

REGISTERED CHARITY NUMBER: 519102

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Cramar Cat Rescue



Kenneth Morris Limited
1 Aston Court
Bromsgrove Technology Park
Bromsgrove
Worcestershire
B60 3AL

Cramar Cat Rescue

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for the Year Ended 31 March 2021

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Cramar Cat Rescue

Report of the Trustees for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees have complied with the duty in section 4 of the 2006 Charities Act to have due regard to guidance published by the Charity Commission.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective of the charity is the relief of suffering and distress of cats and kittens in need of care and attention in the West Midlands by raising funds to provide food and shelter for un-wanted cats and re-homing cats when possible.

The charity aims to raise sufficient funds from its trading activities to enable it to meet its re-homing targets each year and maintain a breakeven position.

Significant activities

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The focus of our activities remains as follows:

- The re-homing of unwanted cats and kittens,
- The provision of shelter for homeless cats,
- Raising funds to ensure the continuation of the cat sanctuary
- The provision of veterinary treatment, vaccination, neutering and spaying where necessary.

Public benefit

The public benefit achieved is to provide a safe-haven for unwanted and stray cats, helping ease the burden on local authority animal welfare services, as well as providing accessible veterinary care to the local community at competitive rates.

Volunteers

The charity is grateful for the efforts of its volunteers who are involved in working in the cattery, administration and fundraising. The trustees have valued the volunteer effort at £1,748.

Employee benefits

The charity employees and trustees are entitled to the benefit of cat food, cat litter and vet care at a discount after 3 months service. They are also entitled to free boarding, excluding food, during off-peak times. Volunteers are entitled to discounts on food and litter only after 6 months service.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity provides food, shelter and veterinary treatment for homeless cats.

Fundraising activities

The charity runs a boarding cattery and a veterinary surgery to raise funds. These are usually supported by a range of fund-raising events during the year including an onsite Open Day. However due to Covid 19 no sales were undertaken and currently we have no indication of when these will be able to commence again.

All fundraising activities are undertaken by the charity and no third party fundraisers are used.

Investment performance

The trustees regularly review the return on investments to ensure that a competitive rate is being received.

Cramar Cat Rescue

Report of the Trustees for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE

Overall performance

During 2020/21 the charity rehomed a similar number of kittens/cats to last year between the periods of lockdown.

Due to Covid 19 restrictions there was less demand for boarding.

Legacies this year were £83,080. Whilst these are not relied upon to meet day to day charitable activities they are greatly appreciated and provide funds for ongoing maintenance and improving our facilities which the previous years' legacies allowed us to do during this financial year.

The Trustees continue to work hard to control costs where they are able, monitoring these on a regular basis such as the use of onsite Smart meters enabling them to see if there are rises in this cost area e.g. expenditure was higher but this was due to the inclement weather and the need to use the dryer more frequently.

Donations of cat litter from Sainsburys continues as well as good volunteer support both of which helps with the day to day cost of running the charity and is much appreciated by the Trustees.

The trustees have estimated the value of donated feed and litter to be £9,346 this year.

FINANCIAL REVIEW

Principal funding sources

Principal funding sources are legacies, donations, boarding and veterinary fees.

Reserves policy

The charity has both restricted and unrestricted reserves. The aim of the charity is to maintain its unrestricted reserves at an appropriate level to ensure the continued existence of the charity. The restricted funds relate to donations that have been given for specific cattery buildings.

FUTURE PLANS

The charity's ability to trade was still impacted by the COVID-19 outbreak.

The veterinary practice continued to function following RCVS guidelines. However, there were restrictions which limited the amount of clients that they were able to see on a daily basis but their hard work plus the trustees continued careful management of costs has ensured the survival of the charity.

As Government restrictions are relaxed it is envisaged that the boarding facility will see the return of their clients and the normal day to day activities of the charity will resume.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

New trustees are appointed by the Executive Committee which consists of the Chairperson, Secretary and Treasurer, but a retiring Trustee has the right to nominate his or her successor.

Organisational structure

The Executive Committee of Cramar Cat Rescue is the Chairperson, Secretary and Treasurer. The Executive Committee is elected annually at the Annual General Meeting, and includes at least one trustee. The trustees must number no fewer than three and no more than five and vacancies are filled by the Executive Committee.

