

REGISTERED CHARITY NUMBER: 519102

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Cramar Cat Rescue

CHARITY COMMISSION
FIRST CONTACT

21 SEP 2022

ACCOUNTS
RECEIVED

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 2022

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Cramar Cat Rescue

Report of the Trustees

for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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 £4,081.

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 supported by a range of fund-raising events during the year including an onsite Open Day.

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 2022

ACHIEVEMENT AND PERFORMANCE

Overall performance

As expected, this year the charity rehomed more kittens/cats..

Also, demand for boarding was low last year due to Covid 19 but has more than doubled this year.

Legacies this year were £29,506, and the charity also received substantial single donations of £40,000 and £17,522. 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..

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 £9,037 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 trading performance was impacted by the COVID-19 outbreak but this has now improved..

The veterinary practice continues to function following RCVS guidelines and the sales increased this year.

The boarding sales have also improved on last year and the trustees are hopeful that boarding will see the return of their clients.

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.

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.

Cramar Cat Rescue

Report of the Trustees

for the Year Ended 31 March 2022

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 (resigned 26.6.22)
Mrs S Weaver Deceased Secretary (resigned 3.8.21)
Mrs J Anslow Trustee (appointed 3.8.21)

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 26 June 2022 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 2022.

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

26 June 2022

Cramar Cat Rescue

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	182,310	-	182,310	187,494
Other trading activities	3	628,048	-	628,048	520,171
Investment income	4	2,400	-	2,400	2,228
Total		<u>812,758</u>	<u>-</u>	<u>812,758</u>	<u>709,893</u>
EXPENDITURE ON					
Raising funds		703,516	603	704,119	649,243
Charitable activities	5				
Cat rescue		71,488	-	71,488	72,298
Governance costs		3,384	-	3,384	2,150
Other		20,200	-	20,200	19,633
Total		<u>798,588</u>	<u>603</u>	<u>799,191</u>	<u>743,324</u>
Net gains on investments		5,775	-	5,775	16,095
NET INCOME/(EXPENDITURE)		<u>19,945</u>	<u>(603)</u>	<u>19,342</u>	<u>(17,336)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		609,181	3,005	612,186	629,522
TOTAL FUNDS CARRIED FORWARD		<u>629,126</u>	<u>2,402</u>	<u>631,528</u>	<u>612,186</u>

The notes form part of these financial statements

Cramar Cat Rescue

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	9	457,608	2,402	460,010	472,115
Investments	10	99,594	-	99,594	103,676
		<u>557,202</u>	<u>2,402</u>	<u>559,604</u>	<u>575,791</u>
CURRENT ASSETS					
Stocks	11	11,718	-	11,718	17,714
Debtors	12	17,161	-	17,161	25,324
Cash at bank and in hand		97,303	-	97,303	59,364
		<u>126,182</u>	<u>-</u>	<u>126,182</u>	<u>102,402</u>
CREDITORS					
Amounts falling due within one year	13	(54,258)	-	(54,258)	(66,007)
		<u>71,924</u>	<u>-</u>	<u>71,924</u>	<u>36,395</u>
NET CURRENT ASSETS					
		<u>71,924</u>	<u>-</u>	<u>71,924</u>	<u>36,395</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>629,126</u>	<u>2,402</u>	<u>631,528</u>	<u>612,186</u>
NET ASSETS					
		<u>629,126</u>	<u>2,402</u>	<u>631,528</u>	<u>612,186</u>
FUNDS					
	14				
Unrestricted funds				629,126	609,181
Restricted funds				2,402	3,005
				<u>631,528</u>	<u>612,186</u>
TOTAL FUNDS					
				<u>631,528</u>	<u>612,186</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 June 2022 and were signed on its behalf by:

C Lowe - Trustee

J Anslow - Trustee

Cramar Cat Rescue

Cash Flow Statement

for the Year Ended 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	28,113	(12,288)
Net cash provided by/(used in) operating activities		<u>28,113</u>	<u>(12,288)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,431)	(8,118)
Purchase of fixed asset investments		(1,599)	(4,667)
Sale of fixed asset investments		11,456	4,220
Dividends received		2,400	2,228
Net cash provided by/(used in) investing activities		<u>9,826</u>	<u>(6,337)</u>
Change in cash and cash equivalents in the reporting period		<u>37,939</u>	<u>(18,625)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>59,364</u>	<u>77,989</u>
Cash and cash equivalents at the end of the reporting period		<u><u>97,303</u></u>	<u><u>59,364</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 2022

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	19,342	(17,336)
Adjustments for:		
Depreciation charges	14,405	16,024
Gain on investments	(5,775)	(10,779)
Loss on disposal of fixed assets	131	-
Dividends received	(2,400)	(2,228)
Decrease/(increase) in stocks	5,996	(3,171)
Decrease/(increase) in debtors	8,163	(11,479)
(Decrease)/increase in creditors	(11,749)	16,681
Net cash provided by/(used in) operations	<u>28,113</u>	<u>(12,288)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	59,364	37,939	97,303
	<u>59,364</u>	<u>37,939</u>	<u>97,303</u>
Total	<u>59,364</u>	<u>37,939</u>	<u>97,303</u>

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.

