YORKSHIRE CAT RESCUE

England & Wales · Charity number 1160138

Details

Status	Registered
Legal form	CIO
Registered	2015-01-23
Register	View on the Charity Commission register

Contact

Address	The Farm Lower Pierce Close Cross Roads Keighley BD22 9AQ
Phone	01535647184
Email	mail@yorkshirecatrescue.org
Website	https://yorkshirecatrescue.org

Activities

Objects: TO RELIEVE THE SUFFERING OF CATS WHO ARE IN NEED OF CARE AND ATTENTION AND,IN PARTICULAR,TO PROVIDE OR MAINTAIN RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION AND CARE OF SUCH UNWANTED ANIMALS AND THEIR TREATMENT

Activities: To rescue and rehome unwanted and stray cats and kittens. As part of the change in legal status to a Charitable Incorporated Association (CIO), the charity took over all the operations, funds, assets and liabilities of Yorkshire Cat Rescue (registered charity number 1058218) on 1st April 2015. This charity had been operating since 1996.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Animals
- **Who:** The General Public/mankind

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Geography

- Bradford City
- Calderdale
- City Of Wakefield
- City Of York
- East Riding Of Yorkshire
- Kirklees
- Lancashire
- Leeds City
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£860,135	£779,304	£697,425	13
2024-03-31	£780,671	£716,313	£616,594	11
2023-03-31	£520,091	£596,491	£552,236	11
2022-03-31	£504,821	£473,833	£628,636	11
2021-03-31	£521,498	£471,175	£597,648	11

Trustees

Name	Role	Appointed
HANNAH BATES	Chair	2015-01-23
Adele Callaghan		2025-03-11
Alison Fisher		2026-01-01
Danielle Berry		2026-04-29

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YORKSHIRE CAT RESCUE

England & Wales - Charity number 1160138

Accounts

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REGISTERED CHARITY NUMBER: 1160138

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2025

for

YORKSHIRE CAT RESCUE

SKS Westlake Clark Audit
7 Lynwood Court
Priestlands Place
Lymington
SO41 9GA

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YORKSHIRE CAT RESCUE

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YORKSHIRE CAT RESCUE

Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Yorkshire Cat Rescue operates a rehoming service for unwanted and stray cats and kittens. It operates in the Yorkshire area, covering mainly West Yorkshire with some work undertaken in North and South Yorkshire and in Lancashire. The charity aims to rehome or reunite every cat that comes into its care. No cats permanently live on site, although cats with a short life expectancy due to illness or age may be fostered by volunteers at the charity's expense.

All the cats which are re-homed by Yorkshire Cat Rescue are neutered and microchipped & vaccinated to reduce the number of cats breeding and to reduce the number of cats which are unable to be reunited with their owners being handed in to rescue centres and vets. This in turn reduces the number of stray cats and minimises the nuisance effect they have when living wild in urban situations and prevents the spread of disease.

The charity aims to promote good cat welfare including the importance of neutering, microchipping & vaccinating. Yorkshire Cat Rescue relies heavily on volunteers and recognises that volunteering provides benefits in the community as well as enabling the work of the charity to proceed at a lower cost.

Various forms of media are used to promote the charity's work and ethic including social media.

Income was generated by fundraising activities, appeals for donations, adoption fees, selling of goods, legacies & bequests and Gift Aid tax reclaimed. The charity has a linked trading company - Yorkshire Cat Rescue (Trading Enterprises) Ltd (Company number 7518205) through which four charity shops are run, providing a further source of income.

Objectives, strategies and activities

Yorkshire Cat Rescue aims to assist as many cats as possible, ensuring that all are neutered before being adopted. The charity is taking on an increasing number of multi-cat households, and working alongside councils, housing associations and mental health charities to reduce the number of cats in such situations. This not only assists the cats, but also greatly aids the home occupier. In such situations, Yorkshire Cat Rescue often returns one or two neutered cats, which generally prevents the home occupier obtaining others and allowing things to become out of control again.

Yorkshire Cat Rescue worked alongside large and small charities, both local and national, to assist in rescuing and rehoming cats.

FINANCIAL REVIEW

Policy on reserves

The trustees recognise the importance of reserves and aim to hold funds to cover approximately six months running costs. At the current level of expenditure this equates to £250,000.

The trustees review the financial situation on a regular basis and are cognisant of the fact that the charity must remain solvent.

At the year end the level of unrestricted, free reserves not tied up in fixed assets amounted to £388,629 (2024- £317,623).

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FINANCIAL REVIEW

Principal funding sources

The trustees wish to express their thanks to all fundraisers, donors, trusts and legators who contributed financially to the success of Yorkshire Cat Rescue for the period in question.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Yorkshire Cat Rescue is a Charitable Incorporated Organisation registered with the Charity Commission on 23 January 2015.

Recruitment and appointment of new 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 every quarter and use email and telephone conference calls for matters arising in between meetings

Organisational structure

The charity employs staff to run the centre with a Chief Executive Officer to oversee it. Day to day operational decisions are made by the charity's staff and executive decisions are made by the trustees.

The Chief Executive Officer liaises between the trustees and the charity's staff.

The charity is a member of, or subscribes to: The Association of Dogs and Cats Homes, The National Council for Voluntary Organisations, The Institute of Fundraising, and is registered with the Fundraising Regulator and the Information Commissioner's Office.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1160138

Principal address

The Farm
Lower Pierce Close
Cross Roads
Keighley
BD22 9AQ

Trustees

Lyndon Campbell
Lee Townsend
HUGH Andrew Hugh Mcdougal
Hannan Bates
Adele Callaghan (appointed 11/3/2025)

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REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

SKS Westlake Clark Audit
7 Lynwood Court
Priestlands Place
Lymington
SO41 9GA

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YORKSHIRE CAT RESCUE ANNUAL REPORT 2023/24
Trustees' Report

We have been impressed with our CEO Lynn Nicholls, her unstoppable drive and commitment to bringing new and radical changes to Yorkshire Cat Rescue, she is moving the Charity tinto a new and up to date position while increasing all areas of support.

We have had another huge increase of rescue cat/kitten intakes over the last year bringing additional veterinary costs and challenges to the Charity. In previous years this has continued to rise and this year has been no exception. YCR now needs to look at ways of continuing to combat these fee's with a more stable income. YCR will be under tremendous pressure both physically with such a small team and financially if things continue as they are

We have been concerned at times that we may not be able to keep paying the bills. Thankfully with the tremendous support of our adopters, supporters, volunteers and of course our staff, we have been able to get through another year.

On behalf of the trustees, once again I extend my deepest gratitude to everyone who has contributed in some way towards the ongoing success of Yorkshire Cat Rescue.

Who are we

Yorkshire Cat Rescue (YCR) is a Charitable Incorporated Organisation (CI) registered with and regulated by the Charity Commission for England and Wales with the registered charity number 1160138. Previously, as an unincorporated association we were registered with the number 1058218. We changed from an unincorporated association to a CIO in 2015. We've also previously been known as Haworth Animal Welfare (Cat Rescue) and as Haworth Cat Rescue.

Our Chief Executive Officer reports back to the trustees at regular intervals, and she is responsible for the overall day to day management of the charity and the charity shops.

The charity Shops, of which there were four during the year, are operated by our trading subsidiary, Yorkshire Cat Rescue (Trading Enterprises) Ltd. All profits generated by the company are gift-aided to the charity so there are no net losses or profits there. Three of the trustees of the charity were also directors of the company.

