

FINANCIAL STATEMENT.

1st September 2019 - 31st December 2020.

Please note changes to our financial year. This report covers a 16-month period. The decision to change from to a calendar year is to make it easier for the charity to reconcile all reports and activities in all areas.

Page 1. Charity contacts and information.

Page 2. Trustees report.

Pages 3-4. Review of Objectives and activities, targets.

Page 5-6. Manager/founders report.

Page 7. Finances explained.

Page 8/9. Rescue figures.

Page 10. Charity Targets for 2019 - 2020.

Charity addresses.

Main address: Woodbine Cottage Honey Lane Waltham Abbey Essex EN9 3QT

Shelter address: The Scratching Post Woodgreen Road Off Honey Lane Waltham Abbey EN9 3SB.

Helpline no: 01992 626110.

Website: www.scratchingpost.co.uk

Banks.

Lloyds: Manor Croft Parade, 8-9 College Rd, Cheshunt, Waltham Cross EN8 9LR.

Barclays: 78 Turners Hill, Cheshunt, Waltham Cross EN8 9BW.

Charity Aims:

FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF MALTREATED, ABANDONED AND UNWANTED CATS IN NEED OF CARE AND, IN PARTICULAR, TO PROVIDE AND MAINTAIN RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT AND, WHERE SUITABLE, THE REHOMING OF SUCH ANIMALS.

Trustees:

Jean Miles

David Lord

Stephen Hayes

David Miles

Colin Johnson

Julie Nava

Trustees Report for year ending 31st December 2020.

The Trustees are pleased to present the annual report and financial statements of The Scratching Post for the end of this financial year. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015. Policy on reserves: The trustees recognise the importance of reserves and aim to hold funds to cover approximately one year running costs. At the current level of expenditure this equates to £290,000.

Recruitment and appointment of trustees: Anyone wishing to become a trustee is interviewed by the current trustees; generally speaking, recruitment for new trustees occurs if a trustee resigns or if the requirements of the charity are such that particular business skills are deemed necessary. The trustees meet regularly throughout the year and use email and conference calls for matters arising in between meetings.

The trustees wish to express their heartfelt thanks to all fundraisers, volunteers, donators, trusts and legators who contributed financially to the success of The Scratching Post Cat Rescue for the period in question.

Our objectives and activities.

- We do not put any cat to sleep, unless it would cause unnecessary suffering to keep it alive.
- We believe that every cat which comes into care should be given the chance of a loving home and happy life.
- All our cats are neutered, microchipped, vaccinated and given a full veterinary check before being rehomed.
- We carry out home checks before rehoming cats, to ensure that every home is suitable for their needs.

The charity targets and projections for September 2019 – August 2020 -Review.

1. Increase the number of trustees to ensure effective governance and support.
2. Commence operations onsite and thereby reduce veterinary care costs.
3. Create a new isolation unit for unwell cats/kittens.
4. Develop an easier to navigate and maintain website
5. Purchase a charity vehicle for transporting cats to feral homes, to the vets and for trapping large colonies using grants to be applied for.
6. Upgrade the lighting and heating to more environmentally friendly and cheaper to run systems following application for a grant.
7. Appoint an administrative assistant to support with fundraising, grant applications and Gift Aid applications.

Achieved aims.

1. We welcome on board two new trustees - Julie Nava and Colin Johnson. Both have been dedicated volunteers for a number of years and bring with them a vast amount of experience and professionalism and are both an asset to the charity.
2. Through money raised and grants awarded has enabled the charity to purchase necessary equipment for the veterinary practice to advance with more intensive surgery needed for some rescue cats. Our first dental procedure was performed onsite in August 2020. Since then, our vet has been able to perform on average two a week along with other necessary operations.
3. The new isolation unit is now complete with fully protected pens, heating and all the requirements for infectious cats on site, thus preventing cross contamination. This has been constructed a safe distance from other units to prevent infection spread from any contagious cats. Additionally, this unit, while empty, has been used for emergency placements whilst awaiting veterinary assessment. This is especially relevant when emergencies have been called into our centre out of usual hours.
4. Our new website is now operational and has received excellent feedback from being concise and user friendly.
5. The charity vehicle was purchased in May 2020. This has been extremely beneficial for transport for the charity needs.
6. New energy efficient LED lighting and heaters have now been installed throughout the centre. These are cost effective, saving the charity on finances.
7. In October 2019 we welcomed into our team a new administration assistant. Her position has been extremely multitasked as with guidance and training she also assists our onsite vet with administration, thus saving money to employ a further assistant. She has been an asset to the charity in fundraising and bringing in new skills and experience and contributing many unpaid voluntary hours.

