

REGISTERED COMPANY NUMBER: 06002684 (England and Wales)
REGISTERED CHARITY NUMBER: 1117342

**Report of the Trustees and
Financial Statements for the Year Ended 31 December 2018
for**

**International Cat Care
(a company limited by guarantee)**

Ward Goodman
Statutory Auditor
4 Cedar Park
Cobham Road
Femdown Industrial Estate
Wimborne
Dorset
BH21 7SF

International Cat Care
(a company limited by guarantee)

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for the Year Ended 31 December 2018

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Report of the Trustees
for the Year Ended 31 December 2018

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2018. 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 2015).

International Cat Care

Our vision

All cats, owned and unowned, are treated with care, compassion and understanding.

Our mission

To engage, educate and empower people throughout the world to improve the health and welfare of cats by sharing advice, training and passion.

International Cat Care
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Report of the Trustees
for the Year Ended 31 December 2018

OBJECTIVES AND ACTIVITIES

Objectives and Activities

Celebrating 60 years

In 2018 International Cat Care was 60 years old and used the anniversary to look at the advances which have been made in the care of cats, how the charity has contributed to these advances and how it helps people to help cats. In 1967 International Cat Care, previously called the Feline Advisory Bureau, funded the first work to find the cause of one of the most common infectious diseases of cats (cat flu) which was poorly understood and no treatment was available. Chas Povey, who in 1967 was funded by the charity to undertake the work, identified the viruses which were responsible and went on to develop a vaccine - a huge step forward for the control of this very common cat disease which causes suffering worldwide. A huge amount has been achieved since then, and knowledge of cats and their care, in the veterinary arena, by cat professionals and by owners has increased hugely. In parts of the world where the cat was previously uncared for and even persecuted, there is a growing acceptance and desire to keep cats as pets and to think about cat welfare more.

Information to help owners care for their cats

During 2018 work began to update and redesign the large website of information aimed at cat owners and cat professionals (breeders, catteries, groomers etc) with the aim of launching in 2019. Campaigns on ethical breeding of cats and breeds which are suffering continued, with collaboration with other charities and the British Veterinary Association on several breed issues. The 'say no to scruffing' campaign aimed at more gentle handling of cats within the veterinary clinic also continued. We shared with our International Cat Care community from 72 different countries a free monthly on-line newsletter and Intelligent CatCare magazine covering a host of topics on health, welfare and behaviour. Via our digital communication team we contact thousands of cat lovers via Facebook and Twitter.

Growing our veterinary professional community

The charity's veterinary division, the International Society of Feline Medicine (ISFM) leads the world in providing information on the veterinary care of cats. It is recognised for quality and a broad view of cat care, looking not only at illness, but at the cat as a whole, understanding stress and making the feline veterinary experience better not just for veterinary professionals, but for owners and, of course, for cats.

Membership of ISFM continued to grow in 2018 to a record number of over 3000 individuals and practices. Veterinary professionals not only treat and care for millions of cats, but influence other sectors where cats are cared for, such as in breeding, in caring for unowned cats and, of course, influencing owners and helping them to care for their cats. Our veterinary membership receives Journal of Feline Medicine and Surgery (JFMS) and JFMS Open Reports, with over 1500 pages of papers and reviews. They correspond on the feline medicine forum and have access to at least 12 free webinars annually. Over 600 vets from 35 countries have undertaken the Feline Medicine Distance Education Course run as a partnership between ISFM and the University of Sydney. Our veterinary congress in Sorrento hosted almost 600 attendees and over 250 attended the ISFM/CVS Asia Pacific conference in Kuala Lumpur.

ISFM has a National Partner network which includes 19 cat veterinary groups around the world, including Korea and Japan and Thailand, as well as European countries, to provide a focus for veterinary surgeons with an interest in cats in those countries. Many now have thriving groups which are putting on their own conferences and education, spreading the feline message far and wide.

We are celebrating a growing number of accredited Cat Friendly Clinics, with over 1300 in Europe and Asia. In all there are Cat Friendly Clinics in over 34 different countries in association with ISFM. Additionally, our US partners, who licence the programme have accredited a similar number of practices in North and South America. The idea of making a veterinary visit less stressful for cats is now commonly recognised and many veterinary practices, even if not accredited, are making efforts to improve their approach to cats.

Veterinary nurses and technicians from 69 countries have received the free monthly Journal Feline Focus and free monthly webinars - indeed they have watched almost 50,000 hours of webinars. Over 1000 nurses have or are undertaking our distance education Certificate and Diploma courses in Feline Nursing from 34 countries.

Caring for unowned cats

International Cat Care is involved with the welfare of unowned cats in many different ways:

- Promoting neutering to prevent the birth of unwanted kittens
- Preventing cats being abandoned by helping owners to understand their needs and live happily with them
- Promoting and funding some Trap Neuter and Return teaching to manage populations of street cats
- Raising the perceived value of cats and attitudes towards them

International Cat Care
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Report of the Trustees
for the Year Ended 31 December 2018

OBJECTIVES AND ACTIVITIES

Objectives and Activities

- Collaborating with the Alliance for Contraception in Cats and Dogs to find new and easier ways to humanely reduce populations of street cats which may face persecution or culling
- Developing advice for the care of unowned cats, under a new scheme called Cat Friendly Solutions which includes a Cat Friendly Homing programme to ensure that every cat in a homing centre is provided with an environment and managed to reduce stress and help to allow the cat to show that it would be suitable to be a pet, with a view to launching in 2019.
- Recognising people and organisations which are taking cat welfare forward. In 2018 our International Cat Care/Ceva Cat Welfare Award went to Ian MacFarlane for his work for cats over many years.

