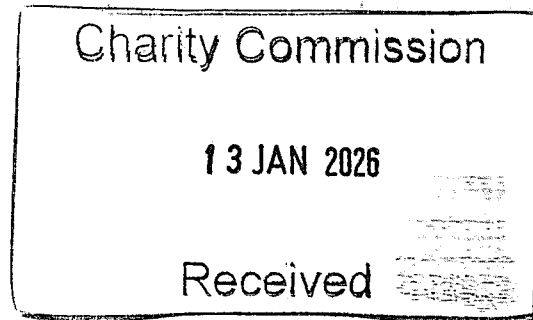


REGISTERED CHARITY NUMBER: 519102

Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2025  
for  
Cramar Cat Rescue  
Trading as Cramar Cat Rescue



Greg Lewis, Senior Statutory Auditor  
Griffiths Marshall  
4th Floor Llanthony Warehouse  
The Docks  
Gloucester  
Gloucestershire  
GL1 2EH

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

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for the Year Ended 31 March 2025

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Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Report of the Trustees  
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with 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.

### **Short-Term Aims and Activities**

During the year, the charity's focus is to:

- Care for and rehome as many cats as possible, ensuring every cat receives appropriate veterinary attention and socialisation.
- Continue work on capital improvements to the cattery, including the boarding facilities, funded by restricted donations and legacies.
- Maintain and, where possible, expand the charity's boarding and veterinary services to provide sustainable unrestricted income.
- Recruit and train volunteers to strengthen animal care and administration support.

### **Long-Term Aims**

Looking ahead, the charity's long-term goals are to:

- Continue improving and expanding its cattery facilities to enhance the welfare and comfort of the cats in its care.
- Increase awareness of responsible cat ownership and the importance of neutering within the local community.
- Build a sustainable financial base through boarding income, grants, donations and legacies, ensuring the long-term future of the charity's rescue work.
- Uphold strong governance, transparency and compliance with charity law and welfare standards.

### **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 and neutering 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**

We have a core of paid staff with support from a pool of 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 £33,187.

### **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. Substantial volunteers are also entitled to discounts on boarding and vets.

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Report of the Trustees  
for the Year Ended 31 March 2025

**ACHIEVEMENTS 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.

**Overall performance**

The charity continued to rehome kittens/cats.

Legacies this year were £234,405. 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 £8,980 this year.

**Differences made to beneficiaries**

During the year ended 31 March 2025, Cramar Cat Rescue focussed on rescuing, rehabilitating and rehoming stray and abandoned cats and kittens across the West Midlands. Key achievements included:

Rescuing 234 cats and kittens, of whom all are cared for in rescue until permanent homes were found.

Providing veterinary care to in excess of 7,800 animals, including treatment for injuries, emergency surgery, and routine vaccinations.

Through its independent vet practice, offering subsidised services to former rescue animals which otherwise might not have been accessible, resulting in reduced suffering and earlier diagnosis/treatment of illnesses.

These activities have made tangible improvements to animal welfare in the area, reducing the number of cats suffering untreated illnesses and increasing successful rehoming.

**Veterinary services provided to Rescue**

The veterinary practice provides essential medical care to the rescued and rehomed cats which is an integral part of the charity's activities. Without running its own vet practice, Cramar Cat Rescue would have to seek these services from external third party providers with additional costs of call outs or transport fees. The extent to which the charity relies on being able to use its own vets to support the charitable activities is reflected below based on an "internal" sales figure shown as note only:

	2025	2024
	£	£
Veterinary fees provided	46,428	68,251

**Property Ownership**

The charity's property is held in the name Carole Ann Lowe, who serves as the designated holding trustee for the charity. Her name is registered at HM Land Registry, with the property held on behalf of the charity, Cramar Cat Rescue.

**FINANCIAL REVIEW**

**Principal funding sources**

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

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Report of the Trustees  
for the Year Ended 31 March 2025

## **FINANCIAL REVIEW**

### **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 continue to improve with many regular re-bookings.

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.

