

CARING FOR CATS (YORKSHIRE AND HUMBER)

England & Wales · Charity number 1087921

Details

Other names	CARING FOR CATS (EAST YORKSHIRE)
Status	Registered
Legal form	Other
Registered	2001-08-08
Register	View on the Charity Commission register

Contact

Address	68 West End South Cave Brough HU15 2EY
Phone	01430421947
Email	contact@caring4cats.org
Website	www.caring4cats.org

Activities

Objects: TO RELIEVE SUFFERING OF FERAL, STRAY AND UNWANTED CATS WHICH ARE IN NEED OF CARE BY REASON OF HOMELESSNESS, MALTREATMENT, ABUSE, IMMINENT DANGER, ILLNESS OR OTHER CAUSES.

Activities: Rescue and care of stray, feral and unwanted cats in order to find responsible and loving new homes for them. Educate the public on animal welfare and responsible cat ownership.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Animals
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- City Of York
- Doncaster
- East Riding Of Yorkshire
- Kingston Upon Hull City
- North Lincolnshire
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£102,237	£140,483	-	-
2024-03-31	£134,259	£136,035	-	-
2023-03-31	£111,566	£87,061	-	-
2022-03-31	£114,485	£128,713	-	-
2021-03-31	£193,885	£127,510	-	-

Trustees

Name	Role	Appointed
MRS ROSE ATKIN	Chair	
Carol Wall		2016-05-06
Linda King		2015-04-01
Mary Lamb		2015-01-01
STEVEN GRAHAM MARSHALL		
TRACEY DAWSON		2013-01-30

Accounts

CARING FOR CATS (YORKSHIRE & HUMBER)

FINANCIAL STATEMENTS

Year ended

31 MARCH 2025

PHOENIX ACCOUNTANCY AND BUSINESS CONSULTANCY LIMITED

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For the year ended 31 March 2025**

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**Trustees Annual Report
For the year ending 31 March 2025**

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2025

Reference and Administrative Details of the Charity, its Trustees and Advisers

Name of charity: Caring for Cats (Yorkshire & Humber)

Charity Registration Number: 1087921

Principal Operating Address: 68 West End
South Cave
Brough
East Yorkshire
HU15 2EY

Trustees:

Names of trustees who served during the year were as follows:

Mrs R Atkin (Chairperson)
Mr S G Marshall (Treasurer)
Mrs L King (Secretary)
Mrs T Dawson
Mr M Lamb
Mrs C Wall

Independent Examiner: Rebecca Triffitt, MAAT
Phoenix Accountancy and Business Consultancy
Limited
4-6 Robert Street
Scunthorpe
North Lincolnshire
DN15 6NG

Bankers HSBC
3-4 Jameson Street
Hull
HU1 3JX

Trustees Annual Report For the year ending 31 March 2025

Governing Document:

Caring for Cats (Yorkshire & Humber) is a registered charity governed by its Constitution which was adopted on the 28 January 2001 and amended on 17 May 2009.

Objectives and Activities

The charity's objectives and principal activities are to relieve the suffering of feral, stray and unwanted cats which are in need of care by reason of homelessness, maltreatment, abuse, imminent danger, illness or other causes.

Achievements and Performance

2024/25 has been a steady period for our group of volunteers, with us focusing on getting cats coming back through the charity and into new homes with new but we are so proud to have rescued an amazing 146 cats & kittens in 2024/2025. Many were saved from sadly desperate situations and around two thirds were reported to us as feral. The vast majority successfully found loving homes with new owners and families via our homing centre. Just a handful were returned to safe feral homes where they receive food, shelter and care as needed. All this was made possible by a dedicated team of unpaid volunteers and the generosity of our supporters, individuals and organisations/Trusts.

2024/25 has seen our finances stabilise with a lot of our mainstream fundraising streams notably the charity shop, open days, fundraising events etc. picking up. We have managed to successfully continue to operate, we are still having to prioritise the neediest cases and continue to get blocked for periods as the cats can't move on till full health is restored.

We continue to receive support from **Pet plan, Support adoption for Pets, Rose Animal welfare trust** and many other individual donors along with some large legacies we are still in a financially strong position to continue the charities work.

Even though our overheads have increased due to the Cost of Living etc. we have felt it has not been necessary to increase any of our adoption costs or supporter fees.

Priority cases rescued included:

- Cats and litters rescued from inappropriate locations/conditions, often living in appalling neglect, and at risk of further cruelty or harm.
- Road traffic accident victims, where complex injuries or fractures meant the cat was facing euthanasia.
- Numerous cats whose owners had died or gone into care without making provision for often elderly pets. Typically, these animals are abandoned outside, without food or shelter, or facing being sent for euthanasia. The number of such cases continues to represent around 15% of the calls we receive.

**Trustees Annual Report
For the year ending 31 March 2025****Achievements and Performance (continued)****Charity Improvements**

The charity is striving to keep the majority of the roles within the charity voluntary to ensure that our funds go directly to the welfare of the cats. We still employ a cat care assistant part time (28 hours a week) The long time charity shop manager retired during this period and we have been able to appoint a new shop manager who is re-establishing the charity shop in Beverley which had a slump in revenue and standards but continues to do well and is a valuable source of income.

Lastly, the charity is committed to maintaining and building relationships with our supporting local veterinary practices, Battle Flatts (CVS) and Medivet. The high levels of expertise and care provided by individual vets help us advance our cat welfare standards and further enhance our local reputation as an ethical cat shelter.

Main objectives for the following year:

In developing the main objectives for the following year the Trustees have given regard to the Charity Commission guidance on public benefit.

The following have been identified as the main aims to work towards in 2025-26:

- Source additional funding grants.
- To improve communication between volunteers.
- Achieve and maintain a 25% emergency reserve fund
- Maintain our current high profile.
- To find ways to increase the number of cats we can help and rehome.

Financial Review**Reserves Policy**

The trustees have carried out a review of the reserves and aim to maintain a reserve equivalent to 25% of annual expenditure. We will work towards trying to achieve this.

Investment Policy

Aside from building up a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for long term investment. A review of investment policies is undertaken at the end of each financial year.

Independent Examiner

Our Independent Examiner for the year was Rebecca Triffitt, MAAT of Phoenix Accountancy and Business Consultancy Limited, a subsidiary of Community Vision CIO. A resolution to reappoint Phoenix Accountancy and Business Consultancy will be proposed at the forthcoming annual general meeting.

**Trustees Annual Report
For the year ending 31 March 2025**

Declaration

The Trustees of the charity are pleased to present their report together with the accounts for the year ended 31 March 2025. The accounts comply with current statutory requirements, the governing document and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Approved by the Trustees and signed on its behalf by:



Mr S G Marshall
Trustee

Date: 28 / 01 / 2026

**Independent Examiner's Report to the Members of
Caring for Cats (Yorkshire and Humber)**

I report on the accounts of Caring for Cats (Yorkshire and Humber) for the period ended 31 March 2025, which are set out on pages 8 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

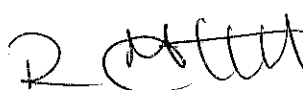
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Rebecca Triffitt, MAAT

Employee of Phoenix Accountancy and Business Consultancy Limited
4-6 Robert Street
Scunthorpe
North Lincolnshire
DN15 6NG

 28/1/26

Date:

Statement of Financial Activities
For the year ended 31 March 2025

	Notes	2025 Unrestricted Funds £	2025 Restricted funds £	2025 Total Funds £	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £
Income							
Donations, legacies and grants	2	31,169	-	31,169	54,133	-	54,133
Income from charitable activities	2	5,525	-	5,525	4,080	-	4,080
Income from other trading activities	2	64,478	-	64,478	75,134	-	75,134
Investment income	2	1,065	-	1,065	912	-	912
Total income		102,237	-	102,237	134,259	-	134,259
Expenditure							
Expenditure on charitable activities	3	84,697	778	85,475	80,530	931	81,461
Expenditure on raising funds	3	55,008	-	55,008	54,574	-	54,574
Total expenditure		139,705	778	140,483	135,104	931	136,035
Net movement in funds		(37,468)	(778)	(38,246)	(845)	(931)	(1,776)
Total funds brought forward	9-11	78,399	6,886	85,285	79,244	7,817	87,061
Total funds carried forward	9-11	40,931	6,108	47,039	78,399	6,886	85,285

The notes on pages 11 to 20 form part of these financial statements.

Balance Sheet
As at 31 March 2025

	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £
Fixed assets						
Tangible assets	5,640	4,669	10,309	6,628	5,446	12,074
Current assets						
Debtors	10,842	-	10,842	8,977	-	8,977
Cash at bank and in hand	34,239	1,439	35,678	70,206	1,440	71,646
Total current assets	45,081	1,439	46,520	79,183	1,440	80,623
Creditors: amounts falling due within one year	(9,790)	-	(9,790)	(7,412)	-	(7,412)
Net current assets/(liabilities)	35,291	1,439	36,730	71,771	1,440	73,211
Total assets less current liabilities	40,931	6,108	47,039	78,399	6,886	85,285
Creditors: amounts falling due after one year	-	-	-	-	-	-
Net Assets	40,931	6,108	47,039	78,399	6,886	85,285
Funds of the Charity						
Unrestricted funds	40,931	-	40,931	78,399	-	78,399
Restricted income funds	-	6,108	6,108	-	6,886	6,886
Total funds	40,931	6,108	40,931	78,399	6,886	85,285

The financial statements were approved by the Board on 28/01/2026 and signed on its behalf by

 _____, Mr S G Marshall, Trustee

The notes on pages 11 to 20 form part of these financial statements

Cashflow Statement
As at 31 March 2025

	Notes	2025 Total £	2024 Total £
Net Movement in Funds		(38,246)	(1,776)
Add back depreciation charge	6	1,765	2,112
Deduct interest income shown in investing activities	2	(1,065)	(912)
Decrease/(increase) in debtors	7	(1,865)	34,388
Increase/(decrease) in creditors	8	2,378	(5,572)
Net cash used in operating activities		(37,033)	28,240
Cash flows from investing activities			
Interest income	2	1,065	912
Purchase of tangible fixed assets	6	-	-
Cash provided by (used in) investing activities		1,065	912
Increase/(decrease) in cash and cash equivalents		(35,968)	29,152
Cash and cash equivalents at the start of the year		71,646	42,494
Total cash and cash equivalents at the end of the year		35,678	71,646

The notes on pages 11 to 20 form part of these financial statements.

**Notes to the financial statements
for the period ended 31 March 2025****1. Accounting policies****1.1. Basis of Preparation**

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)) and the financial reporting standard applicable in the UK and Republic of Ireland (FRS102).

Caring for Cats (Yorkshire & Humber) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

1.3. Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank

1.4. Fund Accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Restricted funds are accounted for separately to each other and to the core funding of the company.

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

1.5. Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charities activities.

Due to the level of materiality of allocating support costs to the costs of fundraising, these costs have all been allocated to charitable activities. A full breakdown of all costs related to Charitable Activities has been provided in Note 3.

**Notes to the financial statements
for the period ended 31 March 2025****1.6. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the terms of the lease, whichever is the shorter.

Cattery Cages and Equipment	10% reducing balance
Motor Vehicles	25% reducing balance
Sundry Office Equipment	15% reducing balance
Air Condition for the Cattery	20% reducing balance

1.7. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8. 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.

1.9. 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 settlement amount after allowing for any trade discounts due.

1.10. Going Concern

The financial statements have been prepared on a going concern basis.

1.11. Taxation

In accordance with Paragraph 1 of Schedule 6 Finance Act 2010, the Charity is a charity for tax purposes and is generally exempt from Income Tax and Capital Gains Tax, but not from VAT.

The Charity is registered for Value Added Taxation therefore all income and expenditure is shown net of reclaimable input and output tax.