Significant activities

Easy to Give Awards

Our Easy to Give Awards recognise pharmaceutical companies which produce medicines which are easy to give to cats - palatable tablets or liquids, spot-on medications or other solutions which enable owners to treat their cats easily, safely, and minimising the handling which can negatively affect the relationship owners have with their cats (especially important when they are not well).

In 2018 our awards went to: Dechra for Felimazole® Coated Tablets for Cats, Zoetis for Stronghold® Plus Spot-on Solution for Cats, Zoetis for VibraVet® Paste, Bayer for Seresto® Flea and Tick Collar for Cats, Boehringer Ingelheim for Semintra 10mg/ml oral solution for cats.

Cat Friendly Awards

Cat Friendly Awards recognise products which improve the care and welfare of cats. These have included soft collars, microchip feeding bowls and cat puzzle feeders. In 2018 our awards went to ProtectaPet for its Cat Fencing solutions, Coastline Global for Kit4cat Urine Sample Collection Sand, Sure Petcare for SureFlap Microchip Pet Door Connect with Hub.

Photo competition

Our annual photo competition had the theme of kittens for 2018 and brought in thousands of amazing pictures of cats. Our thanks to all the people who sent in pictures and for the use of the pictures to help us to help cats.

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Report of the Trustees
for the Year Ended 31 December 2018

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set and believe that the information provided within this report demonstrates the various ways in which this is done.

For most cat owners their cat is a member of the family and they try to provide it with the best of care. International Cat Care's involvement with veterinary practices, boarding catteries and, particularly, our wide dissemination of information through our website (www.icatcare.org) means that we can reach an increasing proportion of the cat-owning public. With cats now growing in popularity worldwide, the demand for help in keeping these cats healthy is increasing. The physical and emotional benefits of pet ownership are widely recognised and a healthy pet is far less likely to cause injury or illness to its owner. Cat friendly handling at Cat Friendly Clinics reduce stress for owners and cats alike and reduce injuries to veterinary clinic staff. By promoting medicine which are Easy to Give to cats, owners can medicate their cats more safely and successfully. By influencing the quality of veterinary care, the charity not only improves the health of cats but helps to minimise any health issues associated with unhealthy cats. For owners worrying about their pets, access to high quality reliable information is essential.

Where cats exist as street or feral animals, International Cat Care advises on safe humane population management, helping both those working with cats and those existing in the environment where they are found. In some countries the aim of those we are working with is also to raise human welfare by improving animal welfare, and also in rabies control in countries where this is an issue.

Along with other charities and the All Parliamentary Group on Cats, International Cat Care is looking at the role of cats in helping to overcome loneliness in people.

Working with others

International Cat Care is all about improving quality of care through better information and education, so we are always keen to share information and to learn from others. To this end, we have worked closely with various organisations and other charities.

The Cat Group, which is organised by International Cat Care, has recently grown to include even more charities, whose representatives pool experiences and practical advice to develop joint policies for better cat care. Its members are International Cat Care, Battersea Dogs and Cats Home, Blue Cross, Cats Protection, Governing Council of the Cat Fancy, PDSA, RSPCA, Mayhew Animal Home, British Veterinary Association and Wood Green. The Cat Group recently developed the Kitten Checklist for those getting a new kitten which will be launched in 2019.

International Cat Care is represented by Claire Bessant on the Canine and Feline Sector Group of the Animal Health and Welfare Board, England which has been updating boarding cattery and pet shop legislation. The charity is also a member of Eurogroup for Animals and the All Parliamentary Group on Cats.

Volunteers

The charity has very few volunteers; involvement is often on a voluntary basis for scientific advice or scrutineering, but a few are involved in fundraising.

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Report of the Trustees
for the Year Ended 31 December 2018

STRATEGIC REPORT

Achievement and performance

Charitable activities

2018 was a very busy year for International Cat Care which included additional activities to promote cat welfare during 60th anniversary celebrations. The veterinary division of the charity (the International Society of Feline Medicine) grew its membership and its attendance at its European conference in Sorrento, and collaboration with the University of Sydney to run a second joint conference in Asia.

A new website has been developed for the Cat Care for Life programme aimed at both vets and owners which was launched at the British Small Animal Veterinary Association Congress. The Journal of Feline Medicine and Surgery continues to thrive, with extra pages added and special issues on feline behaviour published during 2018 and into 2019. Our nursing membership package, which is free to veterinary nurses across the globe provides a journal and webinars on a wide range of topics to help and encourage veterinary nurses to improve their care of cats.

