

**CHARITY REGISTRATION NUMBER: 1122296**

**CATS IN CRISIS**  
**UNAUDITED FINANCIAL STATEMENTS**  
**31 DECEMBER 2019**

**NEVILLE WESTON & COMPANY**

Chartered Certified Accountants

3 High Street  
St Lawrence  
Ramsgate  
Kent  
CT11 0QL

**CATS IN CRISIS**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2019**

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# **CATS IN CRISIS**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2019**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2019.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity name**            Cats in Crisis

**Charity registration number**    1122296

**Principal office**                    87 Arlington Gardens  
Margate  
Kent  
CT9 3TA

### **THE TRUSTEES**

Mrs M L Knott  
Mrs J A Allen  
Ms J V Allen  
Mrs R Bane                                (Resigned 22 September 2020)  
Mrs N Sharpe-Defloor                (Resigned 15 June 2020)

**Independent examiner**            J A French ACA

3 High Street  
St Lawrence  
Ramsgate  
Kent  
CT11 0QL

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation was set up in 2007 and registered as a charity on 1st January 2008. The charity is managed by the trustees under the terms of the governing trust deed dated 10th August 2005.

New trustees are chosen to round out the skill set of the board of trustees. They are either appointed by the chairman, or proposed at the AGM; all trustees have to be confirmed by the board of trustees and by members at the AGM.

### **OBJECTIVES AND ACTIVITIES**

The objectives of the charity are

- 1) For the benefit of the public to assist in the relief of the suffering of cats in need of care, or who have been abandoned, by assisting in the provision of temporary shelter and care for such cats.
- 2) To advance the education of the public in matters relating to animal welfare in general.
- 3) To relieve the financial hardship of persons who are unable to afford the fees for spaying and neutering through the provision of a subsidised service.

# **CATS IN CRISIS**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2019**

### **ACHIEVEMENTS AND PERFORMANCE**

2019 continued as in previous years with a marked increase in both our activity and expenditure.

There was a significant upward trend in the number of cats needing to come in for rehoming as a result of evictions and other housing related problems. We also found ourselves called out to more and more street cats and strays which can be very time consuming and difficult on occasions to deal with when hard pushed volunteers are already struggling to cope with increasing demands on their time and having to juggle competing priorities.

The shop at 64 High Street Ramsgate continued to be our main source of revenue and working there gives us good opportunity to interact with members of the public. We continued to do our regular fetes and fairs which mostly happen on Sundays but found it difficult to staff both the shop and the market stall on Saturdays so much to our regret we attended very few markets during 2019.

We did encounter, to our great disappointment, an increasing number of shop lifters and antisocial behaviour issues and these seemed to be related to a general serious rise in this kind of behaviour in the town. Small traders got together with local Police in an attempt to find solutions but we still had our shop window damaged and would find layabouts and drug abusers using the rear loading bay with resultant debris and rubbish being left, all of which was very distressing for our shop helpers.

Nevertheless, we continued with the work we had to do and are satisfied that we have made the lives of so many cats and kittens far better than it would have been without our intervention.

As always, we are immensely grateful to our team of volunteers and members of the public who support us. We remain anxious, however, about our ability to maintain this increasing level of work without the prospect of increasing our income. This is something we need to look at very carefully during 2020 and beyond.

Cats in Crisis is proud to confirm it remains totally voluntary and deserves huge recognition for their superb efforts.

### **FINANCIAL REVIEW**

We continued with the same format of fund raising as in former years, i.e. our charity shop, support shops, market stall, fetes and fairs etc. However, we are always very conscious of the need to rein in on expenditure should finances become restricted, and as always, we are proud to report that Cats in Crisis continues to be totally voluntary and no wages or salaries have been paid.

### **RESERVES POLICY**

The charity maintains at least six months expenditure in reserve. Should such reserves look under threat, we are always in a position to immediately cut back on the work we do bearing in mind we have no wages to pay or any other major expenditure other than shop rent.

## **CATS IN CRISIS**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2019**

#### **PLANS FOR FUTURE PERIODS**

Plans for the immediate future will be to continue helping as many cats as funding and facilities permit. We will also actively seek to increase our team of volunteers matched with a big emphasis on looking at new and innovative ways of increasing income.

The trustees' annual report was approved on December 2020 and signed on behalf of the board of trustees by:

.....

**Mrs M L Knott**  
**Trustee**

.....

**Mrs J A Allen**  
**Trustee**

# **CATS IN CRISIS**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CATS IN CRISIS YEAR ENDED 31 DECEMBER 2019**

I report to the trustees on my examination of the financial statements of Cats in Crisis ('the charity') for the year ended 31 December 2019.

### **RESPONSIBILITIES AND BASIS OF REPORT**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **INDEPENDENT EXAMINER'S STATEMENT**

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 Charity as required by section 130 of the Act; or
2. The financial statements do not accord with those records; or
3. The financial statements 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.