## **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

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Report of the Trustees  
for the Year Ended 31 March 2025

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Auditors**

Greg Lewis, Senior Statutory Auditor  
Griffiths Marshall  
4th Floor Llanthony Warehouse  
The Docks  
Gloucester  
Gloucestershire  
GL1 2EH

### **Bankers**

Lloyds Bank  
University of Birmingham  
Birmingham  
West Midlands

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 30 June 2025 and signed on its behalf by:

 *Cecile Lowe*  
Signed on 25 October 2025 @ 15:32

Miss C Lowe - Trustee

Report of the Independent Auditors to the Trustees of  
Cramar Cat Rescue

**Opinion**

We have audited the financial statements of Cramar Cat Rescue (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies.

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources an application of resources, for the year then ended.
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Report of the Independent Auditors to the Trustees of  
Cramar Cat Rescue

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to Cramar Cat Rescue and the industry in which it operates and, considered the risk of acts by Management and Trustees of Cramar Cat Rescue which were contrary to applicable laws and regulations, including fraud. These included but were not limited to compliance with the Charities Act 2011 and Employment Law. We made enquiries of the Trustees to obtain further understanding of risks of non-compliance.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of management regarding known or suspected instances of non-compliance with laws and regulations;
- review of minutes of the Board meetings throughout the year; and
- obtaining an understanding of the control environment in place to prevent and detect irregularities.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of  
Cramar Cat Rescue

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



*Greg Lewis*

Signed on 23 October 2025 @ 12:05

Greg Lewis, Senior Statutory Auditor  
Griffiths Marshall  
4th Floor Llanthony Warehouse  
The Docks  
Gloucester  
Gloucestershire  
GL1 2EH

30 June 2025

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Statement of Financial Activities  
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	339,050	-	339,050	139,283
Other trading activities	3	723,277	-	723,277	723,162
Investment income	4	2,594	-	2,594	1,963
<b>Total</b>		<u>1,064,921</u>	<u>-</u>	<u>1,064,921</u>	<u>864,408</u>
<b>EXPENDITURE ON</b>					
Raising funds		883,770	873	884,643	818,758
<b>Charitable activities</b>					
Boarding	5	1,300	-	1,300	-
Cat rescue		20,669	-	20,669	90,133
Governance costs		8,213	-	8,213	3,419
Other		17,553	-	17,553	18,346
<b>Total</b>		<u>931,505</u>	<u>873</u>	<u>932,378</u>	<u>930,656</u>
Net gains/(losses) on investments		<u>(6,549)</u>	<u>-</u>	<u>(6,549)</u>	<u>2,842</u>
<b>NET INCOME/(EXPENDITURE)</b>		126,867	(873)	125,994	(63,406)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		486,469	14,704	501,173	564,579
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>613,336</u></u>	<u><u>13,831</u></u>	<u><u>627,167</u></u>	<u><u>501,173</u></u>

The notes form part of these financial statements

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Balance Sheet  
31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	447,192	13,831	461,023	442,110
Investments	11	92,671	-	92,671	40,700
		<u>539,863</u>	<u>13,831</u>	<u>553,694</u>	<u>482,810</u>
<b>CURRENT ASSETS</b>					
Stocks	12	22,799	-	22,799	24,642
Debtors	13	7,794	-	7,794	20,956
Cash at bank and in hand		124,288	-	124,288	42,874
		<u>154,881</u>	<u>-</u>	<u>154,881</u>	<u>88,472</u>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(81,408)	-	(81,408)	(70,109)
		<u>73,473</u>	<u>-</u>	<u>73,473</u>	<u>18,363</u>
<b>NET CURRENT ASSETS</b>					
		<u>613,336</u>	<u>13,831</u>	<u>627,167</u>	<u>501,173</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>613,336</u>	<u>13,831</u>	<u>627,167</u>	<u>501,173</u>
<b>NET ASSETS</b>					
		<u>613,336</u>	<u>13,831</u>	<u>627,167</u>	<u>501,173</u>
<b>FUNDS</b>					
	15				
Unrestricted funds				613,336	486,469
Restricted funds				13,831	14,704
				<u>627,167</u>	<u>501,173</u>
<b>TOTAL FUNDS</b>					
				<u>627,167</u>	<u>501,173</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 June 2025 and were signed on its behalf by:

C Lowe - Trustee



*Carole Lowe*

Signed on 25 October 2025 @ 15:32

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 2025

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	173,083	(38,113)
Net cash provided by/(used in) operating activities		<u>173,083</u>	<u>(38,113)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(35,743)	(1,333)
Purchase of fixed asset investments		(83,329)	(13,949)
Sale of fixed asset investments		24,809	51,259
Dividends received		2,594	1,963
Net cash (used in)/provided by investing activities		<u>(91,669)</u>	<u>37,940</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		42,874	43,047
Cash and cash equivalents at the end of the reporting period		<u>124,288</u>	<u>42,874</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 2025

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

	2025	2024
	£	£
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	125,994	(63,406)
<b>Adjustments for:</b>		
Depreciation charges	16,830	12,422
Losses/(gain) on investments	6,549	(2,842)
Dividends received	(2,594)	(1,963)
Decrease/(increase) in stocks	1,843	(6,356)
Decrease in debtors	13,162	5,329
Increase in creditors	11,299	18,703
	<hr/>	<hr/>
<b>Net cash provided by/(used in) operations</b>	<b>173,083</b>	<b>(38,113)</b>
	<hr/> <hr/>	<hr/> <hr/>

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

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	42,874	81,414	124,288
	<hr/>	<hr/>	<hr/>
	42,874	81,414	124,288
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>42,874</b>	<b>81,414</b>	<b>124,288</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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.

### **Taxation**

The charity is exempt from tax on its charitable activities.

**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.

Restricted funds represent amounts received that are subject to specific conditions imposed by the donors or by the terms of the appeal under which they were raised. These funds may only be applied for the purposes specified.

The charity has received donations and legacy income that were given specifically for capital projects to enhance and expand the cattery facilities. These projects included the construction and improvement of:

- Additional accommodation for senior cat rescue;
- A dedicated maternity unit for pregnant cats and kittens; and
- An isolation block for the care of unwell or quarantined cats.

In accordance with the Charities SORP (FRS 102) and the Charities Act 2011, these funds have been recognised as restricted funds because the donors expressed clear wishes that their gifts be used solely for these particular capital improvements.

Expenditure has been applied in line with these restrictions, and transfers have been made to unrestricted funds only where projects have been completed and the assets brought into operational use, in accordance with SORP guidance on the treatment of capital funds. Any unspent balances at the reporting date are carried forward within restricted funds and will be applied to the completion of these capital projects.

Further details 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.

**Debtors and creditors**

Debtors are amounts due to the charity at the reporting date from fundraising income, trade debtors, accrued income and other sources. They are measured at their fair value, which in practice for Cramar means the invoice amount or amount receivable, less any provision for doubtful debts.

Creditors are those amounts owed by the charity at the reporting date, for goods or services received, but not yet paid for, trade creditors and accruals. They are recognised at the amounts expected to be paid in settlement (i.e. the invoice or billing amount, or, where applicable, an estimate of the liability at the balance sheet date).

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**2. DONATIONS AND LEGACIES**

	2025	2024
	£	£
Donations & gifts	63,261	60,748
Legacies & bequests	234,405	26,980
Members subscriptions and Sponsorship	22,831	20,558
Paddock Appeal	-	13,500
Sundry receipts	18,553	17,497
	<u>339,050</u>	<u>139,283</u>

**3. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Fundraising events	11,940	11,317
Boarding	112,813	108,585
Mewsletter	14	33
Veterinary fees	598,510	603,227
	<u>723,277</u>	<u>723,162</u>

**4. INVESTMENT INCOME**

	2025	2024
	£	£
Other fixed asset invest - FII	2,594	1,963
	<u>2,594</u>	<u>1,963</u>

Dividend income is all UK generated.

