

Charity registration number 1010000

**CAT AND RABBIT RESCUE CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# CAT AND RABBIT RESCUE CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mrs D B Rafter  
Miss J Laws  
Mrs D M Rayner

**Charity number**

1010000

**Principal address**

Holborow Lodge  
Chalder Lane  
Sidlesham  
Chichester  
West Sussex  
PO20 7RJ

**Independent examiner**

Jordan Abbott BSc ACA  
Jones Avens Limited  
Piper House 4 Dukes Court  
Bognor Road  
Chichester  
West Sussex  
PO19 8FX

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# CAT AND RABBIT RESCUE CENTRE

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# CAT AND RABBIT RESCUE CENTRE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2022

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The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's 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 (FRS 102)" (effective 1 January 2019).

#### Objectives and activities

- To take in unwanted, abandoned or stray cats, kittens, rabbits and guinea pigs, and give them a good quality of life until it is possible to find a loving, permanent home for them.
- To educate the public in responsible pet ownership.
- To eliminate indiscriminate breeding by encouraging the neutering of all pets, including pedigrees.
- To advise and help the public in the humane control of feral cats.

#### Public benefit

The trustees whilst following the Charity Commissions guidance on Public benefit cannot physically help everyone within our geographically defined area. Where we cannot take somebody's pet or stray, we offer our neutering scheme where applicable, advice or give details of other charities that may be able to help.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

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

#### Use of volunteers

The Charity has many volunteers who make a significant contribution to its operations including home visiting, supporting our retail operations and fundraising as well as supporting our animal care operations. The Charity could not survive in its present form without the contributions and support of our dedicated and committed volunteers.

#### Achievements and performance

During the year, CRRC rescued 718 animals and rehomed 656 animals, an increase on previous year due entirely to the Covid 19 pandemic restricting activities last year. The centre was closed to the public during much of the prior year in line with Government guidelines. We changed our rescue and rehoming processes, introducing virtual home visits, and reducing the physical contact involved in our rescue and rehoming activities and some of these practices have been incorporated into our current procedures allowing more flexibility. The animal rescue and rehoming statistics for 2021-22 are shown in the table below:

2021-2022 Rescues and Rehoming					
Species	Rescued	Rehomed	Died at centre	At centre on 31/3/21	Fosters (included in rehoming)
Cats/kittens	588	522	30	99	10
Guinea Pigs	53	84	8	34	2
Rabbits	85	50	6	7	1
<b>Total</b>	<b>718</b>	<b>656</b>	<b>44</b>	<b>140</b>	<b>13</b>
<b>Comparison 2020-2021</b>	<b>573</b>	<b>591</b>	<b>37</b>	<b>122</b>	<b>35</b>
<b>Change on last year</b>	<b>25.3%</b>	<b>11.00%</b>	<b>18.92%</b>		

# CAT AND RABBIT RESCUE CENTRE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

After wages, veterinary and medical costs are the next highest cost category for CRRC. A summary of the medical treatments performed are set out in the table below:

2021-2022 Animal Medical Treatments					
Species	Vaccinations	Health/Dental check ups	Spay & Neuter	Medication & Other	TOTAL
Cats/kittens	795	609	303	2301	4008
Rabbits	87	118	43	572	820
Guinea Pigs	N/A	62	N/A	138	200
<b>Total</b>	<b>882</b>	<b>789</b>	<b>346</b>	<b>3011</b>	<b>5028</b>

During 2021-2022 CRRC has restarted its animal care & retail operations but was unable to have the level of fundraising during the year due to the Covid-19 restrictions. Indeed, the main fundraising events – the Summer and Winter fayres could not be held due to the Covid-19 restrictions.

We opened a new charity shop in July 21 as it is recognised that this is an important source of fundraising for the Charity. The new shop is performing in line with expectations.

CRRC has also continued with the “Friends”, “Sponsorship” and “Neutering” schemes, and has continue to undertake feral work when needed.

#### Financial review

At the year end, the total funds held by the charity were £2,643,156 (2021: £2,556,289), consisting of £48,140 restricted funds (2021: £49,508) and unrestricted funds of £2,595,016 (2021: £2,506,781). Included within charitable funds are £1,268,587 tangible fixed assets (2021: £1,237,539) which can only be realised by disposing of those tangible assets. Also included within charitable funds are £958,907 of fixed term investments (2021: £872,332) which are term deposits due to mature after more than three months.