The day to day management is delegated by the trustees to the senior members of staff. Policy and strategic decisions are made by the board of trustees at regular meetings.

Cramar Cat Rescue

Report of the Trustees
for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New trustees will already have knowledge of the charity's organisation having attended trustee meetings prior to appointment. Their responsibilities and duties are outlined by the Charity Commission and new trustees would be expected to familiarise themselves with the rules and regulations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

519102

Principal address

Jinglejoys Farm
Redditch Road
Hopwood
Birmingham
West Midlands
B48 7TW

Trustees

Miss C Lowe Chairperson
Mrs E A Allbutt Treasurer
Mrs S Weaver Secretary

Independent Examiner

Kenneth Morris Limited
1 Aston Court
Bromsgrove Technology Park
Bromsgrove
Worcestershire
B60 3AL

Bankers

Lloyds Bank
University of Birmingham
Birmingham
West Midlands

Approved by order of the board of trustees on 27 September 2021 and signed on its behalf by:



Miss C Lowe - Trustee

Independent Examiner's Report to the Trustees of
Cramar Cat Rescue

Independent examiner's report to the trustees of Cramar Cat Rescue

I report to the charity trustees on my examination of the accounts of Cramar Cat Rescue (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of F C A which is one of the listed bodies.

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 required 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 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.



R S Waller
F C A
Kenneth Morris Limited
1 Aston Court
Bromsgrove Technology Park
Bromsgrove
Worcestershire
B60 3AL

27 September 2021

Cramar Cat Rescue

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	187,494	-	187,494	86,467
Other trading activities	3	520,171	-	520,171	573,462
Investment income	4	2,228	-	2,228	1
Total		709,893	-	709,893	659,930
EXPENDITURE ON					
Raising funds		648,714	529	649,243	665,741
Charitable activities	5				
Cat rescue		72,298	-	72,298	67,294
Governance costs		2,150	-	2,150	2,650
Other		19,633	-	19,633	26,975
Total		742,795	529	743,324	762,660
Net gains/(losses) on investments		16,095	-	16,095	(7,550)
NET INCOME/(EXPENDITURE)		(16,807)	(529)	(17,336)	(110,280)
RECONCILIATION OF FUNDS					
Total funds brought forward		625,988	3,534	629,522	739,802
TOTAL FUNDS CARRIED FORWARD		609,181	3,005	612,186	629,522

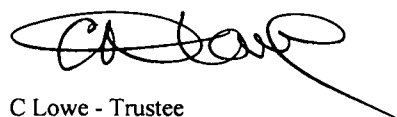
The notes form part of these financial statements

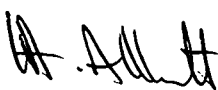
Cramar Cat Rescue

Balance Sheet
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	9	469,110	3,005	472,115	480,022
Investments	10	103,676	-	103,676	92,450
		<u>572,786</u>	<u>3,005</u>	<u>575,791</u>	<u>572,472</u>
CURRENT ASSETS					
Stocks	11	17,714	-	17,714	14,543
Debtors	12	25,324	-	25,324	13,844
Cash at bank and in hand		59,364	-	59,364	77,989
		<u>102,402</u>	<u>-</u>	<u>102,402</u>	<u>106,376</u>
CREDITORS					
Amounts falling due within one year	13	(66,007)	-	(66,007)	(49,326)
		<u>36,395</u>	<u>-</u>	<u>36,395</u>	<u>57,050</u>
NET CURRENT ASSETS					
		<u>36,395</u>	<u>-</u>	<u>36,395</u>	<u>57,050</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>609,181</u>	<u>3,005</u>	<u>612,186</u>	<u>629,522</u>
NET ASSETS					
		<u>609,181</u>	<u>3,005</u>	<u>612,186</u>	<u>629,522</u>
FUNDS					
Unrestricted funds	14			609,181	625,988
Restricted funds				3,005	3,534
TOTAL FUNDS					
				<u>612,186</u>	<u>629,522</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 September 2021 and were signed on its behalf by:


C Lowe - Trustee


E A Allbutt - Trustee

Cramar Cat Rescue

Cash Flow Statement

for the Year Ended 31 March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	(12,288)	(62,375)
Net cash used in operating activities		<u>(12,288)</u>	<u>(62,375)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(8,118)	(71,976)
Purchase of fixed asset investments		(4,667)	(100,000)
Sale of fixed asset investments		4,220	-
Interest received		-	1
Dividends received		2,228	-
Net cash used in investing activities		<u>(6,337)</u>	<u>(171,975)</u>
Change in cash and cash equivalents in the reporting period		<u>(18,625)</u>	<u>(234,350)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>77,989</u>	<u>312,339</u>
Cash and cash equivalents at the end of the reporting period		<u><u>59,364</u></u>	<u><u>77,989</u></u>

The notes form part of these financial statements

Cramar Cat Rescue

Notes to the Cash Flow Statement
for the Year Ended 31 March 2021

1. **RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2021	2020
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(17,336)	(110,280)
Adjustments for:		
Depreciation charges	16,024	16,438
(Gain)/losses on investments	(10,779)	7,550
Interest received	-	(1)
Dividends received	(2,228)	-
Increase in stocks	(3,171)	(241)
(Increase)/decrease in debtors	(11,479)	5,394
Increase in creditors	16,681	18,765
Net cash used in operations	<u>(12,288)</u>	<u>(62,375)</u>

2. **ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
Cash at bank and in hand	77,989	(18,625)	59,364
	<u>77,989</u>	<u>(18,625)</u>	<u>59,364</u>
Total	<u>77,989</u>	<u>(18,625)</u>	<u>59,364</u>

Notes to the Financial Statements
for the Year Ended 31 March 2021

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Since 31 March 2020 the charity's ability to trade has been adversely impacted due to the COVID-19 outbreak. The trustees are taking all necessary steps to ensure the survival of the charity which includes accessing government funding such as the Furlough Scheme and cutting costs where possible. However due to the nature of the charity, rescue staff have been required to be on site daily as well as the veterinary practice remaining open but under strict RCVS protocols.

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.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those costs associated with the meeting of constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

Allocation and apportionment of costs

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Cattery	- 15% on reducing balance
Veterinary equipment, fixtures & fittings	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Ambulance	- 25% on reducing balance

Only assets over £250 are capitalised.

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cramar Cat Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

Stocks

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Donated food, bedding and other goods are valued at their estimated retail price.

Fees

Fees receivable and charges for services are accounted for in the period in which the service is provided.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations & gifts	64,697	54,026
Legacies & bequests	83,080	4,120
Members subscriptions and Sponsorship	19,096	15,927
Sundry receipts	20,621	12,394
	<u>187,494</u>	<u>86,467</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	2,202	11,614
Boarding	30,183	88,437
Mewsletter	37	38
Veterinary fees	487,749	473,373
	<u>520,171</u>	<u>573,462</u>

Cramar Cat Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

4. INVESTMENT INCOME

	2021	2020
	£	£
Other fixed asset invest - FII	2,228	-
Deposit account interest	-	1
	<u>2,228</u>	<u>1</u>

Deposit account interest is all UK generated.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Cat rescue	72,298	-	72,298
Governance costs	-	2,150	2,150
	<u>72,298</u>	<u>2,150</u>	<u>74,448</u>

6. SUPPORT COSTS

	Governance costs
	£
Investment management costs	1,108
Governance costs	2,150
	<u>3,258</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

8. STAFF COSTS

The average number of staff during the year was 29

No employee's emoluments exceeded £60,000.

The locums at the vet's practice were paid £16,183 during the year.

Cramar Cat Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

9. TANGIBLE FIXED ASSETS

	Freehold property £	Cattery £	Veterinary equipment, fixtures & fittings £
COST			
At 1 April 2020	487,194	180,127	120,183
Additions	-	-	7,618
At 31 March 2021	<u>487,194</u>	<u>180,127</u>	<u>127,801</u>
DEPRECIATION			
At 1 April 2020	65,156	142,621	106,480
Charge for year	4,047	5,625	5,330
At 31 March 2021	<u>69,203</u>	<u>148,246</u>	<u>111,810</u>
NET BOOK VALUE			
At 31 March 2021	<u>417,991</u>	<u>31,881</u>	<u>15,991</u>
At 31 March 2020	<u>422,038</u>	<u>37,506</u>	<u>13,703</u>
	Fixtures and fittings £	Ambulance £	Totals £
COST			
At 1 April 2020	42,147	7,750	837,401
Additions	500	-	8,118
At 31 March 2021	<u>42,647</u>	<u>7,750</u>	<u>845,519</u>
DEPRECIATION			
At 1 April 2020	35,430	7,692	357,379
Charge for year	1,008	15	16,025
At 31 March 2021	<u>36,438</u>	<u>7,707</u>	<u>373,404</u>
NET BOOK VALUE			
At 31 March 2021	<u>6,209</u>	<u>43</u>	<u>472,115</u>
At 31 March 2020	<u>6,717</u>	<u>58</u>	<u>480,022</u>