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Boarding	1,300	-	1,300
Cat rescue	20,669	-	20,669
Governance costs	-	8,213	8,213
	<u>21,969</u>	<u>8,213</u>	<u>30,182</u>

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**6. SUPPORT COSTS**

		Governance costs
		£
Governance costs		8,213
		<u>8,213</u>

**7. AUDITORS' REMUNERATION**

Auditors remuneration included in support costs:

	2025	2024
	£	£
Audit fees	5,250	0
	<u>5,250</u>	<u>0</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**9. STAFF COSTS**

	2025	2024
	£	£
Wages and salaries	565,961	514,967
Social security costs	35,936	30,592
Other pension costs	8,768	7,821
	<u>610,665</u>	<u>553,380</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Rescue & Boarding	22	22
Vets	9	10
	<u>31</u>	<u>32</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	1	-
	<u>1</u>	<u>-</u>

**Staff costs and employee benefits**

The charity employs 31 employees who undertake its rescue, veterinary, rehoming, administrative and education work. The total staff costs were:

	2025	2024
<b>Category</b>	<b>£</b>	<b>£</b>
Salaries and wages	475,663	442,944

**9. STAFF COSTS - continued**

Social security costs	35,936	30,592
Other employee benefits, including		
Pensions	8,768	7,821
Locums	90,298	72,023
	<hr/>	<hr/>
<b>Total</b>	<b>610,665</b>	<b>553,380</b>
	<hr/> <hr/>	<hr/> <hr/>

**Key management personnel remuneration and benefits**

Key management personnel are those with authority and responsibility for planning, directing and controlling the activities of the charity. For Cramar Cat Rescue, this includes the Trustees.

The total amount paid to key management personnel (including salary, employer's national insurance, pension contributions and other benefits) in the year was £60,000.

There were no loans, guarantees, or other remuneration-related transactions made to key management personnel beyond those listed.

**Trustee remuneration and benefits**

No trustees (who are volunteers) received remuneration for their role as trustees. Trustees are reimbursed for expenses incurred in fulfilling their duties.

During the year, no trustees claimed expenses for travel, subsistence and other allowable costs.

**Pension contributions**

The charity participates in a defined contribution scheme for eligible employees. Contributions are recognised in the Statement of Financial Activities in the period in which they are payable and are included under staff costs.

The total pension cost in the year amounted to £8,768. (2024: £7,821) There were no outstanding pension contributions at the balance sheet date.

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Cattery £	Veterinary equipment, fixtures & fittings £
<b>COST</b>			
At 1 April 2024	487,194	180,127	135,662
Additions	-	13,500	21,950
	<hr/>	<hr/>	<hr/>
At 31 March 2025	487,194	193,627	157,612
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2024	81,346	161,192	124,462
Charge for year	4,047	3,533	8,287
	<hr/>	<hr/>	<hr/>
At 31 March 2025	85,393	164,725	132,749
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2025	401,801	28,902	24,863
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2024	405,848	18,935	11,200
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**10. TANGIBLE FIXED ASSETS - continued**

	Fixtures and fittings £	Ambulance £	Totals £
<b>COST</b>			
At 1 April 2024	45,699	7,750	856,432
Additions	293	-	35,743
	<hr/>	<hr/>	<hr/>
At 31 March 2025	45,992	7,750	892,175
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2024	39,590	7,732	414,322
Charge for year	958	5	16,830
	<hr/>	<hr/>	<hr/>
At 31 March 2025	40,548	7,737	431,152
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2025	5,444	13	461,023
	<hr/>	<hr/>	<hr/>
At 31 March 2024	6,109	18	442,110
	<hr/>	<hr/>	<hr/>

Included in cost or valuation of land and buildings is freehold land of £284,821 (2024 - £284,821) which is not depreciated.

