

REGISTERED CHARITY NUMBER: 519102

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023

for

Cramar Cat Rescue

CHARITY COMMISSION
FIRST CONTACT

20 JUL 2023

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 2023

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Cramar Cat Rescue

Report of the Trustees for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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 £5,482.

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. 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 2023

ACHIEVEMENT AND PERFORMANCE

Overall performance

As expected, this year the charity rehomed more kittens/cats and numbers are continuing to increase post Covid.

Legacies this year were £500 which were lower than usual. 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 £9,938 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 veterinary practice continues to trade well and also looks after the Rescue cats.

The boarding sales have improved on last year as the investment in additional pens is now being realised.

Although the Cat Rescue relies on the income from the veterinary practice and boarding to fund its activities, it is also reliant on fundraising, donations and legacies. The charity continues to look after and rehome the rescue cats and to maintain the property but any improvements must wait until more income can be achieved.

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 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
519102

Principal address

Redditch Road
Hopwood
Birmingham
West Midlands
B48 7TW

Trustees

Miss C Lowe Chairperson
Mrs E A Allbutt Treasurer (resigned 26.6.22)
Mrs J Anslow Trustee
Ms C Hughes (appointed 26.6.22)

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 25 June 2023 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 2023.

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 member of the Institute of Chartered Accountants in England and Wales, 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

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

25 June 2023

Cramar Cat Rescue

Statement of Financial Activities
for the Year Ended 31 March 2023

| | Notes | Unrestricted fund £ | Restricted funds £ | 2023 Total funds £ | 2022 Total funds £ |
|------------------------------------|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 116,879 | - | 116,879 | 182,310 |
| Other trading activities | 3 | 684,351 | - | 684,351 | 628,048 |
| Investment income | 4 | 2,331 | - | 2,331 | 2,400 |
| Total | | <u>803,561</u> | <u>-</u> | <u>803,561</u> | <u>812,758</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | | 745,495 | 600 | 746,095 | 704,119 |
| Charitable activities | | | | | |
| Cat rescue | 5 | 92,585 | - | 92,585 | 71,488 |
| Governance costs | | 3,571 | - | 3,571 | 3,384 |
| Other | | 18,309 | - | 18,309 | 20,200 |
| Total | | <u>859,960</u> | <u>600</u> | <u>860,560</u> | <u>799,191</u> |
| Net gains/(losses) on investments | | <u>(9,950)</u> | <u>-</u> | <u>(9,950)</u> | <u>5,775</u> |
| NET INCOME/(EXPENDITURE) | | <u>(66,349)</u> | <u>(600)</u> | <u>(66,949)</u> | <u>19,342</u> |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 629,126 | 2,402 | 631,528 | 612,186 |
| TOTAL FUNDS CARRIED FORWARD | | <u>562,777</u> | <u>1,802</u> | <u>564,579</u> | <u>631,528</u> |

The notes form part of these financial statements

Cramar Cat Rescue

Balance Sheet
31 March 2023

| | Notes | Unrestricted fund £ | Restricted funds £ | 2023 Total funds £ | 2022 Total funds £ |
|--|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 9 | 451,398 | 1,802 | 453,200 | 460,010 |
| Investments | 10 | 75,168 | - | 75,168 | 99,594 |
| | | <u>526,566</u> | <u>1,802</u> | <u>528,368</u> | <u>559,604</u> |
| CURRENT ASSETS | | | | | |
| Stocks | 11 | 18,286 | - | 18,286 | 11,718 |
| Debtors | 12 | 26,284 | - | 26,284 | 17,161 |
| Cash at bank and in hand | | 43,047 | - | 43,047 | 97,303 |
| | | <u>87,617</u> | <u>-</u> | <u>87,617</u> | <u>126,182</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 13 | (51,406) | - | (51,406) | (54,258) |
| | | <u>36,211</u> | <u>-</u> | <u>36,211</u> | <u>71,924</u> |
| NET CURRENT ASSETS | | | | | |
| | | <u>36,211</u> | <u>-</u> | <u>36,211</u> | <u>71,924</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | <u>562,777</u> | <u>1,802</u> | <u>564,579</u> | <u>631,528</u> |
| NET ASSETS | | | | | |
| | | <u>562,777</u> | <u>1,802</u> | <u>564,579</u> | <u>631,528</u> |
| FUNDS | | | | | |
| Unrestricted funds | 14 | | | 562,777 | 629,126 |
| Restricted funds | | | | 1,802 | 2,402 |
| | | | | <u>564,579</u> | <u>631,528</u> |
| TOTAL FUNDS | | | | | |
| | | | | <u>564,579</u> | <u>631,528</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 25 June 2023 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 2023

