

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019  
FOR  
THE RHODES MINNIS CAT SANCTUARY

Hillgroves Accountancy Ltd  
First Floor, Oriac House  
Unit 10 ,The Glenmore Centre  
Shearway Business Park  
Folkestone  
Kent  
CT19 4RJ

**THE RHODES MINNIS CAT SANCTUARY**

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**FOR THE YEAR ENDED 31 DECEMBER 2019**

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**THE RHODES MINNIS CAT SANCTUARY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2019. 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 2016).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

262245

**Principal address**

Seathwaite  
Rhodes Minnis  
Canterbury  
Kent  
CT4 6XU

**Trustees**

Mr C Russell  
Mrs D G Taylor  
Mr M J Whibley  
Ms D J Colam  
Mrs D Thompson  
Mrs M Potts

**Independent examiner**

J R Glenister F.C.A  
Hillgroves Accountancy Ltd  
First Floor, Oriac House  
Unit 10, The Glenmore Centre  
Shearway Business Park  
Folkestone  
Kent  
CT19 4RJ

**Bankers**

Lloyds TSB - 43 Sandgate Road, Folkestone, Kent

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is governed by its governing documents, a deed of trust dated 3 March 1971. The charity was incorporated under the provisions of Section 52-55 of the Charities Act 1993 by order of the commissioners dated 13 May 1997.

**Recruitment and appointment of new trustees**

The trustees are appointed by resolution of the existing Trustee body.

**Induction and training of new trustees**

All of the trustees are familiar with the practical work of the Charity. New trustees are given a basic induction to the Charity covering key areas of financial management and fundraising along with their duties as a trustee.

**THE RHODES MINNIS CAT SANCTUARY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

There are currently 6 Trustees. The current board comprises Mr Christopher Russell, Chairman, who is a retired solicitor, Mr Michael Whibley, Deputy Chairman, Ms Deborah Colam, Treasurer, Mrs Diana Taylor, Mrs Diane Thompson and Mrs Marguerite Potts. Mr Russell or Mr Whibley are on the premises on most days and attend to routine communications and the receipt of donations.

The day to day management is in the hands of Misses Tracey and Claire Jell, Joint Managers who are both full time residents on the premises. There are four further full time employees assisted by regular volunteers. The bookkeeping is carried out by Mrs Katie Clarke of CLIC Bookkeeping.

The Trustees meet regularly during the year, in addition Mrs Diana Taylor visits monthly. Mrs Thelma Jinks, a former Trustee, deals with all correspondence relating to the 160+ sponsors of Sanctuary cats who make regular donations towards their support.

A Boarding Cattery Business is also run on the premises at Seathwaite, all profits from which are covenanted to support the Sanctuary. It is operated through a separate trading company, Seathwaite Boarding Cattery Ltd (Company Registration No. 3423596). The premises are licensed under the Animal Breeding and Boarding Establishments Act by Folkestone and Hythe District Council to board 80 cats, and there are at present 32 single and 20 double and treble pens, each with individual chalets.

The Directors of the Boarding Cattery Company are currently two of the Trustees, namely Mr C Russell and Mr M Whibley. The other two Directors are Miss T Jell and Miss C Jell. Each Director is also a shareholder with 25 shares each. The customers of the Boarding Cattery include many of the people who have re-homed cats from the Sanctuary. The gross receipts for the year ended 31 December 2019 were £56,016 (2018:£52,367). The activities of the Boarding Cattery are not included in the Accounts of the Charity.

The Charity also runs a Charity shop selling primarily donated goods, under the trading name of 'The Cat Basket' at 16A Cheriton Place, Folkestone. The shops Managers are Mrs Jennifer Campbell and Mrs Susan Peake who each work 1 ½ days a week and are assisted by a rota of voluntary helpers. All profits from the shop go to the Charity, which were for the year £8,454 (2018 £5,857).