Income for the year at £892,898 was £116,718 down on the previous year (2021: £1,009,616) due to lower donations and legacies (down £367,531), the prior year included the receipt of government covid support grants & furlough which were £135,933 in excess of the current year, offset by an increase in retail income due to the re-opening of the shops after Covid-19 restrictions were lifted (up £235,646). There was an increase in adoption income (up £7,685) and increased fundraising activities compared to the previous year due to Covid 19 restrictions.

Expenditure for the year at £806,031 was £137,636 up on the previous year (2021: £668,395), as we incurred higher wage costs due to the shops re-opening and the shelter staff back full time after the Covid-19 lockdowns in the prior year (£50,997). Increased shop costs due to the re-opening in addition a new shop was opened during the year (up £63,975). Increased legal costs as the charity is transitioning to a CIO (£7,250) and the balance of the variance relates to increased operational costs as the centre opened up again after the Covid-19 restrictions were lifted.

Income therefore exceeded expenditure by £86,867 for the year (2021: £341,221).

#### Policy on reserves

The Charity's policy is to hold free reserves of at least one year's expenditure (approximately £805k), but with contingency for new projects to improve the work of the Charity (approximately £100k), giving a total of £905k. At the end of the accounting period, the unrestricted funds were £2,595k (2021-£2,507k), of which £1,269k (2021-£1,238k) are invested in fixed assets. This leaves free reserves of £1,326k, which is in line with the policy. The trustees are considering the future plans of the Charity in this respect.

#### Structure, governance and management

The constitution of the Charity is set out in the Deed of Trust dated 7th May 1991 and the Deed of Variation dated 27th May 1997, 17th August 2017 and 6th July 2018.

# CAT AND RABBIT RESCUE CENTRE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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

Mrs D B Rafter

Miss J Laws

Mrs D M Rayner

Ms L Martin

(Resigned 30 June 2022)

Should the Charity require any new Trustees, they will be appointed by agreement of the current Trustees, with the philosophy of the Charity's aims in mind.

### **Organisational structure**

The Board of Trustees provides the governance of the Charity with regard to all expenditure over and above the normal running of the centre. The day to day running of the Charity is carried out by the Centre Manager and the Animal Care Manager, with oversight from the Finance Manager. Animal welfare and care where appropriate is a decision of Trustees and Staff.

There were 6 trustee meetings in the year.

The Charity will rely upon the guidance issued by the Charities Commission in relation to induction and training of Trustees.

### **Major risks and management of those risks**

#### *Investments*

The Trustees consider that safeguarding the investments held by the Charity are particularly important to the future activities of the Charity.

The Trustees have tried to mitigate investment risk by using numerous bank accounts each limited where possible to the amount that is guaranteed should a bank run into difficulties (currently £85k per bank). Investment risk is under regular review by the Trustees.

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



Mrs D B Rafter

**Chairman and Trustee**

Date: 1 Sept 2022

# **CAT AND RABBIT RESCUE CENTRE**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2022***

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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 and 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 year.

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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 sufficient accounting records that 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.

# CAT AND RABBIT RESCUE CENTRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CAT AND RABBIT RESCUE CENTRE

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I report to the trustees on my examination of the financial statements of Cat and Rabbit Rescue Centre (the charity) for the year ended 31 March 2022.

#### **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**

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 ICAEW, 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 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.

#### **Jordan Abbott BSc ACA**

Jones Avens Limited  
Piper House 4 Dukes Court  
Bognor Road  
Chichester  
West Sussex  
PO19 8FX

Dated: 02/09/2022.....

# CAT AND RABBIT RESCUE CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	<b>Notes</b>						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	<b>3</b>	474,369	11,297	485,666	845,607	7,590	853,197
Charitable activities	<b>4</b>	67,346	-	67,346	61,426	-	61,426
Other trading activities	<b>5</b>	321,584	-	321,584	78,860	-	78,860
Investments	<b>6</b>	8,105	-	8,105	7,430	-	7,430
Other income	<b>7</b>	10,197	-	10,197	8,703	-	8,703
<b>Total income</b>		<b>881,601</b>	<b>11,297</b>	<b>892,898</b>	<b>1,002,026</b>	<b>7,590</b>	<b>1,009,616</b>
<b><u>Expenditure on:</u></b>							
Raising funds	<b>8</b>	102,778	-	102,778	41,230	1,315	42,545
Charitable activities	<b>9</b>	692,038	11,215	703,253	621,008	4,842	625,850
<b>Total expenditure</b>		<b>794,816</b>	<b>11,215</b>	<b>806,031</b>	<b>662,238</b>	<b>6,157</b>	<b>668,395</b>
<b>Net incoming resources before transfers</b>		<b>86,785</b>	<b>82</b>	<b>86,867</b>	<b>339,788</b>	<b>1,433</b>	<b>341,221</b>
Gross transfers between funds		1,450	(1,450)	-	-	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>88,235</b>	<b>(1,368)</b>	<b>86,867</b>	<b>339,788</b>	<b>1,433</b>	<b>341,221</b>
Fund balances at 1 April 2021		2,506,781	49,508	2,556,289	2,166,993	48,075	2,215,068
<b>Fund balances at 31 March 2022</b>		<b>2,595,016</b>	<b>48,140</b>	<b>2,643,156</b>	<b>2,506,781</b>	<b>49,508</b>	<b>2,556,289</b>