Our distance education courses for vet nurses continue to be popular and we have successfully invested in and introduced a new platform which improves the learning experience and allows better management and communication with students. This distance learning platform also allows us to offer other educational courses to a range of people. The behaviour courses available to anyone have been very popular, giving world-class knowledge from renowned experts to people from all over the world.

The website www.icatcare.org continues to be popular and a redesign with better navigation and ability to be used on mobile phones is being undertaken with a view to launch in 2019. It is looked at by millions of people from 200 countries.

A handling project supported by Ceva was launched; it contains information for vets and nurses handling cats, but also films for owners about how to handle and train their cats and interact with them in feline friendly ways.

Our new database has been developed and is being implemented for members and supporters to make their interaction with the charity easier and more straight forward and provide a better service. This development will continue through to 2019.

Digital communication of advice, information and news continues to develop and grow with the cat lovers' magazine, Intelligent Cat Care, delivered electronically every month along with much other information. Campaigns highlighting the problems associated with brachycephalic (flat faced) breeds of cat and breeds with genetic deformities which cause suffering continue.

Our work with unowned cats is ongoing, with some funding of training in neutering for vets from different countries, and work going into developing a Cat Friendly Solutions for Unowned cats project and looking at the problems associated with population management. Our International Declaration of Responsibilities to Cats which has been signed by over 30,000 people in 114 countries and translated into several different languages.

International Cat Care
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Report of the Trustees
for the Year Ended 31 December 2018

STRATEGIC REPORT

Financial review

Financial position

Income for the year ending 31 December 2018 totalled £1,885,356 (2017: £1,810,119) an increase of 3.99%.

Voluntary income has increased for the year by £242,303 (38%) this is due to 2017 a change in policy treating all Memberships as Voluntary income and deferring income for memberships based on start and end dates. Donated income has increased in 2018.

Income from Charitable activities has decreased in 2018 by £43,590 (6%). Income from Publications has fallen slightly. Income from conferences has decreased by £68,777 (22%). Income from Education courses has increased by £37,115 (16.67%) due to a change in policy in 2017.

Other Income of £12,202 for 2018 (2017: £92,988) 2017 included recognition of income of £85,000 an overpayment to International Cat Care received in 2015.

Expenditure for the year totalled £2,186,439 (2017: £1,971,597) an increase of 9.82%.

Costs of Charitable activities has increased by 11.98% to £1,862,439 (2017: £1,639,256).

Costs of Conferences have increased by 12%, Courses have increased by 16% and Welfare Operations by 53% reflecting an increase in activities and additional staffing.

In addition, the exceptional costs in a change in depreciation policy and a write off of old fixed assets from the previous policy, to bring in line with the new, which amount to £122,000.

After allowing for Net gains on Investments (Realised and Unrealised) of -£75,745 (2017: £107,785) the Net Deficit for the year result was £376,828 (2017: Deficit £53,693).

Investments are held with Investec and reviewed annually by the Trustees.

Reserves are held in order to ensure that International Cat Care can continue to deliver its services. Funds of £515,000 have been designated to ensure the reserves will remain at a level sufficient to fulfil the Charity's commitments to projects worldwide.

Future plans

Early 2019 will see the launch of new short distance education courses for veterinary professionals and veterinary receptionists to continue to support the Cat Friendly Clinic programme.

Veterinary department: Conferences for vets in the UK, Croatia and Hong Kong are planned, with an additional conference for veterinary nurses and a day to cover issues associated with working with unowned cats. Work will continue to increase membership and the number of Cat Friendly Clinics and introduce distance education courses. The Cat Care for Life programme covering preventive healthcare will continue to develop, with planning for an App for cat owners. Continued collaboration with sponsors is vital to the development of such programmes. An editorial board will be developed for the nursing journal and webinars, with input from different countries.

Information for owners: The charity's large website will continue to be redeveloped and improved over the year and into the next. Campaigns on breeding, non-scruffing, handling, health and other issues will be continued. Social media communications will be developed and continue to point to best information, campaigns, tips, etc., often in liaison with other charities and organisations.

Unowned cats: The International Declaration of Responsibilities to Cats will be promoted and work on Cat Friendly Solutions and Cat Friendly Homing and other population management initiatives will be developed. We continue to work with the Alliance for Contraception in Cats and Dogs in the USA in the search for non-surgical solutions to neutering and humane population management. Fundraising will be developed to help to develop this part of the charity's work. Work will be done to develop distance education courses and provide free information on the website.

Organisational management and strategy: A review of management structure and strategy will be undertaken in 2019 to prepare the charity for further growth and challenges and to measure impact.

International Cat Care
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Report of the Trustees
for the Year Ended 31 December 2018

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charitable Status

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. The trustees are the sole voting members of International Cat Care.

Governance and Management

The board must number not fewer than six trustees nor more than twelve.

The induction process for any new trustee comprises initial meetings with the chairman, existing trustees and the chief executive. The trustees' induction pack comprises a range of background information on the charity's history and recent activities and includes International Cat Care's governing document (Articles of Association), minutes of recent board meetings, accounts for the last three years and a copy of the Charity Commissions Guidance CC3, 'Responsibility of Charity Trustees'. On-going training is provided as required through meetings and away days.

