

**Cat Welfare, Sussex**  
**REPORT**  
**AND UNAUDITED FINANCIAL STATEMENTS**  
  
for the year ended  
31 March 2021

Charity Registered Number: 1044866  
(England and Wales)

# Cat Welfare, Sussex

## OFFICERS AND PROFESSIONAL ADVISORS

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### TRUSTEES

The trustees serving during the year and up to the date of signature of the financial statements were as follows:

Mrs J Grant  
Mrs A Tines  
Ms G Bristow  
Mrs D Walton

The body of trustees consists of at least three nominated trustees who are appointed for a four-year term.

### TREASURER AND SECRETARY

Mrs J Grant

### REGISTERED CHARITY NUMBER

1044866

### PRINCIPAL ADDRESS

164 Mile Oak Road  
Portslade  
East Sussex  
BN41 2PL

### INDEPENDENT EXAMINER

RSM UK Tax and Accounting Limited  
Portland, 25 High Street  
Crawley  
West Sussex  
RH10 1BG

### BANKERS

Barclays Bank Plc  
Leicester  
LE87 2BB

# Cat Welfare, Sussex

## TRUSTEES' REPORT

### For the year ended 31 March 2021

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The trustees present their report together with the financial statements of the Charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out on pages 9 and 10 and comply with the Charity's Trust Deed, 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.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Cat Welfare, Sussex (CWS) is governed by a Trust Deed dated 21 February 1995 and is a Registered Charity (number 1044866).

The Charity is managed by the board of trustees in accordance with its Trust Deed. None of the trustees receive remuneration from the Charity.

The trustees seek to ensure that the necessary skills and experience are sustained in recruiting new trustees. New trustees are invited to serve by the Secretary, who ensures they are briefed about the Charity's achievements to date. New trustees also receive relevant induction documentation.

The Trust Deed provides that the Charity will hold the Trust Fund and its income upon trust to apply them to the object of the relief of cats (both domestic and feral) in need of care and attention.

The organisation of the Charity is such that Mrs J Grant is responsible for administration and I.T. Mrs Grant looks after the cattery that is housed in the garden of the property that was donated to the Charity in 2003. The Charity's remaining Trustees and voluntary helpers assist with fund raising, re-homing etc.

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems are in place to mitigate exposure to the major risks. The trustees have considered the impact of the Covid pandemic on the charity. The main risk is associated with the reduction in fundraising activities the Charity is able to conduct during the pandemic.

#### **OBJECTIVES AND ACTIVITIES**

The object of the Charity is the relief of cats both domestic and feral in need of care and attention by reason of maltreatment, sickness, injury, poor circumstances, ill-usage, or other similar causes.

The Charity's principal policies are to provide care for cats by the use of a cattery situated on a property owned by the Trust. The main work of the Charity is neutering and rescuing cats, both domestic and feral. The Charity's fund-raising activities include appeals for donations from the public through a newsletter and fundraising events.

The Charity receives voluntary help from individuals who donate their time and premises free of charge. It is not possible to quantify the value of the time and use of premises given to the Charity and accordingly they are neither recorded as donated income nor as an expense in the financial statements.

In reviewing and planning the Charity's activities, the Trustees have had regard to the guidance on public benefit issued by the Charity Commission.

#### **ACHIEVEMENTS AND PERFORMANCE**

A challenging year for the charity due to the consequences of Covid-19 (Coronavirus).

The rehoming of domestic cats was put on hold as prospective new owners were unable to visit in person. Remote re homing was not an option as a number of cats have special needs and the actual meeting and bonding of cat and owner is a vital part of the rehoming process. Feral cats were still able to be rehomed to rural outdoor locations, such as stables and smallholdings, under Covid safe conditions. Despite the difficulties CWS continued to admit stray and unwanted cats into care. We were able to resume the rehoming of domestic cats once restrictions had eased.

# Cat Welfare, Sussex

## TRUSTEES' REPORT

For the year ended 31 March 2021

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Obtaining cat food, cat litter and supplies was a struggle due to the long queues at pet stores and supermarkets. There were major cat food and litter shortages and restrictions upon the amounts that could be purchased in any one transaction. However, our loyal supporters were generous and gave donations and gifts of cat food and treats for our rescued cats. The charity also received support from Tesco Portslade, Co Op Blatchington Road Hove, and Pets Corner Hove.