Included in cost or valuation of land and buildings is freehold land of £284,821 (2020 - £284,821) which is not depreciated.

Included in Cattery are restricted assets of £3,004 (2020 £3,534).

Cramar Cat Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2020	92,450
Additions	4,667
Disposals	(4,220)
Revaluations	10,779
	<hr/>
At 31 March 2021	103,676
	<hr/>
NET BOOK VALUE	
At 31 March 2021	103,676
	<hr/>
At 31 March 2020	92,450
	<hr/>

Investments outside of the UK were valued at £30,683 at the year end.

Cost or valuation at 31 March 2021 is represented by:

	Listed investments £
Valuation in 2020	(7,550)
Valuation in 2021	14,720
Cost	96,506
	<hr/>
	103,676
	<hr/>

If fixed asset investments had not been revalued they would have been included at the following historical cost:

	2021 £	2020 £
Cost	96,506	-
	<hr/>	<hr/>

Fixed asset investments were valued on an open market basis on 31 March 2021 by Quilter Cheviot.

11. STOCKS

	2021 £	2020 £
Stocks	17,099	13,913
Work-in-progress	615	630
	<hr/>	<hr/>
	17,714	14,543
	<hr/>	<hr/>

Cramar Cat Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	23,743	11,628
Prepayments	1,581	2,216
	<u>25,324</u>	<u>13,844</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	22,050	24,425
Taxation and social security	35,135	18,422
Other creditors	8,822	6,479
	<u>66,007</u>	<u>49,326</u>

14. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	625,988	(16,807)	609,181
Restricted funds			
Senior Kitizens	149	(22)	127
Cat out of the Bag	104	(16)	88
Donation for Tiger	63	(9)	54
M & H Taylor	473	(71)	402
Lemoges Trust	157	(23)	134
Maternity Unit	1,822	(273)	1,549
Paddocks	766	(115)	651
	<u>3,534</u>	<u>(529)</u>	<u>3,005</u>
TOTAL FUNDS	<u>629,522</u>	<u>(17,336)</u>	<u>612,186</u>

Cramar Cat Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	709,893	(742,795)	16,095	(16,807)
Restricted funds				
Senior Kitizens	-	(22)	-	(22)
Cat out of the Bag	-	(16)	-	(16)
Donation for Tiger	-	(9)	-	(9)
M & H Taylor	-	(71)	-	(71)
Lemoges Trust	-	(23)	-	(23)
Maternity Unit	-	(273)	-	(273)
Paddocks	-	(115)	-	(115)
	-	(529)	-	(529)
TOTAL FUNDS	<u>709,893</u>	<u>(743,324)</u>	<u>16,095</u>	<u>(17,336)</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	735,645	(109,657)	625,988
Restricted funds			
Senior Kitizens	175	(26)	149
Cat out of the Bag	122	(18)	104
Donation for Tiger	74	(11)	63
M & H Taylor	556	(83)	473
Lemoges Trust	185	(28)	157
Maternity Unit	2,144	(322)	1,822
Paddocks	901	(135)	766
	4,157	(623)	3,534
TOTAL FUNDS	<u>739,802</u>	<u>(110,280)</u>	<u>629,522</u>