**Risk management**

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees have undertaken a review of the major risks to which the Charity is exposed and this has been communicated to the Charity's insurers. The Trustees consider that financial risks are slight, given the Charity's investment policy. A Trustee Insurance Indemnity Policy is in force.

Adequate Public Liability and Employers insurances are maintained. The Trustees are aware of the inevitable risks posed by allowing the public free access to the Sanctuary. However, they regard that as an essential element of their rehoming policy, because only by seeing and relating to individual cats are potential adopters able to choose the cat they would like to take into their home.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the Charity are to provide a sanctuary for unwanted cats and kittens, and to provide homes for them, and to perform any other work the object of which is to ensure humane conduct towards and treatment of cats and kittens.

In planning our activities at meetings, Trustees keep in hand the Charity Commission's Guidance on public benefit. The objects accord with the definition of charitable purposes in the Charities Act 2011 being for the advancement of animal welfare and support of people who are no longer able to care for their pets.

The main focus of our activities continues to be that of ensuring we provide a Sanctuary of the cats and kittens, which their owners are unable to care for, and those which are brought to us by other agencies, or by members of the public as strays. We are the largest rescue organisation catering for cats only in East and South Kent and we are willing to take cats of any age or condition. No cat is ever put to sleep unless the vets advise that he or she no longer enjoys any prospect of a reasonable quality of life.

**THE RHODES MINNIS CAT SANCTUARY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

The Sanctuary cares for 160 or more cats and kittens at any one time. There are three separate enclosures, the first located behind the bungalow and comprising the Homing Centre with 31 reception pens and communal areas accommodating cats suitable for rehoming. Across the road on Long Piece Field is the Sanctuary known as Magpie House which accommodates up to 60 cats which by reason of their temperaments are unhomeable and will live out their lives here. A third enclosure accommodates those cats which have tested positive for FIV (Feline Immunodeficiency Virus) and could be homed, but only where they have no contact with other cats.

Everything is done to maintain an environment where all the cats will have stimulation, an active outdoor life, and contact with staff and visitors. A veterinary surgeon visits the Sanctuary once a week to check new arrivals and attend to cases which do not require immediate treatment. The Sanctuary is open to visitors without prior appointment from 10 am to 1 pm and 2 pm to 4 pm seven days a week except over Christmas and New Year.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

In 2019 the Charity took in 276 cats and rehomed 271 (2018, 310 and 308). The number of cats being cared for during the year varied between 130 and 180 of which 100 have little prospect of finding new homes due to temperament, age or health problems. However, the staff and trustees have been very pleased that several cats who seemed destined to live out their lives in the Sanctuary have been taken home by dedicated cat lovers and have achieved unexpected success as domestic pets again. Much of our homing success is accounted for by the Sanctuary being open to visitors every day.

The Charity takes in cats regardless of age, health or temperament problems. We operate a scheme whereby we promise cat owners that we will take in their cats if and when they are unable to look after them or on their death, and that if we are unable to rehome those cats they will be cared for in the Sanctuary. No cat is euthanised unless or until our Vets advise that it has no reasonable quality of life left. We are one of the few centres who take in cats which have tested positive for FIV (Feline Immunodeficiency Virus) and since 2007 we have been able to rehome cats so affected.

All Sanctuary cats are microchipped and fully vaccinated as well as being tested for FIV and Feline Leukaemia and any health needs or dentistry attended to by our Vets. When kittens are rehomed they are given a voucher for spaying/neutering and vaccinations by our Vets, Burnham House, Dover and Folkestone.

The Sanctuary property now comprises 7 acres and all long standing residents are free to roam in large fenced enclosures, with permanent buildings for shelter and repose. There are 11 permanent buildings, 1/3 mile of fences and 76 pens in 14 ranges. John Coombes maintenance worker now works 4 (previously 2) days per week. The associated boarding cattery has been awarded 5 Star Premises Rating under the 2018 Animal Welfare Licensing Regulations.