During the first phase of lockdown veterinary practices were only open for emergency cases. Routine procedures such as vaccinations and neutering were suspended. This was a trying time for CWS as much of our work requires our rescued cats to receive these important treatments. Many of the cats that come into our care are unneutered 'street strays' that can cause untold problems if left to breed indiscriminately. Fortunately, standard procedures were gradually reintroduced but appointment waiting lists were long and telephone and 'car park consultations' became the norm.

Whilst we were extremely concerned by the financial implications of Covid-19 (Coronavirus), CWS did not have the serious staffing and commercial responsibilities of the larger animal organisations, many of whom had to close their premises and furlough their staff.

CWS were able to continue giving cat care advice, over the phone, to the general public throughout the year. So many people expressed their gratitude in actually being able to speak personally to a representative – as opposed to communicating via an answer phone or an 'out of office' email.

During lockdown the demand for animal companions soared and cats and dogs were being sold online for phenomenal prices. Whilst fully understanding the positive benefits of having a pet, those involved in animal welfare were really concerned at the sudden clamour for 'pets at any price.' CWS have endeavoured, throughout the year, to highlight the risks of purchasing pets online and have encouraged the public to obtain animals suitable to their own individual circumstances and requirements.

CWS were unable to hold any open days at Fulling Mill during the year due to Covid-19 (Coronavirus). However, the interior works to the property were able to proceed and the specialist repairs to the upper floors were completed by Heritage Building Conservation & Repair Ltd in accordance with the plans submitted and determined by SDNP & Chichester District Council.

In March 2020, when lockdown came into force, we were left with no choice but to cancel all our forthcoming fund-raising events. Both 'in store and street' collections ceased, as did fetes, fairs, and open days – our main sources of fund raising. Whilst some charities were able to continue fund raising under Covid secure conditions, it was not possible for CWS to do so. Most of our volunteers and helpers are of post retirement age and their safety and wellbeing was a priority. As a Smaller, local charity we were unable to implement the stringent and complex measures necessary for us to engage safely with the public events.

Legacies and donations have been much appreciated and have helped during this difficult time. The trustees look forward to resuming its fund-raising events as and when safety guidelines allow.

Investments were a cause for concern due to Brexit and Covid-19 (Coronavirus) but although there was a small reduction in the charity's COIF/CAFF investment returns for the year, the fall was not as much as the trustees had anticipated. The trustees are hopeful that its's investment returns will remain steady.

The charity will continue to carry out its work for the welfare of both domestic and feral cats, as well as providing general cat care information to members of the public. CWS will also actively promote the benefits neutering and responsible pet ownership via its advice line, website, newsletter and at public events.

### **FINANCIAL REVIEW**

The trustees' reserves policy has been to ensure that sufficient reserves are maintained by the Charity to enable it to continue to operate for at least twelve months from the balance sheet date.

The Charity's investments have been of great concern due to the general financial climate. The trustees will continue to monitor the situation but feel that the investments are at least held within reliable financial institutions.

# Cat Welfare, Sussex

## TRUSTEES' REPORT

### For the year ended 31 March 2021

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The results of the Charity for the year are set out on page 7. The Charity's unrestricted and undesignated general funds amounted to £568,315 at 31 March 2021 (2020: £461,739) and finance the ongoing activities and meet any deficits which may arise in the immediate future.

The Charity will remain dependent upon donations and legacies to bridge the gap between expenditure and its investment income. Donations of £19,512 (2020: £3,082) and legacies of £42,966 (2020: £4,000) were received during the year.

The trustees have considered whether it is appropriate to prepare the financial statements on the basis that the Charity is a going concern, including the impact of the Covid-19 (Coronavirus) outbreak on that assessment.

Whilst fund raising events have been seriously affected by Covid-19 (Coronavirus) restrictions, the charity has been fortunate in receiving legacies during the year that have helped considerably. A further legacy is expected in the near future.

The charity's investment returns did show a small reduction but not as much as the trustees had anticipated. The returns have since shown an improvement. All being well regarding Covid-19 (Coronavirus), the trustees look forward to resuming fund raising events at the earliest opportunity.

However, the trustees believe that the charity has sufficient funds to continue for at least twelve months from the date of signing the financial statements to continue its activities.

#### **PLANS FOR FUTURE PERIODS**

The Charity plans to continue operating the cattery and to continue to raise funds for this purpose, the latter by the raising of its profile as indicated under Achievements and Performance above.

