

REGISTERED CHARITY NUMBER: 519102

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2024  
for  
Cramar Cat Rescue  
Trading as Cramar Cat Rescue



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

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

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for the Year Ended 31 March 2024

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Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Report of the Trustees  
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 £6,544.

### **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  
Trading as Cramar Cat Rescue

Report of the Trustees  
for the Year Ended 31 March 2024

## **ACHIEVEMENT AND PERFORMANCE**

### **Overall performance**

The charity continued to rehome kittens/cats.

Legacies this year were £26,980. 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.

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 £9,769 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.

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Report of the Trustees  
for the Year Ended 31 March 2024

## **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**

Redditch Road  
Hopwood  
Birmingham  
West Midlands  
B48 7TW

### **Trustees**

Miss C Lowe Chairperson  
Mrs J Anslow  
Ms C Hughes

### **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 30 June 2024 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 2024.

**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

30.June.2024

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Statement of Financial Activities  
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	125,783	13,500	139,283	116,879
Other trading activities	3	723,162	-	723,162	684,351
Investment income	4	1,963	-	1,963	2,331
<b>Total</b>		<u>850,908</u>	<u>13,500</u>	<u>864,408</u>	<u>803,561</u>
<b>EXPENDITURE ON</b>					
Raising funds		818,160	598	818,758	746,095
<b>Charitable activities</b>					
	5				
Cat rescue		90,133	-	90,133	92,585
Governance costs		3,419	-	3,419	3,571
Other		18,346	-	18,346	18,309
<b>Total</b>		<u>930,058</u>	<u>598</u>	<u>930,656</u>	<u>860,560</u>
Net gains/(losses) on investments		2,842	-	2,842	(9,950)
<b>NET INCOME/(EXPENDITURE)</b>		<u>(76,308)</u>	<u>12,902</u>	<u>(63,406)</u>	<u>(66,949)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		562,777	1,802	564,579	631,528
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>486,469</u></u>	<u><u>14,704</u></u>	<u><u>501,173</u></u>	<u><u>564,579</u></u>

The notes form part of these financial statements

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Balance Sheet  
31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	440,906	1,204	442,110	453,200
Investments	10	40,700	-	40,700	75,168
		<u>481,606</u>	<u>1,204</u>	<u>482,810</u>	<u>528,368</u>
<b>CURRENT ASSETS</b>					
Stocks	11	24,642	-	24,642	18,286
Debtors	12	20,956	-	20,956	26,284
Cash at bank and in hand		29,374	13,500	42,874	43,047
		<u>74,972</u>	<u>13,500</u>	<u>88,472</u>	<u>87,617</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(70,109)	-	(70,109)	(51,406)
		<u>4,863</u>	<u>13,500</u>	<u>18,363</u>	<u>36,211</u>
<b>NET CURRENT ASSETS</b>					
		<u>486,469</u>	<u>14,704</u>	<u>501,173</u>	<u>564,579</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>486,469</u>	<u>14,704</u>	<u>501,173</u>	<u>564,579</u>
<b>NET ASSETS</b>					
		<u>486,469</u>	<u>14,704</u>	<u>501,173</u>	<u>564,579</u>
<b>FUNDS</b>					
	14				
Unrestricted funds				486,469	562,777
Restricted funds				14,704	1,802
				<u>501,173</u>	<u>564,579</u>
<b>TOTAL FUNDS</b>					
				<u>501,173</u>	<u>564,579</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 June 2024 and were signed on its behalf by:



C Lowe - Trustee



J Anslow - Trustee

The notes form part of these financial statements

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Cash Flow Statement  
for the Year Ended 31 March 2024

	Notes	31.3.24 £	31.3.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(38,113)	(63,664)
Net cash used in operating activities		<u>(38,113)</u>	<u>(63,664)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(1,333)	(7,399)
Purchase of fixed asset investments		(13,949)	(2,767)
Sale of fixed asset investments		51,259	17,243
Dividends received		1,963	2,331
Net cash provided by investing activities		<u>37,940</u>	<u>9,408</u>
<b>Change in cash and cash equivalents in the reporting period</b>		(173)	(54,256)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>43,047</u>	<u>97,303</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>42,874</u></u>	<u><u>43,047</u></u>

The notes form part of these financial statements

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Notes to the Cash Flow Statement  
for the Year Ended 31 March 2024

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

	31.3.24	31.3.23
	£	£
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(63,406)	(66,949)
<b>Adjustments for:</b>		
Depreciation charges	12,422	14,210
(Gain)/losses on investments	(2,842)	9,950
Dividends received	(1,963)	(2,331)
Increase in stocks	(6,356)	(6,568)
Decrease/(increase) in debtors	5,329	(9,124)
Increase/(decrease) in creditors	18,703	(2,852)
<b>Net cash used in operations</b>	<u>(38,113)</u>	<u>(63,664)</u>

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

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	43,047	(173)	42,874
	<u>43,047</u>	<u>(173)</u>	<u>42,874</u>
<b>Total</b>	<u>43,047</u>	<u>(173)</u>	<u>42,874</u>