3 High Street  
St Lawrence  
Ramsgate  
Ken  
CT11 0QL

**J FRENCH, ACA**  
**Independent Examiner**  
**Neville Weston & Company**

**December 2020**

# CATS IN CRISIS

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2019

		2019	2018
		Unrestricted funds	Total funds
	Note	£	£
<b>INCOME AND ENDOWMENTS</b>			
Donations and legacies	<b>4</b>	46,974	47,252
Other trading activities	<b>5</b>	47,269	48,606
<b>TOTAL INCOME</b>		<u>94,243</u>	<u>95,858</u>
<b>EXPENDITURE</b>			
Expenditure on raising funds:			
Costs of other trading activities	<b>6</b>	32,312	28,475
Expenditure on charitable activities	<b>7,8</b>	92,063	101,674
<b>TOTAL EXPENDITURE</b>		<u>124,375</u>	<u>130,149</u>
<b>NET (EXPENDITURE/INCOME AND NET MOVEMENTS IN FUNDS)</b>		<u>(30,132)</u>	<u>(34,291)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		129,098	163,389
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>98,966</u>	<u>129,098</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

# CATS IN CRISIS

## STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2019

	Note	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	13	538	717
<b>CURRENT ASSETS</b>			
Debtors	14	68	—
Cash at bank and in hand		144,801	171,176
		<u>144,869</u>	<u>171,176</u>
<b>CREDITORS: amounts falling due within one year</b>	15	<u>46,441</u>	<u>42,795</u>
<b>NET CURRENT ASSETS</b>		<b>98,428</b>	<b>128,381</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>98,966</b>	<b>129,098</b>
<b>NET ASSETS</b>		<b>98,966</b>	<b>129,098</b>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted funds		98,966	129,098
<b>Total charity funds</b>	16	<b>98,966</b>	<b>129,098</b>

These financial statements were approved by the board of trustees and authorised for issue on December 2020 and are signed on behalf of the board by:

.....

**Mrs M L Knott**  
Trustee

.....

**Mrs J A Allen**  
Trustee

The notes on pages 7 to 13 form part of these financial statements.



# **CATS IN CRISIS**

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

### **1. GENERAL INFORMATION**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 87 Arlington Gardens, Margate, Kent, CT9 3TA.

### **2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### **3. ACCOUNTING POLICIES**

#### **Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

#### **Basis of Preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going Concern**

There are no material uncertainties about the charity's ability to continue.

#### **Judgements and Key Sources of Estimation Uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Fund Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

# CATS IN CRISIS

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

### 3. ACCOUNTING POLICIES *(continued)*

#### **Incoming Resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### **Resources Expended**

Expenditure comprises those costs incurred in the delivery of the activities.

#### **Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received. The value of services provided by volunteers has not been included.

#### **Tangible Assets**

All fixed assets are initially recorded at cost.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and Fittings	- 20% reducing balance
Motor vehicles	- 25% reducing balance

# CATS IN CRISIS

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

### 3. ACCOUNTING POLICIES *(continued)*

#### **Impairment of Fixed Assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### **Financial Instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

# CATS IN CRISIS

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

### 3. ACCOUNTING POLICIES *(continued)*

#### **Financial Instruments** *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. DONATIONS AND LEGACIES

	Unrestricted Funds £	<b>Total Funds 2019 £</b>	Unrestricted Funds £	Total Funds 2018 £
<b>DONATIONS</b>				
Donations	45,974	<b>45,974</b>	46,247	46,247
<b>LEGACIES</b>				
Legacies	1,000	<b>1,000</b>	1,005	1,005
	<u>46,974</u>	<u><b>46,974</b></u>	<u>47,252</u>	<u>47,252</u>

### 5. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	<b>Total Funds 2019 £</b>	Unrestricted Funds £	Total Funds 2018 £
Services & goods for sale	44,306	<b>44,306</b>	46,828	46,828
Fund raising events	2,963	<b>2,963</b>	1,778	1,778
	<u>47,269</u>	<u><b>47,269</b></u>	<u>48,606</u>	<u>48,606</u>

# CATS IN CRISIS

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

### 6. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds	Total Funds 2019	Unrestricted Funds	Total Funds 2018
	£	£	£	£
Shop costs - rent	29,179	<b>29,179</b>	24,655	24,655
Shop costs - rates & water	1,323	<b>1,323</b>	3,078	3,078
Shop costs - repairs & maintenance	723	<b>723</b>	258	258
Shop costs - insurance	1,087	<b>1,087</b>	484	484
	<u>32,312</u>	<u><b>32,312</b></u>	<u>28,475</u>	<u>28,475</u>

### 7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Total Funds 2019	Unrestricted Funds	Total Funds 2018
	£	£	£	£
Animal Welfare	90,914	<b>90,914</b>	100,523	100,523
Support costs	1,149	<b>1,149</b>	1,151	1,151
	<u>92,063</u>	<u><b>92,063</b></u>	<u>101,674</u>	<u>101,674</u>

