whelnetham Bury St Edmunds IP30 0UH
Accountants	Whitings 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

BURY'S STRAY CAT FUND

CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021

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

BURY'S STRAY CAT FUND

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

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.

BURY'S STRAY CAT FUND

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

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.

BURY'S STRAY CAT FUND

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

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

BURY'S STRAY CAT FUND

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

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

BURY'S STRAY CAT FUND

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

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 £	Total funds 2020 £
Income from:				
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
Total income		368,982	368,982	261,191
Expenditure on:				
Raising funds	7	196	196	110
Charitable activities	8	106,492	106,492	107,991
Total expenditure		106,688	106,688	108,101
Net movement in funds		262,294	262,294	153,090
Reconciliation of funds:				
Total funds brought forward		1,214,331	1,214,331	1,061,241
Net movement in funds		262,294	262,294	153,090
Total funds carried forward	15	1,476,625	1,476,625	1,214,331

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 2021

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

BURY'S STRAY CAT FUND

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

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**

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.

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

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

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

3. INCOME FROM CHARITABLE ACTIVITIES

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

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

5. INVESTMENT INCOME

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

6. OTHER INCOME

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

BURY'S STRAY CAT FUND

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

7. COSTS OF RAISING FUNDS

Costs of raising voluntary income

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

8. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

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

BURY'S STRAY CAT FUND

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

9. Analysis of expenditure by activities

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

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

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

BURY'S STRAY CAT FUND

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

10. STAFF COSTS

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

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

	2021	2020
	No.	No.
Average employees	5	4

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 2021

11. TANGIBLE FIXED ASSETS

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

BURY'S STRAY CAT FUND

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

12. STOCKS

	2021	2020
	£	£
Finished goods and goods for resale	1,561	1,371

13. DEBTORS

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

14. CREDITORS: Amounts falling due within one year

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

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 £
Unrestricted funds					
Designated funds					
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>
Total Unrestricted funds	<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>
Unrestricted funds					
Designated funds					
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>
General funds					
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>

16. Summary of funds

SUMMARY OF FUNDS - CURRENT 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>

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

	<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)
Total	<u>1,476,624</u>	<u>1,476,624</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)
Total	<u>1,214,331</u>	<u>1,214,331</u>

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

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.