The staff, trustees and volunteers normally organise three major fund raising events this year and participate in other events to raise awareness of the Charity's work. An active website and Facebook page are maintained by our staff. We continue to operate as the largest rehoming centre for cats in East and South Kent.

The Current Emergency has resulted in the curtailment of these activities, but the Sanctuary remains fully functional and staff employed in caring for the resident cats and dealing with emergencies.

## **FINANCIAL REVIEW**

### **Reserves policy**

The background to the policy is:-

a) The Sanctuary is entirely dependent on the paid workforce numbering seven at present. The care of up to 200 homeless cats and up to 80 boarders in the summer requires a staff of 5 cat carers to cover over a seven day week. In addition the Sanctuary needs the services of a maintenance handyman/gardener and part-time shop managers, as well as outside help in maintaining the extensive buildings and other installations on the premises.

b) The annual wages bill, including pension contributions, which will continue to rise in the future, currently totals £132,000 p.a. and the Sanctuary now costs £290,000 p.a. in all to run. Regular donations, fund raising, boarding cattery and shop income only cover 50% of outgoings. Whilst the Sanctuary has been fortunate in receiving substantial legacies totalling £161,375 in the year under review. Such receipts cannot be guaranteed in future years especially in the short to medium term following the current emergency. Smaller charities have seen a decline in legacy income in recent years as they are unable to compete with the advertising budgets of larger organisations, and supporters funds are likely to be taken up more by care home fees in their old age.

**THE RHODES MINNIS CAT SANCTUARY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

c) In the light of these factors the Trustees consider the present cash and investment reserves, representing approximately 10 years outgoings, are necessary to safeguard the Sanctuary's future. At present 60% of those reserves are held in cash deposits, and 40% in funds managed specifically for charities, and in equities derived from previous bequests. The Trustees have opted for a very low risk overall policy, accepting that the income from cash deposits is very small and unlikely to increase significantly in the short to medium term.

**FUTURE DEVELOPMENTS**

The primary aim is to increase public awareness of the Sanctuary's work and increase rehoming. This is to be achieved by:-

- Maintaining an active and regularly updated website and rehoming page.
- Publishing cats for rehoming on notice boards in stores.
- Attending at pet stores with displays and cats for rehoming.
- Publicity through veterinary surgeries.
- Regular fund raising events including open days, quiz nights and sponsored walks.

The Sanctuary will continue its policy of taking in cats of any age and in any condition and maintaining them in the Sanctuary unless and until our Vets advise that they no longer have any reasonable quality of life.

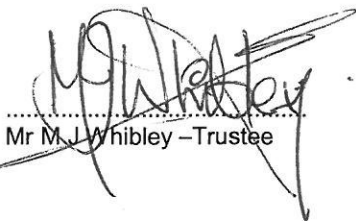
The current year to 31 December 2020 is likely to be a challenging year, especially with regard to the Boarding Cattery income due to the restrictions on opening during the coronavirus crisis and the expectation that these restrictions will reduce the amount of travel made by our customers and thus the demand for the Boarding Cattery services. The Sanctuary is likely to be closed for a substantial part of the year, reducing the number of cats taken in and rehomed and the donations which would follow.

Our two main fund raising events have had to be cancelled and the takings and profit from our shop will also be reduced.