At each annual general meeting one third of the trustees must retire from office by rotation, with those who have been in office longest retiring first. Retiring trustees are eligible for re-election but may only hold office for nine consecutive years at which point they must stand down for a minimum of one year. New trustees are identified through appropriate networks and after a skills audit for expertise in finance, HR etc., depending on what is required.

Resolutions at trustees' meetings are decided by a simple majority of votes, with a casting vote by the person chairing the meeting. Decisions can only be made with a valid quorum which is the greater of two trustees or one half of the total number of trustees.

Under the main committee comprising all the trustees there are Finance and Staffing sub-committees and a number of working groups dealing with more specific issues as required.

The sub-committees and working groups all report direct to the main committee and, in addition to the trustees identified above, have other members including staff and co-opted individuals, as follows:

Sub-committees

The finance sub-committee is responsible for budgets, investments, management accounts and other financial matters and consists of the trustees, as above, plus Claire Bessant (Chief Executive) and Emma Alcock (Finance).

The staffing sub-committee deals with staff salaries, appointments and other staffing matters. In addition to the trustees referred to above, the chief executive sits on this committee.

International Cat Care staff

The chief executive (CE) reports to the board of trustees and is responsible for the day to day management of the charity. At 31 December 2018, the charity employed 21 people comprising the CE, veterinary director, business director, veterinary development manager, cat behaviour specialist, office/project manager, 1 part time finance officers, 3 membership and database administrators, a conference organiser, 3 people involved with veterinary publishing, a department of 2 for e-communications, website and publishing design, 4 people involved in distance education, and a fundraiser. Several freelancers also input into veterinary publishing,

Risk management

The trustees review the major risks which the charity faces on a regular basis and intend to revisit the risk assessment in the near future. In 2019 a management review will look at structure, policies, strategy, risk assessment, reserves and other key areas to maximise the charity's potential for the future and ensure it is compliant as it moves forward.

International Cat Care
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Report of the Trustees
for the Year Ended 31 December 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06002684 (England and Wales)

Registered Charity number
1117342

Registered office
Place Farm
Tisbury
Wiltshire
SP3 6LW

Trustees	
S F Badger	
S Carmichael	- resigned 20.11.2018
M Cannon	- resigned 20.11.2018
D Webb	
K Cope	
H Dennis	
P Sketchley	
K M Hiestand	- appointed 18.2.2019
A Campbell	- appointed 14.2.2018
S Wright	- appointed 9.7.2019
R R Tiffin	- appointed 14.2.2018
	- resigned 10.11.2018

Auditors
Ward Goodman
Statutory Auditor
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

International Cat Care
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Report of the Trustees
for the Year Ended 31 December 2018

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of International Cat Care (a company limited by guarantee) for the purposes of company law) 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).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

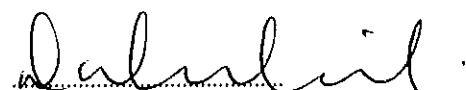
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Ward Goodman, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 10th September 2019 and signed on the board's behalf by:



D Webb - Trustee

**Report of the Independent Auditors to the Trustees of
International Cat Care
(a company limited by guarantee)**

Opinion

We have audited the financial statements of International Cat Care (a company limited by guarantee) (the 'charitable company') for the year ended 31 December 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2018 and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006.

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 charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 Act 2011 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
- the charitable company has not kept adequate accounting records; 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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.

**Report of the Independent Auditors to the Trustees of
International Cat Care
(a company limited by guarantee)**

Responsibilities of trustees

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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.

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. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Ward Goodman
Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date: 18 September 2019

International Cat Care
(a company limited by guarantee)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 December 2018

	Notes	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
INCOME AND ENDOWMENTS FROM					
Voluntary income	2	632,585	10,000	642,585	400,282
Charitable activities	5				
Charitable activities		723,412	-	723,412	767,002
Other trading activities	3	469,580	-	469,580	514,519
Investment income	4	37,577	-	37,577	35,328
Other income		12,202	-	12,202	92,988
Total		<u>1,875,356</u>	<u>10,000</u>	<u>1,885,356</u>	<u>1,810,119</u>
EXPENDITURE ON					
Raising funds	6	324,000	-	324,000	332,341
Charitable activities	7				
Charitable activities		<u>1,862,439</u>	<u>-</u>	<u>1,862,439</u>	<u>1,639,256</u>
Total		<u>2,186,439</u>	<u>-</u>	<u>2,186,439</u>	<u>1,971,597</u>
Net gains/(losses) on investments		<u>(75,745)</u>	<u>-</u>	<u>(75,745)</u>	<u>107,785</u>
NET INCOME/(EXPENDITURE)		<u>(386,828)</u>	<u>10,000</u>	<u>(376,828)</u>	<u>(53,693)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		2,186,941	-	2,186,941	2,240,634
TOTAL FUNDS CARRIED FORWARD		<u><u>1,800,113</u></u>	<u><u>10,000</u></u>	<u><u>1,810,113</u></u>	<u><u>2,186,941</u></u>

The notes form part of these financial statements

International Cat Care
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Balance Sheet
At 31 December 2018