#### **RESERVES POLICY**

As at 31 March 2021 the Charity had total reserves of £1,281,542 (2020: £1,175,254). The Charity had total unrestricted reserves of £931,542 (2020: £825,254) arising from past operating results. £363,227 of this is utilised to fund the Charity's fixed assets (2020: £363,515) together with a restricted fund of £350,000 (2020: £350,000) arising from the 2011 legacy of Fulling Mill Cottage, Fittleworth. The trustees are satisfied that the reserves are sufficient to cover unexpected fluctuations in results.

#### **INVESTMENT POLICY AND PERFORMANCE**

There are no restrictions on the Charity's power to invest. When making investment the trustees consider the income requirement, the risk profile and investment professionals' view of the market prospects.

#### **KEY MANAGEMENT PERSONNEL**

The trustees consider the Board of Trustees as comprising the key management personnel of the Charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis.

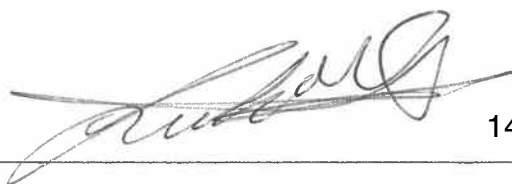
Trustees are required to disclose all relevant interests and register them with the Board and in accordance with the Charity's policy withdraw from decisions where a conflict of interest arises. Neither the Charity nor any of the Trustees presently have such interests but any such interests would be disclosed should they arise.

#### **RISK MANAGEMENT**

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems are in place to mitigate any exposure to the major risks.

Approved by the trustees and signed on their behalf by:

Mrs J Grant  
Trustee



14.01.2022

# Cat Welfare, Sussex

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

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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 & 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 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;
- 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 proper 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.

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CAT WELFARE, SUSSEX

I report to the trustees on my examination of the financial statements of Cat Welfare, Sussex ('the charity') for the year ended 31 March 2021, which are set out on pages 7 to 14.

### 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 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.

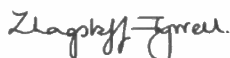
An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair view', and my report is limited to those specific matters set out in the independent examiner's statement.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me reasonable 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 accounts to be reached.



Signed:

Name: ZOE LONGSTAFF-TYRRELL FCA DChA

The Institute of Chartered Accountants in England and Wales

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants

Portland

25 High Street

Crawley

West Sussex

RH10 1BG

Date: 18/01/22

**Cat Welfare, Sussex**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 March 2021

	Note	Unrestricted Funds 2021 £	Unrestricted Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOME from</b>						
Legacies		42,966	-	-	42,966	4,000
Donations		19,512	-	-	19,512	3,082
Income from charitable activities - fundraising		3,448	-	-	3,448	7,606
Investment income	2	14,048	-	-	14,048	14,361
<b>TOTAL INCOME</b>		<b>79,974</b>	<b>-</b>	<b>-</b>	<b>79,974</b>	<b>29,049</b>
<b>EXPENDITURE on</b>						
Costs of raising funds	3	-	-	-	-	192
Expenditure on charitable activities	4	43,407	-	-	43,407	55,635
<b>TOTAL EXPENDITURE</b>		<b>43,407</b>	<b>-</b>	<b>-</b>	<b>43,407</b>	<b>55,827</b>
<b>NET INCOME/(EXPENDITURE) and movement in funds before gains on investments</b>						
		36,567	-	-	36,567	(26,778)
Unrealised gains/(loss) on investment assets	7	69,721	-	-	69,721	(15,997)
<b>NET MOVEMENT IN FUNDS BEFORE TRANSFERS</b>		<b>106,288</b>	<b>-</b>	<b>-</b>	<b>106,288</b>	<b>(42,775)</b>
Transfers between funds	11	288	(288)	-	-	-
<b>NET MOVEMENT IN FUNDS AFTER TRANSFERS</b>		<b>106,576</b>	<b>(288)</b>	<b>-</b>	<b>106,288</b>	<b>(42,775)</b>
<b>RECONCILIATION OF FUNDS</b>						
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>461,739</b>	<b>363,515</b>	<b>350,000</b>	<b>1,175,254</b>	<b>1,218,029</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	11	<b>568,315</b>	<b>363,227</b>	<b>350,000</b>	<b>1,281,542</b>	<b>1,175,254</b>

