

FINANCIAL STATEMENT.

1st January 2024 – 31st December 2024

Page 1.	Introduction.
Page 2.	Charity contacts and information.
Page 3.	Trustees report.
Page 4.	Review of Objectives and activities, targets.
Page 5.	Achieved aims.
Page 6.	Manager/founder's report.
Page 7.	Finances explained.
Page 8.	Rescue figures.
Page 9.	Charity Targets and projections 2025.

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

Facebook: www.facebookthescratchingpostcatrescue.

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 2024

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 £280,000 an increase of £51.000 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 2024

- 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 Jan – Dec 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.

Achieved aims.

1. A high technical CCTV system was installed into the shelter. We spent a lot of money on this due to several incidents which caused us to have the best we could installed, i.e. Rubbish discarded outside the gates. Cats being dumped outside. A break in where a kitten was mutilated. We now feel confident that the system covers every area of our grounds and is alarmed.
2. A new building was installed which consisted of an adequate updated isolation unit and a storage area for traps, baskets and paperwork.
3. All outdoor runs have been updated with shelving and secure plastic-coated wire.
4. The updating of our feral unit was delayed due to the high volume of cats and kittens abandoned. We could not empty the space for the work to start. Refurbishment is now underway, although later than expected. The completion of the unit will be within our next report.
5. Our charity shop now has CCTV cameras complete with 2-way audio and alarm system along with 24/7 recording.
6. As the new microchipping law loomed, we offered a low-cost microchipping service and still do offer this service.

Manager/founder Report - 2024

Every year, I have reported on the large volume of overbreeding and abandonment of cats and kittens. This year, as predicted, Britain is in crisis due to the high number of reports. The public calls have informed of not one or two at a premises, but vast numbers, so much so that we could not and still cannot cope, and neither can other rescues. I do not see where this will end except by culling programmes set up by authorities to initiate control of colonies.

90% of cats taken into care are unneutered. This placed a significant strain on the finances of charities. Sadly, veterinary practice prices have increased, preventing even those willing to neuter to struggle with the cost. Social media platforms are rife with either giving away cats/kittens or selling them to make money. As the flooded market is at breaking point, many of these bred have been abandoned in cruel ways. Many reports involve litters of kittens being dumped in wheelie bins, forests, bus stops, shops, and other undesirable places.

Our partnership with Java Whiskers Café has enabled us to take in more cats. Once vet-checked, neutered, and vaccinated, they are taken to the café in London, where they await offers of adoption. This enables us to further tackle our ever-growing waiting list. It also means cats receive attention from those who visit the cafe, additionally more freedom ensuring they are not in pens for long periods of time.

We are now considering another partnership with a new café, 'Meow Lounge,' in Hitchin, as a way of rehoming more cats and widening our borders for rehoming, which may help us cope with the growing volume of reports.

There are no significant changes with the charity shop. It has continued to prove successful.

Finances Explained 2024

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

Financially we have seen a steady increase in shop takings. Monetary donations have continued at a steady pace.

In terms of expenditure, energy costs continue to rise, and the cost-of-living crisis has affected us, as it has everyone, in the way of medical costs, cat food, litter, equipment, materials etc. This continues to be something that we monitor to ensure we get best value for money.

We are very privileged to have fantastic supporters that keep us supplied with much of our cat food. We do spend a good deal on specialist foods, particularly fresh meat, fish and prescription diets.

Even though we have an internal vet this has not significantly reduced our medical costs, but this does make it easier for more cats to be veterinary supervised and is of course less stressful to the animals in our care.

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

The Scratching Post 1st Jan – 31st Dec 2024 Rescue Figures

Number of cats in care at the start of 2024	= 105
Cats surrendered into the rescue unwanted by owners	= 88
Stray cats reported and taken into the rescue	= 322
Kittens born at the shelter by rescued pregnant cats	= 38
Cats leaving shelter	= 457
Of which were domestic	= 436
Of which were feral	= 9
Reunited with owners	= 5
Sick or injured beyond saving	= 7
Cats left in rescue still needing homes	= 96

Projections for January 2025 to December 2025

1. Complete refurbishment of feral unit.
2. Refurbishment of pens in our community unit.
3. Completely gut and rebuild the food storage unit. Which as per our feral unit the back wall needs replacing, plus the floor. This will be a major project.
4. Ongoing maintenance, including yearly painting of the outside of buildings.

