Report of the Trustees and Unaudited Financial Statements

Burys stray cat fund
For the year ended 31 December 2025

Prepared by A-Counting Genie Ltd

Contents

3 Report of the Trustees and Unaudited Financial Statements

4 Report of the Trustees

5 Chairpersons Report

8 Treasurers Report

9 Independent Examiner's report

10 Statement of Financial Activities

11 Balance Sheet

12 Notes to the Financial Statements

15 Movements in Funds

16 Detailed Income and Expenditure

Report of the Trustees and Unaudited Financial Statements

Burys stray cat fund
For the year ended 31 December 2025

For Burys stray cat fund

Charity Number: 279321

Report of the Trustees

Burys stray cat fund
For the year ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025 The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Reference and Administrative details

Registered Charity number

279321

Principle Address

FRIARS ORCHARD
LITTLE WHELNETHAM
BURY ST. EDMUNDS
IP30 0UH

Trustees

Zoe Starling (12 January 2024)

Carolyn Baulch (12 January 2024)

Susannah Smith (12 January 2024)

Sharon Plummer (12 January 2024)

Sarah Jane Burdett (25 September 2025)

Louise Purnell (12 January 2024)

Approved by order of the board of trustees on 20 October 2026 and signed on its behalf by

.....
Louise Purnell, Chair

Chairpersons Report

Burys stray cat fund
For the year ended 31 December 2025

2025 has been a very successful year, with many significant action points completed. This progress has been supported by the establishment of a stable and cooperative Trustee Board, comprising the surviving members from 2024 and one additional one new member in 2025.

Working closely together, the Trustee Board and our newly appointed Sanctuary Manager have undertaken a comprehensive review and redevelopment of almost every aspect of the charity. This work was urgently needed following several areas of significant concerns that were identified at the end of 2024.

Key achievements in 2025:

During the year, we completed a number of important projects, bringing the charity up-to-date digitally and financially, while also strengthening our legal and operational compliance. These included:

- A full financial review of all income and expenditure embracing the use of Xero which was introduced in late 2024.
- The launch of a new website and the establishment of dedicated charity email accounts.
- A comprehensive review of veterinary service standards and associated costs.
- A full review of staff contracts of employment.
- A complete overhaul of systems, processes, paperwork, and utilities.
- The introduction of focused fundraising events and the appointment of a Fundraising Co-ordinator.

Alongside these important improvements to our systems and processes, we also celebrated the completion of the initial redevelopment of the staff and cat kitchens, storage rooms and toilet facilities.

Following the success of this initial redevelopment, the Trustee Board began planning the most significant redevelopment of the Sanctuary site in its 25 year history.

This ambitious project would involve replacing the existing dilapidated wooden cat pens and compound area with more modern facilities providing improved weather protection and better accommodation for both cats and staff. The plans also include the development of the bungalow on site to provide more practical office and meeting room space.

We hope to obtain planning permission in early 2026, allowing work to commence during the first half of the year.

As with any year of significant change, 2025 also brought its challenges, all of which were met with confidence and passion. Unfortunately a protracted performance review significantly affected site morale and effectiveness in the early half of 2025 and although this was an unpleasant and difficult review process to navigate, it conclusion has ultimately contributed to a better working environment for the remaining staff and visitors.

The completion of this process has also supported the redeployment of Student Work Experience, with a renewed link established with West Suffolk College and Otley College.

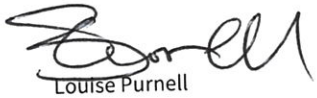
There is still much to be done in 2026, including further improvements to our processes and procedures, alongside the planned development of the Sanctuary site.

However, I'm extremely proud of the work undertaken throughout 2025 to ensure that Bury's Stray Cat Fund is well positioned to continue supporting the rehabilitation and homing of cats and kittens in need for many years to come.

As always, it is important to recognise that none of this progress would've been possible without the dedication and commitment of our Trustee Board, Staff, Volunteers, Members & Supporters.

This continued hard work and generosity have been instrumental in helping the charity develop and move forward throughout the year.

On behalf of the charity, I would like to thank everyone who has contributed to our work and supported our mission.



Louise Purnell
Chairperson
Bury Stray Cat Fund

Cat Numbers

Total admitted - 199 (2024=233)

Died - 3 (2024=11)

Strays claimed - 1 (2024=5)

Neutered & Returned - 5 (2024=6)

Fostered - 10 (2024=23)

Homed - 189 (2024=169)

Still in care at bed of 2025 - 10 (2024=23)

Charity Members

Total Charity Members - 219 (2024=173)

Treasurers Report

Burys stray cat fund
For the year ended 31 December 2025

With a new Treasurer on board at the end of 2024 a comprehensive review of all financial processes and banking was undertaken in early 2025.

This review consisted of not only reviewing and updating all bank accounts ensuring that the best interest rates were in place wherever possible, but also reviewing all expenditure across the board most importantly that of our biggest expenditure group after staff wages, that of vets bills.