The notes form part of these financial statements

## 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.

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**1. ACCOUNTING POLICIES - continued**

**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**

	31.3.24	31.3.23
	£	£
Donations & gifts	60,748	80,239
Legacies & bequests	26,980	500
Members subscriptions and Sponsorship	20,558	18,908
Paddock Appeal	13,500	-
Sundry receipts	17,497	17,232
	<u>139,283</u>	<u>116,879</u>

**3. OTHER TRADING ACTIVITIES**

	31.3.24	31.3.23
	£	£
Fundraising events	11,317	22,859
Boarding	108,585	97,434
Mewsletter	33	33
Veterinary fees	603,227	564,025
	<u>723,162</u>	<u>684,351</u>

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**4. INVESTMENT INCOME**

	31.3.24	31.3.23
	£	£
Other fixed asset invest - FII	1,963	2,331
	<u>          </u>	<u>          </u>

Deposit account interest is all UK generated.

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Cat rescue	90,133	-	90,133
Governance costs	-	3,419	3,419
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>90,133</u>	<u>3,419</u>	<u>93,552</u>

**6. SUPPORT COSTS**

	Governance costs £
Governance costs	3,419
	<u>          </u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**8. STAFF COSTS**

The average number of staff during the year was 32.  
 No employee's emoluments exceeded £60,000.

The locums at the vet's practice were paid £72,023 during the year.

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Cattery £	Veterinary equipment, fixtures & fittings £
<b>COST</b>			
At 1 April 2023	487,194	180,127	135,152
Additions	-	-	510
	<u>487,194</u>	<u>180,127</u>	<u>135,662</u>
At 31 March 2024	487,194	180,127	135,662
<b>DEPRECIATION</b>			
At 1 April 2023	77,298	157,464	120,898
Charge for year	4,048	3,728	3,564
	<u>81,346</u>	<u>161,192</u>	<u>124,462</u>
At 31 March 2024	81,346	161,192	124,462
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>405,848</u>	<u>18,935</u>	<u>11,200</u>
At 31 March 2023	<u>409,896</u>	<u>22,663</u>	<u>14,254</u>
	Fixtures and fittings £	Ambulance £	Totals £
<b>COST</b>			
At 1 April 2023	44,876	7,750	855,099
Additions	823	-	1,333
	<u>45,699</u>	<u>7,750</u>	<u>856,432</u>
At 31 March 2024	45,699	7,750	856,432
<b>DEPRECIATION</b>			
At 1 April 2023	38,513	7,726	401,899
Charge for year	1,077	6	12,423
	<u>39,590</u>	<u>7,732</u>	<u>414,322</u>
At 31 March 2024	39,590	7,732	414,322
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>6,109</u>	<u>18</u>	<u>442,110</u>
At 31 March 2023	<u>6,363</u>	<u>24</u>	<u>453,200</u>

Included in cost or valuation of land and buildings is freehold land of £284,821 (2023 - £284,821) which is not depreciated.

Included in Cattery are restricted assets of £1,202 (2023 £1,802).

Cramar Cat Rescue  
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Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**10. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2023	75,168
Additions	13,949
Disposals	(51,259)
Revaluations	2,842
	<u>40,700</u>
At 31 March 2024	<u>40,700</u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u>40,700</u>
At 31 March 2023	<u>75,168</u>

Investments outside of the UK were valued at £13,733 at the year end.

Cost or valuation at 31 March 2024 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)
Valuation in 2024	572
Cost	<u>39,178</u>
	<u>40,700</u>

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

	31.3.24	31.3.23
	£	£
Cost	<u>39,178</u>	<u>74,218</u>

Fixed asset investments were valued on an open market basis on 31 March 2024 by Quilter Cheviot.

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**11. STOCKS**

	31.3.24	31.3.23
	£	£
Stocks	24,012	17,691
Work-in-progress	630	595
	<u>24,642</u>	<u>18,286</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Trade debtors	19,145	24,048
Prepayments	1,811	2,236
	<u>20,956</u>	<u>26,284</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Trade creditors	33,177	25,434
Taxation and social security	28,028	22,356
Other creditors	8,904	3,616
	<u>70,109</u>	<u>51,406</u>

**14. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	562,777	(76,308)	486,469
<b>Restricted funds</b>			
Senior Kitizens	76	(25)	51
Cat out of the Bag	53	(18)	35
Donation for Tiger	32	(10)	22
M & H Taylor	241	(80)	161
Lemoges Trust	80	(26)	54
Maternity Unit	929	(309)	620
Paddocks	391	13,370	13,761
	<u>1,802</u>	<u>12,902</u>	<u>14,704</u>
<b>TOTAL FUNDS</b>	<u>564,579</u>	<u>(63,406)</u>	<u>501,173</u>

