



CATS IN CARE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

CATS IN CARE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs L Alford
Mrs I J Crucefix
Mrs J Bevan
Mrs L Pickernell
Miss M Best
Mrs E Mayne
Mrs L Webb

Charity number

285745

Principal address

24 Redland Lane
Westbury
Wiltshire
United Kingdom
BA13 3QA

Independent examiner

Gooding Accounts Ltd
24 Warminster Road
Westbury
Wiltshire
United Kingdom
BA13 3PE

Bankers

Lloyds Bank Plc
37 Market Place
Warminster
Wiltshire
BA12 9BD

National Westminster Bank Plc
Western Avenue
Chatham Maritime
Chatham
Kent
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CATS IN CARE

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CATS IN CARE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to prevent cruelty and to relieve suffering and distress of cats and kittens in need of care and attention, and there has been no change in these objects during the year.

All our residents enjoy the freedom of the house which has plenty of climbing frames, and places to hide and sleep; they also have access to outside runs where there are numerous interesting places to explore and for those who are brave enough, they can go outside to explore the extensive garden.

We hope to carry on the aims of the charity, by relieving the pain and suffering of all abandoned and unwanted cats and kittens. This we will achieve with the continued support of our members and friends.

Public benefit

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

Achievements and performance

Significant activities and achievements against objectives

The work at the shelter went on as usual this year, the health and well-being of our animals being upmost in our minds and we are pleased to report that we have a very happy and contented household.

Interest and support for the charity resides mainly in the Westbury/Warminster area, although membership is spread throughout the country. As you know, our only income is from the generous donations from our loyal supporters.

Financial review

As we have been lucky enough to have wonderful members, who have remembered us in their wills, we are able to carry out improvements to our property and help other worthwhile charities, as we have done in the past. During the year we have gifted £5,000 to Teckles animal sanctuary.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level to meet future requirements of the charity in line with its objectives. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Major risks

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

Structure, governance and management

The charity is an unincorporated registered charity.

CATS IN CARE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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

Mrs L Alford

Mrs I J Crucefix

Mrs J Bevan

Mrs L Pickernell

Miss M Best

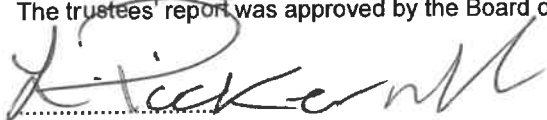
Mrs E Mayne

Mrs L Webb

Organisational structure

The charity is governed by the trustees who are responsible for formulating the strategies and policies of the charity including the exercise of financial controls.

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



Mrs L Pickernell

Trustee

Date: 2/8/24

CATS IN CARE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CATS IN CARE

I report to the trustees on my examination of the financial statements of Cats in Care (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Katy Gooding
Gooding Accounts Ltd

24 Warminster Road
Westbury
Wiltshire
BA13 3PE
United Kingdom

Dated: 07/08/2024

CATS IN CARE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	3	23,542	487,725
Investments	4	25,323	21,958
Total income		48,865	509,683
Expenditure on:			
Charitable activities	5	46,608	37,715
Total expenditure		46,608	37,715
Net gains/(losses) on investments	11	39,890	(81,460)
Net income and movement in funds		42,147	390,508
Reconciliation of funds:			
Fund balances at 1 January 2023		1,476,151	1,085,643
Fund balances at 31 December 2023		1,518,298	1,476,151

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.


CATS IN CARE

BALANCE SHEET

AS AT 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		232,500		232,500
Investments	14		1,009,441		669,551
			<u>1,241,941</u>		<u>902,051</u>
Current assets					
Debtors	16	104		424,154	
Cash at bank and in hand		277,033		150,678	
		<u>277,137</u>		<u>574,832</u>	
Creditors: amounts falling due within one year	17	(780)		(732)	
Net current assets			<u>276,357</u>		<u>574,100</u>
Total assets less current liabilities			<u>1,518,298</u>		<u>1,476,151</u>
Net assets			<u>1,518,298</u>		<u>1,476,151</u>
			<u><u>1,518,298</u></u>		<u><u>1,476,151</u></u>
The funds of the charity					
Unrestricted funds			<u>1,518,298</u>		<u>1,476,151</u>
			<u>1,518,298</u>		<u>1,476,151</u>

The financial statements were approved by the trustees on 2.3.2024


 Mrs L. Alford
 Trustee

CATS IN CARE

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

1 Accounting policies

Charity information

Cats in Care is a charity registered in England and Wales. It is governed by its constitution and rules adopted on 25th September 1982, as amended on 25th September 1996 and by scheme of the Charity Commissioners dated 19th May 2005. The principal address of the charity is given within the legal and administrative information page of these financial statements. The nature of the charity's operations and principal activities are provided in the Trustees' Report..