Notes to the Financial Statements For the year ended 31 March 2025

2. Income: Analysis of income

Donations, legacies and grants

Grants:									
ERYC – Coronavirus Support	-	-	-	-	-	-	-	-	-
Total Grants	-	-	-	-	-	-	-	-	-
Donations:									
Rose Animal Welfare Trust	-	-	-	-	-	-	-	-	-
Other donations (including Gift Aid)	30,115	-	-	30,115	27,931	-	-	27,931	-
Legacies	1,054	-	-	1,054	26,202	-	-	26,202	-
Pets at Home	-	-	-	-	-	-	-	-	-
	31,169	-	-	31,169	54,133	-	-	54,133	-

Notes to the Financial Statements
For the year ended 31 March 2025

2. Income: Analysis of income (continued)

Charitable Activities

	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total Funds £
Homing of cats & kittens	5,525	-	5,525	4,080	-	4,080

Income from other trading activities

	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total Funds £	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total Funds £
Sale of Goods	64,478	-	64,478	75,134	-	75,134

Investment Income

	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £
HSBC Bank: - Current and deposit accounts	1,065	-	1,065	912	-	912

Notes to the Financial Statements For the year ended 31 March 2025

3. Expenditure: Analysis of expenditure

Expenditure on Charitable Activities – Cat Welfare Costs

	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £
Staff Costs	10,716	-	10,716	12,768	-	12,768
Veterinary Fees	38,053	-	38,053	35,765	-	35,765
Food and Litter	6,329	-	6,329	6,929	-	6,929
Cleaning and Waste Disposal	2,150	-	2,150	1,097	-	1,097
Cat-toys and Accessories	150	-	150	326	-	326
Rent	14,365	-	14,365	12,220	-	12,220
Rates and Water	-	-	-	236	-	236
Utilities	438	-	438	766	-	766
Printing, Postage and Stationery	439	-	439	276	-	276
IT Costs	2,085	-	2,085	1,676	-	1,676
Motor Expenses	3,468	-	3,468	2,611	-	2,611
Telephone	2,387	-	2,387	2,082	-	2,082
Licences and Insurance	1,205	-	1,205	1,358	-	1,358
Independent Examiners Fee	611	-	611	771	-	771
Payroll Fees	158	-	158	153	-	153
Bank Charges	269	-	269	281	-	281
Subscriptions	547	-	547	-	-	-
Repairs	330	-	330	-	-	-
Sundries	-	-	-	34	-	34
Depreciation	997	778	1,775	1,181	931	2,112
	84,697	778	85,475	80,530	931	81,461

Notes to the Financial Statements
For the year ended 31 March 2025

3. Expenditure: Analysis of expenditure (continued)

Expenditure on Raising Funds

	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £
Staff Costs	25,938	-	25,938	25,132	-	25,132
Rent and Rates	20,229	-	20,229	19,597	-	19,597
Utilities	2,966	-	2,966	3,579	-	3,579
Repairs and Renewals	-	-	-	248	-	248
Waste Disposal/Cleaning	680	-	680	951	-	951
Telephone and Internet	443	-	443	564	-	564
Stationery/Software	-	-	-	-	-	-
Bank Charges	2,880	-	2,880	2,274	-	2,274
Retail Equipment	809	-	809	1,134	-	1,134
Items for Resale	729	-	729	336	-	336
Items for Fundraising	334	-	334	759	-	759
	55,008	-	55,008	54,574	-	54,574

Notes to the Financial Statements For the year ended 31 March 2025

4. Staff costs

	2025 Total £	2024 Total £
Wages and salaries (inc e'ers NI and Pensions)	36,654	37,900

5. Operating surplus

The operating surplus is arrived at after charging:

	2025 Total £	2024 Total £
Depreciation – Owned Assets	1,765	2,112
Accountancy Fees – Independent Examination	611	771
Accountancy Fees – Payroll Fees	158	153
	2,534	3,036

6. Tangible Fixed Assets

	Cattery Cages and Equipment £	Air Condition Unit	Sundry Equipment £	Motor Vehicles £	Total £
Cost					
At 01 April 2024	29,084	4,560	19,528	12,309	65,481
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2025	29,084	4,560	19,528	12,309	65,481
Depreciation					
At 01 April 2024	24,191	2,226	15,502	11,488	53,407
Charge for the year	489	467	604	205	1,765
On Disposals	-	-	-	-	-
At 31 March 2025	24,680	2,693	16,106	11,693	55,172
Net Book Value					
At 31 March 2024	4,893	2,334	4,026	821	12,074
At 31 March 2025	4,404	1,867	3,422	616	10,309

Notes to the Financial Statements For the year ended 31 March 2025

7. Debtors

	2025 Total £	2024 Total £
HMRC Reclaimable VAT	2,734	1,550
Accrued Income	-	-
Prepayments	8,108	7,427
	<u>10,842</u>	<u>8,977</u>

8. Creditors: Amounts falling due within one year

	2025 Total £	2024 Total £
Trade Creditors	6,346	4,287
Payroll Taxes	912	789
Pensions	109	97
Gift Aid	1,690	1,230
Accruals and Deferred Income	733	1,009
	<u>9,790</u>	<u>7,412</u>

9. Accumulated funds

	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total Funds £
Balance at 01 April 2024	78,399	6,886	85,285	87,061
Movement in funds for the year	(37,468)	(778)	(38,246)	(1,776)
Balance at 31 March 2025	<u>40,931</u>	<u>6,108</u>	<u>47,039</u>	<u>85,285</u>

10. Analysis of net assets between funds

	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total Funds £	2024 Total Funds £
Tangible Fixed Assets	5,640	4,669	10,309	12,074
Current Assets	45,081	1,439	46,520	80,623
Current Liabilities	(9,790)	-	(9,790)	(7,412)
Non-Current Liabilities	-	-	-	-
	<u>40,931</u>	<u>6,108</u>	<u>47,039</u>	<u>85,285</u>

Notes to the Financial Statements
For the year ended 31 March 2025

11. Restricted funds

	Balance at 01/04/24	Movement in Resources				Balance at 31/03/25
		Incoming	Outgoing	Asset Depreciation	Transfers	
Jean Sainsbury Trust	1,273	-	-	(127)	-	1,146
Pets at Home	1,839	-	-	(184)	-	1,655
The Petplan Charitable Trust	3,774	-	-	(467)	-	3,307
	<u>6,886</u>	<u>-</u>	<u>-</u>	<u>(778)</u>	<u>-</u>	<u>6,108</u>

A brief description of the Restricted Funds are given below:

The Jean Sainsbury Trust provided a restricted donation for the purpose of improving the cattery facilities at South Cave with the acquisition of new cages and building improvements. The balance on this account relates to fixed assets and is not a monetary fund.

Pets at Home provided a restricted donation for improving the cattery facilities. The balance on this account relates to fixed assets and is not a monetary fund.

The Petplan Charitable Trust provided a restricted grant to upgrade the heating and ventilation at the Market Weighton Homing Centre. £4,560 was spent during 2021-22 to install Air Con in the Cattery.

12. Contingent liabilities

There were no contingent liabilities.

13. Trustees remuneration

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any Trustee.

There was no reimbursement of travel expenses amounting to Trustees in respect of the year.

14. Other recognised gains and losses

There were no other recognised gains or losses.

Notes to the Financial Statements
For the year ended 31 March 2025

15. Going Concern

The Trustees consider the Charity to be a going concern. The Charity runs a successful charity shop, the income of which contributes towards the charitable activities of the charity.

Accounts

CARING FOR CATS (YORKSHIRE & HUMBER)

FINANCIAL STATEMENTS

Year ended

31 MARCH 2024

PHOENIX ACCOUNTANCY AND BUSINESS CONSULTANCY LIMITED

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For the year ending 31 March 2024**

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Reference and Administrative Details of the Charity, its Trustees and Advisers

Name of charity: Caring for Cats (Yorkshire & Humber)

Charity Registration Number: 1087921

Principal Operating Address: 68 West End
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East Yorkshire
HU15 2EY

Trustees:

Names of trustees who served during the year were as follows:

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Mr S G Marshall (Treasurer)
Mrs L King (Secretary)
Mrs T Dawson
Mr M Lamb
Mrs C Wall

Independent Examiner: Rebecca Triffitt, MAAT
Phoenix Accountancy and Business Consultancy
Limited
Morley's Cottage
Morley's Yard
Walkergate
Beverley
HU17 9BY

Bankers HSBC
3-4 Jameson Street
Hull
HU1 3JX

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Governing Document:

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The charity's objectives and principal activities are to relieve the suffering of feral, stray and unwanted cats which are in need of care by reason of homelessness, maltreatment, abuse, imminent danger, illness or other causes.

Achievements and Performance

2023/24 has been a steady period for our group of volunteers, with us focusing on getting cats coming back through the charity and into new homes with new but we are so proud to have rescued an amazing 125 cats & kittens in 2023/2024. Many were saved from sadly desperate situations and around two thirds were reported to us as feral. The vast majority successfully found loving homes with new owners and families via our homing centre. Just a handful were returned to safe feral homes where they receive food, shelter and care as needed. All this was made possible by a dedicated team of unpaid volunteers and the generosity of our supporters, individuals and organisations/Trusts.

2023/24 has seen our finances stabilise with a lot of our mainstream fundraising streams notably the charity shop, open days, fundraising events etc. picking up. We have managed to successfully continue to operate, we are still having to prioritise the neediest cases and continue to get blocked for periods as the cats can't move on till full health is restored.

We continue to receive support from **Pet plan, Support adoption for Pets, Rose Animal welfare trust** and many other individual donors along with some large legacies we are still in a financially strong position to continue the charities work.

Even though our overheads have increased due to the Cost of Living etc. we have felt it has not been necessary to increase any of our adoption costs or supporter fees.

Priority cases rescued included:

- Cats and litters rescued from inappropriate locations/conditions, often living in appalling neglect, and at risk of further cruelty or harm.
- Road traffic accident victims, where complex injuries or fractures meant the cat was facing euthanasia.
- Numerous cats whose owners had died or gone into care without making provision for often elderly pets. Typically, these animals are abandoned outside, without food or shelter, or facing being sent for euthanasia. The number of such cases continues to represent around 15% of the calls we receive.

**Trustees Annual Report
For the year ending 31 March 2024****Achievements and Performance (continued)****Charity Improvements**

The charity is striving to keep the majority of the roles within the charity voluntary to ensure that our funds go directly to the welfare of the cats. We still employ a cat care assistant part time (28 hours a week) The long time charity shop manager retired during this period and we have been able to appoint a new shop manager who is re-establishing the charity shop in Beverley which had a slump in revenue and standards but continues to do well and is a valuable source of income.

Lastly, the charity is committed to maintaining and building relationships with our supporting local veterinary practices, Battle Flatts (CVS) and Stanbridge(Medivet). The high levels of expertise and care provided by individual vets help us advance our cat welfare standards and further enhance our local reputation as an ethical cat shelter.

Main objectives for the following year:

In developing the main objectives for the following year the Trustees have given regard to the Charity Commission guidance on public benefit.

The following have been identified as the main aims to work towards in 2024-25:

- Source additional funding grants.
- To improve communication between volunteers.
- Achieve and maintain a 25% emergency reserve fund
- Maintain our current high profile.
- To find ways to increase the number of cats we can help and rehome.

Financial Review**Reserves Policy**

The trustees have carried out a review of the reserves and aim to maintain a reserve equivalent to 25% of annual expenditure. We will work towards trying to achieve this.

Investment Policy

Aside from building up a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for long term investment. A review of investment policies is undertaken at the end of each financial year.

Independent Examiner

Our Independent Examiner for the year was Rebecca Triffitt, MAAT of Phoenix Accountancy and Business Consultancy Limited, a subsidiary of East Riding Voluntary Action Services (ERVAS) Ltd. A resolution to reappoint Phoenix Accountancy and Business Consultancy will be proposed at the forthcoming annual general meeting.