### 8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	Total funds 2019	Total fund 2018
	£	£	£	£
Animal Welfare	90,914	—	<b>90,914</b>	100,523
Governance costs	—	1,149	<b>1,149</b>	1,151
	<u>90,914</u>	<u>1,149</u>	<u><b>92,063</b></u>	<u>101,674</u>

### 9. NET EXPENDITURE

Net expenditure is stated after charging/(crediting):

	2019	2018
	£	£
Depreciation of tangible fixed assets	<u><b>179</b></u>	<u>218</u>

### 10. INDEPENDENT EXAMINATION FEES

	2019	2018
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u><b>1,150</b></u>	<u>1,150</u>

# CATS IN CRISIS

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

### 11. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

<b>2019</b>	<b>2018</b>
<b>£</b>	<b>£</b>

The average head count of employees during the year was Nil (2018: Nil).

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

### 12. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

### 13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	<b>Total £</b>
<b>Cost</b>			
<b>At 1 January 2019 and 31 December 2019</b>	<u>390</u>	<u>3,500</u>	<u><b>3,890</b></u>
<b>Depreciation</b>			
At 1 January 2019	140	3,033	<b>3,173</b>
Charge for the year	<u>62</u>	<u>117</u>	<u><b>179</b></u>
<b>At 31 December 2019</b>	<u>202</u>	<u>3,150</u>	<u><b>3,352</b></u>
<b>Carrying amount</b>			
<b>At 31 December 2019</b>	<u>188</u>	<u>350</u>	<u><b>538</b></u>
At 31 December 2018	<u>250</u>	<u>467</u>	<u><b>717</b></u>

### 14. DEBTORS

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	<u><b>68</b></u>	<u><b>—</b></u>

### 15. CREDITORS: amounts falling due within one year

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<u><b>46,441</b></u>	<u><b>42,795</b></u>

# CATS IN CRISIS

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

### 16. ANALYSIS OF CHARITABLE FUNDS

#### Unrestricted funds

	At 1 January 2019	Income	Expenditure	At 31 December 2019
	£	£	£	£
General Fund	<u>129,098</u>	<u>94,243</u>	<u>(124,375)</u>	<u>98,966</u>

	At 1 January 2018	Income	Expenditure	At 31 December 2018
	£	£	£	£
General Fund	<u>163,389</u>	<u>95,858</u>	<u>(130,149)</u>	<u>129,098</u>

### 17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	606	<b>606</b>
Current assets	144,801	<b>144,801</b>
Creditors less than 1 year	(46,441)	<b>(46,441)</b>
<b>Net assets</b>	<u>98,966</u>	<u><b>98,966</b></u>

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	717	717
Current assets	171,176	171,176
Creditors less than 1 year	(42,795)	(42,795)
<b>Net assets</b>	<u>129,098</u>	<u>129,098</u>

## **CATS IN CRISIS**

### **MANAGEMENT INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2019**

**The following pages do not form part of the financial statements.**



# CATS IN CRISIS

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2019

	2019 £	2018 £
<b>INCOME AND ENDOWMENTW</b>		
<b>Donations and legacies</b>		
Donations	<b>45,974</b>	46,247
Legacies	<b>1,000</b>	1,005
	<hr/> <b>46,974</b> <hr/>	<hr/> 47,252 <hr/>
 <b>Other trading activities</b>		
Services & goods for sale	<b>44,306</b>	46,828
Fund raising events	<b>2,963</b>	1,778
	<hr/> <b>47,269</b> <hr/>	<hr/> 48,606 <hr/>
 <b>TOTAL INCOME</b>	 <hr/> <b>94,243</b> <hr/>	 <hr/> 95,858 <hr/>

# CATS IN CRISIS

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

	2019 £	2018 £
<b>EXPENDITURE</b>		
<b>Costs of other trading activities</b>		
Rent	29,179	24,655
Rates and water	1,323	3,078
Repairs and maintenance	723	258
Insurance	1,087	484
	<u>32,312</u>	<u>28,475</u>
 <b>Expenditure on charitable activities</b>		
Purchases	9,566	11,756
Light and heat	1,667	1,798
Repairs and maintenance	–	335
Motor vehicle expenses	1,586	1,074
Other motor/travel costs	–	205
Legal and professional fees	-	90
Telephone	20	20
Other office costs	475	657
Depreciation	179	218
Veterinary Costs (net of contributions)	75,875	83,227
Sundry Expenses	1,546	1,143
	<u>90,914</u>	<u>100,523</u>
 <b>Governance Costs</b>		
Governance costs – accountancy fees	<u>1,149</u>	<u>1,151</u>
 <b>TOTAL EXPENDITURE</b>	<u>124,375</u>	<u>130,149</u>
 <b>NET (DEFICIT)/ SURPLUS OF EXPENDITURE OVER INCOME</b>	<u>(30,132)</u>	<u>(34,291)</u>