Cat Welfare, Sussex  
BALANCE SHEET  
As at 31 March 2021

	Note	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	6		713,227		713,515
Investments	7		445,803		376,082
			<u>1,159,030</u>		<u>1,089,597</u>
<b>CURRENT ASSETS</b>					
Debtors	8	8,064		3,388	
Cash at bank and in hand		121,220		89,087	
			<u>129,284</u>	<u>92,475</u>	
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	9	(6,772)		(6,818)	
Net current assets			<u>122,512</u>		<u>85,657</u>
<b>NET ASSETS</b>			<u><u>1,281,542</u></u>		<u><u>1,175,254</u></u>
<b>FUNDS</b>					
Restricted funds	11		350,000		350,000
Unrestricted funds					
General	11	568,315		461,739	
Designated	11	363,227	931,542	363,515	825,254
			<u>1,281,542</u>		<u>1,175,254</u>

These financial statements were approved by the trustees and authorised for issue on 14/1/22 and signed on their behalf by:

Ms G Bristow  
Trustee



Mrs D Walton  
Trustee



# Cat Welfare, Sussex

## NOTES TO THE UNAUDITED FINANCIAL STATEMENTS for the year ended 31 March 2021

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### 1. ACCOUNTING POLICIES

#### BASIS OF PREPARATION AND ASSESSMENT OF GOING CONCERN

These accounts 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 accounts have been prepared in accordance with the Statement of Recommended Practice: 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) effective 1 January 2019 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The accounts have been prepared to give a 'true and fair' view and 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 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) effective January 2019.

The Charity constitutes a public benefit entity as defined by FRS 102.

The trustees have considered whether it is appropriate to prepare the financial statements on the basis that the Charity is a going concern, including the impact of the Covid-19 (Coronavirus) outbreak on that assessment.

#### GOING CONCERN

The charity is reliant on income from donations, legacies, and its investments dividends to meet its annual expenditure. The valuation of these investments may be adversely affected by the ongoing impact of the Covid-19 (Coronavirus) pandemic. Given the unpredictable nature and the ongoing impact of the pandemic, and how rapidly the responses to the pandemic are changing, the trustees are unable to predict the full extent of the impact with regards to the carrying value of the investments and income generation.

However, the trustees believe that the charity has sufficient funds to continue for at least twelve months from the date of signing the financial statements and that there are no material uncertainties about the charity's ability to continue as a going concern.

#### INCOME RECOGNITION

Income is recognised in the period in which the Charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the Charity has had to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

In accordance with this policy, donations and legacies are included when the Charity is advised by the personal representative of an estate that payment will be made, or property transferred, and the amount can be quantified.

Income derived from investments in the form of dividends and interest receivable is included in the financial statements on an accrual's basis.

#### EXPENDITURE RECOGNITION

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

# Cat Welfare, Sussex

## NOTES TO THE UNAUDITED FINANCIAL STATEMENTS

### for the year ended 31 March 2021

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#### DEPRECIATION OF TANGIBLE FIXED ASSETS

Fixed assets are stated at cost and are depreciated so as to write them off over their anticipated useful lives at the following annual rates:

Freehold property	-	not depreciated
Equipment	-	25% straight line
Cattery	-	25% straight line
Motor vehicle	-	25% straight line

Where the trustees consider that the expected useful life is in excess of 50 years and the carrying value in the financial statements is not more than the estimated recoverable amount, no depreciation is charged and, the trustees have and will continue to carry out annual reviews of impairment.

#### INVESTMENTS

Investments are revalued to market value at the Balance Sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

#### FUND ACCOUNTING

Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been put aside at the discretion of the trustees for a particular purpose.

Restricted funds comprise funds that have been received for a particular purpose, specified by the donor.

#### TAXATION

The charity is a registered charity, and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

#### IRRECOVERABLE VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

#### FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments including loans receivable are initially recognised at transaction value and subsequently measured at their settlement value.

#### DEBTORS

Other debtors are recognised at the settlement amount.