**Trustees Annual Report
For the year ending 31 March 2024**

Declaration

The Trustees of the charity are pleased to present their report together with the accounts for the year ended 31 March 2024. The accounts comply with current statutory requirements, the governing document and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Approved by the Trustees and signed on its behalf by:



Mr S G Marshall
Trustee

Date: 3 / 11 / 2024

**Independent Examiner's Report to the Members of
Caring for Cats (Yorkshire and Humber)**

I report on the accounts of Caring for Cats (Yorkshire and Humber) for the period ended 31 March 2024, which are set out on pages 8 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

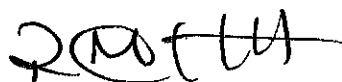
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Rebecca Triffitt, MAAT

Employee of Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage, Morley's Yard
Walkergate, Beverley
East Yorkshire
HU17 9BY



Date: 6/11/24

Statement of Financial Activities
For the year ended 31 March 2024

	Notes	2024 Unrestricted Funds £	2024 Restricted funds £	2024 Total Funds £	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £
Income							
Donations, legacies and grants	2	54,133	-	54,133	32,716	-	32,716
Income from charitable activities	2	4,080	-	4,080	3,530	-	3,530
Income from other trading activities	2	75,134	-	75,134	75,180	-	75,180
Investment income	2	912	-	912	140	-	140
Total income		134,259	-	134,259	111,566	-	111,566
Expenditure							
Expenditure on charitable activities	3	80,530	931	81,461	63,032	1,114	64,146
Expenditure on raising funds	3	54,574	-	54,574	54,092	-	54,092
Total expenditure		135,104	931	136,035	117,124	1,114	118,238
Net movement in funds		(845)	(931)	(1,776)	(5,558)	(1,114)	(6,672)
Total funds brought forward	9-11	79,244	7,817	87,061	84,802	8,931	93,733
Total funds carried forward	9-11	78,399	6,886	85,285	79,244	7,817	87,061

The notes on pages 11 to 20 form part of these financial statements.

Balance Sheet

As at 31 March 2024

Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £
Fixed assets						
Tangible assets	6	6,628	5,446	12,074	7,809	6,377
						14,186
Current assets						
Debtors	7	8,977	-	8,977	43,365	43,365
Cash at bank and in hand		70,206	1,440	71,646	41,054	42,494
		79,183	1,440	80,623	1,440	85,859
Total current assets						
		(7,412)	-	(7,412)	(12,984)	(12,984)
Creditors: amounts falling due within one year	8	71,771	1,440	73,211	1,440	72,875
Net current assets/(liabilities)		78,399	6,886	85,285	79,244	87,061
Total assets less current liabilities						
		-	-	-	-	-
Creditors: amounts falling due after one year						
Net Assets		78,399	6,886	85,285	79,244	87,061
Funds of the Charity						
Unrestricted funds	9-11	78,399	-	78,399	79,244	79,244
Restricted income funds	9-11	-	6,886	6,886	-	7,817
Total funds		78,399	6,886	85,285	79,244	87,061

The financial statements were approved by the Board on 31/11/24 and signed on its behalf by

 Mr S G Marshall, Trustee

The notes on pages 11 to 20 form part of these financial statements

Cashflow Statement
As at 31 March 2024

	Notes	2024	2023
		Total	Total
		£	£
Net Movement in Funds		(1,776)	(6,672)
Add back depreciation charge	6	2,112	2,256
Deduct interest income shown in investing activities	2	(912)	(140)
Decrease/(increase) in debtors	7	34,388	(6,303)
Increase/(decrease) in creditors	8	(5,572)	(2,580)
Net cash used in operating activities		28,240	(13,439)
Cash flows from investing activities			
Interest income	2	912	140
Purchase of tangible fixed assets	6	-	(2,363)
Cash provided by (used in) investing activities		912	(2,223)
Increase/(decrease) in cash and cash equivalents		29,152	(15,662)
Cash and cash equivalents at the start of the year		42,494	58,156
Total cash and cash equivalents at the end of the year		71,646	42,494

The notes on pages 11 to 20 form part of these financial statements.

**Notes to the financial statements
for the period ended 31 March 2024****1. Accounting policies****1.1. Basis of Preparation**

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)) and the financial reporting standard applicable in the UK and Republic of Ireland (FRS102).

Caring for Cats (Yorkshire & Humber) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

1.3. Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank

1.4. Fund Accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Restricted funds are accounted for separately to each other and to the core funding of the company.

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

1.5. Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charities activities.

Due to the level of materiality of allocating support costs to the costs of fundraising, these costs have all been allocated to charitable activities. A full breakdown of all costs related to Charitable Activities has been provided in Note 3.

**Notes to the financial statements
for the period ended 31 March 2024****1.6. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the terms of the lease, whichever is the shorter.

Cattery Cages and Equipment	10% reducing balance
Motor Vehicles	25% reducing balance
Sundry Office Equipment	15% reducing balance
Air Condition for the Cattery	20% reducing balance

1.7. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8. 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.

1.9. 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 settlement amount after allowing for any trade discounts due.

1.10. Going Concern

The financial statements have been prepared on a going concern basis.

1.11. Taxation

In accordance with Paragraph 1 of Schedule 6 Finance Act 2010, the Charity is a charity for tax purposes and is generally exempt from Income Tax and Capital Gains Tax, but not from VAT.

The Charity is registered for Value Added Taxation therefore all income and expenditure is shown net of reclaimable input and output tax.

Notes to the Financial Statements For the year ended 31 March 2024

2. Income: Analysis of income

Donations, legacies and grants

Grants:							
ERYC – Coronavirus Support	-	-	-	-	-	-	-
Total Grants	-	-	-	-	-	-	-
Donations:							
Rose Animal Welfare Trust	-	-	-	-	5,000	-	5,000
Other donations (including Gift Aid)	27,931	-	-	27,931	27,716	-	27,716
Legacies	26,202	-	-	26,202	-	-	-
Pets at Home	-	-	-	-	-	-	-
	54,133	-	-	54,133	32,716	-	32,716

Notes to the Financial Statements
For the year ended 31 March 2024

2. Income: Analysis of income (continued)

Charitable Activities

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total Funds £
Homing of cats & kittens	4,080	-	4,080	3,530	-	3,530

Income from other trading activities

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total Funds £	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total Funds £
Sale of Goods	75,134	-	75,134	75,180	-	75,180

Investment Income

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £
HSBC Bank: - Current and deposit accounts	912	-	912	140	-	140

Notes to the Financial Statements
For the year ended 31 March 2024

3. Expenditure: Analysis of expenditure

Expenditure on Charitable Activities – Cat Welfare Costs

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £
Staff Costs	12,768	-	12,768	13,070	-	13,070
Veterinary Fees	35,765	-	35,765	23,128	-	23,128
Food and Litter	6,929	-	6,929	3,282	-	3,282
Cleaning and Waste Disposal	1,097	-	1,097	1,025	-	1,025
Cat-toys and Accessories	326	-	326	92	-	92
Rent	12,220	-	12,220	12,220	-	12,220
Rates and Water	236	-	236	242	-	242
Utilities	766	-	766	-	-	-
Printing, Postage and Stationery	276	-	276	486	-	486
IT Costs	1,676	-	1,676	2,059	-	2,059
Motor Expenses	2,611	-	2,611	1,419	-	1,419
Telephone	2,082	-	2,082	2,487	-	2,487
Licences and Insurance	1,358	-	1,358	1,281	-	1,281
Independent Examiners Fee	771	-	771	658	-	658
Payroll Fees	153	-	153	285	-	285
Bank Charges	281	-	281	156	-	156
Sundries	34	-	34	-	-	-
Depreciation	1,181	931	2,112	1,142	1,114	2,256
	80,530	931	81,461	63,032	1,114	64,146

Notes to the Financial Statements
For the year ended 31 March 2024

3. Expenditure: Analysis of expenditure (continued)

Expenditure on Raising Funds

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £
Staff Costs	25,132	-	25,132	23,951	-	23,951
Rent and Rates	19,597	-	19,597	21,249	-	21,249
Utilities	3,579	-	3,579	1,855	-	1,855
Repairs and Renewals	248	-	248	2,374	-	2,374
Waste Disposal/Cleaning	951	-	951	1,078	-	1,078
Telephone and Internet	564	-	564	460	-	460
Stationery/Software	-	-	-	20	-	20
Bank Charges	2,274	-	2,274	2,150	-	2,150
Retail Equipment	1,134	-	1,134	-	-	-
Items for Resale	336	-	336	688	-	688
Items for Fundraising	759	-	759	267	-	267
	54,574	-	54,574	54,092	-	54,092

Notes to the Financial Statements For the year ended 31 March 2024

4. Staff costs

	2024 Total £	2023 Total £
Wages and salaries (inc e'ers NI and Pensions)	37,900	37,021

5. Operating surplus

The operating surplus is arrived at after charging:

	2024 Total £	2023 Total £
Depreciation – Owned Assets	2,112	2,256
Accountancy Fees – Independent Examination	771	658
Accountancy Fees – Payroll Fees	153	285
	3,036	3,199

6. Tangible Fixed Assets

	Cattery Cages and Equipment £	Air Condition Unit	Sundry Equipment £	Motor Vehicles £	Total £
Cost					
At 01 April 2023	29,084	4,560	19,528	12,309	65,481
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2024	29,084	4,560	19,528	12,309	65,481
Depreciation					
At 01 April 2023	23,648	1,642	14,791	11,214	51,295
Charge for the year	543	584	711	274	2,112
On Disposals	-	-	-	-	-
At 31 March 2024	24,191	2,226	15,502	11,488	51,407
Net Book Value					
At 31 March 2023	5,436	2,918	4,737	1,095	14,186
At 31 March 2024	4,893	2,334	4,026	821	12,074

Notes to the Financial Statements For the year ended 31 March 2024

7. Debtors

	2024 Total £	2023 Total £
HMRC Reclaimable VAT	1,550	35,865
Accrued Income	-	-
Prepayments	7,427	7,500
	<u>8,977</u>	<u>43,365</u>

8. Creditors: Amounts falling due within one year

	2024 Total £	2023 Total £
Trade Creditors	4,287	9,285
Payroll Taxes	789	1,209
Pensions	97	-
Gift Aid	1,230	1,441
Accruals and Deferred Income	1,009	1,049
	<u>7,412</u>	<u>12,984</u>

9. Accumulated funds

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total Funds £
Balance at 01 April 2023	79,244	7,817	87,061	93,733
Movement in funds for the year	(845)	(931)	(1,776)	(6,672)
Balance at 31 March 2024	<u>78,399</u>	<u>6,886</u>	<u>85,285</u>	<u>87,061</u>

10. Analysis of net assets between funds

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total Funds £	2023 Total Funds £
Tangible Fixed Assets	6,628	5,446	12,074	14,186
Current Assets	79,183	1,440	80,623	85,859
Current Liabilities	(7,412)	-	(7,412)	(12,984)
Non-Current Liabilities	-	-	-	-
	<u>78,399</u>	<u>6,886</u>	<u>85,285</u>	<u>87,061</u>

Notes to the Financial Statements
For the year ended 31 March 2024

11. Restricted funds

	Balance at 01/04/23	Movement in Resources				Balance at 31/03/24
		Incoming	Outgoing	Asset Depreciation	Transfers	
Jean Sainsbury Trust	1,415	-	-	(142)	-	1,273
Pets at Home	2,044	-	-	(205)	-	1,839
The Petplan Charitable Trust	4,358	-	-	(584)	-	3,774
	<u>7,817</u>	<u>-</u>	<u>-</u>	<u>(931)</u>	<u>-</u>	<u>6,886</u>

A brief description of the Restricted Funds are given below:

The Jean Sainsbury Trust provided a restricted donation for the purpose of improving the cattery facilities at South Cave with the acquisition of new cages and building improvements. The balance on this account relates to fixed assets and is not a monetary fund.