	Notes	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
FIXED ASSETS					
Intangible assets	11	164,584	-	164,584	198,617
Tangible assets	12	218,707	-	218,707	274,519
Investments	13	1,163,243	-	1,163,243	1,237,239
		<u>1,546,534</u>	<u>-</u>	<u>1,546,534</u>	<u>1,710,375</u>
CURRENT ASSETS					
Stocks	14	10,819	-	10,819	8,623
Debtors	15	284,968	-	284,968	384,093
Cash at bank and in hand		697,120	10,000	707,120	671,189
		<u>992,907</u>	<u>10,000</u>	<u>1,002,907</u>	<u>1,063,905</u>
CREDITORS					
Amounts falling due within one year	16	(691,298)	-	(691,298)	(561,087)
NET CURRENT ASSETS		<u>301,609</u>	<u>10,000</u>	<u>311,609</u>	<u>502,818</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,848,143</u>	<u>10,000</u>	<u>1,858,143</u>	<u>2,213,193</u>
CREDITORS					
Amounts falling due after more than one year	17	(48,030)	-	(48,030)	(26,252)
NET ASSETS		<u><u>1,800,113</u></u>	<u><u>10,000</u></u>	<u><u>1,810,113</u></u>	<u><u>2,186,941</u></u>
FUNDS	18				
Unrestricted funds:					
General fund				1,285,113	1,671,941
Designated funds				515,000	515,000
				<u>1,800,113</u>	<u>2,186,941</u>
Restricted funds				10,000	-
TOTAL FUNDS				<u><u>1,810,113</u></u>	<u><u>2,186,941</u></u>

The notes form part of these financial statements

International Cat Care
(a company limited by guarantee)

Balance Sheet - continued
At 31 December 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

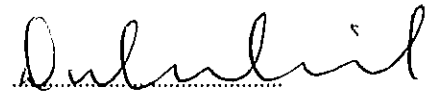
The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 144 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees on ¹⁰~~10 September 2019~~ and were signed on its behalf by:



D Webb -Trustee

The notes form part of these financial statements

International Cat Care
(a company limited by guarantee)

Cash Flow Statement
for the Year Ended 31 December 2018

	Notes	2018 £	2017 £
Cash flows from operating activities:			
Cash generated from operations	1	48,153	(233,075)
Net cash provided by (used in) operating activities		<u>48,153</u>	<u>(233,075)</u>
Cash flows from investing activities:			
Purchase of intangible fixed assets		(35,480)	(85,283)
Purchase of tangible fixed assets		(11,695)	(41,158)
Purchase of fixed asset investments		(97,905)	(165,474)
Sale of fixed asset investments		95,281	144,791
Investment income		37,577	35,328
Net cash provided by (used in) investing activities		<u>(12,222)</u>	<u>(111,796)</u>
Change in cash and cash equivalents in the reporting period		<u>35,931</u>	<u>(344,871)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>671,189</u>	<u>1,016,060</u>
Cash and cash equivalents at the end of the reporting period		<u><u>707,120</u></u>	<u><u>671,189</u></u>

The notes form part of these financial statements

International Cat Care
(a company limited by guarantee)

Notes to the Cash Flow Statement
for the Year Ended 31 December 2018

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

	2018 £	2017 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(376,828)	(53,693)
Adjustments for:		
Depreciation charges	52,032	39,695
Losses/(gain) on investments	75,745	(107,785)
Loss on disposal of fixed assets	71,463	12,155
Interest received	(2,251)	(476)
Investment income	(35,326)	(34,852)
Website costs transferred to expenditure	14,400	-
Increase in stocks	(2,196)	(79)
Decrease/(increase) in debtors	99,125	(75,045)
Increase/(decrease) in creditors	151,989	(12,995)
Net cash provided by (used in) operating activities	<u>48,153</u>	<u>(233,075)</u>

International Cat Care
(a company limited by guarantee)

Notes to the Financial Statements
for the Year Ended 31 December 2018

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. 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.

The accounts have been prepared under the historic cost convention with the exception that investments are included at market value.

The financial statements have been prepared in accordance with the Companies Act 2006 and the Statement of Recommended Practice for Charities (FRS 102) along with the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

International Cat Care is a private charitable company limited by guarantee registered in England and Wales. The company's registered number and registered office address can be found on the company information page.

Incoming resources

Incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. Where income is received in advance, recognition is deferred and included in creditors and where entitlement arises before income is received, the income is accrued.

Life memberships are written off on a straight line basis over 12 years and annual memberships are credited to the Statement of Financial Activities in the calendar year to which they are to be applied.

Legacies and donations are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. Legacies can be categorised as either pecuniary (specific cash amount) or residuary (share of an estate). Pecuniary legacies are recognised as receivable once probate has been granted and notification has been received. Residuary legacies are recognised as receivable once probate has been granted, where they can be valued. Gifts in kind and donated services and facilities are recognised within incoming resources at an estimate of the equivalent open market value of the donated services or goods.

Accrued income on the acquisition and disposal of quoted investments is charged or credited to investment income as appropriate.

Investment income is credited to income on the accruals basis, with daily accrual of interest calculated by reference to the distribution dates.

