

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**

	Page
Trustees Annual Report	3
Independent Examiners' Report	8
Statement of Financial Activities	9
Balance Sheet	10
Statement of Cash Flows	11
Notes to the Financial Statements	12

**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

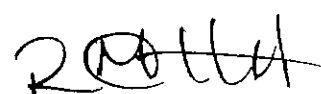
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- 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.

Balance Sheet
As at 31 March 2023

Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £
Fixed assets						
Tangible assets	7,809	6,377	14,186	6,589	7,491	14,080
Current assets						
Debtors	43,365	-	43,365	37,061	-	37,061
Cash at bank and in hand	41,054	1,440	42,494	56,716	1,440	58,156
Total current assets	84,419	1,440	85,859	93,777	1,440	95,217
Creditors: amounts falling due within one year	(12,984)	-	(12,984)	(15,564)	-	(15,564)
Net current assets/(liabilities)	71,435	1,440	72,875	78,213	1,440	79,653
Total assets less current liabilities	79,244	7,817	87,061	84,802	8,931	93,733
Creditors: amounts falling due after one year	-	-	-	-	-	-
Net Assets	79,244	7,817	87,061	84,802	8,931	93,733
Funds of the Charity						
Unrestricted funds	79,244	-	79,244	84,802	-	84,802
Restricted income funds	-	7,817	7,817	-	8,931	8,931
Total funds	79,244	7,817	87,061	84,802	8,931	93,733

The financial statements were approved by the Board on 24/01/2024 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 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

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £
Grants:						
Coronavirus Job retention scheme	-	-	-	-	2,643	2,643
The Petplan Charitable Trust	-	-	-	-	-	-
ERYC – Coronavirus Support	-	-	-	-	-	-
Total Grants	-	-	-	-	2,643	2,643
Donations:						
Rose Animal Welfare Trust	5,000	-	5,000	5,000	-	5,000
Other donations (including Gift Aid)	27,716	-	27,716	35,286	-	35,286
Legacies	-	-	-	1,000	-	1,000
Pets at Home	-	-	-	-	-	-
	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 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total 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.