Approved by order of the Board of Trustees on 23<sup>rd</sup> April 2020 and signed on its behalf by:-



.....  
Mr C Russell – Trustee



.....  
Mr M J Whibley – Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**THE RHODES MINNIS CAT SANCTUARY**

**Independent examiner's report to the trustees of The Rhodes Minnis Cat Sanctuary**

I report to the charity trustees on my examination of the accounts of The Rhodes Minnis Cat Sanctuary (the Trust) for the year ended 31 December 2019.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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



J R Glenister F.C.A  
Hillgroves Accountancy Ltd  
First Floor, Oriac House  
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CT19 4RJ

Date: 23<sup>rd</sup> April 2020

**THE RHODES MINNIS CAT SANCTUARY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

		2019 Unrestricted fund £	2018 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
Donations and legacies	2	246,925	429,016
Other trading activities	3	40,775	35,791
Investment income	4	<u>54,051</u>	<u>47,737</u>
<b>Total</b>		341,751	512,544
 <b>EXPENDITURE ON</b>			
Raising funds	5	16,003	16,772
<b>Charitable activities</b>	6		
Cat Welfare		228,543	224,241
Other		<u>-</u>	<u>103</u>
<b>Total</b>		244,546	241,116
Net gains/(losses) on investments		<u>15,384</u>	<u>(7,703)</u>
<b>NET INCOME</b>		112,589	263,725
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		2,924,054	2,660,329
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>3,036,643</u></u>	<u><u>2,924,054</u></u>

The notes form part of these financial statements



**THE RHODES MINNIS CAT SANCTUARY**

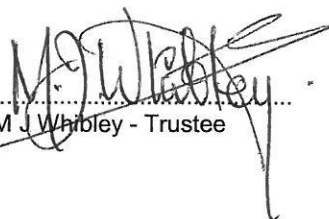
**BALANCE SHEET**  
**31 DECEMBER 2019**

	Notes	2019 Unrestricted fund £	2018 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	12	388,663	400,595
<b>CURRENT ASSETS</b>			
Stocks	13	3,317	3,187
Debtors	14	3,568	3,103
Investments	15	1,053,113	1,037,729
Cash at bank and in hand		<u>1,593,952</u>	<u>1,482,642</u>
		2,653,950	2,526,661
<b>CREDITORS</b>			
Amounts falling due within one year	16	(5,970)	(3,202)
<b>NET CURRENT ASSETS</b>		<u>2,647,980</u>	<u>2,523,459</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		3,036,643	2,924,054
<b>NET ASSETS</b>		<u>3,036,643</u>	<u>2,924,054</u>
<b>FUNDS</b>	17		
Unrestricted funds		<u>3,036,643</u>	<u>2,924,054</u>
<b>TOTAL FUNDS</b>		<u>3,036,643</u>	<u>2,924,054</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23<sup>rd</sup> April 2020 and were signed on its behalf by:



.....  
C Russell - Trustee



.....  
M J Whibley - Trustee

The notes form part of these financial statements

## **THE RHODES MINNIS CAT SANCTUARY**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 DECEMBER 2019**

#### **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.

These financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with applicable accounting standards, the Charities Act 2011, and the Statement of Recommended Practice: accounting and reporting by Charities issued in March 2005.

##### **FINANCIAL REPORTING STANDARD 102 - REDUCED DISCLOSURE EXEMPTIONS**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of Section 33 Related Party Disclosures paragraph 33.7.

##### **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.

##### **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
Cat Houses and Runs	- 4% on cost
Fixtures & Equipment	- at variable rates on reducing balance
Motor Vehicle	- 25% on reducing balance

##### **STOCKS**

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

##### **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.

There are currently no restricted funds in the Charity.

**THE RHODES MINNIS CAT SANCTUARY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**2. DONATIONS AND LEGACIES**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Donations & Subscriptions	85,550	86,010
Legacies	<u>161,375</u>	<u>343,006</u>
	<u><u>246,925</u></u>	<u><u>429,016</u></u>

**3. OTHER TRADING ACTIVITIES**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Fundraising Events	10,458	7,212
Shop Income	22,517	20,779
Boarding Rent	<u>7,800</u>	<u>7,800</u>
	<u><u>40,775</u></u>	<u><u>35,791</u></u>

**4. INVESTMENT INCOME**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Dividends	14,358	10,464
Interest Received	<u>39,693</u>	<u>37,273</u>
	<u><u>54,051</u></u>	<u><u>47,737</u></u>