Sponsorship received before commencement of the project or in advance of the related expenditure is carried forward to the next year. Fees from delegates for conferences that are scheduled for the following year are treated as received in advance.

International Cat Care
(a company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

1. ACCOUNTING POLICIES - continued

Resources expended

Liabilities are recognised as resources expended when the charitable company has legal or constructive obligation committing the charity to the expenditure.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Promotional expenditure incurred in advance of conferences taking place in a later period is treated as prepaid at the year end.

University funding is accounted for on an annual straight line basis. The posts are reviewed annually.

Costs of generating funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Charitable activities

Costs of charitable activities comprises those costs incurred by the charity in the delivery of its activities including the costs of conferences and university funding. It includes both costs that can be allocated directly to such activities and includes an apportionment of support costs. Support costs are allocated on a basis designed to reflect the use of the resource and allocated according to time spent on each category as set out in note 7.

Intangible assets

Intangible assets comprise trademarks, website and computer software costs. These are shown at cost, which includes legal and other professional costs relating to initial registration. Intangible assets are amortised through the Statement of Financial Activities in equal instalments over the estimated useful life of the assets at the following rates:

Trademarks - Straight line over 10 years

Computer Software - Straight Line over 10 years

Website costs - Straight line over 5 years

Tangible fixed assets

All assets costing more than £250 are capitalised and tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property - straight line over 50 years

Computer equipment and hardware - straight line over 3 years

Office equipment - straight line over 5 years

Investments are included in the balance sheet at market value. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the period.

Stocks

Stock is valued, excluding recoverable VAT, at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items.

Taxation

Incoming resources and resources expended are shown exclusive of value added tax (VAT) where appropriate. However, where the VAT is irrecoverable it is included within the category of resources expended for which it was incurred.

International Cat Care is a registered charity and so there is no charge for taxation.

International Cat Care
(a company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

1. ACCOUNTING POLICIES - continued

Fund accounting

The reserves consist entirely of unrestricted funds, which include funds that have been designated by the trustees to be applied to the Bureau's objective of funding university positions and other long term projects. The level of designated funds is reviewed annually by the trustees. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

The general reserve consists of funds the trustees may use in furtherance of its charitable objects at the discretion of the trustees.

Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the period end and the opening market value (or purchase date if later).

Management and administration costs

Costs which cannot be attributed directly are apportioned between the different categories of resources expended on the basis of the amount of time spent by office staff on the various activities.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement as appropriate, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all its liabilities.

Significant judgements and estimates

In the application of the charity's accounting policies, which are described above, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources.

There are no areas that are considered to be key sources of estimation uncertainty or judgements that are material to the financial statements.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors and prepayments

Debtors and prepayments are recognised at the transaction price where an entity has a present obligation resulting from a past event that will probably result in the transfer of funds from a third party to the charity and the amount due to settle the obligation can be measured or estimated reliably.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their transaction price after allowing for any trade discounts due.

International Cat Care
(a company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

2. VOLUNTARY INCOME

	2018	2017
	£	£
Donated income	29,386	13,146
Legacies	77,859	112,135
Grants	10,000	-
Memberships gifted	525,340	275,001
	<u>642,585</u>	<u>400,282</u>

Grants received, included in the above, are as follows:

	2018	2017
	£	£
Grants from trusts	<u>10,000</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Fundraising	9,752	13,310
Sponsorships	459,828	501,209
	<u>469,580</u>	<u>514,519</u>

4. INVESTMENT INCOME

	2018	2017
	£	£
Dividends and interest received	35,326	34,852
Interest received	2,251	476
	<u>37,577</u>	<u>35,328</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2018	2017
	£	£
Memberships, publications and website		
Charitable activities	125,854	139,589
Conferences		
Charitable activities	302,976	371,752
Licenses		
Charitable activities	62,598	62,998
Educational courses		
Charitable activities	222,533	185,418
Consultancy fees and expenses		
Charitable activities	9,451	7,245
	<u>723,412</u>	<u>767,002</u>

International Cat Care
(a company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

6. RAISING FUNDS

Raising donations and legacies

	2018	2017
	£	£
Fundraising costs	112,707	99,265
Sponsorship	195,478	221,180
Investment management costs	15,815	11,896
	<u>324,000</u>	<u>332,341</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Management Costs Attributed Directly	Support Costs	2018	2017
	£	£	£	£	£
Costs of generating funds					
Fundraising costs	2,717	79,631	30,432	112,780	99,265
Sponsorships	-	146,360	49,118	195,478	221,180
Investment management costs	13,616	718	1,481	15,815	11,896
	<u>16,333</u>	<u>226,709</u>	<u>81,151</u>	<u>324,193</u>	<u>332,341</u>
Costs of charitable activities					
Memberships, publication and website	206,231	199,508	224,650	630,389	586,936
Conferences	422,967	165,179	58,884	647,030	566,964
Boarding catteries	-	1,206	495	1,701	1,623
Licenses	-	4,438	2,722	7,160	7,169
University funding	-	-	-	-	-
Educational courses	75,522	139,896	124,201	339,619	283,028
Consultancy	-	4,791	2,722	7,513	7,365
Welfare operations	93,210	14,403	7,917	115,530	53,294
Special projects	795	49,833	19,793	70,421	88,782
Other charitable activities	-	4,085	5,690	9,775	9,886
Governance costs	869	26,055	6,185	33,109	34,209
	<u>799,594</u>	<u>609,394</u>	<u>453,259</u>	<u>1,862,247</u>	<u>1,639,256</u>
	<u>815,927</u>	<u>836,103</u>	<u>534,410</u>	<u>2,186,440</u>	<u>1,971,597</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2018	2017
	£	£
Depreciation - owned assets	22,500	21,498
Trademarks amortisation	1,523	1,523
Website and software costs amortisation	28,011	16,674
Auditors' remuneration	<u>8,625</u>	<u>9,640</u>