| | Notes | 2023 £ | 2022 £ |
|--|-------|-----------------|---------------|
| Cash flows from operating activities | | | |
| Cash generated from operations | 1 | (63,664) | 28,113 |
| Net cash (used in)/provided by operating activities | | <u>(63,664)</u> | <u>28,113</u> |
| Cash flows from investing activities | | | |
| Purchase of tangible fixed assets | | (7,399) | (2,431) |
| Purchase of fixed asset investments | | (2,767) | (1,599) |
| Sale of fixed asset investments | | 17,243 | 11,456 |
| Dividends received | | 2,331 | 2,400 |
| Net cash provided by investing activities | | <u>9,408</u> | <u>9,826</u> |
| Change in cash and cash equivalents in the reporting period | | | |
| Cash and cash equivalents at the beginning of the reporting period | | <u>97,303</u> | <u>59,364</u> |
| Cash and cash equivalents at the end of the reporting period | | <u>43,047</u> | <u>97,303</u> |

The notes form part of these financial statements

Cramar Cat Rescue

Notes to the Cash Flow Statement
for the Year Ended 31 March 2023

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

| | 2023 | 2022 |
|---|-----------------|---------------|
| | £ | £ |
| Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities) | (66,949) | 19,342 |
| Adjustments for: | | |
| Depreciation charges | 14,210 | 14,405 |
| Losses/(gain) on investments | 9,950 | (5,775) |
| Loss on disposal of fixed assets | - | 131 |
| Dividends received | (2,331) | (2,400) |
| (Increase)/decrease in stocks | (6,568) | 5,996 |
| (Increase)/decrease in debtors | (9,124) | 8,163 |
| Decrease in creditors | (2,852) | (11,749) |
| Net cash (used in)/provided by operations | <u>(63,664)</u> | <u>28,113</u> |

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

| | At 1.4.22 | Cash flow | At 31.3.23 |
|--------------------------|---------------|-----------------|---------------|
| | £ | £ | £ |
| Net cash | | | |
| Cash at bank and in hand | 97,303 | (54,256) | 43,047 |
| | <u>97,303</u> | <u>(54,256)</u> | <u>43,047</u> |
| Total | <u>97,303</u> | <u>(54,256)</u> | <u>43,047</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 2023

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

| | 2023 | 2022 |
|---------------------------------------|----------------|----------------|
| | £ | £ |
| Donations & gifts | 80,239 | 119,525 |
| Legacies & bequests | 500 | 29,506 |
| Members subscriptions and Sponsorship | 18,908 | 17,777 |
| Sundry receipts | 17,232 | 15,502 |
| | <u>116,879</u> | <u>182,310</u> |

3. OTHER TRADING ACTIVITIES

| | 2023 | 2022 |
|--------------------|----------------|----------------|
| | £ | £ |
| Fundraising events | 22,859 | 7,073 |
| Boarding | 97,434 | 65,645 |
| Mewsletter | 33 | 33 |
| Veterinary fees | 564,025 | 555,297 |
| | <u>684,351</u> | <u>628,048</u> |

4. INVESTMENT INCOME

| | 2023 | 2022 |
|--------------------------------|--------------|--------------|
| | £ | £ |
| Other fixed asset invest - FII | <u>2,331</u> | <u>2,400</u> |

Deposit account interest is all UK generated.