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.

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.

Cramar Cat Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

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

	2022	2021
	£	£
Donations & gifts	119,525	64,697
Legacies & bequests	29,506	83,080
Members subscriptions and Sponsorship	17,777	19,096
Sundry receipts	15,502	20,621
	<u>182,310</u>	<u>187,494</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	7,073	2,202
Boarding	65,645	30,183
Mewsletter	33	37
Veterinary fees	555,297	487,749
	<u>628,048</u>	<u>520,171</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Other fixed asset invest - FII	<u>2,400</u>	<u>2,228</u>

Deposit account interest is all UK generated.

Cramar Cat Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Cat rescue	71,488	-	71,488
Governance costs	-	3,384	3,384
	<u>71,488</u>	<u>3,384</u>	<u>74,872</u>

6. SUPPORT COSTS

	Governance costs £
Governance costs	<u>3,384</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

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 £15,809 during the year.

Cramar Cat Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

9. TANGIBLE FIXED ASSETS

	Freehold property £	Cattery £	Veterinary equipment, fixtures & fittings £
COST			
At 1 April 2021	487,194	180,127	127,801
Additions	-	-	1,356
Disposals	-	-	-
At 31 March 2022	<u>487,194</u>	<u>180,127</u>	<u>129,157</u>
DEPRECIATION			
At 1 April 2021	69,203	148,246	111,810
Charge for year	4,048	4,935	4,337
Eliminated on disposal	-	-	-
At 31 March 2022	<u>73,251</u>	<u>153,181</u>	<u>116,147</u>
NET BOOK VALUE			
At 31 March 2022	<u>413,943</u>	<u>26,946</u>	<u>13,010</u>
At 31 March 2021	<u>417,991</u>	<u>31,881</u>	<u>15,991</u>
Fixtures and fittings			
	£	Ambulance £	Totals £
COST			
At 1 April 2021	42,647	7,750	845,519
Additions	1,075	-	2,431
Disposals	(250)	-	(250)
At 31 March 2022	<u>43,472</u>	<u>7,750</u>	<u>847,700</u>
DEPRECIATION			
At 1 April 2021	36,438	7,707	373,404
Charge for year	1,074	11	14,405
Eliminated on disposal	(119)	-	(119)
At 31 March 2022	<u>37,393</u>	<u>7,718</u>	<u>387,690</u>
NET BOOK VALUE			
At 31 March 2022	<u>6,079</u>	<u>32</u>	<u>460,010</u>
At 31 March 2021	<u>6,209</u>	<u>43</u>	<u>472,115</u>

Included in cost or valuation of land and buildings is freehold land of £284,821 (2021 - £284,821) which is not depreciated.

Included in Cattery are restricted assets of £2,402 (2021 £3,004).

Cramar Cat Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2021	103,676
Additions	1,599
Disposals	(11,456)
Revaluations	5,775
	<hr/>
At 31 March 2022	99,594
	<hr/>
NET BOOK VALUE	
At 31 March 2022	99,594
	<hr/>
At 31 March 2021	103,676
	<hr/>

Investments outside of the UK were valued at £27,879 at the year end.

Cost or valuation at 31 March 2022 is represented by:

	Listed investments £
Valuation in 2020	(7,550)
Valuation in 2021	14,720
Valuation in 2022	4,583
Cost	87,841
	<hr/>
	99,594
	<hr/>

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

	2022 £	2021 £
Cost	87,841	96,506
	<hr/>	<hr/>

Fixed asset investments were valued on an open market basis on 31 March 2022 by Quilter Cheviot.

11. STOCKS

	2022 £	2021 £
Stocks	11,148	17,099
Work-in-progress	570	615
	<hr/>	<hr/>
	11,718	17,714
	<hr/>	<hr/>

Cramar Cat Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	14,936	23,743
Other debtors	132	-
Prepayments	2,093	1,581
	<u>17,161</u>	<u>25,324</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	22,479	22,050
Taxation and social security	24,985	35,135
Other creditors	6,794	8,822
	<u>54,258</u>	<u>66,007</u>

14. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	609,181	19,945	629,126
Restricted funds			
Senior Kitizens	127	(26)	101
Cat out of the Bag	88	(18)	70
Donation for Tiger	54	(11)	43
M & H Taylor	402	(81)	321
Lemoges Trust	134	(27)	107
Maternity Unit	1,549	(310)	1,239
Paddocks	651	(130)	521
	<u>3,005</u>	<u>(603)</u>	<u>2,402</u>
TOTAL FUNDS	<u>612,186</u>	<u>19,342</u>	<u>631,528</u>

