

FINANCIAL STATEMENT.

1st January 2023 – 31st December 2023

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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 2023

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 £229,000 an increase of £7000 on last year.

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 January – December 2023

1. Appoint a new veterinary surgeon capable of meeting our needs, as our current vet is looking to move on.
2. Upgrade Kitten Creche and Feral unit. This is likely a 2 year project as much depends on the condition of the current buildings.
3. Construct a waiting area for visitors waiting for their second vaccination appointment. Currently there is nowhere dry and warm to wait.
4. Develop a programme of on-going maintenance. Our building are all wooden and require a programme to ensure they are kept weatherproof, varnished and wear and tear is fixed.
5. Purchase storage facility for the excess donations from our charity shop that is weatherproof.
6. Install new gates. We have a couple of outdoor cats who are vulnerable and need to ensure they are unable to leave the yard area.

Achieved aims.

1. New veterinary surgeon appointed October 2023. Our new vet is an experienced practitioner and the changeover has been smooth.
2. The kitten creche unit has been completely gutted, with new interior walls, larger pens and a reasonable sized communal area installed, alongside cupboards to store food etc in. The revamp of the feral unit

exterior has been completed with air locked doors and new run. The interior work will commence 2024-2025.

3. A weather protected waiting area was built and is full in use, ensuring visitors and cats can wait in comfort. Our resident cats also use this as a sleeping area. We also installed an outdoor heater for this area.
4. A programme of maintenance is in place. This includes a yearly painting programme to ensure all wooden structures are annually re weather proofed.
5. Storage facility purchased, built and in use.
6. New yard gates built and installed. This has ensured that the yard cats are secure and prevents people just walking in without seeing a member of staff.

Manager/founder Report - 2023

We continue to take in a large number of surrendered cats and kittens for a variety of reasons, although largely due to people moving or taking on a cat then finding they cannot cope for financial reasons. We have had a significant number of unneutered stray cats and kittens brought in. Many of these have had medical issues needing veterinary care. Rehoming is broadly in line with previous years. However, our waiting list of cats needing a rescue space has been the highest ever this year, resulting in some cats not getting help when they need it.

In 2023 our charity shop has continued to flourish with takings increasing by 46%, bringing in much needed income to secure the present cats' care as well as enabling us to prepare for unseen future expenditure. We get a large amount of good quality donations which we sell either in the shop or at our annual fete. However, we also do receive a large amount of unsellable items requiring disposal. Our annual fete was the busiest ever. The event is becoming well known and respected in the local community and beyond. The organisation of this takes significant time, but always worth it when it helps us establish us within the community.

Our partnership with Java Whiskers cafe has enabled us to take in more cats. Once vet checked, neutered and vaccinated, they are taken to the cafe in London, where they stay for 3 months or more and are available for rehoming at that point. This partnership has not only enabled us to take in more animals, but has also opened our rehoming to a wider area. The café has a capacity of 30 as they have an adult and a kitten lounge area. They employ a welfare assistant to ensure all cats' needs are met.

Our on site veterinary practice has continued to grow in terms of procedures we are able to undertake. We have been able to blood test and diagnose conditions and target treatments much quicker by having this in place. Every cat is vaccinated, vet checked and microchipped before rehoming. All unneutered cats are neutered prior to rehoming. This year our vet had undertaken an increasing number of dental procedures, saving us a significant amount of money, as dentals can be quite expensive. Although the initial cost of setting up a theatre was costly, a positive consequence has been in reducing our external veterinary costs as well as reducing the stress on cats and the difficulties in getting 20+

veterinary appointments per week. We have also hosted several veterinary students as part of their university practice to gain shelter experience.

Finances Explained 2023

Our end of year finances is for a period of 12 months.

Financially we have seen a significant rise in both shop takings and monetary donations. As predicted, the shop is now thriving as it is in a prime location and as the only charity shop in the area, we are able to select the best donations to resell. In addition, brand new donated items are kept to sell at our annual fete, the total takings of which has also increased by 25%. Shop takings have increased by 46%.

We received 2 legacies this year, totalling £95k. Such donations are not predictable. Legacy donations are ring fenced to ensure a financially secure future as a precautionary measure against rising costs.