Included within auditors' remuneration is an amount of £2,375 (2017: £3,390) for non-audit fees.

International Cat Care
(a company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

Trustees' expenses

	2018	2017
	£	£
Expenses		
4 trustees received directly reimbursed expenses or payments made on their behalf amounting to	<u>3,036</u>	<u>9,180</u>

Expenses paid to or for trustees were for travel, accommodation and subsistence, assistance with webinars and videos

	2018	2017
Emoluments		
1 trustee received emoluments of (included in above)	<u>150</u>	<u>7,288</u>

	2018	2017
Trustees receiving emoluments for Feline Focus article (2017: speaking at conferences, assistance with webinars and Cat Handling videos)		
M Cannon	<u>150</u>	<u>7,288</u>

These payments were made in accordance with the Articles of Association.

10. STAFF COSTS

	2018	2017
	£	£
Included within expenses are the following costs:		
Salaries	795,899	725,870
Social security costs	78,358	76,515
Pension costs	58,948	46,822
	<u>933,205</u>	<u>849,207</u>

	2018	2017
The following numbers of staff have emoluments above £60,000:		
Between £60,001 - £70,000	-	1
Between £70,001 - £80,000	2	2
Between £80,001 - £90,000	1	-

	2018	2017
Number of staff included above for whom retirement benefits are accruing:		
Defined contribution schemes	3	3

	2018	2017
Employees in the year analysed by function		
Charitable activities	24	24

The aggregate total of Key Management Personnel salaries for the year to 31 December 2018 was £254,783 (2017 - £245,210). The names of the people that the Directors consider to be Key Management are listed in the Trustee's report.

International Cat Care
(a company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

11. INTANGIBLE FIXED ASSETS

	Trademarks £	Website and software costs £	Totals £
COST			
At 1 January 2018	15,233	246,800	262,033
Additions	-	35,480	35,480
Disposals	-	(86,369)	(86,369)
Reclassification/transfer	-	30,156	30,156
	<u>15,233</u>	<u>226,067</u>	<u>241,300</u>
At 31 December 2018	<u>15,233</u>	<u>226,067</u>	<u>241,300</u>
AMORTISATION			
At 1 January 2018	9,360	54,056	63,416
Charge for year	1,523	28,011	29,534
Eliminated on disposal	-	(36,965)	(36,965)
Reclassification/transfer	-	20,731	20,731
	<u>10,883</u>	<u>65,833</u>	<u>76,716</u>
At 31 December 2018	<u>10,883</u>	<u>65,833</u>	<u>76,716</u>
NET BOOK VALUE			
At 31 December 2018	<u>4,350</u>	<u>160,234</u>	<u>164,584</u>
At 31 December 2017	<u>5,873</u>	<u>192,744</u>	<u>198,617</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Computer equipment £	Office equipment £	Totals £
COST				
At 1 January 2018	200,000	-	171,268	371,268
Additions	-	11,328	367	11,695
Disposals	-	(42,728)	(31,145)	(73,873)
Reclassification	-	63,951	(108,508)	(44,557)
	<u>200,000</u>	<u>32,551</u>	<u>31,982</u>	<u>264,533</u>
At 31 December 2018	<u>200,000</u>	<u>32,551</u>	<u>31,982</u>	<u>264,533</u>
DEPRECIATION				
At 1 January 2018	16,000	-	80,749	96,749
Charge for year	4,000	12,311	6,189	22,500
Eliminated on disposal	-	(30,487)	(22,204)	(52,691)
Reclassification/transfer	-	33,180	(53,912)	(20,732)
	<u>20,000</u>	<u>15,004</u>	<u>10,822</u>	<u>45,826</u>
At 31 December 2018	<u>20,000</u>	<u>15,004</u>	<u>10,822</u>	<u>45,826</u>
NET BOOK VALUE				
At 31 December 2018	<u>180,000</u>	<u>17,547</u>	<u>21,160</u>	<u>218,707</u>
At 31 December 2017	<u>184,000</u>	<u>-</u>	<u>90,519</u>	<u>274,519</u>

International Cat Care
(a company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2018	1,237,239
Additions	97,905
Disposals	(95,281)
Revaluations	(76,620)
	<hr/>
At 31 December 2018	1,163,243
	<hr/>
NET BOOK VALUE	
At 31 December 2018	1,163,243
	<hr/>
At 31 December 2017	1,237,239
	<hr/>

There were no investment assets outside the UK.