Pets at Home provided a restricted donation for improving the cattery facilities. The balance on this account relates to fixed assets and is not a monetary fund.

The Petplan Charitable Trust provided a restricted grant to upgrade the heating and ventilation at the Market Weighton Homing Centre. £4,560 was spent during 2021-22 to install Air Con in the Cattery.

12. Contingent liabilities

There were no contingent liabilities.

13. Trustees remuneration

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any Trustee.

There was no reimbursement of travel expenses amounting to Trustees in respect of the year.

14. Other recognised gains and losses

There were no other recognised gains or losses.

**Notes to the Financial Statements
For the year ended 31 March 2024**

15. Going Concern

The Trustees consider the Charity to be a going concern. The Charity runs a successful charity shop, the income of which contributes towards the charitable activities of the charity.

Accounts

CARING FOR CATS (YORKSHIRE & HUMBER)

FINANCIAL STATEMENTS

Year ended

31 MARCH 2023

PHOENIX ACCOUNTANCY AND BUSINESS CONSULTANCY LIMITED

**Contents to the Financial Statements
For the year ended 31 March 2023**

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**Trustees Annual Report
For the year ending 31 March 2023**

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2023

Reference and Administrative Details of the Charity, its Trustees and Advisers

Name of charity: Caring for Cats (Yorkshire & Humber)

Charity Registration Number: 1087921

Principal Operating Address: 68 West End
South Cave
Brough
East Yorkshire
HU15 2EY

Trustees:

Names of trustees who served during the year were as follows:

Mrs R Atkin (Chairperson)
Mr S G Marshall (Treasurer)
Mrs L King (Secretary)
Mrs T Dawson
Mr M Lamb
Mrs C Wall

Independent Examiner: Rebecca Triffitt, MAAT
Phoenix Accountancy and Business Consultancy
Limited
Morley's Cottage
Morley's Yard
Walkergate
Beverley
HU17 9BY

Bankers HSBC
3-4 Jameson Street
Hull
HU1 3JX

Trustees Annual Report For the year ending 31 March 2023

Governing Document:

Carling for Cats (Yorkshire & Humber) is a registered charity governed by its Constitution which was adopted on the 28 January 2001 and amended on 17 May 2009.

Objectives and Activities

The charity's objectives and principal activities are to relieve the suffering of feral, stray and unwanted cats which are in need of care by reason of homelessness, maltreatment, abuse, imminent danger, illness or other causes.

Achievements and Performance

2022/23 has been a steady period for our group of volunteers, with us focusing on getting cats coming back through the charity and into new homes with new but we are so proud to have rescued an amazing 108 cats & kittens in 2022 and first the 3 months of 2023. Many were saved from sadly desperate situations and around two thirds were reported to us as feral. The vast majority successfully found loving homes with new owners and families via our homing centre. Just a handful were returned to safe feral homes where they receive food, shelter and care as needed. All this was made possible by a dedicated team of unpaid volunteers and the generosity of our supporters, individuals and organisations/Trusts.

2022/23 has seen our finances stabilise with a lot of our mainstream fundraising streams notably the charity shop, open days, fundraising events etc. picking up. We have managed to successfully continue to operate, we are still having to prioritise the neediest cases and continue to get blocked for periods as the cats can't move on till full health is restored.

We continue to receive support from **Pet plan, Support adoption for Pets, Rose Animal welfare trust** and many other individual donors along with some large legacies we are still in a financially strong position to continue the charities work.

Even though our overheads have increased due to the Cost of Living etc. we have felt it has not been necessary to increase any of our adoption costs or supporter fees.

The Charity is still a member of the ADCH and continues to contribute and adhere to the

Priority cases rescued included:

- Cats and litters rescued from inappropriate locations/conditions, often living in appalling neglect, and at risk of further cruelty or harm.
- Road traffic accident victims, where complex injuries or fractures meant the cat was facing euthanasia.
- Numerous cats whose owners had died or gone into care without making provision for often elderly pets. Typically, these animals are abandoned outside, without food or shelter, or facing being sent for euthanasia. The number of such cases continues to represent around 20% of the calls we receive.

**Trustees Annual Report
For the year ending 31 March 2023****Achievements and Performance (continued)**

Priority cases rescued Included:

- Otherwise healthy stray or unwanted cats & kittens, trapped by public organisations and sent to be euthanised as unwanted nuisance/pests.

Neutering

We continue to support the local community with neutering any feral and stray cats that are reported to us including several feral colonies.

Feral focus

Ferals are widely mislabelled by many as cats able to survive outdoors and so are not in need of rescuing. Our work proves most are not untameable/feral, only frightened. Regardless of their 'owner status' our charity believes all have as much right to a life without uncontrolled breeding, hunger, disease and suffering as anyone's pet cat. They will therefore continue to take priority on our waiting list and represent up to two thirds of our admissions.

Long-term foster cats

Our long term foster scheme currently cares for 20 cats. These are cats that are very elderly, traumatised, or that have come into our care with chronic medical conditions which have been controlled and managed with medication, and are now living in new long term foster homes. Fosterers may not be able to take on the full responsibility and costs of cat ownership but can give care and love, whilst the charity continues to cover any veterinary costs.

The cat sponsorship scheme we run alongside this as vital fundraising is also moderately successful, and each year around 50 sponsorships are donated at £60 each. Many of these kind people are local and have become annual sponsors. But donors have come from as far afield as USA and New Zealand, having found us online and been touched by the cats' stories and situations.

Charity Improvements

The website continues to be an important channel to engage with supporters and help rehome our rescued cats. Over 40% of visitors to our homing centre have first viewed our website and clicked on the 'cat gallery of animals for adoption'. Google searches which return our website are also a notable source of people calling for free advice about how to care for feral or stray cats. Many calls are from out of the area, showing how well our website is performing on Google for keywords. This does however add to the workload for all the volunteers.

**Trustees Annual Report
For the year ending 31 March 2023****Charity Improvements**

The charity is striving to keep the majority of the roles within the charity voluntary to ensure that our funds go directly to the welfare of the cats. We still employ a cat care assistant part time (28 hours a week) A shop manager is employed to run our charity shop in Beverley which continues to do well and is a valuable source of income.

Lastly, the charity is committed to maintaining and building relationships with our supporting local veterinary practices, Battle Flatts and Swanbridge. The high levels of expertise and care provided by individual vets help us advance our cat welfare standards and further enhance our local reputation as an ethical cat shelter.

Main objectives for the following year:

In developing the main objectives for the following year the Trustees have given regard to the Charity Commission guidance on public benefit.

The following have been identified as the main aims to work towards in 2023-24:

- Source additional funding grants.
- To improve communication between volunteers.
- Achieve and maintain a 25% emergency reserve fund
- Maintain our current high profile.
- To find ways to increase the number of cats we can help and rehome.

Financial Review**Reserves Policy**

The trustees have carried out a review of the reserves and aim to maintain a reserve equivalent to 25% of annual expenditure. We will work towards trying to achieve this.

Investment Policy

Aside from building up a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for long term investment. A review of investment policies is undertaken at the end of each financial year.

Independent Examiner

Our Independent Examiner for the year was Rebecca Triffitt, MAAT of Phoenix Accountancy and Business Consultancy Limited, a subsidiary of East Riding Voluntary Action Services (ERVAS) Ltd. A resolution to reappoint Phoenix Accountancy and Business Consultancy will be proposed at the forthcoming annual general meeting.

**Trustees Annual Report
For the year ending 31 March 2023**

Dedclaration

The Trustees of the charity are pleased to present their report together with the accounts for the year ended 31 March 2023. The accounts comply with current statutory requirements, the governing document and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Approved by the Trustees and signed on its behalf by:



Mr S G Marshall
Trustee

Date: 24TH JANUARY 2024

**Independent Examiner's Report to the Members of
Caring for Cats (Yorkshire and Humber)**

I report on the accounts of Caring for Cats (Yorkshire and Humber) for the period ended 31 March 2023, which are set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

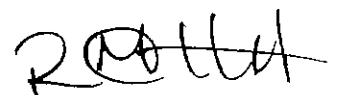
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Rebecca Triffitt, MAAT

Employee of Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage, Morley's Yard
Walkergate, Beverley
East Yorkshire
HU17 9BY



Date: 25th January 2024

Statement of Financial Activities
For the year ended 31 March 2023

	Notes	2023 Unrestricted Funds £	2023 Restricted funds £	2023 Total Funds £	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £
Income							
Donations, legacies and grants	2	32,716	-	32,716	41,286	2,643	43,929
Income from charitable activities	2	3,530	-	3,530	4,505	-	4,505
Income from other trading activities	2	75,180	-	75,180	66,044	-	66,044
Investment income	2	140	-	140	7	-	7
Total income		111,566	-	111,566	111,842	2,643	114,485
Expenditure							
Expenditure on charitable activities	3	63,032	1,114	64,146	80,285	1,339	81,624
Expenditure on raising funds	3	54,092	-	54,092	44,446	2,643	47,089
Total expenditure		117,124	1,114	118,238	124,731	3,982	128,713
Net movement in funds		(5,558)	(1,114)	(6,672)	(12,889)	(1,339)	(14,228)
Total funds brought forward	9-11	84,802	8,931	93,733	97,691	10,270	107,961
Total funds carried forward	9-11	79,244	7,817	87,061	84,802	8,931	93,733

The notes on pages 12 to 21 form part of these financial statements.

**Cashflow Statement
As at 31 March 2023**

	Notes	2023 Total £	2022 Total £
Net Movement in Funds		(6,672)	(14,228)
Add back depreciation charge	6	2,256	2,585
Deduct interest income shown in investing activities	2	(140)	(7)
Decrease/(Increase) in debtors	7	(6,303)	(16,184)
Increase/(decrease) in creditors	8	(2,580)	10,734
Net cash used in operating activities		(13,439)	(17,100)
Cash flows from investing activities			
Interest income	2	140	7
Purchase of tangible fixed assets	6	(2,363)	(4,560)
Cash provided by (used in) investing activities		(2,223)	(4,553)
Increase/(decrease) in cash and cash equivalents		(15,662)	(21,653)
Cash and cash equivalents at the start of the year		58,156	79,809
Total cash and cash equivalents at the end of the year		42,494	58,156

The notes on pages 12 to 21 form part of these financial statements.

**Notes to the financial statements
for the period ended 31 March 2023****1. Accounting policies****1.1. Basis of Preparation**

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)) and the financial reporting standard applicable in the UK and Republic of Ireland (FRS102).

Caring for Cats (Yorkshire & Humber) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank

1.3. Fund Accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Restricted funds are accounted for separately to each other and to the core funding of the company.

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

1.4. Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charities activities.

Due to the level of materiality of allocating support costs to the costs of fundraising, these costs have all been allocated to charitable activities. A full breakdown of all costs related to Charitable Activities has been provided in Note 3.

Notes to the financial statements for the period ended 31 March 2023

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the terms of the lease, whichever is the shorter.

Cattery Cages and Equipment	10% reducing balance
Motor Vehicles	25% reducing balance
Sundry Office Equipment	15% reducing balance
Air Condition for the Cattery	20% reducing balance

1.6. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7. 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.

1.8. 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 settlement amount after allowing for any trade discounts due.

1.9. Going Concern

The financial statements have been prepared on a going concern basis.

1.10. Taxation

In accordance with Paragraph 1 of Schedule 6 Finance Act 2010, the Charity is a charity for tax purposes and is generally exempt from Income Tax and Capital Gains Tax, but not from VAT.

The Charity is registered for Value Added Taxation therefore all income and expenditure is shown net of reclaimable input and output tax.