In terms of expenditure, energy costs continue to rise, and despite continually changing providers to get improved deals, the costs are high. £20000 to heat and light the shelter and rising. This continues to be something that we monitor to ensure we get best value for money.

This year, for the first time we have managed to almost completely undertake feline operations and treatment onsite with our registered veterinary practice and surgeon. Only specialist operations have been referred to external vets. This means a decrease in external veterinary payments, but an increase in the purchase of veterinary equipment and medications for use on site. However, individual operations work out significantly cheaper using our on site vet, particularly with dental and amputation procedures. In addition, the practicalities of not getting 20+ cats per week to an outside vet has enabled us to treat more animals and avoid the stress to them.

We have just under 2 years' running costs in our account, securing our short term future.

The Scratching Post 1st Jan – 31st Dec 2023 Figures

INTAKE

| | |
|--------------------------|------------|
| SURRENDERED TOTAL | 258 |
|--------------------------|------------|

| | |
|--------------------|------------|
| STRAY TOTAL | 126 |
|--------------------|------------|

| | |
|----------------------|------------|
| INTAKE TOTAL | 384 |
| Start total Jan 2023 | 134 |

OUTTAKE

| | |
|-----------------------------------|------------|
| OUTTAKE TOTAL | 523 |
| TOTAL REHOMED | 506 |
| Rehomed domestic | 500 |
| Rehomed feral homes | 6 |
| Reunited | 12 |
| Sick or injured adults euthanised | 5 |

Number of cats/kittens remaining at shelter end of 2023 = 103 (includes cats in foster care at Java Whiskers)

The charity targets and projections for January – December 2024

1. Install cameras in vulnerable spots, including areas to the rear of the sanctuary and giving a better view of all unit entrances. Install internal cameras in all units for the purpose of security and remote monitoring of the cats and kittens.
2. Build a new unit with isolation pens and further donations storage.
3. Create and replace outdoor run shelving giving cats improved enrichment.
4. Rebuild feral unit into a bespoke kitten unit with improved interior. This will include significant building works as the unit is part of original barn building and exterior rear wall may need complete replacement. This will straddle 2024 to 2025.
5. Install cameras in our charity shop as a security and anti-theft measure.
6. Offer trade price microchipping service to owned unchipped in the local community in preparation to the compulsory microchipping coming in place 2024.

THE SCATCHING POST (RESCUE & SHELTER APPEAL FOR CATS

REGISTERED CHARITY NO 1105653

RECEIPTS AND PAYMENTS ACCOUNT Page 1 of 2

From 1st January 2023 to 31st December 2023

| | Shop Income | | Lloyds Acc/Shelter Appeal Fund | | Barclays Account | | Petty Cash | |
|--|-------------|----------|--------------------------------------|------------|---------------------|----------|------------|----------|
| | Receipts | Payments | Receipts | Payments | Receipts | Payments | Receipts | Payments |
| Charity Shop Sales | £92,135.20 | | £92,135.20 | | | | | |
| Charity Shop Rent | | | | £14,400.00 | | | | |
| Donations Recieved | | | £101,668.14 | | £2,561.45 | | £0.00 | |
| Charity Fete | | | £12,857.65 | | | | | |
| Marquee Hire for Fete | | | | £1,290.60 | | | | |
| Venue Donation | | | | £1,285.76 | | | | |
| Gift Aid | | | £34,674.25 | | | | | |
| Legacy x 2 | | | £95,500.00 | | | | | |
| Grants Received | | | £0.00 | | | | | |
| Membership Fees | | | £1,876.00 | | | | | |
| Sale of used Stamps | | | £675.00 | | | | | |
| Sale of Rags | | | £2,150.75 | | | | | |
| Stat, Newsletter Printing & Postage | | | | £1,745.56 | | | | |
| Maintainance & Building/Upgrading | | | | | | | | £0.00 |
| Screwfix | | | | £1,759.45 | | | | |
| Wickes | | | | £9,782.55 | | | | |
| B & Q | | | | £1,460.56 | | | | |
| Shop Furniture/Fittings | | | | £2,295.00 | | | | |
| CCTV System Shop | | | | £795.65 | | | | |
| Hire of Skips/cage lorry at Shelter | | | | £2,850.00 | | | | |
| Fosterers Expenses | | | | £1,260.45 | | | | |
| Building Insurance Shop | | | | £1,237.50 | | | | |
| Public Liabilty insurance Shop & Shelter | | | | £2,880.00 | | | | |
| Off site storage units | | | | £3,960.00 | | | | |
| Sub total c/fwd | £92,135.20 | £0.00 | £341,536.99 | £47,003.08 | £2,561.45 | £0.00 | £0.00 | £0.00 |