Cramar Cat Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. CHARITABLE ACTIVITIES COSTS

| | Direct Costs £ | Support costs (see note 6) £ | Totals £ |
|------------------|----------------------|---------------------------------------|---------------|
| Cat rescue | 92,585 | - | 92,585 |
| Governance costs | - | 3,571 | 3,571 |
| | <u>92,585</u> | <u>3,571</u> | <u>96,156</u> |

6. SUPPORT COSTS

| | Governance costs £ |
|------------------|--------------------------|
| Governance costs | <u>3,571</u> |

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

8. STAFF COSTS

The average number of staff during the year was 31.
No employee's emoluments exceeded £60,000.

The locums at the vet's practice were paid £30,808 during the year.

9. TANGIBLE FIXED ASSETS

| | Freehold property £ | Cattery £ | Veterinary equipment, fixtures & fittings £ |
|-----------------------|---------------------------|----------------|---|
| COST | | | |
| At 1 April 2022 | 487,194 | 180,127 | 129,157 |
| Additions | - | - | 5,995 |
| | <u>487,194</u> | <u>180,127</u> | <u>135,152</u> |
| At 31 March 2023 | 487,194 | 180,127 | 135,152 |
| DEPRECIATION | | | |
| At 1 April 2022 | 73,251 | 153,181 | 116,147 |
| Charge for year | 4,047 | 4,283 | 4,751 |
| | <u>77,298</u> | <u>157,464</u> | <u>120,898</u> |
| At 31 March 2023 | 77,298 | 157,464 | 120,898 |
| NET BOOK VALUE | | | |
| At 31 March 2023 | <u>409,896</u> | <u>22,663</u> | <u>14,254</u> |
| At 31 March 2022 | <u>413,943</u> | <u>26,946</u> | <u>13,010</u> |

Cramar Cat Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

9. TANGIBLE FIXED ASSETS - continued

| | Fixtures and fittings £ | Ambulance £ | Totals £ |
|-----------------------|----------------------------------|----------------|----------------|
| COST | | | |
| At 1 April 2022 | 43,472 | 7,750 | 847,700 |
| Additions | 1,404 | - | 7,399 |
| | <hr/> | <hr/> | <hr/> |
| At 31 March 2023 | 44,876 | 7,750 | 855,099 |
| DEPRECIATION | | | |
| At 1 April 2022 | 37,393 | 7,718 | 387,690 |
| Charge for year | 1,120 | 8 | 14,209 |
| | <hr/> | <hr/> | <hr/> |
| At 31 March 2023 | 38,513 | 7,726 | 401,899 |
| NET BOOK VALUE | | | |
| At 31 March 2023 | <u>6,363</u> | <u>24</u> | <u>453,200</u> |
| At 31 March 2022 | <u>6,079</u> | <u>32</u> | <u>460,010</u> |

Included in cost or valuation of land and buildings is freehold land of £284,821 (2022 - £284,821) which is not depreciated.

Included in Cattery are restricted assets of £1,802 (2022 £2,402).

10. FIXED ASSET INVESTMENTS

| | Listed investments £ |
|-----------------------|----------------------------|
| MARKET VALUE | |
| At 1 April 2022 | 99,594 |
| Additions | 2,767 |
| Disposals | (17,243) |
| Revaluations | (9,950) |
| | <hr/> |
| At 31 March 2023 | 75,168 |
| NET BOOK VALUE | |
| At 31 March 2023 | <u>75,168</u> |
| At 31 March 2022 | <u>99,594</u> |

Investments outside of the UK were valued at £20,905 at the year end.

Cramar Cat Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 March 2023 is represented by:

| | Listed investments £ |
|-------------------|----------------------------|
| Valuation in 2020 | (7,550) |
| Valuation in 2021 | 14,720 |
| Valuation in 2022 | 4,583 |
| Valuation in 2023 | (10,803) |
| Cost | 74,218 |
| | <u>75,168</u> |

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

| | 2023 £ | 2022 £ |
|------|---------------|---------------|
| Cost | <u>74,218</u> | <u>87,841</u> |

Fixed asset investments were valued on an open market basis on 31 March 2023 by Quilter Cheviot.