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

All income and expenditure derive from continuing activities.

# CAT AND RABBIT RESCUE CENTRE

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		1,268,587		1,237,539
Investments	15		958,907		872,332
			<u>2,227,494</u>		<u>2,109,871</u>
<b>Current assets</b>					
Debtors	16	41,698		15,627	
Cash at bank and in hand		396,123		453,090	
		<u>437,821</u>		<u>468,717</u>	
<b>Creditors: amounts falling due within one year</b>	17	(22,159)		(22,299)	
Net current assets			415,662		446,418
<b>Total assets less current liabilities</b>			<u>2,643,156</u>		<u>2,556,289</u>
<b>Income funds</b>					
Restricted funds	18		48,140		49,508
Unrestricted funds			2,595,016		2,506,781
			<u>2,643,156</u>		<u>2,556,289</u>

The financial statements were approved by the Trustees on

20<sup>th</sup> August 2022



Mrs D B Rafter  
Trustee

# CAT AND RABBIT RESCUE CENTRE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	23		87,200		353,575
<b>Investing activities</b>					
Purchase of tangible fixed assets		(65,697)		-	
Proceeds on disposal of tangible fixed assets		-		637	
Purchase of investments		(86,575)		(455,796)	
Investment income received		8,105		7,430	
<b>Net cash used in investing activities</b>			(144,167)		(447,729)
<b>Net cash used in financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(56,967)		(94,154)
Cash and cash equivalents at beginning of year			453,090		547,244
<b>Cash and cash equivalents at end of year</b>			396,123		453,090

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# CAT AND RABBIT RESCUE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

##### Charity information

Cat and Rabbit Rescue Centre is an unincorporated charity, registered with the Charity Commission number 1010000. The registered address is Holborow lodge, Chalder Lane, Sidlesham, Chichester, West Sussex, PO20 7RJ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The 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 purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 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.

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.

Grants, including grants for the purchase of fixed assets, are recognised as incoming resources when receivable. Where grants are given in relation to a set period which straddles a year end, recognition of an appropriate portion of the grant is deferred.

Income from trading activities is recognised at the point of sale and net of VAT where applicable.

# CAT AND RABBIT RESCUE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Exceptions can be made by the Trustees where it is appropriate to do so.

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

Freehold land and buildings	2% Straight Line
Plant and equipment	20% Reducing Balance
Motor vehicles	25% 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, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# CAT AND RABBIT RESCUE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 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.

#### **Derecognition of financial liabilities**

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

#### 1.11 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.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 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.

# CAT AND RABBIT RESCUE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	99,157	6,097	105,254	120,680	6,390	127,070
Legacies receivable	353,686	-	353,686	564,680	-	564,680
Grants, including capital grants	21,526	5,200	26,726	160,247	1,200	161,447
	<u>474,369</u>	<u>11,297</u>	<u>485,666</u>	<u>845,607</u>	<u>7,590</u>	<u>853,197</u>
<b>Grants receivable for core activities</b>						
Government grants	21,026	-	21,026	156,959	-	156,959
Grants from other charities	500	5,200	5,700	3,288	1,200	4,488
	<u>21,526</u>	<u>5,200</u>	<u>26,726</u>	<u>160,247</u>	<u>1,200</u>	<u>161,447</u>

### 4 Charitable activities

	2022	2021
	£	£
The Cat and Rabbit Rescue Centre	<u>67,346</u>	<u>61,426</u>

### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising events	9,962	2,884
Shop income	311,622	75,976
Other trading activities	<u>321,584</u>	<u>78,860</u>

# CAT AND RABBIT RESCUE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 6 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
Interest receivable	8,105	7,430
	<u>8,105</u>	<u>7,430</u>