**5. RAISING FUNDS**

**RAISING DONATIONS AND LEGACIES**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Newsletter & Publications	<u>1,866</u>	<u>1,868</u>

**OTHER TRADING ACTIVITIES**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Purchases	2,980	3,325
Staff costs	7,919	7,501
Maintenance	505	1,235
Light & Heat	660	578
Insurance	420	400
Telephone	420	400
Advertising	574	482
Sundry Expenses	50	374
Depreciation - Shop	<u>609</u>	<u>609</u>
	<u><u>14,137</u></u>	<u><u>14,904</u></u>

Aggregate amounts	<u><u>16,003</u></u>	<u><u>16,772</u></u>
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**THE RHODES MINNIS CAT SANCTUARY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Cat Welfare	<u>219,194</u>	<u>9,349</u>	<u>228,543</u>

**7. SUPPORT COSTS**

	Governance costs £
Cat Welfare	<u>9,349</u>

Support costs, included in the above, are as follows:

**GOVERNANCE COSTS**

	2019 Cat Welfare £	2018 Total activities £
Accountancy and legal fees	3,051	3,174
Bookkeeping and administration	<u>6,298</u>	<u>6,279</u>
	<u>9,349</u>	<u>9,453</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

**TRUSTEES' EXPENSES**

No other Trustees received any remuneration or reimbursement of expenses during the year apart from those referred to above. No Trustee or person related to the Charity had any personal interest in any contract or transactions entered into by the Charity during the year.

**9. STAFF COSTS**

	2019 £	2018 £
Wages and salaries	<u>100,435</u>	<u>98,146</u>
	<u>100,435</u>	<u>98,146</u>

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

	2019	2018
Full time - Sanctuary	4	3
Part time - Charity shop	<u>2</u>	<u>2</u>
	<u>6</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

**THE RHODES MINNIS CAT SANCTUARY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	429,016
Other trading activities	35,791
Investment income	<u>47,737</u>
<b>Total</b>	512,544
<b>EXPENDITURE ON</b>	
Raising funds	16,772
<b>Charitable activities</b>	
Cat Welfare	224,241
Other	<u>103</u>
<b>Total</b>	241,116
Net gains/(losses) on investments	<u>(7,703)</u>
<b>NET INCOME</b>	263,725
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>2,660,329</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>2,924,054</u></u>

**11. LEGACIES RECEIVABLE**

	2019 £	2018 £
Mrs M P Way		2000
Mr V G Barrell		47604
Mrs K H Mellody	19367	
Mr F G Horton		43131
Mrs F A Hadlow		96804
Mrs S E F Newlands		5000
Mrs E M E Gauntlett		37908
Mr P Searby		10010
Mrs E J Funnell		133
Mrs A M Slater	113910	
Mrs V E Lake	2948	
Mrs B A Noble	500	
Miss E M Mountain	2000	
Mrs B M Godden	50	
Mrs G Carlow	500	
Mr J Philpott	100	
Mrs L F Rayner	20000	
Mrs L M Hutt		100416
Miss M G Gooding	2000	
	<u>161375</u>	<u>343006</u>

These legacies receivable are included in voluntary income.