Yorkshire Cat Rescue is a proud member of the Association of Dogs and Cats Homes (ADCH) and adheres to their minimum standards. Yorkshire Cat Rescue is also a member of the National Council for Voluntary Services (NCVO) and the Charity Retail Association (CRA). We achieved the Charity Excellence Framework "Quality Mark".

Our Vision

Our vision is a world where all cats and kittens have happy lives, free from harm and unnecessary suffering.

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Our Mission statement

Our mission is to do the right thing for every cat that comes into our care. We help cats in need have a good life, and inspire everyone to treat them with the compassion and respect they deserve.

Our Values

Trust - we are led by the need to care for cats, kittens and their owners. We build our relationships on trust so that people feel able to support us, with their time, money and above all, with cat welfare. People can trust us to do the right thing.
Compassion - compassion is at the heart of our work. We care about cats, kittens and their owners and those who need to remove their beloved pets. By treating people and cats with compassion, we stay true to our values.
Respect - we believe that everyone deserves respect. We also believe cats and kittens deserve to be respected as the amazing creatures they are. We are led by the desire to show a regard for the feelings, wishes and rights of people and cats.
Excellence - we have over 30 years of experience caring for cats and kittens so we are led by best practice and strive for excellence in all that we do. We pride ourselves on our standard of care and the quality of our services.

What we do - the public benefit

Cats come into rescue for a number of reasons. These might include the death, illness or incapacity of the owner, an eviction notice, illness or allergy within the family and - increasingly - inability to afford to care for the cat. It is illegal to abandon unwanted pets and often owners or carers have nowhere else to turn for help.

Cats also stray and un neutered cats will continue to breed or to display mating behaviours. Cat hoarding is an increasingly seen issue with large numbers of unsocialised and sick cats breeding and interbreeding to create a multi-cat household. These cause nuisance to individuals and to neighbourhoods, and many cats are relinquished to rescue for this reason.

Companion animals - so named because they are "companions" to people, often help to decrease isolation and loneliness, they help educate children about sharing, death and nature and they provide a source of endless entertainment to many.

All cats from Yorkshire Cat Rescue are neutered, vaccinated and microchipped and any other required medical treatment, including parasite control, is given.

Volunteering - at our centre, charity shops and at fundraising events - teaches people skills and reduces feelings of loneliness. Our recently formed crafters group has given individuals many new skills, hobbies and friends as well as raising valuable income for the charity by the sale of the items made. A number of individuals have gained employment or paces in further education thanks to skills they have learned whilst volunteering.

The trustees confirm that they have compiled with the requirements of Section 17 of the Charities Act 2011, to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

What we do

Cat Care

Yorkshire Cat Rescue has a small but dedicated team of employed cat care professionals ably supported by a large number of volunteers and fosterers, including young people undertaking work experience as part of their higher or further education.

The changes we continue to implement to make the team more efficient has meant that we have need able to rescue more cats again this year, 800 in total vs the previous year of 691.

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Fundraising

The virtual stall, manned by volunteer fundraisers and supplied by volunteer crafters continued to make an incredible contribution to funds. We also introduced new schemes like Virtual Adoptions and our Paws For Tea And Cake centre event.

Donations

Donations are sought by the use of regular posts on Facebook and other social media platforms, by appeals in newsletters (online and paper) and by posters and signs at our shops and at fundraising events. Regular donations are welcomed and the income from these is growing year on year. Many appeals are linked to specific cats and their illnesses or injuries and this allows donors to understand where their money will be used. It would be difficult to overstate the importance of the use of social media for our appeals and donation requests.

Charity Shops

The charity shops provide a "high street presence" enabling customers and supporters to engage with Yorkshire Cat Rescue on a face to face level. They also provide an easy way for our fundraisers to meet with supporters and to explain the ways that they can help and support the charity. They are, in effect, our public face.

Volunteering

Volunteering and volunteers play an important part of the activities we undertake. From cat support - cleaning, driving cats to the vets, dealing with adopters and relinquishers and of course cat care itself; to fundraising, working in the shops and general maintenance work, volunteers are at the heart of what we do. Neither the charity nor the shops would be viable without the support of volunteers. Many aspects of our work require a high level of manpower and we simply could not afford to pay everyone. By giving people the opportunity to volunteer we enable them to learn new skills and we help with isolation and loneliness by offering a welcome place for them to attend, and to know that their contribution is crucial to our success.

Our Future plans

Our CEO Lynn will continue to build the charity, making improvements and changes where necessary without losing the ethos of the charity. She has plans to introduce new schemes like Betty's Army, a TNR project.

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Over the last year Lynn has continued to implement an increasing amount changes and new structures that are proving to be very positive to the charity, from the thousands of new online followers and supporters to increasing our reach with fosterers and vets across Yorkshire. The introduction of Spud our Mascot has continued to increase both monetary support and collaborations and partnerships with companies that are now supporting the Charity, all of these things will continue to grow and increase the stability of the Charity. All of these things has enabled us to more than double the amount of cats we have been able to take in and save since 2023.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

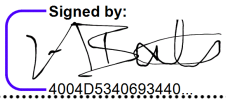
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

30-01-2026

Approved by order of the board of trustees on ..... and signed on its behalf by:

Signed by:



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Hannah Bates - Trustee

Independent Examiner's Report to the Trustees of
YORKSHIRE CAT RESCUE

Independent examiner's report to the trustees of YORKSHIRE CAT RESCUE
I report to the charity trustees on my examination of the accounts of YORKSHIRE CAT RESCUE (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

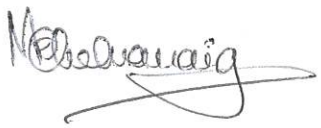
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



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SKS Westlake Clark Audit
7 Lynwood Court
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Lymington
SO41 9GA

Date: 20/01/2026

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YORKSHIRE CAT RESCUE

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
Income and endowments from					
Donations and legacies	2	699,107	-	699,107	631,698
Charitable activities	5				
Charitable Activities		89,676	-	89,676	75,367
Other trading activities	3	63,650	-	63,650	64,331
Investment income	4	7,702	-	7,702	9,275
Total		860,135	-	860,135	780,671
Expenditure on					
Raising funds	6	158,773	-	158,773	176,480
Charitable activities	7				
Charitable Activities		596,407	5,478	601,885	519,460
Governance Cost		18,646	-	18,646	20,373
Total		773,826	5,478	779,304	716,313
NET INCOME/(EXPENDITURE)		86,309	(5,478)	80,831	64,358
Reconciliation of funds					
Total funds brought forward		500,332	116,262	616,594	552,236
Total funds carried forward		586,641	110,784	697,425	616,594

The notes form part of these financial statements

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YORKSHIRE CAT RESCUE

Balance Sheet
31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	11	203,923	194,098
Current assets			
Stocks	12	4,805	4,809
Debtors: amounts falling due within one year	13	124,887	98,052
Investments	14	4	4
Prepayments and accrued income		1,969	-
Cash at bank and in hand		448,703	378,465
		580,368	481,330
Creditors			
Amounts falling due within one year	15	(86,866)	(58,834)
Net current assets		493,502	422,496
Total assets less current liabilities		697,425	616,594
NET ASSETS		697,425	616,594
Funds	17		
Unrestricted funds		586,641	500,332
Restricted funds		110,784	116,262
Total funds		697,425	616,594

The financial statements were approved by the Board of Trustees and authorised for issue on 30-01-2026 and were signed on its behalf by:

Signed by:
4004D5340693440...
Hannah Bates - Trustee

The notes form part of these financial statements

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1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income and Endowment

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donation and Legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants Receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in Kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
(ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
(iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Donated Services and Facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold
.