THE SCATCHING POST (RESCUE & SHELTER APPEAL FOR CATS

REGISTERED CHARITY NO 1105653

RECEIPTS AND PAYMENTS ACCOUNT Page 1 of 2

From 1st January 2024 to 31st December 2024

	Shop Income		Lloyds Acc/Shelter Appeal Fund		Barclays Account		Petty Cash	
	Receipts	Payments	Receipts	Payments	Receipts	Payments	Receipts	Payments
Charity Shop Sales	£85,500.00		£85,500.00					
Charity Shop Rent				£16,800.00				
Donations Recieved			£101,755.00		£7,300.00		£0.00	
Charity Fete			£12,800.00					
Marquee Hire for Fete				£1,200.00				
Venue Donation				£1,280.00				
Gift Aid			£11,500.00					
Legacy			£10,000.00					
Grants Received								
Membership Fees			£1,960.00					
Sale of used Stamps			£750.00					
Sale of Rags			£1,650.00					
Stat, Newsletter Printing & Postage				£1,960.00				
New Building (unit & Garage Store				£7,200.00				
Maintainance & Building/Upgrading				£9,800.00				£0.00
Screwfix				£1,819.00				
Wickes				£4,104.00				
B & Q				£746.00				
Shop Furniture/Fittings				£285.00				
CCTV System Shop upgrade				£850.00				
Hire of Skips/cage lorry at Shelter				£2,600.00				
Fosterers Expenses				£1,140.00				
Building Insurance Shop				£1,361.00				
Public Liabilty insurance Shop & Shelter				£3,160.00				
Off site storage units				£3,462.00				
Sub total c/fwd	£85,500.00	£0.00	£225,915.00	£57,767.00	£7,300.00	£0.00	£0.00	£0.00

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

From 1st January 2024 to 31st DECEMBER 2024/cont

	Shop Income		Lloyds Acc/Shelter Appeal Fund		Barclays Account		Petty Cash	
	Receipts	Payments	Receipts	Payments	Receipts	Payments	Receipts	Payments
b/fwd	£85,500.00	£0.00	£225,915.00	£57,767.00	£7,300.00	£0.00	£0.00	£0.00
Fire Extinguishers Service Shelter Shop				£364.00				
Cat food(often donated by members)				£1,670.00				
Cat Litter (often donated by members)				£1,850.00				
Electricity for Shelter				£21,940.00				
Shelter Land Rent				£9,600.00				
Waste Disposal Cheaper Waste				£3,744.00				
Payment to H.M.Customs N.I. & Taxa				£13,500.00				
Staff Salaries Shelter				£66,316.00				
Visiting Vet (weekly) on site ops				£14,400.00				
Shop Manager				£25,397.00				
BOC (Veterinary gas supplies/rent)				£320.00				
Zotis Veterinary Equiptment Supplies				£3,227.00				
MSD Veterinary Supplies				£9,321.00				
NVS Veterinary Supplies (Vacs + Meds)				£18,711.00				
IDEXX Laboratories (Sampls)				£340.00				
Photon				£584.00				
Medivet				£860.00				
North Weald Veterinary costs				£1,308.00				
Water Rates Shelter				£2,080.00				
Charity Vehicle Tax/Insurance				£925.00				
Shelter Complete CCTV system				£24,680.00				
Telephone Helpline						£1,980.00		
Totals	£85,500.00	£0.00	£225,915.00	£278,904.00	£7,300.00	£1,980.00	£0.00	
Closing Balance	£85,500.00	£0.00	£225,915.00	£278,904.00	£7,300.00	£1,980.00	£0.00	

SUMMARY ANNUAL INCOME FOR YEAR 01/01/2024 to 31/12/2024	Receipts	Payments	Balance	Plus opening balances from 01/09/2019	Closing Balance 31/12/2024
Lloyds Current Account	£225,915.00	£278,204.00	-£52,289.00	£415,364.91	£363,076.00
Lloyds Savings Account	£4,600.00		£4,600.00	£25,145.76	£29,745.00
Barclays Account	£7,300.00	£1,980.00	£5,320.00	£8,467.72	£13,788.00
Total	£237,815.00	£280,184.00	-£42,369.00	£448,978.39	£406,609.00

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.

A handwritten signature in black ink, appearing to read 'J Richardson', written in a cursive style.

J Richardson. Independent Examiner Oct 2022

JanRichardson65@aol.co.uk