When comparing the End of Year results for 2025 against those of 2024 there are a number of areas to highlight:

- Cash in hand (Bank accounts) - there was a sizeable drop in our cash in hand compared to 2024 due to the final payments for the completion of the initial redevelopment.
- Administrative expenses - building the new website, updating our financial systems including the use of Xero, plus the introduction of charity owned email addresses resulted in a significant increase in administrative expenses which doubled, although it is important to note that most of these expenses should be one-offs.
- Legal and Professional expenses - the fallout of the events of 2024 continued into the first half of 2025, having a significant impact on the cost of legal fees which more than doubled on the previous year. Thankfully this expenditure will not have to be repeated again.
- Cat Rehoming income - almost doubled from the previous year which demonstrated not only the increase in the number of cats being rehomed, but also the positive review of rehoming costs, bringing the charity more in line with other similar establishments.
- Membership subscriptions - this figure again almost doubled linked in part to the more welcoming atmosphere and environment being fostered, but also the excellent work done on updating our website and social media presence, getting our name and aims out there.
- Cat food supplies - this figure almost halved over the course of the year, in no small part to the fantastic generosity of our supporters spurred on my the focus on social media communication.
- Legacies - this year shows how unpredictable the reliance on legacies can be, which is why the charity is aiming to move the focus of fundraising to more consistent, regular incomings such as sponsorships monthly donations and regular fundraising events.

Overall we are very happy with the progress made during 2025 and look forward to building on this momentum into 2026.

Louise Purnell
Chairperson
Bury Stray Cat Fund

Independent Examiner's report

Burys stray cat fund
For the year ended 31 December 2025

Independent examiner's report to the trustees of Burys stray cat fund
I report to the charity trustees on my examination of the accounts of **Burys stray cat fund** (the Trust) for the year ended 31st December 2025.

Responsibilities and basis of report
As the charity trustee of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Ac 2011 ("the Act")

I report in respect of my examination of the Trust's accounts carried out under section 145 o the Act and in carrying out my examinatons I have followed all applicable Directions given by the Chariy Commission unde section 145(5)(b) of the Act.

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 cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as requied by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as art of the 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.

Signature.....

Daniela Pirola

The Association of Accounting Technicians

14 October 2026

Statement of Financial Activities

Burys stray cat fund
For the year ended 31 December 2025

	NOTES	2025	2024
Income and Endowments from			
Income		101,815	210,434
Total turnover		**101,815**	**210,434**
Other income			
Rental income		5,500	6,000
Other interest receivable and similar income		17,409	26,888
Total other income		**22,909**	**32,888**
Expenditure on			
Direct expenditure			
Purchases		70,347	72,556
Staff costs			
Wages and salaries		93,375	81,881
Employers national insurance		1,230	596
Employers pensions		1,956	1,888
Staff training		115	2,079
Total staff costs		**96,676**	**86,445**
Depreciation and other amounts written off assets			
Depreciation, amortisation and impairment		237	237
Total depreciation and other amounts written off assets		**237**	**237**
Charitable activities			
Premises costs		16,374	18,121
Administrative expenses		14,055	6,177
Finance charges		192	60
Legal and professional		15,181	6,778
Interest payable and similar charges		(63)	-
Total other charges		**45,739**	**31,137**
Total Expenditure on		**(213,000)**	**(190,374)**
Total		**213,000**	**190,374**
Net income		**(88,276)**	**82,948**
Total funds carried forward		**(88,276)**	**82,948**

Balance Sheet

Burys stray cat fund
As at 31 December 2025

	NOTES	31 DEC 2025	31 DEC 2024
Fixed Assets			
Tangible assets	3	705,745	696,969
Total fixed assets		**705,745**	**696,969**
Current assets			
Debtors	4	881,139	1,018,908
Total current assets		**881,139**	**1,018,908**
Prepayments and accrued income			
Prepayments	5	905	835
Total prepayments and accrued income		**905**	**835**
Creditors: amounts falling due within one year			
Trade creditors	6	6,027	11,757
Other creditors	6	1,001	1,001
Other taxes and social security	6	416	(674)
Total creditors: amounts falling due within one year		**7,444**	**12,083**
Net current assets (liabilities)		**874,600**	**1,007,659**
Total assets less current liabilities		**1,580,345**	**1,704,628**
Accruals and deferred income			
Accruals	7	5,170	41,177
Total accruals and deferred income		**5,170**	**41,177**
Net assets (liabilities)		**1,575,175**	**1,663,451**
Funds			
General Fund			
Current Year Funds		(88,276)	82,948
Fund types			
General Fund		667,444	584,496
Freehold Property Fund		996,007	996,007
Total Fund types		**1,663,451**	**1,580,503**
Total General Fund		**1,575,175**	**1,663,451**
Total equity		**1,575,175**	**1,663,451**

The financial statements were approved by the Board of Trustees and authorised for issue on 20 October 2026 and were signed on its behalf by:

.....