Investment Income

Interest on funds held on deposit is included when receivable and the amount can be measured by the charity.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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1. ACCOUNTING POLICIES - continued

RAISING FUNDS
These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

CHARITABLE ACTIVITIES
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

TANGIBLE FIXED ASSETS
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	-	5% on cost
Plant and machinery	-	25% on reducing balance
Fixtures and fittings	-	25% on cost

Individual fixed assets costing £500 or more are initially recorded at cost.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life.

Significant judgements and estimates
Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include:

Depreciation
Management review its estimates of the useful lives of the depreciable assets at each reporting date based on the expected utility of the assets; however. By their nature, component life cannot be determined with absolute certainty.

Fixed asset investments
Fixed asset investments are included at historical cost less provision for diminution in value.

STOCKS
Stock is valued at the lower of cost and estimated selling price

Debtors
Debtors are recognised initially when they become due at the transaction price. They are subsequently measured at amortised cost using the effective interest rate method, less provision for impairment. A provision for impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the debtors.

Creditors
Creditors are obligations to pay for goods and services that have been acquired by the charity. Creditors are initially recognised at the transaction price and subsequently measured at amortised cost using the effective interest method.

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1. ACCOUNTING POLICIES - continued

TAXATION

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes

FUND ACCOUNTING

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Appeals and donations	323,880	-	323,880	262,022
Legacies	135,539	-	135,539	164,200
Gift aid tax reclaimed	88,534	-	88,533	59,694
Grants	37,984	-	37,984	60,142
Retail Gift Aid Scheme	113,170	-	113,170	85,640
TOTAL	699107	-	699,107	631,698

3. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Trading income				
Sale of donated goods	4,598	-	4,598	9,829
Sale of purchased goods	1,867		1,867	323
Commissions receivable	21,853	-	21,853	19,518
Lottery - Net amount received from lottery operator	34,436	-	34,436	29,027
Fundraising events under the charity's direction	896	-	896	5,634
TOTAL	63,650	-	63,650	64,331

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4. INVESTMENT INCOME

	2025	2024
	£	£
Other Interest	-	6
Deposit account interest	7,702	9,269
	7,702	9,275

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
CAT Adoption Fees	Charitable Activities	89,676	75,367

6. RAISING FUNDS

RAISING DONATIONS AND LEGACIES

	2025	2024
	£	£
Staff costs	57,188	68,728
Fundraising Costs	1,885	3,595
Other costs of generating fund	319	4,018
Fundraising services charges	86,067	85,167
Website, online platforms	9,272	9,105
Platform implementation	-	121
Advertising & mailings	190	2,485
Telecoms, office supplies	3,850	747
Cost of Goods Sold	2	2,409
Depreciation	-	105
	158,773	176,480

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Charitable Activities	579,593	22,292	601,885
Governance Cost	-	18,646	18,646
	579,593	40,938	620,531

continued...

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8. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Charitable Activities	22,292	-	22,292
Governance Cost	-	18,646	18,646
	22,292	18,646	40,938

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

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Hannah Bates
£Nil (2024: £24 of expenses were reimbursed to Hannah Bates during the year.

Donations made by the trustees without any conditions attached totalled £Nil for the year (2024 - £Nil).

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	264,169	278,412
	264,169	278,412

The average monthly number of employees during the year was as follows:

	2025	2024
Average Employee	13	11

No employees received emoluments in excess of £60,000.

13 (2024 - 10) of the above employees participated in the Defined Contribution Pension Scheme.

Contributions to the employee pension schemes for the year totalled £5,772 (2024 - £6,926).

During the year, the charity made redundancy and/or termination payments which totalled £Nil (2024 - £Nil).

continued...

Docusign Envelope ID: DD7DEF24-F6DE-4A66-8ABD-63210C01AD5C

11. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2024	276,535	9,296	13,070	298,901
Additions	27,341	-	-	27,341
At 31 March 2025	303,876	9,296	13,070	326,242
DEPRECIATION				
At 1 April 2024	87,717	8,137	8,949	104,803
Charge for year	14,990	221	2,305	17,516
At 31 March 2025	102,707	8,358	11,254	122,319
NET BOOK VALUE				
At 31 March 2025	201,169	938	1,816	203,923
At 31 March 2024	188,818	1,159	4,121	194,098

12. STOCKS

	2025 £	2024 £
Stock	4,805	4,809

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	17,129	4,784
Amount due from Subsidiary	79,374	60,572
VAT	24,332	28,769
Prepayments	4,052	3,927
	124,887	98,052

continued...

Docusign Envelope ID: DD7DEF24-F6DE-4A66-8ABD-63210C01AD5C

14. CURRENT ASSET INVESTMENTS

	2025	2024
	£	£
Shares in group undertakings	4	4

Subsidiaries

The charity wholly owns the issued share capital of Yorkshire Cat Rescue (Trading Enterprises) Limited, Company number 07518205, which operates the charity's four charity shops. Yorkshire Cat Rescue (Trading Enterprises) Limited donates all its profits to, and carries out fundraising activities for, the charity.

These activities include a substantial amount of generated by selling goods on behalf of donors rather than on its own account, where donors can then gift-aid the proceeds net of selling commision to the charity.

The turnover for Yorkshire Cat Rescue (Trading Enterprises) Limited for the year ended 31 March 2025 was £391,440 (2024 - £495,492). This included a charge to the charity of £86,067 (2024: £85,167), in recognition of profits on what would otherwise be its own sales income foregone, and fundraising activities undertaken on behalf of the charity. This amount is included in Expenditure on Raising Funds.

Yorkshire Cat Rescue (Trading Enterprises) Limited's expenditure was £383,643 (2024 - £485,979). The aggregate amount of capital and reserves at 31 March 2025 was £104 (2024 - £104).

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	74,509	44,954
Social security and other taxes	3,671	5,783
Accruals and deferred income	8,686	8,097
	86,866	58,834

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	153,012	50,911	203,923	194,098
Current assets	520,495	59,873	580,368	481,330
Current liabilities	(86,866)	-	(86,866)	(58,834)
	586,641	110,784	697,425	616,594

continued...

Docusign Envelope ID: DD7DEF24-F6DE-4A66-8ABD-63210C01AD5C

17. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	500,332	86,309	586,641
Restricted funds			
Restricted Fund	116,262	(5,478)	110,784
TOTAL FUNDS	616,594	80,831	697,425

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	860,135	(773,826)	86,309
Restricted funds			
Restricted Fund	-	(5,478)	(5,478)
TOTAL FUNDS	860,135	(779,304)	80,831

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	461,429	38,903	500,332
Restricted funds			
Restricted Fund	90,807	25,455	116,262
TOTAL FUNDS	552,236	64,358	616,594

continued...

Docusign Envelope ID: DD7DEF24-F6DE-4A66-8ABD-63210C01AD5C

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	750,421	(711,518)	38,903
Restricted funds			
Restricted Fund	30,250	(4,795)	25,455
TOTAL FUNDS	780,671	(716,313)	64,358

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	461,429	125,212	586,641
Restricted funds			
Restricted Fund	90,807	19,977	110,784
TOTAL FUNDS	552,236	145,189	697,425

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,610,556	(1,485,344)	125,212
Restricted funds			
Restricted Fund	30,250	(10,273)	19,977
TOTAL FUNDS	1,640,806	(1,495,617)	145,189

continued...