The Scratching Post Reg.Charity No.1105653..Receipts & Payment Account Page 2 of 2
From 1st January 2023 to 31st DECEMBER 2023/cont

| | Shop Income | | Lloyds Acc/Shelter Appeal Fund | | Barclays Account | | Petty Cash | |
|---|-------------|----------|--------------------------------------|-------------|---------------------|-----------|------------|----------|
| | Receipts | Payments | Receipts | Payments | Receipts | Payments | Receipts | Payments |
| b/fwd | £92,135.20 | £0.00 | £341,536.99 | £47,003.08 | £2,561.45 | £0.00 | £0.00 | £0.00 |
| Fire Extinguishers Service Shelter Shop | | | | £324.16 | | | | |
| Cat food(often donated by members) | | | | £1,453.55 | | | | |
| Cat Litter (often donated by members) | | | | £1,855.60 | | | | |
| Electricity for Shelter | | | | £19,548.75 | | | | |
| Shelter Land Rent | | | | £9,600.00 | | | | |
| Waste Disposal Cheaper Waste | | | | £1,872.00 | | | | |
| Payment to H.M.Customs N.I. & Taxa | | | | £10,850.45 | | | | |
| Staff Salaries Shelter | | | | £66,733.92 | | | | |
| Visiting Vet (weekly) on site ops | | | | £13,200.00 | | | | |
| Shop Manager (self employed) | | | | £21,077.40 | | | | |
| BOC (Veterinary gas supplies/rent) | | | | £246.24 | | | | |
| Zotis Veterinary Equipment Supplies | | | | £1,241.59 | | | | |
| MSD Veterinary Supplies | | | | £6,544.64 | | | | |
| NVS Veterinary Supplies (Vacs + Meds) | | | | £10,558.21 | | | | |
| Identicare (Microchips) | | | | £2,649.37 | | | | |
| IDEXX Laboratories (Sampls) | | | | £233.80 | | | | |
| Photon | | | | £3,085.02 | | | | |
| Medivet | | | | £680.45 | | | | |
| Goddards Vets | | | | £1,000.00 | | | | |
| Essex Animal Care | | | | £1,317.06 | | | | |
| North Weald Veterinary costs | | | | £2,855.69 | | | | |
| Water Rates Shelter | | | | £410.00 | | | | |
| Charity Vehicle Tax/Insurance | | | | £915.00 | | | | |
| Verve Electricals | | | | £1,891.00 | | | | |
| Shop WiFi / Card Reader | | | | £180.00 | | | | |
| | | | | | | | | |
| Telephone Helpline | | | | | | £1,850.00 | | |
| Totals | £92,135.20 | £0.00 | £341,536.99 | £227,326.98 | £2,561.45 | £1,850.00 | £0.00 | |
| Closing Balance | £92,135.20 | £0.00 | £341,536.99 | £227,326.98 | £2,561.45 | £711.00 | £0.00 | |

| SUMMARY ANNUAL INCOME FOR YEAR 01/01/2023 to 31/12/2023 | Receipts | Payments | Balance | Plus opening balances from 01/09/2019 | Closing Balance 31/12/2023 |
|--|-------------|-------------|-------------|---|----------------------------------|
| Lloyds Current Account | £341,536.99 | £227,326.98 | £114,210.01 | £301,154.90 | £415,364.91 |
| Lloyds Savings Account | £2,448.00 | £0.00 | £2,448.00 | £22,697.76 | £25,145.76 |
| Barclays Account | £2,561.45 | £1,850.00 | £711.00 | £7,756.72 | £8,467.72 |
| Total | £346,546.44 | £229,176.98 | £117,369.01 | £331,609.38 | £448,978.39 |

Independent Examiners Report (year ending 31st December 2024)

The Scratching Post Re. 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.

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 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.

A handwritten signature in black ink, appearing to read 'J Richardson', with a stylized flourish at the end.

J Richardson. Independent Examiner

e-mail JanRichardson65@aol.co.uk