#### CREDITORS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

# Cat Welfare, Sussex

## NOTES TO THE UNAUDITED FINANCIAL STATEMENTS for the year ended 31 March 2021

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### 2. INVESTMENT INCOME

	2021 £	2020 £
<i>Unrestricted funds</i>		
Dividends and interest	12,746	13,059
Rental income	1,302	1,302
	<u>14,048</u>	<u>14,361</u>

### 3. COSTS OF RAISING FUNDS

	2021 £	2020 £
<i>Unrestricted funds</i>		
Cost of insurance for fundraising activities	-	192
	<u>-</u>	<u>192</u>

### 4. EXPENDITURE ON CHARITABLE ACTIVITIES

	2021 £	2020 £
<i>Unrestricted funds</i>		
Veterinary fees	5,188	4,744
Food and care	1,780	2,094
Depreciation of cattery	88	88
Repairs to cattery etc.	1,121	6,914
Travelling and motor expenses	1,435	3,965
Contributions to telephone costs and electricity	9,341	10,335
Postage, stationery, and advertising	428	645
Insurance	1,896	2,088
Sundry expenses	-	18
Computer costs	-	177
	<u>21,277</u>	<u>31,068</u>
Fittleworth maintenance costs	15,570	15,635
Depreciation of Fittleworth assets	200	200
	<u>15,770</u>	<u>15,835</u>
<i>Governance costs</i>		
Accountancy fee	4,500	4,260
Independent examination fee	1,860	1,800
Legal and professional	-	2,672
	<u>6,360</u>	<u>8,732</u>
Total expenditure on charitable activities	<u>43,407</u>	<u>55,635</u>

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# Cat Welfare, Sussex

## NOTES TO THE UNAUDITED FINANCIAL STATEMENTS

### for the year ended 31 March 2021

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#### 5. STAFF COSTS AND TRUSTEES' REMUNERATION

The Charity had no employees during the year (2020: None). No emoluments were payable to any trustee for their services (2020: £nil). 3 trustees (2020: 4 trustees) were reimbursed £2,059 (2020: £3,099) in respect of various administrative expenses and charitable costs. Amounts outstanding at 31 March 2021 totalled £161 (2020: £nil).

#### 6. TANGIBLE FIXED ASSETS

	Freehold property and land, Fittleworth £	Equipment, Fittleworth £	Cattery, Portslade £	Motor vehicles £	Total £
<b>COST</b>					
At 1 April 2020 and 31 March 2021	562,649	3,853	183,607	15,445	765,554
<b>DEPRECIATION</b>					
At 1 April 2020	-	3,254	33,340	15,445	52,039
Charge for period	-	200	88	-	288
At 31 March 2021	-	3,454	33,428	15,445	52,327
<b>NET BOOK VALUE</b>					
At 31 March 2021	562,649	399	150,179	-	713,227
At 31 March 2020	562,649	599	150,267	-	713,515

The above assets are held for Charity use, the Cattery being held for direct purposes.

#### 7. INVESTMENTS

	2021 £	2020 £
Market value at 1 April 2020	356,082	372,079
Net unrealised investment gains/losses	69,721	(15,997)
Market value at 31 March 2021	425,803	356,082
Cash deposits	20,000	20,000
	445,803	376,082
	2021 £	2020 £
Investments listed on a recognised stock exchange	4,351	2,862
Charity's official investment funds	406,380	338,803
CAF income fund	15,072	14,417
Cash deposits	20,000	20,000
	445,803	376,082

The historical cost of the investments was £240,316 (2020: £240,316). All are held in the UK.

# Cat Welfare, Sussex

## NOTES TO THE UNAUDITED FINANCIAL STATEMENTS for the year ended 31 March 2021

### 8. DEBTORS

	2021 £	2020 £
Accrued income	8,064	3,388

### 9. CREDITORS

	2021 £	2020 £
Accountancy and independent examination fee accrual	6,360	6,060
Other creditors	412	758
	<u>6,772</u>	<u>6,818</u>

### 10. RELATED PARTY TRANSACTIONS

Mrs Grant occupies the property under an Assured Tenancy Agreement, rent being payable at the rate of £1,302 per annum (2020: £1,302). During Mrs Grant's occupation of the property, she is required to carry out the aims of the Charity, the cattery being in the garden of the said property. The Charity pays maintenance expenses and some utility bills for the property. Mr and Mrs Grant pay for water rates and council tax. They have their own private telephone and car for personal use.

Mr Grant, the husband of Mrs Grant, received £6,832 (2020: £15,039) in respect of services provided to the Charity for repair and construction work to the property and cattery, as well as for acting as site manager for the Fulling Mill Cottage Project in Fittleworth and for the reimbursement of costs incurred on this project. Amounts outstanding and included in creditors at 31 March 2021 totalled £nil (2020: £nil).