Docusign Envelope ID: DD7DEF24-F6DE-4A66-8ABD-63210C01AD5C

17. MOVEMENT IN FUNDS - continued

Restricted Funds	Balance at 01/04/2024	Income	Expenditure	Balance at 31/03/2025
	£	£	£	£
1000 Champions	30,144	-	-	30,144
Jean Salisbury Animal Welfare Trust	6,270	-	570	5,700
Support Adoption for Pets	8,508	-	774	7,734
The Machig Animal Welfare Trust	1,045	-	95	950
The Emerald Foundation	9,000	-	750	8,250
Cat Ambulance	1,159	-	221	938
Freuds	3,000	-	250	2,750
Vet Bills Aggregate	16,468	-	-	16,468
Mars Petcare Ltd	152	-	152	-
Battersea DCH/Assoc Dogs & Cats Homes	531	-	385	146
Sanitising Light System	1,500	-	1,000	500
Graphene Heating	500	-	-	500
Mars Cat Food	3,000	-	-	3,000
Cost of Living Crisis	5,000	-	-	5,000
Pets at Home	24,989	-	1,263	23,726
Cat Pen Air Con	4,996	-	18	4,978
Total Restricted Funds	**116,262**	**-**	**5,478**	**110,784**
Designated Funds				
Veterinary Cost Fund	45,000	-	-	45,000
Unrestricted Funds				
General	455,332	860,135	772,532	542,935
Total Unrestricted Funds	**461,429**	**860,135**	**772,532**	**587,935**

Restricted Funds	Balance at 01/04/2023	Income	Expenditure	Balance at 31/03/2024
	£	£	£	£
1000 Champions	30,144	-	-	30,144
Jean Salisbury Animal Welfare Trust	6,840	-	570	6,270
Support Adoption for Pets	9,282	-	774	8,508
The Machig Animal Welfare Trust	1,140	-	95	1,045
The Emerald Foundation	9,750	-	750	9,000
Cat Ambulance	1,459	-	300	1,159
Freuds	3,250	-	250	3,000
Vet Bills Aggregate	16,468	-	-	16,468
Mars Petcare Ltd	452	-	300	152
Bradford Council	105	-	105	-
Battersea DCH/Assoc Dogs & Cats Homes	917	-	386	531
Sanitising Light Syste	2,500	-	1,000	1,500
Graphene Heating	500	-	-	500
Mars Cat Food	3,000	-	-	3,000
Cost of Living Crisis	5,000	-	-	5,000

continued...

Docusign Envelope ID: DD7DEF24-F6DE-4A66-8ABD-63210C01AD5C

17. MOVEMENT IN FUNDS - continued

Pets at Home	-	25,250	261	24,989
Cat Pen Air Con	-	5,000	4	4,996
Total Restricted Funds	**90,807**	**30,250**	**4,795**	**116,262**

	Balance at 01/04/2023 £	Income £	Expenditure £	Balance at 31/03/2024 £
Designated Funds				
Veterinary Cost Fund	45,000	-	-	45,000
Unrestricted Funds				
General	416,429	750,421	711,518	455332
Total Unrestricted Funds	**461,429**	**750,421**	**711518**	**500,332**

The specific purposes for which the funds are to be applied are as follows:

1000 Champions
These funds will be used to purchase or build a new rescue centre.

Jean Sainsbury Animal Welfare Trust
These funds relate to the building of new cat pens.

Support Adoption for Pets
These funds relate to the building of new cat pens.

The Machig Animal Welfare Trust
These funds relate to the building of new cat pens.

The Emerald Foundation
These funds relate to the building of new cat pens.

Cat ambulance
These funds were raised to fund the purchase of a new van for day to day cat transport and general operations.

Freuds
These funds relate to the building of new cat pens.

Veterinary Bills
These funds were provided by various donors, to help pay the charity's ongoing veterinary bills.

MARS Petcare Ltd
These funds were provided in the year to enable a dedicated veterinary room to be created and equipped.

The Big Lottery Fund
These funds were provided in the year to facilitate the establishment of a comprehensive programme for training and managing volunteers and ensuring their welfare and development.

continued...

Docusign Envelope ID: DD7DEF24-F6DE-4A66-8ABD-63210C01AD5C

17. MOVEMENT IN FUNDS - continued

Bradford City Council
These funds were provided for the purchase of a branded gazebo for fundraising activities.

Battersea Dogs & Cats Home/Association of Dogs and Cats Home
These funds were provided to purchase equipment necessary for staff to work at home over the covid-19 pamdenic.

Sanitising Light System
These funds were provided by several donors, to fund the purchase of a specialised ultra-violet light system for sanitising cat pens after housing cats being treated for ringworm and other infectious conditions.

18. CONTINGENT LIABILITIES

Future veterinary bills
The charity has committed to covering future veterinary costs for specified medical or age conditions of certain harder-to-rehome cats. As the charity has a "no kill" policy, giving commitments to help with veterinary costs is sometimes necessary to enable such cats to be rehomed.

These commitments comprise both costs for acute treatment, which may be required soon after the cat is adopted and are not expected to recur, and costs that the charity has agreed to cover for chronic lifetime conditions or for general old age.

Because of the nature of the costs, the time-scale of the commitments for chronic conditions, the fact that adopters often do not seek to recover costs they incur, and because many adopters do not advise the charity when the cat has died, it is not possible to determine with any reasonable certainty what the future liability of the charity will be.

An informed estimate can be made for the liability for the following 12 months, and this estimate is included in Accruals and deferred income (Note 15). Beyond this period, given the large number of variables involved, there is no objective basis for determining the liability.

19. OTHER FINANCIAL COMMITMENTS

The financial commitment relates to an operating lease.
The total amount of other financial commitments not provided in the financial statements was £Nil (2024 - £267).

20. RELATED PARTY TRANSACTION

During the year the charity made the following related party transactions:

Yorkshire Cat Rescue (Trading Enterprises) Limited (A subsidiary of Yorkshire Cat Rescue.)

The charity paid Yorkshire Cat Rescue (Trading Enterprises) Limited £86,067 (2024: £85,167) for raising donations and other funds for and generally supporting and promoting the charity through its charity shops.

At the balance sheet date the amount due from Yorkshire Cat Rescue (Trading Enterprises) Limited was £79,190 (2024 - £61,564).

Key management personnel
Lynn Nicholls
(Chief Executive Officer)

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Docusign Envelope ID: DD7DEF24-F6DE-4A66-8ABD-63210C01AD5C

20. RELATED PARTY TRANSACTION - continued

An amount of £7,500 (2024 - £7,500) is included as a donated service. This amount is the value of the rent given free of charge to the charity for the use of the land at Sara's property.

YORKSHIRE CAT RESCUE

England & Wales - Charity number 1160138

Accounts

REGISTERED CHARITY NUMBER: 1160138

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2024

for

YORKSHIRE CAT RESCUE

SKS Westlake Clark Audit
Chartered Accountants
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

YORKSHIRE CAT RESCUE

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for the Year Ended 31 March 2024

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Report of the Trustees
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Yorkshire Cat Rescue operates a rehoming service for unwanted and stray cats and kittens. It operates in the Yorkshire area, covering mainly West Yorkshire with some work undertaken in North and South Yorkshire and in Lancashire. The charity aims to rehome or reunite every cat that comes into its care. No cats permanently live on site, although cats with a short life expectancy due to illness or age may be fostered by volunteers at the charity's expense.

All the cats which are re-homed by Yorkshire Cat Rescue are neutered and microchipped to reduce the number of cats breeding and to reduce the number of cats which are unable to be reunited with their owners being handed in to rescue centres and vets. This in turn reduces the number of stray cats and minimises the nuisance effect they have when living wild in urban situations.