### 7 Other income

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
Solar Panel income	2,869	666
Rental income	6,200	6,000
Other income	1,128	2,037
	<u>10,197</u>	<u>8,703</u>

### 8 Raising funds

	<b>Unrestricted funds</b>	Unrestricted funds	Restricted funds	Total
	<b>2022</b>	2021	2021	2021
	£	£	£	£
<u>Trading costs</u>				
Operating charity shops	102,778	41,230	-	41,230
Other trading activities	-	-	1,315	1,315
	<u>102,778</u>	<u>41,230</u>	<u>1,315</u>	<u>42,545</u>
Trading costs	102,778	41,230	1,315	42,545
	<u>102,778</u>	<u>41,230</u>	<u>1,315</u>	<u>42,545</u>

# CAT AND RABBIT RESCUE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 9 Charitable activities

	2022 £	2021 £
Staff costs	424,715	386,564
Depreciation and impairment	34,650	32,766
The Cat and Rabbit Rescue Centre	136,550	122,157
	<u>595,915</u>	<u>541,487</u>
Share of support costs (see note 10)	88,556	75,710
Share of governance costs (see note 10)	18,782	8,653
	<u>703,253</u>	<u>625,850</u>
<b>Analysis by fund</b>		
Unrestricted funds	692,038	621,008
Restricted funds	11,215	4,842
	<u>703,253</u>	<u>625,850</u>

### 10 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Staff costs	88,556	-	88,556	75,710	75,710
Audit fees	-	-	-	-	1,000
Accountancy	-	2,000	2,000	-	2,193
Legal and professional	-	16,782	16,782	-	5,460
	<u>88,556</u>	<u>18,782</u>	<u>107,338</u>	<u>75,710</u>	<u>84,363</u>
Analysed between					
Charitable activities	<u>88,556</u>	<u>18,782</u>	<u>107,338</u>	<u>75,710</u>	<u>84,363</u>

Governance costs includes payments to the accountants of £1,100 (2021- £1,000) for an independent examination (2021 was an audit) and £950 (2021- £2,193) for non audit services.

### 11 Trustees

Ms Louise Martin received remuneration during the year of £25,250 (2021- £4,975). Ms Martin became a trustee on 22nd January 2021. The remuneration is for her role as Financial Accountant. No other trustees received remuneration in either year.

No trustees were reimbursed any expenses during the year (2021- none).

# CAT AND RABBIT RESCUE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 12 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	32	31
	<u>32</u>	<u>31</u>

### Employment costs

	2022 £	2021 £
Wages and salaries	481,003	435,177
Social security costs	25,465	20,804
Other pension costs	6,803	6,293
	<u>513,271</u>	<u>462,274</u>

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

### 13 Taxation

The charity is a registered charity and is therefore exempt from corporation tax.

### 14 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2021	1,387,568	72,429	14,598	1,474,595
Additions	55,219	3,317	7,161	65,697
Disposals	-	(4,322)	-	(4,322)
	<u>1,442,787</u>	<u>71,424</u>	<u>21,759</u>	<u>1,535,970</u>
At 31 March 2022	1,442,787	71,424	21,759	1,535,970
<b>Depreciation and impairment</b>				
At 1 April 2021	168,236	58,010	10,809	237,055
Depreciation charged in the year	28,667	3,246	2,737	34,650
Eliminated in respect of disposals	-	(4,322)	-	(4,322)
	<u>196,903</u>	<u>56,934</u>	<u>13,546</u>	<u>267,383</u>
At 31 March 2022	196,903	56,934	13,546	267,383
<b>Carrying amount</b>				
At 31 March 2022	<u>1,245,884</u>	<u>14,490</u>	<u>8,213</u>	<u>1,268,587</u>
At 31 March 2021	<u>1,219,332</u>	<u>14,419</u>	<u>3,788</u>	<u>1,237,539</u>

# CAT AND RABBIT RESCUE CENTRE

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

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### 15 Fixed asset investments

	<b>Unlisted investments £</b>
<b>Cost or valuation</b>	
At 1 April 2021	872,332
Additions	86,575
	<hr/>
At 31 March 2022	958,907
	<hr/>
<b>Carrying amount</b>	
At 31 March 2022	958,907
	<hr/> <hr/>
At 31 March 2021	872,332
	<hr/> <hr/>

### 16 Debtors

	<b>2022 £</b>	<b>2021 £</b>
<b>Amounts falling due within one year:</b>		
Other debtors	39,690	15,061
Prepayments and accrued income	2,008	566
	<hr/>	<hr/>
	41,698	15,627
	<hr/> <hr/>	<hr/> <hr/>