11. STOCKS

| | 2023 £ | 2022 £ |
|------------------|---------------|---------------|
| Stocks | 17,691 | 11,148 |
| Work-in-progress | 595 | 570 |
| | <u>18,286</u> | <u>11,718</u> |

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 £ | 2022 £ |
|---------------|---------------|---------------|
| Trade debtors | 24,048 | 14,936 |
| Other debtors | - | 132 |
| Prepayments | 2,236 | 2,093 |
| | <u>26,284</u> | <u>17,161</u> |

Cramar Cat Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | 2022 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Trade creditors | 25,434 | 22,479 |
| Taxation and social security | 22,356 | 24,985 |
| Other creditors | 3,616 | 6,794 |
| | <u>51,406</u> | <u>54,258</u> |

14. MOVEMENT IN FUNDS

| | At 1.4.22 | Net movement in funds | At 31.3.23 |
|---------------------------|----------------|-----------------------------|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 629,126 | (66,349) | 562,777 |
| Restricted funds | | | |
| Senior Kitizens | 101 | (25) | 76 |
| Cat out of the Bag | 70 | (17) | 53 |
| Donation for Tiger | 43 | (11) | 32 |
| M & H Taylor | 321 | (80) | 241 |
| Lemoges Trust | 107 | (27) | 80 |
| Maternity Unit | 1,239 | (310) | 929 |
| Paddocks | 521 | (130) | 391 |
| | <u>2,402</u> | <u>(600)</u> | <u>1,802</u> |
| TOTAL FUNDS | <u>631,528</u> | <u>(66,949)</u> | <u>564,579</u> |

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 | 803,561 | (859,960) | (9,950) | (66,349) |
| Restricted funds | | | | |
| Senior Kitizens | - | (25) | - | (25) |
| Cat out of the Bag | - | (17) | - | (17) |
| Donation for Tiger | - | (11) | - | (11) |
| M & H Taylor | - | (80) | - | (80) |
| Lemoges Trust | - | (27) | - | (27) |
| Maternity Unit | - | (310) | - | (310) |
| Paddocks | - | (130) | - | (130) |
| | <u>-</u> | <u>(600)</u> | <u>-</u> | <u>(600)</u> |
| TOTAL FUNDS | <u>803,561</u> | <u>(860,560)</u> | <u>(9,950)</u> | <u>(66,949)</u> |

Cramar Cat Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

14. MOVEMENT IN FUNDS - continued

Comparatives for 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> |

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 | 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) |
| | <u>-</u> | <u>(603)</u> | <u>-</u> | <u>(603)</u> |
| TOTAL FUNDS | <u>812,758</u> | <u>(799,191)</u> | <u>5,775</u> | <u>19,342</u> |

Cramar Cat Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

14. **MOVEMENT IN FUNDS - continued**

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

| | At 1.4.21 £ | Net movement in funds £ | At 31.3.23 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 609,181 | (46,404) | 562,777 |
| Restricted funds | | | |
| Senior Kitizens | 127 | (51) | 76 |
| Cat out of the Bag | 88 | (35) | 53 |
| Donation for Tiger | 54 | (22) | 32 |
| M & H Taylor | 402 | (161) | 241 |
| Lemoges Trust | 134 | (54) | 80 |
| Maternity Unit | 1,549 | (620) | 929 |
| Paddocks | 651 | (260) | 391 |
| | <u>3,005</u> | <u>(1,203)</u> | <u>1,802</u> |
| TOTAL FUNDS | <u>612,186</u> | <u>(47,607)</u> | <u>564,579</u> |

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 | 1,616,319 | (1,658,548) | (4,175) | (46,404) |
| Restricted funds | | | | |
| Senior Kitizens | - | (51) | - | (51) |
| Cat out of the Bag | - | (35) | - | (35) |
| Donation for Tiger | - | (22) | - | (22) |
| M & H Taylor | - | (161) | - | (161) |
| Lemoges Trust | - | (54) | - | (54) |
| Maternity Unit | - | (620) | - | (620) |
| Paddocks | - | (260) | - | (260) |
| | <u>-</u> | <u>(1,203)</u> | <u>-</u> | <u>(1,203)</u> |
| TOTAL FUNDS | <u>1,616,319</u> | <u>(1,659,751)</u> | <u>(4,175)</u> | <u>(47,607)</u> |

Cramar Cat Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

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 2023.