The charity aims to promote good cat welfare including the importance of neutering and microchipping. Yorkshire Cat Rescue relies heavily on volunteers and recognises that volunteering provides benefits in the community as well as enabling the work of the charity to proceed at a lower cost.

Various forms of media are used to promote the charity's work and ethic including social media.

Income was generated by fundraising activities, appeals for donations, adoption fees, selling of goods, legacies & bequests and Gift Aid tax reclaimed. The charity has a linked trading company - Yorkshire Cat Rescue (Trading Enterprises) Ltd (Company number 7518205) through which four charity shops are run, providing a further source of income.

Objectives, strategies and activities

Yorkshire Cat Rescue aims to assist as many cats as possible, ensuring that all are neutered before being adopted. The charity is taking on an increasing number of multi-cat households, and working alongside councils, housing associations and mental health charities to reduce the number of cats in such situations. This not only assists the cats, but also greatly aids the home occupier. In such situations, Yorkshire Cat Rescue often returns one or two neutered cats, which generally prevents the home occupier obtaining others and allowing things to become out of control again.

Yorkshire Cat Rescue worked alongside large and small charities, both local and national, to assist in rescuing and rehoming cats.

FINANCIAL REVIEW

Policy on reserves

The trustees recognise the importance of reserves and aim to hold funds to cover approximately six months running costs. At the current level of expenditure this equates to £175,000.

The trustees review the financial situation on a regular basis and are cognisant of the fact that the charity must remain solvent.

At the year end the level of unrestricted, free reserves not tied up in fixed assets amounted to £414,789 (2023- £312,328).

Principal funding sources

The trustees wish to express their thanks to all fundraisers, donors, trusts and legators who contributed financially to the success of Yorkshire Cat Rescue for the period in question.

Grant funding was gratefully received from The Animal Defence League, Awards For All, The Audrey Emma Lamb Charitable Trust, The Calypso Browning Trust, Pedigree Petfoods, The Persula Foundation, Majorie Coote Animal Welfare Trust, The Walker 597 Animal Trust, the Emerald Foundation and The Linden Charitable Trust.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Yorkshire Cat Rescue is a Charitable Incorporated Organisation registered with the Charity Commission on 23 January 2015.

Recruitment and appointment of new 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 approximately every two months and use email and telephone conference calls for matters arising in between meetings.

Organisational structure

The charity employs staff to run the centre with a Chief Executive Officer to oversee it. Day to day operational decisions are made by the charity's staff and executive decisions are made by the trustees.

The Chief Executive Officer liaises between the trustees and the charity's staff.

The charity is a member of, or subscribes to: The Association of Dogs and Cats Homes, The National Council for Voluntary Organisations, The Institute of Fundraising, and is registered with the Fundraising Regulator and the Information Commissioner's Office.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1160138

Principal address

The Farm
Lower Pierce Close
Cross Roads
Keighley
BD22 9AQ

Trustees

Lyndon Campbell
Lee Townsend (appointed 20/1/2024)
Andrew Hugh McDougal
Hannah Bates

Independent Examiner

SKS Westlake Clark Audit
Chartered Accountants
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

YORKSHIRE CAT RESCUE ANNUAL REPORT 2023/24
Trustees' Report

We have been impressed with our new CEO Lynn Nicholls unstoppable drive and commitment to bringing new and radical changes to Yorkshire Cat Rescue, to help the Charity move forward.

Lynn's experience within the retail sector has also helped to shape our retail and our new online sales areas which are helping to bring urgently needed money into the Charity. We have been able to build on our existing retail base, we closed our small Brighouse shop and have moved to a much larger shop that gives us the ability to increase the stock we can hold and sell. We look forward to seeing what 23/24 will bring for our retail business

We have had a huge increase of rescue cat/kitten intakes over the 23/24 period bringing additional veterinary costs and challenges to the Charity. We are hoping 24/25 will see less cats and kittens needing urgent care but the trend we are seeing is only rising and this does worry us. YCR will be under tremendous pressure both physically with such a small team and financially if things continue as they are.

Being able to rent Sara's property on the YCR site has meant that Lynn and her team have been able to use this area and have better working conditions so that they can better organise the site externally, their old office has now been turned into a new adoption office built by one of our volunteers using donated items from businesses that are supporting us where they can.

This year has been challenging with the cost of living crisis and energy prices, as always we are only able to run with the donations we receive from the public. We have been concerned at times that we may not be able to keep paying the bills.Thankfully with the tremendous support of our adopters, supporters, volunteers and of course our staff, we have been able to get through.

On behalf of the trustees, once again I extend my deepest gratitude to everyone who has contributed in some way towards the ongoing success of Yorkshire Cat Rescue.

Who are we

Yorkshire Cat Rescue (YCR) is a Charitable Incorporated Organisation (CI) registered with and regulated by the Charity Commission for England and Wales with the registered charity number 1160138. Previously, as an unincorporated association we were registered with the number 1058218. We changed from an unincorporated association to a CIO in 2015. We've also previously been known as Haworth Animal Welfare (Cat Rescue) and as Haworth Cat Rescue.

Yorkshire Cat Rescue, like other charities, is governed by a board of trustees who direct the running of the charity in line with our governing document.

Our Chief Executive Officer reports back to the trustees at regular intervals, and she is responsible for the overall day to day management of the charity and the charity shops.

The charity Shops, of which there were four during the year, are operated by our trading subsidiary, Yorkshire Cat Rescue (Trading Enterprises) Ltd. All profits generated by the company are gift-aided to the charity so there are no net losses or profits there. Three of the trustees of the charity were also directors of the company.

Yorkshire Cat Rescue is a proud member of the Association of Dogs and Cats Homes (ADCH) and adheres to their minimum standards. Yorkshire Cat Rescue is also a member of the National Council for Voluntary Services (NCVO) and the Charity Retail Association (CRA). We achieved the Charity Excellence Framework “Quality Mark”.

Our Vision

Our vision is a world where all cats and kittens have happy lives, free from harm and unnecessary suffering.

Our Mission statement

Our mission is to do the right thing for every cat that comes into our care. We help cats in need have a good life, and inspire everyone to treat them with the compassion and respect they deserve.

Our Values

Trust - we are led by the need to care for cats, kittens and their owners. We build our relationships on trust so that people feel able to support us, with their time, money and above all, with cat welfare. People can trust us to do the right thing.
Compassion - compassion is at the heart of our work. We care about cats, kittens and their owners and those who need to remove their beloved pets. By treating people and cats with compassion, we stay true to our values.
Respect - we believe that everyone deserves respect. We also believe cats and kittens deserve to be respected as the amazing creatures they are. We are led by the desire to show a regard for the feelings, wishes and rights of people and cats.
Excellence - we have over 30 years of experience caring for cats and kittens so we are led by best practice and strive for excellence in all that we do. We pride ourselves on our standard of care and the quality of our services.

What we do - the public benefit

Cats come into rescue for a number of reasons. These might include the death, illness or incapacity of the owner, an eviction notice, illness or allergy within the family and - increasingly - inability to afford to care for the cat. It is illegal to abandon unwanted pets and often owners or carers have nowhere else to turn for help.

Cats also stray and unneutered cats will continue to breed or to display mating behaviours. Cat hoarding is an increasingly seen issue with large numbers of unsocialised and sick cats breeding and interbreeding to create a multi-cat household. These cause nuisance to individuals and to neighbourhoods, and many cats are relinquished to rescue for this reason.