Manager/founder Report.

Many cat rescue charities were forced to close their doors once Covid lockdown came into place in March 2020. We continue to work, adapting ourselves to manage within the challenges of the government restrictions for safety. With a skeleton staff and volunteers the charity has developed a new way of operating in accordance with these guidelines. We undertook meeting potential adopters using available internet platforms instead of personal visits to homes. Once checks were in order, an invite was sent to a private internet site to view the rescue cats. This proved successful and reflects in our homing figures for this period.

With the uncertainty of future covid rules we are unable to predict if this will continue.

In April 2020 our shop manageress, Paula Brotherson sadly passed away after contracting Covid. This, along with the past financial struggle, caused us to rethink the charity shop's future. We made the decision to close and surrender the lease. Once we were permitted to do so we began clearing the shop in readiness for closure. This has proved an ongoing project whilst adhering to lockdown restrictions. The shop had been open since the start of the charity in 2004, so this has been a sad and hard decision, but we felt due to changing times, this was necessary.

The impact of vets closing through lockdown has had a disastrous effect on the volume of reported unneutered cats. This had already shown to be an ongoing increase each year. The explosion in population has taken its toll on rescues who have seen a huge increase in colonies and abandonment. It has been challenging to cope with. We are still experiencing problems with veterinary practices having limited availability for neutering. Never have things been so bad and worrying as to where this will lead. Additionally, the quiet roads with limited traffic through lockdown seem to have given cats a false sense of security. The now busy roads have led to many killed or injured with the volume of traffic once restrictions were eased. We have taken a high number of injured cats taken into our care. Sadly, we have had reports of several of our passed homed cats being injured and killed on roads. Along with the lack of neutering, we have seen an even larger increase of kittens this year. We have been at saturation point all year and sadly with online selling at an all-time high,

we struggle to rehome the kittens in our care. Many of these unscrupulous on-liners are selling kittens too young to leave their mothers. We receive a higher number of calls of people wanting to get rid of sick kittens or not being able to cope with them. The knock-on effect has resulted in a higher number of kitten deaths. It seemed while people were at home many acquired kittens and once work recommenced, they were unable to keep them. A higher rate has been called into rescue or just abandoned.

With people working from home and being confined, it seems they have not been spotting abandoned cats or feeding them. We have seen a higher number of starvations amongst strays and abandoned cats. Especially pregnant stray females unable to produce healthy or live kittens due to lack of nutrition, hence our high rate of kitten losses.

Whilst we have always worked in surrounding areas of our catchment area, we found this year has been necessary to go even further afield due to the lack of rescues operating and the reports of serious cases called into us. Along with this we have had a high number of destitute cats when owners have died of Covid. Although the year proved to be challenging, we also were able to rehome a larger number of cats, which is shown in our homing figures for this year.

Finances Explained.

Our end of year finances is for a period of 16-months and are not of a usual year recording due to Covid changes.

The increase to our monthly running costs from £15,500 to £18,000 would reflect the setting up of the veterinary practice, which has been costly. Also, the increase of wages due to additional staff. There is an overlap from the charity veterinary practice and using outside practices for more intensive procedures while set up occurs. We do not expect the amount for outside practices to alter on future finances as we are not equipped for more intensive investigations that are unable to be performed on site.

Our shop sales are low because of the periods of lockdown where we were unable to open. However, we were grateful to receive the government grant which helped to ease this financial burden.