### 17 Creditors: amounts falling due within one year

	<b>2022 £</b>	<b>2021 £</b>
Other taxation and social security	7,727	5,730
Other creditors	1,511	1,351
Accruals and deferred income	12,921	15,218
	<hr/>	<hr/>
	22,159	22,299
	<hr/> <hr/>	<hr/> <hr/>

# CAT AND RABBIT RESCUE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		Movement in funds		Movement in funds	
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Foster Care	30,192	5,000	(3,996)	31,196	50	(5,079)	-	26,167
BUMP	17,883	-	(847)	17,036	-	(741)	-	16,295
Lady Josie	-	1,390	(114)	1,276	-	(821)	-	455
Surgery Table & Oximeter	-	-	-	-	1,200	-	(1,200)	-
Feral Traps	-	1,200	(1,200)	-	-	-	-	-
Restraint Cages	-	-	-	-	200	(200)	-	-
Caellum's Fund	-	-	-	-	3,686	-	-	3,686
MBU	-	-	-	-	911	-	-	911
Van	-	-	-	-	250	-	(250)	-
Rabbit Arks	-	-	-	-	5,000	(4,374)	-	626
	48,075	7,590	(6,157)	49,508	11,297	(11,215)	(1,450)	48,140

The Foster Care Scheme (FCS) enables the Charity to rehome animals that have actual or potential vet bills due to a known medical problem at the time of adoption, for which they would have been excluded from any pet insurance policy.

The BUMP 30 Year Project was set up to raise funds for heating and kitchen improvements at The Barn for the animals.

The Lady Josie Appeal fund was set up to raise funds to pay for surgeon's tools to operate on her knees and to pay for any medication.

The Surgery Table Fund was funding received from one donor for a new veterinary Surgery table and an Oximeter which measure the oxygen levels in an animal.

# CAT AND RABBIT RESCUE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 18 Restricted funds

(Continued)

Funds were received from Bersted Parish Council which contribute to purchasing Restraint Cages, which are used to trap feral cats for bringing back to the centre for rehoming.

Caellum's Fund was set up to pay for veterinary equipment, large operations or special medication.

The MBU fund was set up to raise funds to improve the roof and ventilation in the Mother & Baby Unit.

Funds were received to contribute towards the purchase of a new van.

The Rabbit Arks fund is a grant received from Sussex Community Foundation to revitalise and repair the Rabbit Arks to make them more weatherproof.

# CAT AND RABBIT RESCUE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 19 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	1,251,380	17,207	1,268,587	1,220,503	17,036	1,237,539
Investments	958,907	-	958,907	872,332	-	872,332
Current assets/(liabilities)	384,729	30,933	415,662	413,946	32,472	446,418
	<u>2,595,016</u>	<u>48,140</u>	<u>2,643,156</u>	<u>2,506,781</u>	<u>49,508</u>	<u>2,556,289</u>

#### 20 Events after the reporting date

The charity intends to transfer its activities to a Charitable Incorporated Organisation and is currently receiving advice as to how this should be structured. There would be no impact on charities operations as a result of this transfer. The current entity will continue to receive some donations and legacies during this transition period.

#### 21 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

#### 22 Legacies

The charity has been notified of entitlement to 8 legacies prior to the year end which have either not yet been received or only partially received. It is not currently possible to reliably state the value of these legacies due to unknown factors, for example where the charity has a residual interest. For 4 of these it has been possible to estimate the receipts to be in the region of £64k however there remains uncertainty over their final value.

#### 23 Cash generated from operations

	2022 £	2021 £
Surplus for the year	86,866	341,222
Adjustments for:		
Investment income recognised in statement of financial activities	(8,105)	(7,430)
Depreciation and impairment of tangible fixed assets	34,650	32,766
Movements in working capital:		
(Increase) in debtors	(26,071)	(8,545)
(Decrease) in creditors	(140)	(4,438)
<b>Cash generated from operations</b>	<u>87,200</u>	<u>353,575</u>

#### 24 Analysis of changes in net funds

The charity had no debt during the year.

## Document Activity Report

**Document Sent**

Thu, 01 Sep 2022 15:48:00 GMT

### Document Activity History

Document history shows most recent activity first

<b>Date</b>	<b>Activity</b>
Fri, 02 Sep 2022 12:53:46 GMT	Louise Martin viewed the document
Thu, 01 Sep 2022 15:51:24 GMT	Document Sent

## Document Activity Report

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