Companion animals - so named because they are "companions" to people, often help to decrease isolation and loneliness, they help educate children about sharing, death and nature and they provide a source of endless entertainment to many.

All cats from Yorkshire Cat Rescue are neutered, vaccinated and microchipped and any other required medical treatment, including parasite control, is given.

Volunteering - at our centre, charity shops and at fundraising events - teaches people skills and reduces feelings of loneliness. Our recently formed crafters group has given individuals many new skills, hobbies and friends as well as raising valuable income for the charity by the sale of the items made. A number of individuals have gained employment or paces in further education thanks to skills they have learned whilst volunteering.

The trustees confirm that they have compiled with the requirements of Section 17 of the Charities Act 2011, to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

What we do

Cat Care

Yorkshire Cat Rescue has a small but dedicated team of employed cat care professionals ably supported by a large number of volunteers and fosterers, including young people undertaking work experience as part of their higher or further education.

The previous year’s restructure has meant that we have been able to come more efficient and process the cats and kittens we bring into the centre which shows in the amount of cats we took in between April 23 and March 24 (691) vs the previous year (314).

Fundraising

The virtual stall, manned by volunteer fundraisers and supplied by volunteer crafters continued to make an incredible contribution to funds. We also introduced new schemes like Virtual Adoptions and our Baked to Perfection centre event.

Lottery sales continued to rise.

Grant income was received totalling over £60,000. Of this, £25,000 was restricted for renovation work to secure the buildings, increase storage and add additional drainage to the site (Pets At Home Foundation).

Donations

Donations are sought by the use of regular posts on Facebook and other social media platforms, by appeals in newsletters (online and paper) and by posters and signs at our shops and at fundraising events. Regular donations are welcomed and the income from these is growing year on year. Many appeals are linked to specific cats and their illnesses or injuries and this allows donors to understand where their money will be used. It would be difficult to overstate the importance of the use of social media for our appeals and donation requests.

Legacy income is very erratic, however, over £164,200 was received in the year, with notifications that further legacy income is due.

Charity Shops

Our new Sales and Operations Manager Sal has been working with the shops to try and increase the sales. We also made the decision to close our Keighley store as it was not profitable for the Charity, this was sad for us all but needed happen. Some improvements in sales have seen along with a slight increase in Gift Aid from goods sold by the charity shops but we still have a lot of work to do in this area.

The charity shops provide a "high street presence" enabling customers and supporters to engage with Yorkshire Cat Rescue on a face to face level. They also provide an easy way for our fundraisers to meet with supporters and to explain the ways that they can help and support the charity. They are, in effect, our public face.

Volunteering

Volunteering and volunteers play an important part of the activities we undertake. From cat support - cleaning, driving cats to the vets, dealing with adopters and of course cat care itself; to fundraising, working in the shops and general maintenance work, volunteers are at the heart of what we do. Neither the charity nor the shops would be viable without the support of volunteers. Many aspects of our work require a high level of manpower and we simply could not afford to pay everyone. By giving people the opportunity to volunteer we enable them to learn new skills and we help with isolation and loneliness by offering a welcome place for them to attend, and to know that their contribution is crucial to our success.

Our Future plans

Our CEO Lynn will continue to build the charity, making improvements and changes where necessary without losing the ethos of the charity that Sara established.

Over the last year Lynn has implemented an increasing amount changes and new structures that are proving to be very positive to the charity, from the thousands of new online followers and supporters to increasing our reach with fosterers and vets across Yorkshire. The introduction of Spud our Mascot has brought an increase of both monetary support and collaborations and partnerships with companies that are now supporting the Charity all of these things will continue to grow and increase the stability of the Charity. All of these things has enabled us to more than double the amount of cats we have been able to take in and save.

The new year 24/25 is looking much more positive there are new plans to open a new online shop, sponsor a pen partnerships and many more exciting things in the pipe line to help us grow and save more cats.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 29/1/25 and signed on its behalf by:

Andrew McDougal - Trustee

Independent Examiner's Report to the Trustees of
YORKSHIRE CAT RESCUE

Independent examiner's report to the trustees of YORKSHIRE CAT RESCUE
I report to the charity trustees on my examination of the accounts of YORKSHIRE CAT RESCUE (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

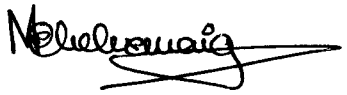
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Moganarden Chelvanaigum FCCA

SKS Westlake Clark Audit
Chartered Accountants
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

Date: 30/01/2025

YORKSHIRE CAT RESCUE

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	601,448	30,250	631,698	432,545
Charitable activities	5				
Charitable Activities		75,367	-	75,367	32,000
Other trading activities	3	64,331	-	64,331	51,296
Investment income	4	9,275	-	9,275	4,250
Total		750,421	30,250	780,671	520,091
EXPENDITURE ON					
Raising funds	6	176,480	-	176,480	132,495
Charitable activities	7				
Charitable Activities		514,665	4,795	519,460	460,596
Governance Cost		20,373	-	20,373	3,400
Total		711,518	4,795	716,313	596,491
NET INCOME/(EXPENDITURE)		38,903	25,455	64,358	(76,400)
RECONCILIATION OF FUNDS					
Total funds brought forward		461,429	90,807	552,236	628,636
TOTAL FUNDS CARRIED FORWARD		500,332	116,262	616,594	552,236

The notes form part of these financial statements

YORKSHIRE CAT RESCUE

Balance Sheet
31 March 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	11	194,098	139,679
CURRENT ASSETS			
Stocks	12	4,809	5,031
Debtors: amounts falling due within one year	13	98,052	78,578
Investments	14	4	4
Cash at bank and in hand		378,465	379,824
		481,330	463,437
CREDITORS			
Amounts falling due within one year	15	(58,834)	(50,880)
NET CURRENT ASSETS		422,496	412,557
TOTAL ASSETS LESS CURRENT LIABILITIES		616,594	552,236
NET ASSETS		616,594	552,236
FUNDS	17		
Unrestricted funds		500,332	461,429
Restricted funds		116,262	90,807
TOTAL FUNDS		616,594	552,236

The financial statements were approved by the Board of Trustees and authorised for issue on 29/1/25 and were signed on its behalf by:

Andrew McDougal - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income and Endowment
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donation and Legacies
Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants Receivable
Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in Kind
Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
(ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
(iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Donated Services and Facilities
Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold
.
Investment Income
Interest on funds held on deposit is included when receivable and the amount can be measured by the charity.

EXPENDITURE
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

RAISING FUNDS
These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

continued...

1. ACCOUNTING POLICIES - continued

CHARITABLE ACTIVITIES

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	-	5% on cost
Plant and machinery	-	25% on reducing balance
Fixtures and fittings	-	25% on cost

Individual fixed assets costing £500 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life.

Significant judgements and estimates

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include:

Depreciation

Management review its estimates of the useful lives of the depreciable assets at each reporting date based on the expected utility of the assets; however. By their nature, component life cannot be determined with absolute certainty.

Fixed asset investments

Fixed asset investments are included at historical cost less provision for diminution in value.

STOCKS

Stock is valued at the lower of cost and estimated selling price

Debtors

Debtors are recognised initially when they become due at the transaction price. They are subsequently measured at amortised cost using the effective interest rate method, less provision for impairment. A provision for impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the debtors.

Creditors

Creditors are obligations to pay for goods and services that have been acquired by the charity. Creditors are initially recognised at the transaction price and subsequently measured at amortised cost using the effective interest method.

TAXATION

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes

continued...