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The charity did not hold any restricted funds during the year or in the preceding year.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity. The charity did not hold any endowment funds during the year or in the preceding year.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

CATS IN CARE

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

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure.

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of VAT which can not be recovered,

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

The freehold property is shown at the valuation obtained on acquisition in 2015. No depreciation is provided on freehold property due to the charity's practice to maintain these assets in a continual state of sound repair. The trustees consider the residual value to be at a level where depreciation would be immaterial. In the absence of any depreciation charge an annual impairment review is undertaken and any permanent diminution in value is charged to the Statement of Financial Activities as appropriate.

Freehold land and buildings	see above
Fixtures and fittings	10% reducing balance

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

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.10 Financial instruments

The charity only have financial assets and liabilities of a kind that qualify as basic financial instruments.

CATS IN CARE

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

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

No tax is charged in these accounts due the charitable status.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CATS IN CARE

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

3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	23,542	4,234
Legacies receivable	-	483,491
	<u>23,542</u>	<u>487,725</u>

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from St James Place investments	22,384	19,115
Income from COIF Fixed Interest Fund and Income Shares	2,939	2,843
	<u>25,323</u>	<u>21,958</u>

5 Charitable activities

	Care of Cats 2023 £	Care of Cats 2022 £
Staff costs	7,562	7,332
Direct cost - food	3,685	3,273
Direct cost - veterinary	5,717	1,714
Direct cost - shelter provision	13,982	1,293
Direct cost - cat care	1,912	1,905
Rates	3,749	3,468
Light, heat and power	767	709
Insurance	1,203	314
General maintenance	1,785	4,152
Telephone	365	273
Sundry expenses	101	550
Donations	5,000	12,000
	<u>45,828</u>	<u>36,983</u>
Share of governance costs (see note 7)	780	732
	<u>46,608</u>	<u>37,715</u>

CATS IN CARE

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

6 Description of charitable activities

Care of cats

The charity works to prevent the cruelty and relieve the suffering and distress of cats and kittens in need of care and attention.

7 Support costs allocated to activities

	2023 £	2022 £
Accountancy costs	780	732
Analysed between:		
Care of cats	780	732

8 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		

9 Trustees

During the year Joan Bevan received remuneration of £864 (2022- £988) and Linda Webb received remuneration of £6,698 for charitable activities, which has been included in wages costs. Three trustees were reimbursed a total of £1,364 for travelling expenses (2022- one were reimbursed £5).

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	2	2
Employment costs	2023 £	2022 £
Wages and salaries	7,562	7,332

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

CATS IN CARE

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

11 Gains and losses on investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Gains/(losses) arising on:		
Revaluation of investments	39,890	(81,460)

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2023	232,500	5,189	237,689
At 31 December 2023	232,500	5,189	237,689
Depreciation and impairment			
At 1 January 2023	-	5,189	5,189
At 31 December 2023	-	5,189	5,189
Carrying amount			
At 31 December 2023	232,500	-	232,500
At 31 December 2022	232,500	-	232,500

14 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2023	669,551
Additions	300,000
Valuation changes	39,890
At 31 December 2023	1,009,441
Carrying amount	
At 31 December 2023	1,009,441
At 31 December 2022	669,551

CATS IN CARE

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

14 Fixed asset investments		(Continued)	
	2023	2022	
	£	£	
Investments at fair value comprise:			
St James Place Unit Trust	906,842	(574,860)	
COIF Income Shares	81,245	(74,408)	
COIF Fixed Interest Units	21,354	20,283	
	<u>1,009,441</u>	<u>669,551</u>	
15 Financial instruments		2023	2022
		£	£
Carrying amount of financial assets			
Instruments measured at fair value through profit or loss		<u>1,009,441</u>	<u>669,551</u>
16 Debtors		2023	2022
		£	£
Amounts falling due within one year:			
Prepayments and accrued income		<u>104</u>	<u>424,154</u>
17 Creditors: amounts falling due within one year		2023	2022
		£	£
Accruals and deferred income		<u>780</u>	<u>732</u>
18 Unrestricted funds			

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
General funds	<u>1,476,151</u>	<u>48,865</u>	<u>(46,608)</u>	<u>39,890</u>	<u>1,518,298</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Gains and losses	At 31 December 2022
	£	£	£	£	£
General funds	<u>1,085,643</u>	<u>509,683</u>	<u>(37,715)</u>	<u>(81,460)</u>	<u>1,476,151</u>

CATS IN CARE

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

19 Related party transactions

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