Notes to the Financial Statements For the year ended 31 March 2023

2. Income: Analysis of income

Donations, legacies and grants

Grants:

Coronavirus Job retention scheme	-	-	-	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £
The Petplan Charitable Trust	-	-	-	-	-	-	-	-	-
ERYC – Coronavirus Support	-	-	-	-	-	-	-	-	-

Total Grants

Donations:

Rose Animal Welfare Trust	5,000	-	-	5,000	-	5,000	5,000	-	5,000
Other donations (including Gift Aid)	27,716	-	-	27,716	-	27,716	35,286	-	35,286
Legacies	-	-	-	-	-	-	1,000	-	1,000
Pets at Home	-	-	-	-	-	-	-	-	-
	32,716	-	-	32,716	-	32,716	41,286	2,643	43,929

Notes to the Financial Statements For the year ended 31 March 2023

2. Income: Analysis of income (continued)

Charitable Activities

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total Funds £
Homing of cats & kittens	3,530	-	3,530	4,505	-	4,505

Income from other trading activities

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total Funds £	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total Funds £
Sale of Goods	75,180	-	75,180	66,044	-	66,044

Investment Income

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £
HSBC Bank: - Current and deposit accounts	140	-	140	7	-	7

Notes to the Financial Statements For the year ended 31 March 2023

3. Expenditure: Analysis of expenditure

Expenditure on Charitable Activities – Cat Welfare Costs

	2023	2023	2023	2022	2022	2022
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Staff Costs	13,070	-	13,070	12,424	-	12,424
Veterinary Fees	23,128	-	23,128	32,124	-	32,124
Food and Litter	3,282	-	3,282	3,509	-	3,509
Cleaning and Waste Disposal	1,025	-	1,025	2,453	-	2,453
Cat-toys and Accessories	92	-	92	591	-	591
Rent	12,220	-	12,220	11,776	-	11,776
Rates and Water	242	-	242	314	-	314
Repairs and Renewals	-	-	-	7,816	-	7,816
Printing, Postage and Stationery	486	-	486	256	-	256
IT Costs	2,059	-	2,059	1,359	-	1,359
Motor Expenses	1,419	-	1,419	1,836	-	1,836
Telephone	2,487	-	2,487	2,419	-	2,419
Licences and Insurance	1,281	-	1,281	1,049	-	1,049
Independent Examiners Fee	658	-	658	781	-	781
Payroll Fees	285	-	285	310	-	310
Bank Charges	156	-	156	22	-	22
Finance Charges	-	-	-	-	-	-
Depreciation	1,142	1,114	2,256	1,246	1,339	2,585
	63,032	1,114	64,146	80,285	1,339	81,624

**Notes to the Financial Statements
For the year ended 31 March 2023**

3. Expenditure: Analysis of expenditure (continued)

Expenditure on Raising Funds

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £
Staff Costs	23,951	-	23,951	17,805	2,643	20,448
Rent and Rates	21,249	-	21,249	19,222	-	19,222
Utilities	1,855	-	1,855	1,911	-	1,911
Repairs and Renewals	2,374	-	2,374	-	-	-
Waste Disposal/Cleaning	1,078	-	1,078	549	-	549
Telephone and Internet	460	-	460	447	-	447
Stationery/Software	20	-	20	650	-	650
Bank Charges	2,150	-	2,150	-	-	-
Items for Resale	688	-	688	3,190	-	3,190
Items for Fundraising	267	-	267	672	-	672
	54,092	-	54,092	44,446	2,643	47,089

Notes to the Financial Statements
For the year ended 31 March 2023

4. Staff costs

	2023 Total £	2022 Total £
Wages and salaries (inc e'ers NI and Pensions)	37,021	32,872

5. Operating surplus

The operating surplus is arrived at after charging:

	2023 Total £	2022 Total £
Depreciation – Owned Assets	2,256	2,585
Accountancy Fees – Independent Examination	658	781
Accountancy Fees – Payroll Fees	285	310
	3,199	3,676

6. Tangible Fixed Assets

	Cattery Cages and Equipment £	Air Condition Unit	Sundry Equipment £	Motor Vehicles £	Total £
Cost					
At 01 April 2022	29,084	4,560	17,165	12,309	63,118
Additions	-	-	2,363	-	2,363
Disposals	-	-	-	-	-
At 31 March 2023	29,084	4,560	19,528	12,309	65,481
Depreciation					
At 01 April 2022	23,045	912	14,233	10,849	49,039
Charge for the year	603	730	558	365	2,256
On Disposals	-	-	-	-	-
At 31 March 2023	23,648	1,642	14,791	11,214	51,295
Net Book Value					
At 31 March 2022	6,039	3,648	2,931	1,460	14,079
At 31 March 2023	5,436	2,918	4,737	1,095	14,186

Notes to the Financial Statements For the year ended 31 March 2023

7. Debtors

	2023 Total £	2022 Total £
Debtor – Gift Aid	-	3,306
HMRC Reclaimable VAT	35,865	26,255
Accrued Income	-	-
Prepayments	7,500	7,500
	<u>43,365</u>	<u>37,061</u>

8. Creditors: Amounts falling due within one year

	2023 Total £	2022 Total £
Trade Creditors	9,285	14,028
Payroll Taxes	1,209	586
Pensions	-	80
Gift Aid	1,441	-
Accruals and Deferred Income	1,049	870
	<u>12,984</u>	<u>15,564</u>

9. Accumulated funds

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total Funds £
Balance at 01 April 2022	84,802	8,931	93,733	107,961
Movement in funds for the year	(5,558)	(1,114)	(6,672)	(14,228)
Balance at 31 March 2023	<u>79,244</u>	<u>7,817</u>	<u>87,061</u>	<u>93,733</u>

10. Analysis of net assets between funds

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total Funds £	2022 Total Funds £
Tangible Fixed Assets	7,809	6,377	14,186	14,080
Current Assets	84,419	1,440	85,859	95,217
Current Liabilities	(12,984)	-	(12,984)	(15,564)
Non-Current Liabilities	-	-	-	-
	<u>79,244</u>	<u>7,817</u>	<u>87,061</u>	<u>93,733</u>

Notes to the Financial Statements
For the year ended 31 March 2023

11. Restricted funds

	Balance at 01/04/22	Movement in Resources				Balance at 31/03/23
		Incoming	Outgoing	Asset Depreciation	Transfers	
Jean Sainsbury Trust	1,572	-	-	(157)	-	1,415
Pets at Home	2,271	-	-	(227)	-	2,044
The Petplan Charitable Trust	5,088	-	-	(730)	-	4,358
	<u>8,931</u>	<u>-</u>	<u>-</u>	<u>(1,114)</u>	<u>-</u>	<u>7,817</u>

A brief description of the Restricted Funds are given below:

The Jean Sainsbury Trust provided a restricted donation for the purpose of improving the cattery facilities at South Cave with the acquisition of new cages and building improvements. The balance on this account relates to fixed assets and is not a monetary fund.

Pets at Home provided a restricted donation for improving the cattery facilities. The balance on this account relates to fixed assets and is not a monetary fund.

The Petplan Charitable Trust provided a restricted grant to upgrade the heating and ventilation at the Market Weighton Homing Centre. £4,560 was spent during 2021-22 to install Air Con in the Cattery.

12. Contingent liabilities

There were no contingent liabilities.

13. Trustees remuneration

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any Trustee.

There was no reimbursement of travel expenses amounting to Trustees in respect of the year.

14. Other recognised gains and losses

There were no other recognised gains or losses.

**Notes to the Financial Statements
For the year ended 31 March 2023**

15. Going Concern

The Trustees consider the Charity to be a going concern. The Charity runs a successful charity shop, the income of which contributes towards the charitable activities of the charity.

Accounts

CARING FOR CATS (YORKSHIRE & HUMBER)

FINANCIAL STATEMENTS

Year ended

31 MARCH 2022

PHOENIX ACCOUNTANCY AND BUSINESS CONSULTANCY LIMITED

**Contents to the Financial Statements
For the year ended 31 March 2022**

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**Trustees Annual Report
For the year ending 31 March 2022**

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2022

Reference and Administrative Details of the Charity, its Trustees and Advisers

Name of charity: Caring for Cats (Yorkshire & Humber)

Charity Registration Number: 1087921

Principal Operating Address: 68 West End
South Cave
Brough
East Yorkshire
HU15 2EY

Trustees:

Names of trustees who served during the year were as follows:

Mrs R Atkin (Chairperson)
Mr S G Marshall (Treasurer)
Mrs L King (Secretary)
Mrs T Dawson
Mr M Lamb
Mrs C Wall

Independent Examiner: Rebecca Triffitt, MAAT
Phoenix Accountancy and Business Consultancy
Limited
Morley's Cottage
Morley's Yard
Walkergate
Beverley
HU17 9BY

Bankers HSBC
3-4 Jameson Street
Hull
HU1 3JX

Trustees Annual Report For the year ending 31 March 2022

Governing Document:

Caring for Cats (Yorkshire & Humber) is a registered charity governed by its Constitution which was adopted on the 28 January 2001 and amended on 17 May 2009.

Objectives and Activities

The charity's objectives and principal activities are to relieve the suffering of feral, stray and unwanted cats which are in need of care by reason of homelessness, maltreatment, abuse, imminent danger, illness or other causes.

Achievements and Performance

2021/22 was as for most of us a surreal period for our group of volunteers having to deal with the impact of the pandemic which resulted in us having to close the homing centre to the public for a several months and having to adopt new homing concepts based on appointments only, this had a massive impact but we are so proud to have rescued an amazing 68 cats & kittens in 2021 and first the 3 months of 2022. Many were saved from sadly desperate situations and around two thirds were reported to us as feral. The vast majority successfully found loving homes with new owners and families via our homing centre. Just a handful were returned to safe feral homes where they receive food, shelter and care as needed. All this was made possible by a dedicated team of unpaid volunteers and the generosity of our supporters, individuals and organisations/Trusts.

2021/22 has seen our finances stabilise even though we have struggled maintaining a lot of our mainstream fundraising streams notably the charity shop, open days, fundraising events etc. Despite that we have managed to continue operating albeit at a reduced throughput and having to prioritise the neediest cases.

We have been eligible for various pandemic grants to help with the charity shop costs whilst we have been closed and thankfully due to the public's support, grants and donations from **Pet plan, Support adoption for Pets, Rose Animal welfare trust** and many other individual donors along with some large legacies we are still in a financially strong position to continue the charity's work.

One of the grants we received was to upgrade the heating and ventilation in the Market Weighton homing centre, and this work was completed in 2022 and has vastly improved the environmental conditions in the cattery.

Trustees Annual Report For the year ending 31 March 2022

Achievements and Performance (continued)

Priority cases rescued included:

- Cats and litters rescued from inappropriate locations/conditions, often living in appalling neglect, and at risk of further cruelty or harm.
- Road traffic accident victims, where complex injuries or fractures meant the cat was facing euthanasia.
- Numerous cats whose owners had died or gone into care without making provision for often elderly pets. Typically these animals are abandoned outside, without food or shelter, or facing being sent for euthanasia. The number of such cases continues to represent around 20% of the calls we receive.
- Otherwise healthy stray or unwanted cats & kittens, trapped by public organisations and sent to be euthanised as unwanted nuisance/pests.

Neutering

We continue to support the local community with neutering any feral and stray cats that are reported to us including several feral colonies.

Feral focus

Ferals are widely mislabelled by many as cats able to survive outdoors and so are not in need of rescuing. Our work proves most are not untameable/feral, only frightened. Regardless of their 'owner status' our charity believes all have as much right to a life without uncontrolled breeding, hunger, disease and suffering as anyone's pet cat. They will therefore continue to take priority on our waiting list and represent up to two thirds of our admissions.

Long-term foster cats

Our long term foster scheme currently cares for 22 cats. These are cats that are very elderly, traumatised, or that have come into our care with chronic medical conditions which have been controlled and managed with medication, and are now living in new long term foster homes. Fosterers may not be able to take on the full responsibility and costs of cat ownership but can give care and love, whilst the charity continues to cover any veterinary costs.