**THE RHODES MINNIS CAT SANCTUARY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**12. TANGIBLE FIXED ASSETS**

	<b>Freehold Property £</b>	<b>Cat Houses and Runs £</b>	<b>Fixtures &amp; Equipment £</b>	<b>Motor Vehicle £</b>	<b>Totals £</b>
<b>COST</b>					
At 1 January 2019	271,151	372,570	48,751	12,600	705,072
Additions	<u>10,970</u>	<u>166</u>	<u>1,500</u>	<u>-</u>	<u>12,636</u>
At 31 December 2019	<u>282,121</u>	<u>372,736</u>	<u>50,251</u>	<u>12,600</u>	<u>717,708</u>
<b>DEPRECIATION</b>					
At 1 January 2019	85,427	197,052	18,873	3,125	304,477
Charge For Year	<u>4,159</u>	<u>14,903</u>	<u>3,137</u>	<u>2,369</u>	<u>24,568</u>
At 31 December 2019	<u>89,586</u>	<u>211,955</u>	<u>22,010</u>	<u>5,494</u>	<u>329,045</u>
<b>NET BOOK VALUE</b>					
At 31 December 2019	<u>192,535</u>	<u>160,781</u>	<u>28,241</u>	<u>7,106</u>	<u>388,663</u>
At 31 December 2018	<u>185,724</u>	<u>175,518</u>	<u>29,878</u>	<u>9,475</u>	<u>400,595</u>

Included in cost or valuation of land and buildings is freehold land of £70,710 (2018 - £70,710) which is not depreciated.

Freehold property Includes 'Seathwaite' which was acquired from the estate of the late Miss V.J.Huthwaite. The property was introduced at the Trustees Valuation of £125,000 in the financial statements for the year ended 31st December 1996.

**13. STOCKS**

	<b>2019 £</b>	<b>2018 £</b>
Stock	<u>3,317</u>	<u>3,187</u>

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

	<b>2019 £</b>	<b>2018 £</b>
Amount Due From Subsidiary Undertaking	2,369	1,934
Prepayments and accrued income	<u>1,199</u>	<u>1,169</u>
	<u>3,568</u>	<u>3,103</u>

**15. CURRENT ASSET INVESTMENTS**

	<b>2019 £</b>	<b>2018 £</b>
Listed Investments	1,053,111	1,037,727
Unlisted Investments	<u>2</u>	<u>2</u>
	<u>1,053,113</u>	<u>1,037,729</u>

**THE RHODES MINNIS CAT SANCTUARY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade creditors	2,464	-
Other creditors	<u>3,506</u>	<u>3,202</u>
	<u>5,970</u>	<u>3,202</u>

**17. MOVEMENT IN FUNDS**

	<b>At 1.1.19</b>	<b>Net</b>	<b>At</b>
	<b>£</b>	<b>movement</b>	<b>31.12.19</b>
		<b>in funds</b>	<b>£</b>
		<b>£</b>	
<b>Unrestricted funds</b>			
General fund	2,924,054	112,589	3,036,643
	<u>2,924,054</u>	<u>112,589</u>	<u>3,036,643</u>
<b>TOTAL FUNDS</b>			

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

	<b>Incoming</b>	<b>Resources</b>	<b>Gains and</b>	<b>Movement</b>
	<b>resources</b>	<b>expended</b>	<b>losses</b>	<b>in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General fund	341,751	(244,546)	15,384	112,589
	<u>341,751</u>	<u>(244,546)</u>	<u>15,384</u>	<u>112,589</u>
<b>TOTAL FUNDS</b>				

Comparatives for movement in funds

	<b>At 1.1.18</b>	<b>Net</b>	<b>At</b>
	<b>£</b>	<b>movement</b>	<b>31.12.18</b>
		<b>in funds</b>	<b>£</b>
		<b>£</b>	
<b>Unrestricted funds</b>			
General fund	2,660,329	263,725	2,924,054
	<u>2,660,329</u>	<u>263,725</u>	<u>2,924,054</u>
<b>TOTAL FUNDS</b>			

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

	<b>Incoming</b>	<b>Resources</b>	<b>Gains and</b>	<b>Movement</b>
	<b>resources</b>	<b>expended</b>	<b>losses</b>	<b>in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General fund	512,544	(241,116)	(7,703)	263,725
	<u>512,544</u>	<u>(241,116)</u>	<u>(7,703)</u>	<u>263,725</u>
<b>TOTAL FUNDS</b>				

**THE RHODES MINNIS CAT SANCTUARY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**17. MOVEMENT IN FUNDS - continued**