Although we experienced the cancellation of fund-raising activities for the year, the charity was able to improvise with sale of cat items from our onsite shop for people rehoming from us, as they were unable to shop for supplies. Supporters of the charity also assisted with monetary donations to help us survive.

We were fortunate to receive grant money which, along with money raised, the charity was able to purchase of our vehicle.

We continue to have a low purchase of food and litter shown on our accounts. With thanks to our very good supporters who always help by donating these supplies along with other needs for us to work. Within the lockdown period we received phenomenal help and are very grateful for this support.

We also feed, scan and neuter many stray and colony cats outside of the rescue. We also reunite additional lost cats with owners. Because these do not come into the centre they are not recorded on our figures.

The charity has been privileged to receive a few grants and legacies this last period which has helped towards purchasing veterinary equipment and medication for our practice.

It is the first time in the charity's history that there is one year's running costs in the accounts.

As this report is for a 16-month period, we have broken our figures down into 1st, the end of 2019, to follow on from the previous year's report (3 months reporting) and 2nd for our new year which runs from Jan to Dec (12 months reporting)

The Scratching Post 1st Sep 2019 – 30th Nov 2019 Figures

Intake	217
Surrendered	108
Stray	70
Feral	19
Kittens	11
Rehomed	216
Reunited with owners.	3
Sick or injured cats euthanised	5

Number of cats/kittens remaining at shelter end of December 2019 = 61

The Scratching Post 1st Jan 2020 – 31st Dec 2020 Figures

INTAKE

SURRENDERED TOTAL	337
Owner died	67
Unwanted Adults (no reason recorded)	88
Given away on social media	21
Allergies	10
Moving	16
Breeder surrendered	22
New baby	3
Domestic violence	4
Financial	3
Divorce	3
Returned	31
Unwanted kittens	69

STRAY TOTAL	532
Stray Adults	385
Abandoned	35
Dumped locally (woods/cattery)	7
Stray kittens	105

KITTENS BORN ON SITE	93
-----------------------------	-----------

INTAKE TOTAL	1023
Start total Jan 2020	61
Surrendered total	337
Stray total	532
Kittens born	93

OUTTAKE

OUTTAKE TOTAL	940
TOTAL REHOMED	880
Rehomed domestic	772
Rehomed feral homes	87
Reunited	21
Sick or injured adults euthanised	13
Kittens born dead/ euthanised	41

Number of cats/kittens remaining at shelter end of 2020 = 83

The charity targets and projections for January – December 2021

- To install CCTV system with Wi-Fi.
- With the higher number of pregnant females reported, in addition to the charity constantly saturated with kittens we plan for a maternity unit to be built. This will keep worried pregnant females away from lively kittens and reduce the numbers in our kitten unit. This will include air conditioning and camera.
- Wear and tear over the years from the elements has caused our outside units to deteriorate. All need refitting with stronger shelves-----Upgrade outside runs.
- Further advances to our vet practice to purchase a scanner for abdominal scanning.

THE SCATCHING POST (RESCUE & SHELTER APPEAL FOR CATS

REGISTERED CHARITY NO 1105653

RECEIPTS AND PAYMENTS ACCOUNT Page 1 of 2

From 1st January 2021 TO 31ST DECEMBER 2021

	Shop Income		Lloyds Acc/Shelter Appeal Fund		Barclays Account		Petty Cash	
	Receipts	Payments	Receipts	Payments	Receipts	Payments	Receipts	Payments
Shop Rent (Enfield Jan to March)			£3,600.00	£3,600.00				
Shop Sales Waltham Abbey)	£24,036.66		£24,036.66					
Donations received			£95,996.14		£42,336.92			
Xmas Fete November					£6,850.75			
Marquee Hire Fete				£1,090.00				
Petty Cash + Collection Boxes			£2,850.55					
Amazon			£1,569.90					
Legacy x 2			£110,000.00					
Grants Received x 2			£11,000.00					
Membership Fees			£1,722.00					
Sale of used Stamps			£615.50					
Sale of Rags			£2,560.00					
Tax Refunded on Gift Aid			£29,500.00					
Stat, Newsletter Printing & Postage				£1,285.50				
Building Materials/ Timber at Shelter						£1,650.80		
Hire of Skips/cage lorry at Shelter (new build)				£1,220.00				
Fosterers Expenses								
Building Insurance Shop				£720.00				
Public Liabilty insurance Shop & Shelter				£2,145.00				
Off site storage units				£2,800.00				
Sub total c/fwd	£24,036.66	£0.00	£283,450.75	£12,860.50	£49,187.67	£1,650.80	£0.00	£0.00