The cat sponsorship scheme we run alongside this as vital fundraising is also moderately successful, and each year around 50 sponsorships are donated at £60 each. Many of these kind people are local and have become annual sponsors. But donors have come from as far afield as USA and New Zealand, having found us online and been touched by the cats' stories and situations.

**Trustees Annual Report
For the year ending 31 March 2022****Charity improvements**

The website continues to be an Important channel to engage with supporters and help rehome our rescued cats. Over 40% of visitors to our homing centre have first viewed our website and clicked on the 'cat gallery of animals for adoption'. Google searches which return our website are also a notable source of people calling for free advice about how to care for feral or stray cats. Many calls are from out of the area, showing how well our website is performing on Google for keywords. This does however add to the workload for the Co-ordinator, a volunteer herself with multiple disabilities and health problems.

The charity is striving to keep the majority of the roles within the charity voluntary to ensure that our funds go directly to the welfare of the cats. We still employ a cat care assistant part time (28 hours a week) A shop manager is employed to run our charity shop in Beverley which continues to do well and is a valuable source of income.

Lastly, the charity is committed to maintaining and building relationships with our supporting local veterinary practices, Battle Flatts and Swanbridge. The high levels of expertise and care provided by individual vets help us advance our cat welfare standards and further enhance our local reputation as an ethical cat shelter.

Main objectives for the following year:

In developing the main objectives for the following year the Trustees have given regard to the Charity Commission guidance on public benefit.

The following have been identified as the main aims to work towards in 2022-23:

- Source additional funding grants.
- To improve communication between volunteers.
- Achieve and maintain a 25% emergency reserve fund
- Maintain our current high profile.
- To find ways to Increase the number of cats we can help and rehome.

Financial Review**Reserves Policy**

The trustees have carried out a review of the reserves and aim to maintain a reserve equivalent to 25% of annual expenditure. We will work towards trying to achieve this.

**Trustees Annual Report
For the year ending 31 March 2022****Investment Policy**

Aside from building up a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for long term investment. A review of investment policies is undertaken at the end of each financial year.

Independent Examiner

Our Independent Examiner for the year was Rebecca Triffitt, MAAT of Phoenix Accountancy and Business Consultancy Limited, a subsidiary of East Riding Voluntary Action Services (ERVAS) Ltd. A resolution to reappoint Phoenix Accountancy and Business Consultancy will be proposed at the forthcoming annual general meeting.

Declaration

The Trustees of the charity are pleased to present their report together with the accounts for the year ended 31 March 2022. The accounts comply with current statutory requirements, the governing document and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Approved by the Trustees and signed on its behalf by:

Signatures have been removed for security purposes

Mr S G Marshall
Trustee


Date: 13 - 2 - 2023

**Independent Examiner's Report to the Members of
Caring for Cats (Yorkshire and Humber)**

I report on the accounts of Caring for Cats (Yorkshire and Humber) for the period ended 31 March 2022, which are set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

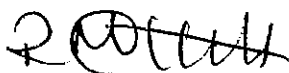
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- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content 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.

Rebecca Triffitt, MAAT

Employee of Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage, Morley's Yard
Walkergate, Beverley
East Yorkshire
HU17 9BY



Date: 6/3/23

Statement of Financial Activities For the year ended 31 March 2022

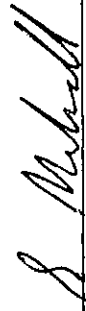
	Notes	2022 Unrestricted Funds £	2022 Restricted funds £	2022 Total Funds £	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £
Income							
Donations, legacies and grants	2	41,286	2,643	43,929	156,383	8,697	165,080
Income from charitable activities	2	4,505	-	4,505	4,855	-	4,855
Income from other trading activities	2	66,044	-	66,044	23,945	-	23,945
Investment income	2	7	-	7	5	-	5
Total income		111,842	2,643	114,485	185,188	8,697	193,885
Expenditure							
Expenditure on charitable activities	3	80,285	1,339	81,624	87,331	534	87,865
Expenditure on raising funds	3	44,446	2,643	47,089	31,548	8,097	39,645
Total expenditure		124,731	3,982	128,713	118,879	8,631	127,510
Net movement in funds		(12,889)	(1,339)	(14,228)	66,309	66	66,375
Total funds brought forward	9-11	97,691	10,270	107,961	31,382	10,204	41,586
Total funds carried forward	9-11	84,802	8,931	93,733	97,691	10,270	107,961

The notes on pages 12 to 21 form part of these financial statements.

Balance Sheet
As at 31 March 2022

		2022	2022	2022	2021	2021	2021
	Notes	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		£	£	£	£	£	£
Fixed assets							
Tangible assets	6	6,589	7,491	14,080	7,835	4,270	12,105
Current assets							
Debtors	7	37,061	-	37,061	20,877	-	20,877
Cash at bank and in hand		56,716	1,440	58,156	73,809	6,000	79,809
Total current assets		93,777	1,440	95,217	94,686	6,000	100,686
Creditors: amounts falling due within one year	8	(15,564)	-	(15,564)	(4,830)	-	(4,830)
Net current assets/(liabilities)		78,213	1,440	79,653	89,856	6,000	95,856
Total assets less current liabilities		84,802	8,931	93,733	97,691	10,270	107,961
Creditors: amounts falling due after one year		-	-	-	-	-	-
Net Assets		84,802	8,931	93,733	97,691	10,270	107,961
Funds of the Charity							
Unrestricted funds	9-11	84,802	-	84,802	97,691	-	97,691
Restricted income funds	9-11	-	8,931	8,931	-	10,270	10,270
Total funds		84,802	8,931	93,733	97,691	10,270	107,961

The financial statements were approved by the Board on 13-2-23 and signed on its behalf by



Mr S G Marshall, Trustee

The notes on pages 12 to 21 form part of these financial statements

Cashflow Statement
As at 31 March 2022

	Notes	2022 Total £	2021 Total £
Net Movement in Funds		(14,228)	66,375
Add back depreciation charge	6	2,585	2,551
Deduct interest income shown in Investing activities	2	(7)	(5)
Decrease/(increase) in debtors	7	(16,184)	4,707
Increase/(decrease) In creditors	8	10,734	(13,690)
Net cash used in operating activities		(17,100)	59,938
Cash flows from investing activities			
Interest income	2	7	5
Purchase of tangible fixed assets	6	(4,560)	-
Cash provided by (used in) investing activities		(4,553)	5
Increase/(decrease) in cash and cash equivalents		(21,653)	59,943
Cash and cash equivalents at the start of the year		79,809	19,866
Total cash and cash equivalents at the end of the year		58,156	79,809

The notes on pages 12 to 21 form part of these financial statements.

**Notes to the financial statements
for the period ended 31 March 2022****1. Accounting policies****1.1. Basis of Preparation**

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)) and the financial reporting standard applicable in the UK and Republic of Ireland (FRS102).

Caring for Cats (Yorkshire & Humber) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of Income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank

1.3. Fund Accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Restricted funds are accounted for separately to each other and to the core funding of the company.

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

1.4. Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charities activities.

Due to the level of materiality of allocating support costs to the costs of fundraising, these costs have all been allocated to charitable activities. A full breakdown of all costs related to Charitable Activities has been provided in Note 3.

**Notes to the financial statements
for the period ended 31 March 2022****1.5. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the terms of the lease, whichever is the shorter.

Cattery Cages and Equipment	10% reducing balance
Motor Vehicles	25% reducing balance
Sundry Office Equipment	15% reducing balance
Air Condition for the Cattery	20% reducing balance

1.6. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7. 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.

1.8. 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 settlement amount after allowing for any trade discounts due.

1.9. Going Concern

The financial statements have been prepared on a going concern basis.

1.10. Taxation

In accordance with Paragraph 1 of Schedule 6 Finance Act 2010, the Charity is a charity for tax purposes and is generally exempt from Income Tax and Capital Gains Tax, but not from VAT.

The Charity is registered for Value Added Taxation therefore all income and expenditure is shown net of reclaimable input and output tax.

Notes to the Financial Statements For the year ended 31 March 2022

2. Income: Analysis of income

Donations, legacies and grants

Grants:

Coronavirus Job retention scheme	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £
	-	2,643	2,643	-	8,097	8,097
The Petplan Charitable Trust	-	-	-	-	600	600
ERYC – Coronavirus Support	-	-	-	10,000	-	10,000
Total Grants	-	2,643	2,643	10,000	8,697	18,697

Donations:

Rose Animal Welfare Trust	5,000	-	5,000	-	-	-
Other donations (including Gift Aid)	35,286	-	35,286	73,473	-	73,473
Legacies	1,000	-	1,000	-	-	-
Pets at Home	-	-	-	-	-	-
Rob Hadley	-	-	-	47,620	-	47,620
Peter Davies	-	-	-	25,290	-	25,290
	41,286	2,643	43,929	156,383	8,697	165,080

**Notes to the Financial Statements
For the year ended 31 March 2022**

2. Income: Analysis of income (continued)

Charitable Activities

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total Funds £
Homing of cats & kittens	4,505	-	4,505	4,855	-	4,855

Income from other trading activities

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total Funds £	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total Funds £
Sale of Goods	66,044	-	66,044	23,945	-	23,945

Investment Income

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £
HSBC Bank: - Current and deposit accounts	7	-	7	5	-	5

Notes to the Financial Statements For the year ended 31 March 2022

3. Expenditure: Analysis of expenditure

Expenditure on Charitable Activities – Cat Welfare Costs

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £
Staff Costs	12,424	-	12,424	11,846	-	11,846
Staff Training	-	-	-	-	-	-
Veterinary Fees	32,124	-	32,124	42,629	-	42,629
Food and Litter	3,509	-	3,509	4,503	-	4,503
Cleaning and Waste Disposal	2,453	-	2,453	2,811	-	2,811
Cat-toys and Accessories	591	-	591	753	-	753
Rent	11,776	-	11,776	11,465	-	11,465
Rates and Water	314	-	314	-	-	-
Light and Heat	-	-	-	89	-	89
Repairs and Renewals	7,816	-	7,816	1,193	-	1,193
Printing, Postage and Stationery	256	-	256	653	-	653
IT Costs	1,359	-	1,359	2,635	-	2,635
Motor Expenses	1,836	-	1,836	2,146	-	2,146
Telephone	2,419	-	2,419	2,816	-	2,816
Licences and Insurance	1,049	-	1,049	538	-	538
Independent Examiners Fee	781	-	781	915	-	915
Payroll Fees	310	-	310	322	-	322
Bank Charges	22	-	22	-	-	-
Finance Charges	-	-	-	-	-	-
Depreciation	1,246	1,339	2,585	2,017	534	2,551
	80,285	1,339	81,624	87,331	534	87,865

Notes to the Financial Statements
For the year ended 31 March 2022

3. Expenditure: Analysis of expenditure (continued)

Expenditure on Raising Funds

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £
Staff Costs	17,805	2,643	20,448	7,617	8,097	15,714
Rent and Rates	19,222	-	19,222	19,411	-	19,411
Utilities	1,911	-	1,911	605	-	605
Repairs and Renewals	-	-	-	-	-	-
Waste Disposal/Cleaning	549	-	549	-	-	-
Telephone and Internet	447	-	447	397	-	397
Stationery/Software	650	-	650	600	-	600
Items for Resale	3,190	-	3,190	2,510	-	2,510
Items for Fundraising	672	-	672	408	-	408
	44,446	2,643	47,089	31,548	8,097	39,645

Notes to the Financial Statements For the year ended 31 March 2022

4. Staff costs

	2022 Total £	2021 Total £
Wages and salaries (Inc e'ers NI and Pensions)	32,872	27,560

5. Operating surplus

The operating surplus is arrived at after charging:

	2022 Total £	2021 Total £
Depreciation – Owned Assets	2,585	2,551
Accountancy Fees – Independent Examination	781	915
Accountancy Fees – Payroll Fees	310	322
	3,676	3,788

6. Tangible Fixed Assets

	Cattery Cages and Equipment £	Air Condition Unit	Sundry Equipment £	Motor Vehicles £	Total £
Cost					
At 01 April 2021	29,084	-	17,165	12,309	58,558
Additions	-	4,560	-	-	4,560
Disposals	-	-	-	-	-
At 31 March 2022	29,084	4,560	17,165	12,309	63,118

Depreciation

At 01 April 2021	22,374	-	13,717	10,362	46,453
Charge for the year	671	912	515	487	2,585
On Disposals	-	-	-	-	-
At 31 March 2022	23,045	912	14,232	10,849	49,038

Net Book Value

At 31 March 2021	6,710	-	3,448	1,947	12,105
At 31 March 2022	6,039	3,648	2,931	1,460	14,079

Notes to the Financial Statements
For the year ended 31 March 2022

7. Debtors

	2022 Total £	2021 Total £
Debtor – Gift Aid	5,692	506
HMRC Reclaimable VAT	23,869	13,371
Accrued Income	-	-
Prepayments	7,500	7,000
	<u>37,061</u>	<u>20,877</u>

8. Creditors: Amounts falling due within one year

	2022 Total £	2021 Total £
Trade Creditors	14,028	3,338
Payroll Taxes	586	543
Pensions	80	39
Accruals and Deferred Income	870	910
	<u>15,562</u>	<u>4,830</u>

9. Accumulated funds

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total Funds £
Balance at 01 April 2021	97,691	10,270	107,961	41,586
Movement in funds for the year	(12,889)	(1,339)	(14,228)	66,375
Balance at 31 March 2022	<u>84,802</u>	<u>8,931</u>	<u>93,733</u>	<u>107,961</u>

10. Analysis of net assets between funds

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total Funds £	2021 Total Funds £
Tangible Fixed Assets	6,589	7,491	14,080	12,105
Current Assets	93,777	1,440	95,217	100,686
Current Liabilities	(15,564)	-	(15,564)	(4,830)
Non-Current Liabilities	-	-	-	-
	<u>84,802</u>	<u>8,931</u>	<u>93,733</u>	<u>107,961</u>

Notes to the Financial Statements
For the year ended 31 March 2022

11. Restricted funds

	Balance at 01/04/21	Movement in Resources			Transfers	Balance at 31/03/22
		Incoming	Outgoing	Asset Depreciation		
Jean Sainsbury Trust	1,747	-	-	(175)	-	1,572
Pets at Home	2,523	-	-	(252)	-	2,271
The Petplan Charitable Trust	6,000	-	-	(912)	-	5,088
	10,270	-	-	(1,339)	-	8,931

A brief description of the Restricted Funds are given below:

The Jean Sainsbury Trust provided a restricted donation for the purpose of improving the cattery facilities at South Cave with the acquisition of new cages and building improvements. The balance on this account relates to fixed assets and is not a monetary fund.

Pets at Home provided a restricted donation for improving the cattery facilities. The balance on this account relates to fixed assets and is not a monetary fund.

The Petplan Charitable Trust provided a restricted grant to upgrade the heating and ventilation at the Market Weighton Homing Centre. £4,560 was spent during 2021-22 to install Air Con in the Cattery.

12. Contingent liabilities

There were no contingent liabilities.

13. Trustees remuneration

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any Trustee.

There was no reimbursement of travel expenses amounting to Trustees in respect of the year.

14. Other recognised gains and losses

There were no other recognised gains or losses.

**Notes to the Financial Statements
For the year ended 31 March 2022**

15. Going Concern

The Trustees consider the Charity to be a going concern. The Charity runs a successful charity shop, the income of which contributes towards the charitable activities of the charity.

Accounts

CARING FOR CATS (YORKSHIRE & HUMBER)

FINANCIAL STATEMENTS

Year ended

31 MARCH 2021

**Contents to the Financial Statements
For the year ended 31 March 2021**

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**Trustees Annual Report
For the year ending 31 March 2021**

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2021

Reference and Administrative Details of the Charity, its Trustees and Advisers

Name of charity: Caring for Cats (Yorkshire & Humber)

Charity Registration Number: 1087921

Principal Operating Address: 68 West End
South Cave
Brough
East Yorkshire
HU15 2EY

Trustees:

Names of trustees who served during the year were as follows:

Mrs R Atkin (Chairperson)
Mr S G Marshall (Treasurer)
Mrs L King (Secretary)
Mrs T Dawson
Mr M Lamb
Mrs C Wall

Independent Examiner: Sian Broughton ACMA, CGMA, DChA, MAAT
Phoenix Accountancy and Business Consultancy
Limited
Morley's Cottage
Morley's Yard
Walkergate
Beverley
HU17 9BY

Bankers HSBC
3-4 Jameson Street
Hull
HU1 3JX

Trustees Annual Report For the year ending 31 March 2021

Governing Document:

Caring for Cats (Yorkshire & Humber) is a registered charity governed by its Constitution which was adopted on the 28 January 2001 and amended on 17 May 2009.

Objectives and Activities

The charity's objectives and principal activities are to relieve the suffering of feral, stray and unwanted cats which are in need of care by reason of homelessness, maltreatment, abuse, imminent danger, illness or other causes.

Achievements and Performance

2020/21 was as for most of us a surreal period for our group of volunteers having to deal with the impact of the pandemic which resulted in us having to close the homing centre to the public for a several months and having to adopt new homing concepts based on appointments only, this had a massive impact but we are so proud to have rescued an amazing 102 cats & kittens in 2020 and first the 3 months of 2021. Many were saved from sadly desperate situations and around two thirds were reported to us as feral. The vast majority successfully found loving homes with new owners and families via our homing centre. Just a handful were returned to safe feral homes where they receive food, shelter and care as needed. All this was made possible by a dedicated team of unpaid volunteers and the generosity of our supporters, individuals and organisations/Trusts.

2020/21 has financially been very tough with us losing a lot of our mainstream fundraising streams notably the charity shop, open days, fundraising events etc. Despite that we have managed to continue operating albeit at a reduced throughput and having to prioritise the neediest cases.

We have been eligible for various pandemic grants to help with the charity shop costs whilst we have been closed and thankfully due to the public's support, grants and donations from **Pet plan, Support adoption for Pets, Rose Animal welfare trust** and many other individual donors along with some large legacies we are still in a financially strong position to continue the charity's work.

One of the grants we received was to upgrade the heating and ventilation in the Market Weighton homing centre, work is planned to start later in 2021 to complete this project.

**Trustees Annual Report
For the year ending 31 March 2021****Achievements and Performance (continued)**

Priority cases rescued included:

- Cats and litters rescued from inappropriate locations/conditions, often living in appalling neglect, and at risk of further cruelty or harm.
- Road traffic accident victims, where complex injuries or fractures meant the cat was facing euthanasia.
- Numerous cats whose owners had died or gone into care without making provision for often elderly pets. Typically these animals are abandoned outside, without food or shelter, or facing being sent for euthanasia. The number of such cases continues to represent around 20% of the calls we receive.
- Otherwise healthy stray or unwanted cats & kittens, trapped by public organisations and sent to be euthanised as unwanted nuisance/pests.

Neutering

We continue to support the local community with neutering any feral and stray cats that are reported to us including several feral colonies.

Feral focus

Ferals are widely mislabelled by many as cats able to survive outdoors and so are not in need of rescuing. Our work proves most are not untameable/feral, only frightened. Regardless of their 'owner status' our charity believes all have as much right to a life without uncontrolled breeding, hunger, disease and suffering as anyone's pet cat. They will therefore continue to take priority on our waiting list and represent up to two thirds of our admissions.

Long-term foster cats

Our long term foster scheme currently cares for 21 cats. These are cats that are very elderly, traumatised, or that have come into our care with chronic medical conditions which have been controlled and managed with medication, and are now living in new long term foster homes. Fosterers may not be able to take on the full responsibility and costs of cat ownership but can give care and love, whilst the charity continues to cover any veterinary costs.

The cat sponsorship scheme we run alongside this as vital fundraising is also moderately successful, and each year around 48 sponsorships are donated at £60 each. Many of these kind people are local and have become annual sponsors. But donors have come from as far afield as USA and New Zealand, having found us online and been touched by the cats' stories and situations.

**Trustees Annual Report
For the year ending 31 March 2021****Charity improvements**

The website continues to be an important channel to engage with supporters and help rehome our rescued cats. Over 40% of visitors to our homing centre have first viewed our website and clicked on the 'cat gallery of animals for adoption'. Google searches which return our website are also a notable source of people calling for free advice about how to care for feral or stray cats. Many calls are from out of the area, showing how well our website is performing on Google for keywords. This does however add to the workload for the Co-ordinator, a volunteer herself with multiple disabilities and health problems.

The charity is striving to keep the majority of the roles within the charity voluntary to ensure that our funds go directly to the welfare of the cats. We still employ a cat care assistant part time (16 hours a week) A shop manager is employed to run our charity shop in Beverley which continues to do well and is a valuable source of income.

Lastly, the charity is committed to maintaining and building relationships with our supporting local veterinary practices, Battle Flatts and Swanbridge. The high levels of expertise and care provided by individual vets help us advance our cat welfare standards and further enhance our local reputation as an ethical cat shelter.

Main objectives for the following year:

In developing the main objectives for the following year the Trustees have given regard to the Charity Commission guidance on public benefit.

The following have been identified as the main aims to work towards in 2020-21:

- To increase fundraising streams and consider exploring new ways of fundraising in view of the changing challenges of Covid 19 .
- Source additional funding grants.
- To improve communication between volunteers.
- Achieve and maintain a 25% emergency reserve fund
- Maintain our current high profile.
- To improve the heating/ventilation in the rehoming centre as it is currently insufficient.

Financial Review**Reserves Policy**

The trustees have carried out a review of the reserves and aim to maintain a reserve equivalent to 25% of annual expenditure. We will work towards trying to achieve this.

**Trustees Annual Report
For the year ending 31 March 2021**Investment Policy

Aside from building up a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for long term investment. A review of investment policies is undertaken at the end of each financial year.

Independent Examiner

Our Independent Examiner for the year was Sian Broughton ACMA, CGMA, DChA, MAAT of Phoenix Accountancy and Business Consultancy Limited, a subsidiary of East Riding Voluntary Action Services (ERVAS) Ltd. A resolution to reappoint Phoenix Accountancy and Business Consultancy will be proposed at the forthcoming annual general meeting.

Declaration

The Trustees of the charity are pleased to present their report together with the accounts for the year ended 31 March 2021. The accounts comply with current statutory requirements, the governing document and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Approved by the Trustees and signed on its behalf by:

Signatures have been removed for security purposes

Mr S G Marshall
Trustee

Date: 25 March 2022

**Independent Examiner's Report to the Members of
Caring for Cats (Yorkshire and Humber)**

I report on the accounts of Caring for Cats (Yorkshire and Humber) for the period ended 31 March 2021, which are set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signatures have been removed for security purposes

Sian Broughton ACMA, CGMA, DChA, MAAT

Chartered Management Accountant

Director of Phoenix Accountancy and Business Consultancy Limited

Morley's Cottage, Morley's Yard

Walkergate, Beverley

East Yorkshire

HU17 9BY

Date: 25 March 2022

Statement of Financial Activities
For the year ended 31 March 2021

	Notes	2021 Unrestricted Funds £	2021 Restricted funds £	2021 Total Funds £	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £
Income							
Donations, legacies and grants	2	156,383	8,697	165,080	74,726	5,400	80,126
Income from charitable activities	2	4,855	-	4,855	15,933	-	15,933
Income from other trading activities	2	23,945	-	23,945	70,917	-	70,917
Investment income	2	5	-	5	5	-	5
Total income		185,188	8,697	193,885	161,581	5,400	166,981
Expenditure							
Expenditure on charitable activities	3	87,331	534	87,865	100,414	534	100,948
Expenditure on raising funds	3	31,548	8,097	39,645	46,724	-	46,724
Total expenditure		118,879	8,631	127,510	147,138	534	147,672
Net movement in funds		66,309	66	66,375	14,443	4,866	19,309
Total funds brought forward	9-11	31,382	10,204	41,586	16,939	5,338	22,277
Total funds carried forward	9-11	97,691	10,270	107,961	31,382	10,204	41,586

The notes on pages 12 to 21 form part of these financial statements.