Cramar Cat Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

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	812,758	(798,588)	5,775	19,945
Restricted funds				
Senior Kitizens	-	(26)	-	(26)
Cat out of the Bag	-	(18)	-	(18)
Donation for Tiger	-	(11)	-	(11)
M & H Taylor	-	(81)	-	(81)
Lemoges Trust	-	(27)	-	(27)
Maternity Unit	-	(310)	-	(310)
Paddocks	-	(130)	-	(130)
	-	(603)	-	(603)
TOTAL FUNDS	<u>812,758</u>	<u>(799,191)</u>	<u>5,775</u>	<u>19,342</u>

Comparatives for 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
	3,534	(529)	3,005
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 2022

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	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>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	625,988	3,138	629,126
Restricted funds			
Senior Kitizens	149	(48)	101
Cat out of the Bag	104	(34)	70
Donation for Tiger	63	(20)	43
M & H Taylor	473	(152)	321
Lemoges Trust	157	(50)	107
Maternity Unit	1,822	(583)	1,239
Paddocks	766	(245)	521
	3,534	(1,132)	2,402
TOTAL FUNDS	<u>629,522</u>	<u>2,006</u>	<u>631,528</u>

Cramar Cat Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

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	1,522,651	(1,541,383)	21,870	3,138
Restricted funds				
Senior Kitizens	-	(48)	-	(48)
Cat out of the Bag	-	(34)	-	(34)
Donation for Tiger	-	(20)	-	(20)
M & H Taylor	-	(152)	-	(152)
Lemoges Trust	-	(50)	-	(50)
Maternity Unit	-	(583)	-	(583)
Paddocks	-	(245)	-	(245)
	-	(1,132)	-	(1,132)
TOTAL FUNDS	<u>1,522,651</u>	<u>(1,542,515)</u>	<u>21,870</u>	<u>2,006</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 2022.

Cramar Cat Rescue

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & gifts	119,525	64,697
Legacies & bequests	29,506	83,080
Members subscriptions and Sponsorship	17,777	19,096
Sundry receipts	15,502	20,621
	<hr/>	<hr/>
	182,310	187,494
Other trading activities		
Fundraising events	7,073	2,202
Boarding	65,645	30,183
Mewsletter	33	37
Veterinary fees	555,297	487,749
	<hr/>	<hr/>
	628,048	520,171
Investment income		
Other fixed asset invest - FII	2,400	2,228
	<hr/>	<hr/>
Total incoming resources	812,758	709,893
EXPENDITURE		
Raising donations and legacies		
Wages	123,602	112,881
Social security	6,710	5,030
Pensions	2,366	1,986
Water & council tax	1,003	1,650
Insurance	3,813	3,541
Light and heat	12,014	10,647
Telephone	2,599	2,835
Postage and stationery	378	959
Sundries	633	278
Freehold property	4,047	4,047
Depn of cattery	4,937	5,623
Depn of veterinary equipment, fixtures & fittings	4,337	5,330
Fixtures and fittings	1,073	1,009
Depn of ambulance	11	15
Loss on sale of tangible fixed assets	131	-
	<hr/>	<hr/>
	167,654	155,831
Other trading activities		
Food & litter	2,535	2,345
Wages	302,256	274,380
Social security	21,398	19,004
Pensions	4,645	4,300
Carried forward	330,834	300,029

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Cramar Cat Rescue

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	2022	2021
	£	£
Other trading activities		
Brought forward	330,834	300,029
Veterinary supplies	181,085	160,160
Light & heat	4,107	3,115
Cleaning	1,397	1,378
Sundries	3,345	3,290
Repairs	4,484	15,701
Postage & stationery	3,566	3,221
Insurance	2,846	2,954
Computer expenses	2,283	2,456
Bad debts	2,518	-
	<hr/>	<hr/>
	536,465	492,304
Charitable activities		
Food & litter	17,921	16,105
Vet & medical	52,940	55,373
Cleaning	627	820
	<hr/>	<hr/>
	71,488	72,298
Other		
Property repairs & maintenance	3,432	4,370
Repairs & renewals	910	1,906
Rubbish removal	6,001	5,004
Ambulance expenses	928	1,092
Bank charges	6,526	5,216
Bad debts	-	(55)
Misc. fundraising costs	261	-
Computer expenses	2,142	2,100
	<hr/>	<hr/>
	20,200	19,633
Support costs		
Governance costs		
Accountancy	2,205	2,150
Stockbroker fees	1,179	1,108
	<hr/>	<hr/>
	3,384	3,258
Total resources expended	<hr/>	<hr/>
	799,191	743,324
Net income/(expenditure)	<hr/>	<hr/>
	13,567	(33,431)

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