14. STOCKS

	2018 £	2017 £
Stocks	10,819	8,623
	<hr/>	<hr/>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	134,319	20,900
Other debtors	8,876	8,400
VAT	13,985	16,268
Accrued income	76,004	230,904
Prepayments	51,784	107,621
	<hr/>	<hr/>
	284,968	384,093
	<hr/>	<hr/>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade creditors	158,334	90,639
Amounts owed to group undertakings	14,275	10,827
Social security and other taxes	22,700	20,483
Other creditors	2,613	78,422
Deferred income	455,905	351,866
Accrued expenses	37,471	8,850
	<hr/>	<hr/>
	691,298	561,087
	<hr/>	<hr/>

International Cat Care
(a company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2018 £	2017 £
Deferred income	48,030	26,252

18. MOVEMENT IN FUNDS

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	1,671,941	(386,828)	1,285,113
Designated funds	515,000	-	515,000
	2,186,941	(386,828)	1,800,113
Restricted funds			
Cat Friendly Homing	-	10,000	10,000
TOTAL FUNDS	2,186,941	(376,828)	1,810,113

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,875,356	(2,186,439)	(75,745)	(386,828)
Restricted funds				
Cat Friendly Homing	10,000	-	-	10,000
TOTAL FUNDS	1,885,356	(2,186,439)	(75,745)	(376,828)

Comparatives for movement in funds

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
Unrestricted Funds			
General fund	1,725,634	(53,693)	1,671,941
Designated funds	515,000	-	515,000
	2,240,634	(53,693)	2,186,941
TOTAL FUNDS	2,240,634	(53,693)	2,186,941

International Cat Care
(a company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,810,119	(1,971,597)	107,785	(53,693)
TOTAL FUNDS	<u>1,810,119</u>	<u>(1,971,597)</u>	<u>107,785</u>	<u>(53,693)</u>

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

	At 1.1.17 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	1,725,634	(440,521)	1,285,113
Designated funds	515,000	-	515,000
Restricted funds			
Cat Friendly Homing	-	10,000	10,000
TOTAL FUNDS	<u>2,240,634</u>	<u>(430,521)</u>	<u>1,810,113</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	3,685,475	(4,158,036)	32,040	(440,521)
Restricted funds				
Cat Friendly Homing	10,000	-	-	10,000
TOTAL FUNDS	<u>3,695,475</u>	<u>(4,158,036)</u>	<u>32,040</u>	<u>(430,521)</u>

International Cat Care
(a company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

18. MOVEMENT IN FUNDS - continued

Included within unrestricted funds is a £33,433 (2017 - £33,433) revaluation reserve relating to the freehold property owned by the charity.

Purposes of designated funds

Funds of £515,000 have been designated by the charity to ensure that reserves will remain at a level sufficient to fulfil the Charity commitment to projects worldwide.

Purposes of general funds

The general fund represents those funds which are unrestricted and not designated for any other purpose. The balance on the general fund of £1,285,113 will be utilised to cover the expected excess of expenditure of incoming resources contained within the charity's rolling five year strategic plan.

The revaluation reserve is required by the Companies Act 2006 and represents the amount by which the value of investments exceed their historical cost.

Purposes of restricted funds

Cat Friendly Homing (CFH) aims to provide those responsible for caring for unowned cats in homing centres with the necessary information and support to ensure that cats are kept in a manner that supports optimal health and wellbeing and that suffering of cats is reduced wherever possible.

19. PENSION COMMITMENTS

Pension contributions of £58,948 for the year to 31 December 2018 (2017: £46,822) have been charged to the Statement of Financial Activities for the period representing contributions for 24 employees (2017: 24 employees). Pension contributions outstanding at 31 December 2018 included in other creditors are £nil (2017: £87).

20. CAPITAL COMMITMENTS

International Cat Care held resources belonging to The Cat Group, in its role as secretariat to the Group, which have not been brought into the Statement of Financial Activities, the movement during the period on which was as follows:

	Balance at 1 January 2018	Incoming resources	Resources expended	Balance at 31 December 2018	Balance at 31 December 2017
	£	£	£	£	£
Movement of funds	<u>10,827</u>	<u>4,500</u>	<u>1,052</u>	<u>14,275</u>	<u>10,827</u>

21. OTHER FINANCIAL COMMITMENTS

At 31 December 2018 the charity had annual commitments under non cancellable operating leases for equipment as follows:

	2018	2017
	£	£
Expiry date:		
Within one year	18,168	7,338
Between two and five years	66,256	83,248
	<u>84,425</u>	<u>90,586</u>

22. RELATED PARTY DISCLOSURES

A family member of the Chief Executive was paid as a supplier for amounts totalling £10,128 (2017: £7,581).

Trustees expenses have been disclosed on note 9.

International Cat Care
(a company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

23. POST BALANCE SHEET EVENTS

On 28 January 2019 the International Cat Care office situated at Taeselbury, High Street, Tisbury, Salisbury, SP3 6LD was sold for £401,000 to a 3rd party.

24. ULTIMATE CONTROLLING PARTY

The ultimate controlling party are the members of the charity.