Included in Cattery are restricted assets of £13,831 (2024 £14,704).

**11. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2024	40,700
Additions	83,329
Disposals	(24,809)
Revaluations	(6,549)
	<hr/>
At 31 March 2025	92,671
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2025	92,671
	<hr/>
At 31 March 2024	40,700
	<hr/>

Investments outside of the UK were valued at £30,242 at the year end (£13,733 2024)

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**11. FIXED ASSET INVESTMENTS - continued**

Cost or valuation at 31 March 2025 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
Valuation in 2025	(3,988)
Cost	95,137
	<u>92,671</u>

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

	2025 £	2024 £
Cost	<u>95,137</u>	<u>39,178</u>

Fixed asset investments were valued on an open market basis on 31 March 2025 by Quilter Cheviot.

**12. STOCKS**

	2025 £	2024 £
Stocks	22,149	24,012
Work-in-progress	650	630
	<u>22,799</u>	<u>24,642</u>

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

	2025 £	2024 £
Trade debtors	6,052	19,145
Prepayments	1,742	1,811
	<u>7,794</u>	<u>20,956</u>

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

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

	2025	2024
	£	£
Trade creditors	28,607	33,177
Taxation and social security	29,034	28,028
Other creditors	23,767	8,904
	<u>81,408</u>	<u>70,109</u>

**15. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	486,469	126,867	613,336
<b>Restricted funds</b>			
Senior Kitizens	51	(26)	25
Cat out of the Bag	35	(17)	18
Donation for Tiger	22	(11)	11
M & H Taylor	161	(81)	80
Lemoges Trust	54	(27)	27
Maternity Unit	620	(310)	310
Paddocks	13,761	(401)	13,360
	<u>14,704</u>	<u>(873)</u>	<u>13,831</u>
<b>TOTAL FUNDS</b>	<u>501,173</u>	<u>125,994</u>	<u>627,167</u>

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	1,064,921	(931,505)	(6,549)	126,867
<b>Restricted funds</b>				
Senior Kitizens	-	(26)	-	(26)
Cat out of the Bag	-	(17)	-	(17)
Donation for Tiger	-	(11)	-	(11)
M & H Taylor	-	(81)	-	(81)
Lemoges Trust	-	(27)	-	(27)
Maternity Unit	-	(310)	-	(310)
Paddocks	-	(401)	-	(401)
	<u>-</u>	<u>(873)</u>	<u>-</u>	<u>(873)</u>
<b>TOTAL FUNDS</b>	<u>1,064,921</u>	<u>(932,378)</u>	<u>(6,549)</u>	<u>125,994</u>

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for 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><u>564,579</u></u>	<u><u>(63,406)</u></u>	<u><u>501,173</u></u>

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	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><u>864,408</u></u>	<u><u>(930,656)</u></u>	<u><u>2,842</u></u>	<u><u>(63,406)</u></u>

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**15. MOVEMENT IN FUNDS - continued**

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	562,777	50,559	613,336
<b>Restricted funds</b>			
Senior Kitizens	76	(51)	25
Cat out of the Bag	53	(35)	18
Donation for Tiger	32	(21)	11
M & H Taylor	241	(161)	80
Lemoges Trust	80	(53)	27
Maternity Unit	929	(619)	310
Paddocks	391	12,969	13,360
	<u>1,802</u>	<u>12,029</u>	<u>13,831</u>
<b>TOTAL FUNDS</b>	<u>564,579</u>	<u>62,588</u>	<u>627,167</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 £
<b>Unrestricted funds</b>				
General fund	1,915,829	(1,861,563)	(3,707)	50,559
<b>Restricted funds</b>				
Senior Kitizens	-	(51)	-	(51)
Cat out of the Bag	-	(35)	-	(35)
Donation for Tiger	-	(21)	-	(21)
M & H Taylor	-	(161)	-	(161)
Lemoges Trust	-	(53)	-	(53)
Maternity Unit	-	(619)	-	(619)
Paddocks	13,500	(531)	-	12,969
	<u>13,500</u>	<u>(1,471)</u>	<u>-</u>	<u>12,029</u>
<b>TOTAL FUNDS</b>	<u>1,929,329</u>	<u>(1,863,034)</u>	<u>(3,707)</u>	<u>62,588</u>

