

CARING FOR CATS (YORKSHIRE & HUMBER)

FINANCIAL STATEMENTS

Year ended

31 MARCH 2022

PHOENIX ACCOUNTANCY AND BUSINESS CONSULTANCY LIMITED

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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

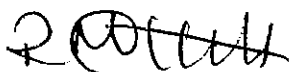
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- 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: 6/3/23

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.