Louise Purnell, Chair

Notes to the Financial Statements

Burys stray cat fund
For the year ended 31 December 2025

1. Accounting policies

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.
Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2025.

Trustees' expenses
There were no trustees' expenses paid for the year ended 31 December 2025

	2025	2024
3. Tangible assets		
Land and buildings		
Cost		
Opening balance	696,007	376,145
Freehold additions	9,014	319,862
Total cost	**705,021**	**696,007**
Net book value	**705,021**	**696,007**
Plant and machinery		
Cost		
Opening balance	2,176	1,688
Additions	1	488
Total cost	**2,177**	**2,176**
Depreciation		

Opening balance	(1,215)	(978)
Charged in year	(238)	(237)
Total depreciation	**(1,453)**	**(1,215)**
Net book value	**724**	**961**
Total tangible assets	**705,745**	**706,969**

4. Debtors

	2025	2024
Debtors: amounts falling due within one year		
Trade debtors	50	4,890
Cash in Hand	881,089	1,114,018
Total debtors: amounts falling due within one year	**881,139**	**1,118,908**
Total debtors	**881,139**	**1,118,908**

5. Prepayments and accrued income

	2025	2024
Prepayments	905	835
Total prepayments and accrued income	**905**	**835**

6. Creditors: amounts falling due within one year

	2025	2024
Trade creditors	6,027	11,757
Other creditors	1,001	1,001
Taxation and social security	416	(674)
Total creditors: amounts falling due within one year	**7,444**	**12,083**

7. Accruals and deferred income

	2025	2024
Accruals	5,170	41,177
Total accruals and deferred income	**5,170**	**41,177**

8. Movement in Funds

	2025	2024
Unrestricted funds		
Freehold Property Fund	(996,007)	(996,007)
General Fund	(667,444)	(584,496)
Total Unrestricted funds	**(1,663,451)**	**(1,580,503)**
Total Movement in Funds	**1,663,451**	**1,580,503**

9. Related party disclosures

There were no related party transactions for the year ended 31 December 2025.

Movements in Funds

Burys stray cat fund
For the year ended 31 December 2025

	2025
Equity	
Opening balance	1,583,451
Untitled group	
Current year funds	(8,276)
Total retained earnings	**(£8,276)**
Total equity	**1,575,175**

Detailed Income and Expenditure

Burys stray cat fund
For the year ended 31 December 2025

	NOTES	2025	2024
Income and Endowments			
Income			
Box Donations		141	96
Cat Rehoming Income		10,158	6,393
Cat supply sales		318	414
Donations (non giftaid)		12,286	25,002
Food sales		230	50
Fundraising income		1,055	339
Gift aid		1,240	-
Legacies		21,275	205,576
Legacies & Bequests		50,969	415
Membership subscriptions		3,786	1,938
Sponsorship		358	-
Sundry Income		-	212
Total Income		**101,815**	**240,434**
Other income			
Rental income		5,500	6,000
Other interest receivable and similar income		17,409	26,888
Total other income		**22,909**	**32,888**
Total Income		**124,724**	**273,322**
Expenditure			
Direct Charitable Expenditure			
Purchases			
Cat Supplies		1,533	183
Direct Expenses		459	960
Food supplies		1,840	4,455
Fund Raising		12	-
Misc supplies		1,350	265
Vet fees		65,154	66,692
Total Purchases		**70,347**	**72,556**
Total Direct Charitable expenditure		**70,347**	**72,556**
Staff costs			
Wages and salaries		93,375	81,881
Employers national insurance		1,230	596
Employers pensions		1,956	1,888
Staff training		115	2,079
Total staff costs		**96,676**	**86,445**
Depreciation and other amounts written off assets			

	NOTES	2025	2024
Depreciation, amortisation and impairment		237	237
Total depreciation and other amounts written off assets		**237**	**237**
Other Support costs			
Premises costs			
Rent		406	-
Rates		2,910	4,712
Light and heat		5,953	9,012
Property repairs and maintenance		5,125	1,606
Cleaning		1,980	2,791
Total premises costs		**16,374**	**18,121**
Administrative expenses			
Telephone and internet		770	789
Printing, postage and stationery		1,120	929
Motor and travel		-	28
Advertising and marketing		5,367	1,346
Entertainment		-	485
Computer software and maintenance		474	426
Subscriptions		314	-
Insurance		1,207	344
Sundry expenses		4,802	1,830
Total administrative expenses		**14,055**	**6,177**
Finance charges			
Bank charges		192	60
Total finance charges		**192**	**60**
Legal and professional			
Legal and professional fees		9,618	275
Accountancy fees		5,118	6,503
Consultancy fees		445	-
Total legal and professional		**15,181**	**6,778**
Interest payable and similar charges			
Interest payable		(63)	-
Total interest payable and similar charges		**(63)**	**-**
Total Support costs		**45,739**	**31,137**
Total Expenditure		**(213,000)**	**190,374)**
Net Income		**(88,276)**	**82,948**