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

	At 1.1.18 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	2,660,329	376,314	3,036,643
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>2,660,329</u>	<u>376,314</u>	<u>3,036,643</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	854,295	(485,662)	7,681	376,314
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>854,295</u>	<u>(485,662)</u>	<u>7,681</u>	<u>376,314</u>

**18. CAPITAL COMMITMENTS**

	2019 £	2018 £
Contracted but not provided for in the financial statements	<hr/>	<hr/>

**19. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2019.

**20. SUBSIDIARY UNDERTAKING**

Two of the Trustees and two of the Directors of Seathwaite Boarding Cattery Ltd currently hold the entire share capital of £100 in Seathwaite Boarding Cattery Ltd, a company incorporated in the UK.

The Company carries out a boarding cattery business on the Charity's premises, and all of the Company's profits are covenanted to the Charity.

Consolidated accounts are not prepared as the gross income of the group is below the thresholds specified in the Charities Act 2011 and the Charities Smp (FRS102).

The Company is charged by the Charity for rent. The amount charged during the year was £7,800 (2018 £7,800).

The Company is exempt from audit and separate accounts are filed with Companies House.

A summary of it trading results is shown below.

**Summary Profit and Loss Account**

	2019 £	2018 £
Turnover	74016	73367
cost of sales and administrative expenses	<hr/> 73105	<hr/> 73191
Net (Loss) / Profit	<hr/> <u>911</u>	<hr/> <u>176</u>

No liability to taxation arises and the Company has net assets of £3781 (2018 £2870)



**THE RHODES MINNIS CAT SANCTUARY**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

	2019 £	2018 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations & Subscriptions	85,550	84,348
Legacies	<u>161,375</u>	<u>343,006</u>
	246,925	427,354
<b>Other trading activities</b>		
Fundraising Events	10,458	8,874
Shop Income	22,517	20,779
Boarding Rent	<u>7,800</u>	<u>7,800</u>
	40,775	37,453
<b>Investment income</b>		
Dividends	14,358	10,464
Interest Received	<u>39,693</u>	<u>37,273</u>
	<u>54,051</u>	<u>47,737</u>
<b>Total incoming resources</b>	341,751	512,544
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Newsletter & Publications	1,866	1,868
<b>Other trading activities</b>		
Feedstuffs & Consumables	2,980	3,325
Wages	7,919	7,501
Maintenance	505	1,235
Light & Heat	660	578
Insurance	420	400
Telephone	420	400
Advertising	574	482
Sundry Expenses	50	374
Depreciation - Shop	<u>609</u>	<u>609</u>
	14,137	14,904
<b>Charitable activities</b>		
Wages	92,516	90,645
Rates & Water	4,236	4,157
Insurance	4,357	3,964
Light & Heat	9,156	6,109
Telephone	1,438	1,501
Postage & Stationery	1,529	1,663
Repairs & Renewals	12,581	21,823
Feedstuffs & Consumables	24,530	24,734
Veterinary Costs	43,782	34,774
Travel & Motor Expenses	1,110	768
Depreciation - Freehold Property	3,550	3,330
Depreciation - Cat Houses & Runs	14,903	14,903
Depreciation - Fixtures & Fittings	3,137	3,292
Depreciation Of Motor Vehicle	<u>2,369</u>	<u>3,125</u>
	219,194	214,788

This page does not form part of the statutory financial statements

**THE RHODES MINNIS CAT SANCTUARY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Charitable activities</b>		
<b>Other</b>		
Loss on sale of tangible fixed assets	-	103
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	3,051	3,174
Bookkeeping and administration	<u>6,298</u>	<u>6,279</u>
	<u>9,349</u>	<u>9,453</u>
Total resources expended	<u>244,546</u>	<u>241,116</u>
<b>Net income</b>	<u><u>97,205</u></u>	<u><u>271,428</u></u>