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

CASH AND CASH EQUIVALENTS
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Appeals and donations	262,022	-	262,022	209,482
Legacies	164,,200	-	164,200	36,303
Gift aid tax reclaimed	59,694	-	59,694	50,567
Grants	29,892	30,250	60,142	46,467
Donated Goods and Services	-	-	-	16,335
Retail Gift Aid Scheme	85,640	-	85,640	73,976
Items donated to other cat rescue organisations	-	-	-	(585)
TOTAL	601,448	30,250	631,698	432,545

3. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Trading income				
Sale of donated goods	9,829	-	9,829	1.107
Sale of purchased goods	323		323	1,696
Commissions receivable	19,518	-	19,518	19,006
Lottery - Net amount received from lottery operator	29,027	-	29,027	22,302
Fundraising events under the charity's direction	5,634	-	5,634	7,065
Other income from other trading activities	-	-	-	120
TOTAL	64,331	-	64,331	51,296

continued...

4. INVESTMENT INCOME

	2024	2023
	£	£
Other Interest	6	18
Deposit account interest	9,269	4,232
	9,275	4,250

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
CAT Adoption Fees	Charitable Activities	75,367	32,000

6. RAISING FUNDS

RAISING DONATIONS AND LEGACIES

	2024	2023
	£	£
Staff costs	68,728	72,943
Fundraising Costs	3,595	3,022
Other costs of generating fund	4,018	4,563
Fundraising services charges	85,167	33,000
Website, online platforms	9,105	13,797
Platform implementation	121	1,593
Advertising & mailings	2,485	1,080
Telecoms, office supplies	747	1,672
Cost of Goods Sold	2,409	700
Depreciation	105	125
	176,480	132,495

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Charitable Activities	519,460	-	519,460
Governance Cost	-	20,373	20,373
	519,460	20,373	539,833

continued...

8. SUPPORT COSTS

	Governance costs
	£
Governance Cost	20,373

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Andrew McDougal
£Nil (2023: £56) of expenses were reimbursed to Andrew McDougall during the year.

Judith Robertshaw
£Nil (2023: £120) of expenses were reimbursed to Judith Robertshaw during the year.

Judith Robertshaw resigned on 22 July 2023.

Tom Piercy
£Nil (2023: £44) of expenses were reimbursed to Tom Piercy during the year.

Tom Piercy resigned on 1 October 2023.

Hannah Bates
£24 (2023: £Nil) of expenses were reimbursed to Hannah Bates during the year.

Donations made by the trustees without any conditions attached totalled £Nil for the year (2023 - £244).

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	278,412	334,573
	278,412	334,573

The average monthly number of employees during the year was as follows:

	2024	2023
Average Employee	11	15

No employees received emoluments in excess of £60,000.

10 (2023 - 10) of the above employees participated in the Defined Contribution Pension Scheme.

Contributions to the employee pension schemes for the year totalled £6,926 (2023 - £5,718).

During the year, the charity made redundancy and/or termination payments which totalled £Nil (2023 - £8,346).

continued...

11. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2023	208,500	9,296	12,239	230,035
Additions	68,035	-	831	68,866
At 31 March 2024	276,535	9,296	13,070	298,901
DEPRECIATION				
At 1 April 2023	76,040	7,837	6,479	90,356
Charge for year	11,677	300	2,470	14,447
At 31 March 2024	87,717	8,137	8,949	104,803
NET BOOK VALUE				
At 31 March 2024	188,818	1,159	4,121	194,098
At 31 March 2023	132,460	1,459	5,760	139,679

12. STOCKS

	2024 £	2023 £
Stock	4,809	5,031

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	4,784	8,200
Other debtors	-	12,442
Amount due from Subsidiary	60,572	34,423
VAT	28,769	18,186
Prepayments	3,927	5,327
	98,052	78,578

14. CURRENT ASSET INVESTMENTS

	2024 £	2023 £
Shares in group undertakings	4	4

Subsidiaries

The charity wholly owns the issued share capital of Yorkshire Cat Rescue (Trading Enterprises) Limited, Company number 07518205, which operates the charity's four charity shops. Yorkshire Cat Rescue (Trading Enterprises) Limited donates all its profits to, and carries out fundraising activities for, the charity.

These activities include a substantial amount of generated by selling goods on behalf of donors rather than on its own account, where donors can then gift-aid the proceeds net of selling commision to the charity.

continued...

14. CURRENT ASSET INVESTMENTS - continued

The turnover for Yorkshire Cat Rescue (Trading Enterprises) Limited for the year ended 31 March 2024 was £495,492 (2023 - £417,425). This included a charge to the charity of £85,167 (2023: £33,000), in recognition of profits on what would otherwise be its own sales income foregone, and fundraising activities undertaken on behalf of the charity. This amount is included in Expenditure on Raising Funds.

Yorkshire Cat Rescue (Trading Enterprises) Limited's expenditure was £485,979 (2023 - £498,619). The aggregate amount of capital and reserves at 31 March 2024 was £104 (2023 - £104).

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	44,954	16,957
Social security and other taxes	5,783	7,768
Accruals and deferred income	8,097	26,155
	58,834	50,880

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	137,710	56,388	194,098	139,679
Current assets	421,456	59,874	481,330	463,437
Current liabilities	(58,834)	-	(58,834)	(50,880)
	500,332	116,262	616,594	552,236

17. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	461,429	38,903	500,332
Restricted funds			
Restricted Fund	90,807	25,455	116,262
TOTAL FUNDS	552,236	64,358	616,594

continued...

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	750,421	(711,518)	38,903
Restricted funds			
Restricted Fund	30,250	(4,795)	25,455
TOTAL FUNDS	780,671	(716,313)	64,358

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	557,704	(96,275)	461,429
Restricted funds			
Restricted Fund	70,932	19,875	90,807
TOTAL FUNDS	628,636	(76,400)	552,236

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	495,111	(591,386)	(96,275)
Restricted funds			
Restricted Fund	24,980	(5,105)	19,875
TOTAL FUNDS	520,091	(596,491)	(76,400)

continued...

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	557,704	(57,372)	500,332
Restricted funds			
Restricted Fund	70,932	45,330	116,262
TOTAL FUNDS	628,636	(12,042)	616,594

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,245,532	(1,302,904)	(57,372)
Restricted funds			
Restricted Fund	55,230	(9,900)	45,330
TOTAL FUNDS	1,300,762	(1,312,804)	(12,042)

continued...