The Scratching Post Reg.Charity No.1105653..Receipts & Payment Account Page 2 of 2

From 1st January 2021 to 31st DECEMBER 2021/cont

	Shop Income		Lloyds Acc/Shelter Appeal Fund		Barclays Account		Petty Cash	
	Receipts	Payments	Receipts	Payments	Receipts	Payments	Receipts	Payments
b/fwd	£24,036.66	£0.00	£283,450.75	£12,860.50	£49,187.67	£1,650.80	£0.00	£0.00
Fire Extinguishers Service Shelter Shop						£220.00		
Cat food(often donated by members)				£1,450.40				
Cat Litter (often donated by members)				£860.00				
Electricity for Shelter						£10,856.70		
Electricity for Shop (Enfield)						£550.30		
Shelter Land Rent						£9,600.00		
Rates for Shop								
Rent for NewShop				£7,200.00				
Waste Disposal Cheaper Waste						£310.23		
Payment to H.M.Customs N.I. & Taxa				£8,311.60				
On Site Vet 10hrs PW						£9,000.00		
Salaries 6 Staff (Shelter + Shop)				£86,827.84				
Instalation of new CCTV system				£2,382.50				
New Heating Throughout Cattery				£1,670.65				
New log cabin for Maternity Unit						£4,364.60		
Construction & Instalation of Maternity Unit						£1,630.00		
Maintainance & Building at Shelter						£2,330.00		
Veterinary Equip for new Surgery building								
NVS Veterinary Supplies (Vacs + Meds)				£8,500.40		£11,650.75		
Woolpack Vets Veterinary costs				£495.60				
Medivet Veterinary costs				£745.70				
North Weald Veterinary costs				£4,770.75				
Water Rates Shelter				£269.29				
Microchips				£1,986.00				
Charity Vehicle Tax/Insurance						£620.59		
Sum UP Card readers x 2						£198.00		
Telephone Helpline						£1,247.43		
Totals	£24,036.66	£0.00	£283,450.75	£138,331.23		£54,229.40	£0.00	
Closing Balance	£24,036.66		£283,450.75	£138,331.23		£54,229.40		

SUMMARY ANNUAL INCOME FOR YEAR 01/01/2021 to 31/12/2021	Receipts	Payments	Balance	Plus opening balances from 01/09/2019	Closing Balance 31/12/2021
Lloyds Current Account	£283,450.75	£138,331.23	£145,119.52	£170,035.38	£315,154.90
Lloyds Lottery Account	£2,921.60		£2,921.60	£17,015.83	£19,937.43
Barclays Account	£49,187.67	£54,229.40	-£5,041.73	£16,579.00	£11,537.27
Petty Cash			£0.00	£0.00	£0.00
Total	£335,560.02	£192,560.63	£142,999.39	£203,630.21	£346,629.60

The Scratching Post (Rescue & Shelter appeal for cats). Reg. Charity No. 1105653.

My examination was carried out in accordance with the directions given by the Charity Commission. The examination includes a review and examination 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 your treasurer, or you as trustees, concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention: (1) which gives me reasonable cause to believe that in any material respect the requirements: a) to keep accounting records in accordance with Section 130 of the 2011 Act: and b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or (2) to which, in my opinion attention should be drawn in order to reach a proper understanding of the accounts.

J Richardson. Independent Examiner Oct 2022

JanRichardson65@aol.co.uk