Balance Sheet
As at 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £
Fixed assets							
Tangible assets	6	7,835	4,270	12,105	9,852	4,804	14,656
Current assets							
Debtors	7	20,877	-	20,877	25,584	-	25,584
Cash at bank and in hand		73,809	6,000	79,809	14,466	5,400	19,866
Total current assets		94,686	6,000	100,686	40,050	5,400	45,450
Creditors: amounts falling due within one year	8	(4,830)	-	(4,830)	(18,520)	-	(18,520)
Net current assets/(liabilities)		89,856	6,000	95,856	21,530	5,400	26,930
Total assets less current liabilities		97,691	10,270	107,961	31,382	10,204	41,586
Creditors: amounts falling due after one year		-	-	-	-	-	-
Net Assets		97,691	10,270	107,961	31,382	10,204	41,586
Funds of the Charity							
Unrestricted funds	9-11	97,691	-	97,691	31,382	-	31,382
Restricted income funds	9-11	-	10,270	10,270	-	10,204	10,204
Total funds		97,691	10,270	107,961	31,382	10,204	41,586

The financial statements were approved by the Board on 25 March 2022 and signed on its behalf by

Signatures have been removed for security purposes

_____, Mr S G Marshall, Trustee

The notes on pages 12 to 21 form part of these financial statements

Cashflow Statement
As at 31 March 2021

	Notes	2021 Total £	2020 Total £
Net Movement in Funds		66,375	19,309
Add back depreciation charge	6	2,551	2,551
Deduct interest income shown in investing activities	2	(5)	(5)
Decrease/(increase) in debtors	7	4,707	(15,380)
Increase/(decrease) in creditors	8	(13,690)	4,069
Net cash used in operating activities		59,938	10,544
Cash flows from investing activities			
Interest income	2	5	5
Purchase of tangible fixed assets	6	-	-
Cash provided by (used in) investing activities		5	5
Increase/(decrease) in cash and cash equivalents		59,943	10,549
Cash and cash equivalents at the start of the year		19,866	9,317
Total cash and cash equivalents at the end of the year		79,809	19,866

The notes on pages 12 to 21 form part of these financial statements.

**Notes to the financial statements
for the period ended 31 March 2021****1. Accounting policies****1.1. Basis of Preparation**

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)) and the financial reporting standard applicable in the UK and Republic of Ireland (FRS102).

Caring for Cats (Yorkshire & Humber) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank

1.3. Fund Accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Restricted funds are accounted for separately to each other and to the core funding of the company.

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

1.4. Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charities activities.

Due to the level of materiality of allocating support costs to the costs of fundraising, these costs have all been allocated to charitable activities. A full breakdown of all costs related to Charitable Activities has been provided in Note 3.

**Notes to the financial statements
for the period ended 31 March 2021****1.5. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the terms of the lease, whichever is the shorter.

Cattery Cages and Equipment	10% reducing balance
Motor Vehicles	25% reducing balance
Sundry Office Equipment	15% reducing balance

1.6. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7. 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.

1.8. 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 settlement amount after allowing for any trade discounts due.

1.9. Going Concern

The financial statements have been prepared on a going concern basis.

1.10. Taxation

In accordance with Paragraph 1 of Schedule 6 Finance Act 2010, the Charity is a charity for tax purposes and is generally exempt from Income Tax and Capital Gains Tax, but not from VAT.

The Charity is registered for Value Added Taxation therefore all income and expenditure is shown net of reclaimable input and output tax.

Notes to the Financial Statements
For the year ended 31 March 2021

2. Income: Analysis of income

Donations, legacies and grants

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £
Grants:						
Coronavirus Job retention scheme	-	8,097	8,097	-	-	-
The Petplan Charitable Trust	-	600	600	-	5,400	5,400
ERYC – Coronavirus Support	10,000	-	10,000	-	-	-
Total Grants	10,000	8,697	18,697	-	5,400	5,400
Donations:						
Rose Animal Welfare Trust	-	-	-	5,000	-	5,000
Other donations (including Gift Aid)	73,473	-	73,473	67,121	-	67,121
Legacies	-	-	-	-	-	-
Pets at Home	-	-	-	2,605	-	2,605
Rob Hadley	47,620	-	47,620	-	-	-
Peter Davies	25,290	-	25,290	-	-	-
	156,383	8,697	165,080	74,726	5,400	80,126

Notes to the Financial Statements
For the year ended 31 March 2021

2. Income: Analysis of income (continued)

Charitable Activities

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total Funds £
Homing of cats & kittens	4,855	-	4,855	15,933	-	15,933

Income from other trading activities

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total Funds £	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total Funds £
Sale of Goods	23,945	-	23,945	70,917	-	70,917

Investment Income

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £
HSBC Bank: - Current and deposit accounts	5	-	5	5	-	5

Notes to the Financial Statements
For the year ended 31 March 2021

3. Expenditure: Analysis of expenditure

Expenditure on Charitable Activities – Cat Welfare Costs

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £
Staff Costs	11,846	-	11,846	11,310	-	11,310
Staff Training	-	-	-	480	-	480
Veterinary Fees	42,629	-	42,629	46,578	-	46,578
Food and Litter	4,503	-	4,503	10,594	-	10,594
Cleaning and Waste Disposal	2,811	-	2,811	3,937	-	3,937
Cat-toys and Accessories	753	-	753	282	-	282
Rent	11,465	-	11,465	11,641	-	11,641
Rates and Water	-	-	-	-	-	-
Light and Heat	89	-	89	143	-	143
Repairs and Renewals	1,193	-	1,193	3,680	-	3,680
Printing, Postage and Stationery	653	-	653	2,121	-	2,121
IT Costs	2,635	-	2,635	209	-	209
Motor Expenses	2,146	-	2,146	2,128	-	2,128
Telephone	2,816	-	2,816	2,311	-	2,311
Licences and Insurance	538	-	538	520	-	520
Independent Examiners Fee	915	-	915	905	-	905
Payroll Fees	322	-	322	310	-	310
Bank Charges	-	-	-	40	-	40
Finance Charges	-	-	-	1,208	-	1,208
Depreciation	2,017	534	2,551	2,017	534	2,551
	87,331	534	87,865	100,414	534	100,948

Notes to the Financial Statements
For the year ended 31 March 2021

3. Expenditure: Analysis of expenditure (continued)

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £
Expenditure on Raising Funds						
Staff Costs	7,617	8,097	15,714	18,522	-	18,522
Rent and Rates	19,411	-	19,411	18,833	-	18,833
Utilities	605	-	605	1,924	-	1,924
Repairs and Renewals	-	-	-	-	-	-
Waste Disposal/Cleaning	-	-	-	549	-	549
Telephone and Internet	397	-	397	384	-	384
Stationery/Software	600	-	600	600	-	600
Items for Resale	2,510	-	2,510	3,934	-	3,934
Items for Fundraising	408	-	408	1,978	-	1,978
	<u>31,548</u>	<u>8,097</u>	<u>39,645</u>	<u>46,724</u>	<u>-</u>	<u>46,724</u>

Notes to the Financial Statements
For the year ended 31 March 2021

4. Staff costs

	2021 Total £	2020 Total £
Wages and salaries (inc e'ers NI and Pensions)	27,560	29,832

5. Operating surplus

The operating surplus is arrived at after charging:

	2021 Total £	2020 Total £
Depreciation – Owned Assets	2,551	2,551
Accountancy Fees – Independent Examination	915	905
Accountancy Fees – Payroll Fees	322	310
	3,788	3,766

6. Tangible Fixed Assets

	Cattery Cages and Equipment £	Sundry Equipment £	Motor Vehicles £	Total £
Cost				
At 01 April 2020	29,084	17,165	12,309	58,558
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2021	29,084	17,165	12,309	58,558
Depreciation				
At 01 April 2020	21,535	12,979	9,388	43,902
Charge for the year	839	738	974	2,551
On Disposals	-	-	-	-
At 31 March 2021	22,374	13,717	10,362	46,453
Net Book Value				
At 31 March 2020	7,549	4,186	2,921	14,656
At 31 March 2021	6,710	3,448	1,947	12,105

Notes to the Financial Statements
For the year ended 31 March 2021

7. Debtors

	2021 Total £	2020 Total £
Debtor – Gift Aid	506	6,570
HMRC Reclaimable VAT	13,371	12,014
Accrued Income	-	-
Prepayments	7,000	7,000
	<u>20,877</u>	<u>25,584</u>

8. Creditors: Amounts falling due within one year

	2021 Total £	2020 Total £
Trade Creditors	3,338	16,152
Payroll Taxes	543	1,077
Pensions	39	66
Accruals and Deferred Income	910	1,225
	<u>4,830</u>	<u>18,520</u>

9. Accumulated funds

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total Funds £
Balance at 01 April 2020	31,382	10,204	41,586	22,277
Movement in funds for the year	66,309	66	66,375	19,309
Balance at 31 March 2021	<u>97,691</u>	<u>10,270</u>	<u>107,961</u>	<u>41,586</u>

10. Analysis of net assets between funds

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total Funds £	2020 Total Funds £
Tangible Fixed Assets	7,835	4,270	12,105	14,656
Current Assets	94,686	6,000	100,686	45,450
Current Liabilities	(4,830)	-	(4,830)	(18,520)
Non-Current Liabilities	-	-	-	-
	<u>97,691</u>	<u>10,270</u>	<u>107,961</u>	<u>41,586</u>

Notes to the Financial Statements
For the year ended 31 March 2021

11. Restricted funds

	Balance at 01/04/20	Movement in Resources				Balance at 31/03/21
		Incoming	Outgoing	Asset Depreciation	Transfers	
Jean Sainsbury Trust	1,966	-	-	(219)	-	1,747
Pets at Home	2,838	-	-	(315)	-	2,523
The Petplan Charitable Trust	5,400	600	-	-	-	6,000
	10,204	600	-	(534)	-	10,270

A brief description of the Restricted Funds are given below:

The Jean Sainsbury Trust provided a restricted donation for the purpose of improving the cattery facilities at South Cave with the acquisition of new cages and building improvements. The balance on this account relates to fixed assets and is not a monetary fund.

Pets at Home provided a restricted donation for improving the cattery facilities. The balance on this account relates to fixed assets and is not a monetary fund.

The Petplan Charitable Trust provided a restricted grant to upgrade the heating and ventilation at the Market Weighton Homing Centre.

12. Contingent liabilities

There were no contingent liabilities.

13. Trustees remuneration

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any Trustee.

There was no reimbursement of travel expenses amounting to Trustees in respect of the year.

14. Other recognised gains and losses

There were no other recognised gains or losses.

**Notes to the Financial Statements
For the year ended 31 March 2021****15. Going Concern**

The Trustees consider the Charity to be a going concern. The Charity runs a successful charity shop, the income of which contributes towards the charitable activities of the charity.

In addition, donation income has continued to increase which allows the Charity to support more cats in need across the area.

Due to the Covid-19 pandemic our two main funding revenues were severely reduced as we have had to temporarily close the Charity Shop and fundraising events and open days and fundraising events have not been able to go ahead due to National Lockdowns, however increased grants and donations have made up for this shortfall during the current year.