Cramar Cat Rescue

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

| | 2023 | 2022 |
|--|---------|---------|
| | £ | £ |
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations & gifts | 80,239 | 119,525 |
| Legacies & bequests | 500 | 29,506 |
| Members subscriptions and Sponsorship | 18,908 | 17,777 |
| Sundry receipts | 17,232 | 15,502 |
| | <hr/> | <hr/> |
| | 116,879 | 182,310 |
| Other trading activities | | |
| Fundraising events | 22,859 | 7,073 |
| Boarding | 97,434 | 65,645 |
| Mewsletter | 33 | 33 |
| Veterinary fees | 564,025 | 555,297 |
| | <hr/> | <hr/> |
| | 684,351 | 628,048 |
| Investment income | | |
| Other fixed asset invest - FII | 2,331 | 2,400 |
| | <hr/> | <hr/> |
| Total incoming resources | 803,561 | 812,758 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Wages | 137,370 | 123,602 |
| Social security | 8,593 | 6,710 |
| Pensions | 3,150 | 2,366 |
| Water & council tax | 1,186 | 1,003 |
| Insurance | 3,876 | 3,813 |
| Light and heat | 11,809 | 12,014 |
| Telephone | 3,829 | 2,599 |
| Postage and stationery | 1,015 | 378 |
| Sundries | 1,267 | 633 |
| Freehold property | 4,047 | 4,047 |
| Deprn of cattery | 4,284 | 4,937 |
| Deprn of veterinary equipment, fixtures & fittings | 4,751 | 4,337 |
| Fixtures and fittings | 1,120 | 1,073 |
| Deprn of ambulance | 8 | 11 |
| Loss on sale of tangible fixed assets | - | 131 |
| | <hr/> | <hr/> |
| | 186,305 | 167,654 |
| Other trading activities | | |
| Food & litter | 5,072 | 2,535 |
| Wages | 325,046 | 302,256 |
| Social security | 21,787 | 21,398 |
| Pensions | 4,443 | 4,645 |
| Carried forward | 356,348 | 330,834 |

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Cramar Cat Rescue

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

| | 2023 | 2022 |
|---------------------------------|----------|---------|
| | £ | £ |
| Other trading activities | | |
| Brought forward | 356,348 | 330,834 |
| Veterinary supplies | 174,129 | 181,085 |
| Light & heat | 4,048 | 4,107 |
| Cleaning | 1,695 | 1,397 |
| Sundries | 5,332 | 3,345 |
| Repairs | 5,980 | 4,484 |
| Legal & professional | 400 | - |
| Postage & stationery | 3,138 | 3,566 |
| Insurance | 2,184 | 2,846 |
| Computer expenses | 5,724 | 2,283 |
| Bad debts | 812 | 2,518 |
| | <hr/> | <hr/> |
| | 559,790 | 536,465 |
| | | |
| Charitable activities | | |
| Food & litter | 25,897 | 17,921 |
| Vet & medical | 65,622 | 52,940 |
| Cleaning | 1,066 | 627 |
| | <hr/> | <hr/> |
| | 92,585 | 71,488 |
| | | |
| Other | | |
| Property repairs & maintenance | 1,193 | 3,432 |
| Repairs & renewals | 1,327 | 910 |
| Rubbish removal | 5,993 | 6,001 |
| Ambulance expenses | 1,222 | 928 |
| Bank charges | 6,405 | 6,526 |
| Misc. fundraising costs | 253 | 261 |
| Computer expenses | 1,916 | 2,142 |
| | <hr/> | <hr/> |
| | 18,309 | 20,200 |
| | | |
| Support costs | | |
| | | |
| Governance costs | | |
| Accountancy | 2,485 | 2,205 |
| Stockbroker fees | 1,086 | 1,179 |
| | <hr/> | <hr/> |
| | 3,571 | 3,384 |
| | | |
| Total resources expended | <hr/> | <hr/> |
| | 860,560 | 799,191 |
| | | |
| Net (expenditure)/income | <hr/> | <hr/> |
| | (56,999) | 13,567 |
| | <hr/> | <hr/> |

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