Cramar Cat Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	659,930	(762,037)	(7,550)	(109,657)
Restricted funds				
Senior Kitizens	-	(26)	-	(26)
Cat out of the Bag	-	(18)	-	(18)
Donation for Tiger	-	(11)	-	(11)
M & H Taylor	-	(83)	-	(83)
Lemoges Trust	-	(28)	-	(28)
Maternity Unit	-	(322)	-	(322)
Paddocks	-	(135)	-	(135)
	-	(623)	-	(623)
TOTAL FUNDS	<u>659,930</u>	<u>(762,660)</u>	<u>(7,550)</u>	<u>(110,280)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	735,645	(126,464)	609,181
Restricted funds			
Senior Kitizens	175	(48)	127
Cat out of the Bag	122	(34)	88
Donation for Tiger	74	(20)	54
M & H Taylor	556	(154)	402
Lemoges Trust	185	(51)	134
Maternity Unit	2,144	(595)	1,549
Paddocks	901	(250)	651
	<u>4,157</u>	<u>(1,152)</u>	<u>3,005</u>
TOTAL FUNDS	<u>739,802</u>	<u>(127,616)</u>	<u>612,186</u>

Cramar Cat Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,369,823	(1,504,832)	8,545	(126,464)
Restricted funds				
Senior Kitizens	-	(48)	-	(48)
Cat out of the Bag	-	(34)	-	(34)
Donation for Tiger	-	(20)	-	(20)
M & H Taylor	-	(154)	-	(154)
Lemoges Trust	-	(51)	-	(51)
Maternity Unit	-	(595)	-	(595)
Paddocks	-	(250)	-	(250)
	-	(1,152)	-	(1,152)
TOTAL FUNDS	<u>1,369,823</u>	<u>(1,505,984)</u>	<u>8,545</u>	<u>(127,616)</u>

15. CONTINGENT LIABILITIES

There were no material contingent liabilities at the year end.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Cramar Cat Rescue

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & gifts	64,697	54,026
Legacies & bequests	83,080	4,120
Members subscriptions and Sponsorship	19,096	15,927
Sundry receipts	20,621	12,394
	<hr/>	<hr/>
	187,494	86,467
Other trading activities		
Fundraising events	2,202	11,614
Boarding	30,183	88,437
Mewsletter	37	38
Veterinary fees	487,749	473,373
	<hr/>	<hr/>
	520,171	573,462
Investment income		
Other fixed asset invest - FII	2,228	-
Deposit account interest	-	1
	<hr/>	<hr/>
	2,228	1
Total incoming resources	<hr/>	<hr/>
	709,893	659,930
EXPENDITURE		
Raising donations and legacies		
Wages	112,881	112,009
Social security	5,030	5,386
Pensions	1,986	2,107
Water & council tax	1,650	4,785
Insurance	3,541	3,165
Light and heat	10,647	12,924
Telephone	2,835	3,103
Postage and stationery	959	1,232
Sundries	278	2,365
Freehold property	4,047	4,047
Depn of cattery	5,623	6,619
Depn of veterinary equipment, fixtures & fittings	5,330	4,568
Fixtures and fittings	1,009	1,185
Depn of ambulance	15	19
	<hr/>	<hr/>
	155,831	163,514
Other trading activities		
Food & litter	2,345	7,825
Wages	274,380	275,486
Carried forward	276,725	283,311

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Cramar Cat Rescue

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	2021	2020
	£	£
Other trading activities		
Brought forward	276,725	283,311
Social security	19,004	17,648
Pensions	4,300	3,820
Veterinary supplies	160,160	165,811
Light & heat	3,115	4,501
Advertising	-	225
Cleaning	1,378	1,739
Sundries	3,290	2,900
Repairs	15,701	14,585
Legal & professional	-	184
Postage & stationery	3,221	1,763
Insurance	2,954	2,944
Computer expenses	2,456	2,796
	<hr/>	<hr/>
	492,304	502,227
Charitable activities		
Food & litter	16,105	16,469
Vet & medical	55,373	49,726
Cleaning	820	937
	<hr/>	<hr/>
	72,298	67,132
Other		
Property repairs & maintenance	4,370	6,474
Repairs & renewals	1,906	5,682
Rubbish removal	5,004	6,400
Ambulance expenses	1,092	1,222
Bank charges	5,216	5,062
Bad debts	(55)	(14)
Misc. fundraising costs	-	120
Computer expenses	2,100	2,029
	<hr/>	<hr/>
	19,633	26,975
Support costs		
Governance costs		
Accountancy	2,150	2,150
Legal & professional	-	662
Stockbroker fees	1,108	-
	<hr/>	<hr/>
	3,258	2,812
Total resources expended	<hr/>	<hr/>
	743,324	762,660
Net expenditure	<hr/>	<hr/>
	(33,431)	(102,730)

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