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**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 £
<b>Unrestricted funds</b>				
General fund	850,908	(930,058)	2,842	(76,308)
<b>Restricted funds</b>				
Senior Kitizens	-	(25)	-	(25)
Cat out of the Bag	-	(18)	-	(18)
Donation for Tiger	-	(10)	-	(10)
M & H Taylor	-	(80)	-	(80)
Lemoges Trust	-	(26)	-	(26)
Maternity Unit	-	(309)	-	(309)
Paddocks	13,500	(130)	-	13,370
	<u>13,500</u>	<u>(598)</u>	<u>-</u>	<u>12,902</u>
<b>TOTAL FUNDS</b>	<u>864,408</u>	<u>(930,656)</u>	<u>2,842</u>	<u>(63,406)</u>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	629,126	(66,349)	562,777
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>631,528</u>	<u>(66,949)</u>	<u>564,579</u>

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**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 £
<b>Unrestricted funds</b>				
General fund	803,561	(859,960)	(9,950)	(66,349)
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>803,561</u>	<u>(860,560)</u>	<u>(9,950)</u>	<u>(66,949)</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	629,126	(142,657)	486,469
<b>Restricted funds</b>			
Senior Kitizens	101	(50)	51
Cat out of the Bag	70	(35)	35
Donation for Tiger	43	(21)	22
M & H Taylor	321	(160)	161
Lemoges Trust	107	(53)	54
Maternity Unit	1,239	(619)	620
Paddocks	521	13,240	13,761
	<u>2,402</u>	<u>12,302</u>	<u>14,704</u>
<b>TOTAL FUNDS</b>	<u>631,528</u>	<u>(130,355)</u>	<u>501,173</u>

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**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 £
<b>Unrestricted funds</b>				
General fund	1,654,469	(1,790,018)	(7,108)	(142,657)
<b>Restricted funds</b>				
Senior Kitizens	-	(50)	-	(50)
Cat out of the Bag	-	(35)	-	(35)
Donation for Tiger	-	(21)	-	(21)
M & H Taylor	-	(160)	-	(160)
Lemoges Trust	-	(53)	-	(53)
Maternity Unit	-	(619)	-	(619)
Paddocks	13,500	(260)	-	13,240
	<u>13,500</u>	<u>(1,198)</u>	<u>-</u>	<u>12,302</u>
<b>TOTAL FUNDS</b>	<u>1,667,969</u>	<u>(1,791,216)</u>	<u>(7,108)</u>	<u>(130,355)</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 2024.

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations & gifts	60,748	80,239
Legacies & bequests	26,980	500
Members subscriptions and Sponsorship	20,558	18,908
Paddock Appeal	13,500	-
Sundry receipts	17,497	17,232
	<hr/>	<hr/>
	139,283	116,879
<b>Other trading activities</b>		
Fundraising events	11,317	22,859
Boarding	108,585	97,434
Mewsletter	33	33
Veterinary fees	603,227	564,025
	<hr/>	<hr/>
	723,162	684,351
<b>Investment income</b>		
Other fixed asset invest - FII	1,963	2,331
	<hr/>	<hr/>
<b>Total incoming resources</b>	864,408	803,561
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	146,877	137,370
Social security	10,304	8,593
Pensions	3,708	3,150
Water & council tax	3,311	1,186
Insurance	4,863	3,876
Light and heat	11,621	11,809
Telephone	4,745	3,829
Postage and stationery	703	1,015
Sundries	1,469	1,267
Freehold property	4,047	4,047
Depn of cattery	3,728	4,284
Depn of veterinary equipment, fixtures & fittings	3,563	4,751
Fixtures and fittings	1,078	1,120
Depn of ambulance	6	8
	<hr/>	<hr/>
	200,023	186,305

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Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
<b>Raising donations and legacies</b>		
<b>Other trading activities</b>		
Food & litter	3,512	5,072
Wages	368,090	325,046
Social security	20,288	21,787
Pensions	4,113	4,443
Veterinary supplies	198,038	174,129
Light & heat	4,335	4,048
Cleaning	2,449	1,695
Sundries	2,814	5,332
Repairs	2,716	5,980
Legal & professional	87	400
Postage & stationery	2,095	3,138
Insurance	4,061	2,184
Computer expenses	4,054	5,724
Bad debts	2,083	812
	<u>618,735</u>	<u>559,790</u>
<b>Charitable activities</b>		
Food & litter	20,810	25,897
Vet & medical	68,251	65,622
Cleaning	1,072	1,066
	<u>90,133</u>	<u>92,585</u>
<b>Other</b>		
Property repairs & maintenance	669	1,193
Repairs & renewals	866	1,327
Rubbish removal	8,298	5,993
Ambulance expenses	1,734	1,222
Bank charges	5,497	6,405
Misc. fundraising costs	287	253
Computer expenses	995	1,916
	<u>18,346</u>	<u>18,309</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	2,515	2,485
Stockbroker fees	904	1,086
	<u>3,419</u>	<u>3,571</u>
Total resources expended	<u>930,656</u>	<u>860,560</u>
<b>Net expenditure</b>	<u>(66,248)</u>	<u>(56,999)</u>

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