

CARING FOR CATS (YORKSHIRE & HUMBER)

FINANCIAL STATEMENTS

Year ended

31 MARCH 2024

PHOENIX ACCOUNTANCY AND BUSINESS CONSULTANCY LIMITED

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

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

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2024

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 2024

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

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

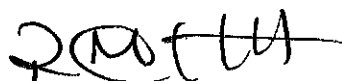
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- 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 | 84,419 | 1,440 |
| Total current assets | | | | | | 85,859 |
| | | (7,412) | - | (7,412) | (12,984) | - |
| Creditors: amounts falling due within one year | 8 | 71,771 | 1,440 | 73,211 | 71,435 | 72,875 |
| Net current assets/(liabilities) | | 78,399 | 6,886 | 85,285 | 79,244 | 7,817 |
| Total assets less current liabilities | | | | | | 87,061 |
| | | - | - | - | - | - |
| Creditors: amounts falling due after one year | | | | | | |
| Net Assets | | 78,399 | 6,886 | 85,285 | 79,244 | 7,817 |
| | | | | | | 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 | 7,817 |
| | | | | | | 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.