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**16. CONTINGENT LIABILITIES**

There were no material contingent liabilities at the year end 31/03/25 (2024 nil)

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year 31/03/2025 (2024 Nil)

**18. VETERINARY SERVICES PROVIDED TO RESCUE**

The veterinary practice provides essential medical care to the rescued and rehomed cats which is an integral part of the charity's activities. Without running its own vet practice, Cramar Cat Rescue would have to seek these services from external third party providers with additional costs of call outs or transport fees. The extent to which the charity relies on being able to use its own vets to support the charitable activities is reflected below based on an "internal" sales figure shown as note only:

	2025	2024
	£	£
Veterinary fees provided	46,428	68,251

Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations & gifts	63,261	60,748
Legacies & bequests	234,405	26,980
Members subscriptions and Sponsorship	22,831	20,558
Paddock Appeal	-	13,500
Sundry receipts	18,553	17,497
	<hr/>	<hr/>
	339,050	139,283
<b>Other trading activities</b>		
Fundraising events	11,940	11,317
Boarding	112,813	108,585
Mewsletter	14	33
Veterinary fees	598,510	603,227
	<hr/>	<hr/>
	723,277	723,162
<b>Investment income</b>		
Other fixed asset invest - FII	2,594	1,963
	<hr/>	<hr/>
<b>Total incoming resources</b>	1,064,921	864,408
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	154,001	146,877
Social security	5,551	10,304
Pensions	3,989	3,708
Water & council tax	(432)	3,311
Insurance	6,382	4,863
Light and heat	11,529	11,621
Telephone	4,994	4,745
Postage and stationery	873	703
Sundries	618	1,469
Freehold property	4,047	4,047
Depn of cattery	3,532	3,728
Depn of veterinary equipment, fixtures & fittings	8,288	3,563
Fixtures and fittings	958	1,078
Depn of ambulance	5	6
	<hr/>	<hr/>
	204,335	200,023
<b>Other trading activities</b>		
Food & litter	3,593	3,512
Wages	411,960	368,090
Social security	30,385	20,288
Carried forward	445,938	391,890

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Cramar Cat Rescue  
Trading as Cramar Cat Rescue

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025

	2025	2024
	£	£
<b>Other trading activities</b>		
Brought forward	445,938	391,890
Pensions	4,779	4,113
Veterinary supplies	203,295	198,038
Light & heat	4,686	4,335
Cleaning	2,406	2,449
Sundries	1,940	2,814
Repairs	3,238	2,716
Legal & professional	-	87
Postage & stationery	3,021	2,095
Insurance	3,837	4,061
Computer expenses	4,367	4,054
Bad debts	2,801	2,083
	<hr/>	<hr/>
	680,308	618,735
<b>Charitable activities</b>		
Food & litter	20,669	20,810
Vet & medical	-	68,251
Cleaning	1,300	1,072
	<hr/>	<hr/>
	21,969	90,133
<b>Other</b>		
Property repairs & maintenance	567	669
Repairs & renewals	382	866
Rubbish removal	7,853	8,298
Ambulance expenses	1,948	1,734
Bank charges	5,480	5,497
Misc. fundraising costs	190	287
Computer expenses	1,133	995
	<hr/>	<hr/>
	17,553	18,346
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration for non audit work	5,250	-
Accountancy	2,615	2,515
Stockbroker fees	348	904
	<hr/>	<hr/>
	8,213	3,419
Total resources expended	<hr/>	<hr/>
	932,378	930,656
<b>Net income/(expenditure)</b>	<hr/> <hr/>	<hr/> <hr/>
	132,543	(66,248)

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