### 11. FUNDS

	General Fund £	Designated Fund £	Restricted Fund £	Total £
Balance at 1 April 2020	461,739	363,515	350,000	1,175,254
Movement in funds for the year	106,576	(288)	-	106,288
Balance at 31 March 2021	<u>568,315</u>	<u>363,227</u>	<u>350,000</u>	<u>1,281,542</u>
PREVIOUS YEAR	General Fund £	Designated Fund £	Restricted Fund £	Total £
Balance at 1 April 2019	508,709	359,320	350,000	1,218,029
Movement in funds for the year	(46,970)	4,195	-	(42,775)
Balance at 31 March 2020	<u>461,739</u>	<u>363,515</u>	<u>350,000</u>	<u>1,175,254</u>

# Cat Welfare, Sussex

## NOTES TO THE UNAUDITED FINANCIAL STATEMENTS

### for the year ended 31 March 2021

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#### 11. FUNDS (continued)

The Designated Fund represents the value of the freehold property known as 164 Mile Oak Road, Portslade, and the value of improvements to the freehold property known as Fulling Mill Cottage, Fittleworth. A transfer of £288 has been made to the Designated Fund from the General Fund (2020: £4,195 from the Designated Fund) in the year which represents the movement on the net book value of these assets.

The Restricted Fund represents the value of freehold land and buildings known as Fulling Mill Cottage, Fittleworth, which arose from a legacy received in 2011. The legacy includes a specific covenant that no building may take place on the freehold other than a cattery and it must not at any time be sold other than for the use of animal welfare.

#### 12. ANALYSIS OF FUNDS BETWEEN ASSETS

	General Fund £	Designated Fund £	Restricted Fund £	Total £
Tangible Fixed Assets	-	363,227	350,000	713,227
Investments	445,803	-	-	445,803
Current Assets	129,284	-	-	129,284
Current Liabilities	(6,772)	-	-	(6,772)
Balance at 31 March 2021	<u>568,315</u>	<u>363,227</u>	<u>350,000</u>	<u>1,281,542</u>
PREVIOUS YEAR				
	General Fund £	Designated Fund £	Restricted Fund £	Total £
Tangible Fixed Assets	-	363,515	350,000	713,515
Investments	376,082	-	-	376,082
Current Assets	92,475	-	-	92,475
Current Liabilities	(6,818)	-	-	(6,818)
Balance at 31 March 2020	<u>461,739</u>	<u>363,515</u>	<u>350,000</u>	<u>1,175,254</u>

# CAT WELFARE SUSSEX

Reg Charity No 1044866

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Advice & rehoming email julie@catwelfaresussex.com

RSM UK Tax and Accounting Limited

Portland

25 High Street

Crawley

West Sussex

RH10 1BG

Dear Sirs

## **INDEPENDENT EXAMINATION OF FINANCIAL STATEMENTS – YEAR ENDED 31 MARCH 2021**

This representation letter is provided in connection with your independent examination of the financial statements of Cat Welfare, Sussex for the year ended 31 March 2021. The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and United Kingdom Generally Accepted Accounting Practice.

We confirm that to the best of our knowledge and belief, and having made appropriate enquiries of other Trustees and officials of the charity:

1. the charity is eligible for independent examination and that an audit is not required by law, the charity's governing document or for another reason.
2. no material breach of trust has taken place in the use of charitable funds in the reporting period.
3. the trustees have considered and identified all related parties and transactions with such related parties, and confirm all necessary related party disclosures have been made as required by SORP or FRS 102 including trustee expenses and trustee remuneration.
4. There are no post balance sheet events requiring adjustments to be made to the financial statements or disclosure in either the notes to the financial statements or in the trustees' report.
5. we have carried out an assessment of going concern in accordance with the applicable SORP having considered the financial circumstances of the charity at the reporting date including the financial and non-financial risks that we consider are significant to the charity remaining a going concern for at least 12 months from the date of approval of the financial statements, and have explained to you why we consider the charity is a going concern.
6. that any material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern are disclosed in the notes to the financial statements.

7. we have assessed what invoices, bills and commitments remain outstanding at the end of the reporting period and confirm that these can be settled as and when they fall due.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

The contents of this letter were considered and approved by the board at its meeting on 14/1/22

Yours faithfully

Signed on behalf of the board of Cat Welfare, Sussex

Trustee



Date

14/1/22