17. MOVEMENT IN FUNDS - continued

Restricted Funds	Balance at 01/04/2023	Income	Expenditure	Balance at 31/03/2024
	£	£	£	£
1000 Champions	30,144	-	-	30,144
Jean Salisbury Animal Welfare Trust	6,840	-	570	6,270
Support Adoption for Pets	9.282	-	774	8,508
The Machig Animal Welfare Trust	1,140	-	95	1,045
The Emerald Foundation	9,750	-	750	9,000
Cat Ambulance	1,459	-	300	1,159
Freuds	3,250	-	250	3,000
Vet Bills Aggregate	16,468	-	-	16,468
Mars Petcare Ltd	452	-	300	152
Bradford Council	105	-	105	-
Battersea DCH/Assoc Dogs & Cats Homes	917	-	386	531
Sanitising Light System	2,500	-	1,000	1,500
Graphene Heating	500	-	-	500
Mars Cat Food	3,000	-	-	3,000
Cost of Living Crisis	5,000	-	-	5,000
Pets at Home	-	25,250	261	24,989
Cat Pen Air Con	-	5,000	4	4,996
Total Restricted Funds	**90,807**	**30,250**	**4,795**	**116,262**
Designated Funds				
Veterinary Cost Fund	45,000	-	-	45,000
Unrestricted Funds				
General	416,429	750,421	659,350	507,501
Total Unrestricted Funds	**461,429**	**750,421**	**659,350**	**552,501**

Restricted Funds	Balance at 01/04/2022	Income	Expenditure	Balance at 31/03/2023
	£	£	£	£
1000 Champions	30,144	-	-	30,144
Jean Salisbury Animal Welfare Trust	7,410	-	570	6,840
Support Adoption for Pets	10,056	-	774	9,282
The Machig Animal Welfare Trust	1,235	-	95	1,140
The Emerald Foundation	10,500	-	750	9,750
Cat Ambulance	1,864	-	405	1,459
Freuds	3,500	-	250	3,250
Vet Bills Aggregate	-	16,480	12	16,468
Mars Petcare Ltd	1,190	-	738	452
Bradford Council	231	-	126	105
Battersea DCH/Assoc Dogs & Cats Homes	1,302	-	385	917
Sanitising Light System	3,500	-	1,000	2,500
Graphene Heating	-	500	-	500
Mars Cat Food	-	3,000	-	3,000
Cost of Living Crisis	-	5,000	-	5,000
Total Restricted Funds	**70,932**	**24,980**	**5,105**	**90,807**

continued...

17. MOVEMENT IN FUNDS - continued

	Balance at 01/04/2022	Income	Expenditure	Balance at 31/03/2023
	£	£	£	£
Designated Funds				
Veterinary Cost Fund	45,000	-	-	45,000
Unrestricted Funds				
General	512,704	495,111	591,386	416,429
Total Unrestricted Funds	**557,704**	**495,111**	**591,386**	**461,429**

The specific purposes for which the funds are to be applied are as follows:

1000 Champions
These funds will be used to purchase or build a new rescue centre.

Jean Sainsbury Animal Welfare Trust
These funds relate to the building of new cat pens.

Support Adoption for Pets
These funds relate to the building of new cat pens.

The Machig Animal Welfare Trust
These funds relate to the building of new cat pens.

The Emerald Foundation
These funds relate to the building of new cat pens.

Cat ambulance
These funds were raised to fund the purchase of a new van for day to day cat transport and general operations.

Freuds
These funds relate to the building of new cat pens.

Veterinary Bills
These funds were provided by various donors, to help pay the charity's ongoing veterinary bills.

MARS Petcare Ltd
These funds were provided in the year to enable a dedicated veterinary room to be created and equipped.

The Big Lottery Fund
These funds were provided in the year to facilitate the establishment of a comprehensive programme for training and managing volunteers and ensuring their welfare and development.

Bradford City Council
These funds were provided for the purchase of a branded gazebo for fundraising activities.

Battersea Dogs & Cats Home/Association of Dogs and Cats Home
These funds were provided to purchase equipment necessary for staff to work at home over the covid-19 pamdenic.

Sanitising Light System
These funds were provided by several donors, to fund the purchase of a specialised ultra-violet light system for sanitising cat pens after housing cats being treated for ringworm and other infectious conditions.

continued...

18. CONTINGENT LIABILITIES

Future veterinary bills
The charity has committed to covering future veterinary costs for specified medical or age conditions of certain harder-to-rehome cats. As the charity has a "no kill" policy, giving commitments to help with veterinary costs is sometimes necessary to enable such cats to be rehomed.

These commitments comprise both costs for acute treatment, which may be required soon after the cat is adopted and are not expected to recur, and costs that the charity has agreed to cover for chronic lifetime conditions or for general old age.

Because of the nature of the costs, the time-scale of the commitments for chronic conditions, the fact that adopters often do not seek to recover costs they incur, and because many adopters do not advise the charity when the cat has died, it is not possible to determine with any reasonable certainty what the future liability of the charity will be.

An informed estimate can be made for the liability for the following 12 months, and this estimate is included in Accruals and deferred income (Note 15). Beyond this period, given the large number of variables involved, there is no objective basis for determining the liability.

As an indication of the annual cost of veterinary bills incurred under this commitment, the total cost incurred in the financial year for both acute and chronic conditions was £22,313 (2023- £12,838).

19. OTHER FINANCIAL COMMITMENTS

The financial commitment relates to an operating lease.
The total amount of other financial commitments not provided in the financial statements was £267 (2023 - £178).

20. RELATED PARTY TRANSACTION

During the year the charity made the following related party transactions:

Yorkshire Cat Rescue (Trading Enterprises) Limited (A subsidiary of Yorkshire Cat Rescue.)

The charity paid Yorkshire Cat Rescue (Trading Enterprises) Limited £85,167 (2023: £33,000) for raising donations and other funds for and generally supporting and promoting the charity through its charity shops.

At the balance sheet date the amount due from Yorkshire Cat Rescue (Trading Enterprises) Limited was £61,564 (2023 - £113,739).

Key management personnel
Sara Atkinson
(Founder)
An amount of £7,500 (2023 - £7,500) is included as a donated service. This amount is the value of the rent given free of charge to the charity for the use of the land at Sara's property.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	262,022	225,232
Gift aid	145,334	124,543
Legacies	164,200	36,303
Grants	60,142	46,467
	631,698	432,545
Other trading activities		
Fundraising events	5,302	7,065
Trading Income	10,483	2,923
Commission Receivable	19,518	19,006
Lottery Income(Net)	29,028	22,302
	64,331	51,296
Investment income		
Other Interest	6	18
Deposit account interest	9,269	4,232
	9,275	4,250
Charitable activities		
CAT Adoption Fees	75,367	32,000
Total incoming resources	780,671	520,091
EXPENDITURE		
Raising donations and legacies		
Wages	68,728	72,943
Fundraising Costs	3,595	3,022
Other costs of generating fund	4,018	4,563
Fundraising services charges	85,167	33,000
Website, online platforms	9,105	13,797
Platform implementation	121	1,593
Advertising & mailings	2,485	1,080
Telecoms, office supplies	747	1,672
Cost of Goods Sold	2,409	700
Fixtures and fittings	105	125
	176,480	132,495
Charitable activities		
Wages	209,684	261,630
Premises Costs	50,198	36,985
Contractors	33,650	20,790
Carried forward	293,532	319,405

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	2024	2023
	£	£
Charitable activities		
Brought forward	293,532	319,405
Travelling Expenses and other	3,689	3,074
Motor Expenses	2,470	2,742
Training, protective clothing	4,135	8,005
Veterinary Fees	151,894	80,531
Food, Litter,medicines	29,717	28,726
Waste disposal and sanitation	4,896	5,197
Sundry Expenses	14,786	-
Freehold property	11,571	10,105
Plant and machinery	300	405
Fixtures and fittings	2,470	2,406
	519,460	460,596
Support costs		
Governance costs		
Independent Examiner's fee	2,300	1,900
Accountancy and legal fees	18,073	1,500
	20,373	3,400
Total resources expended	716,313	596,491
Net income/(expenditure)	64,358	(76,400)

YORKSHIRE CAT RESCUE

England & Wales - Charity number 1160138

Accounts

Charity registration number: 1160138

Yorkshire Cat Rescue

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Yorkshire Cat Rescue

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Yorkshire Cat Rescue

Reference and Administrative Details

Charity Registration Number	1160138
Trustees	Lyndon Campbell, Chair Hannah Bates Andrew McDougall
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Virgin Money No current branch
Chief Executive Officer	Lynn Nicholls
Independent Examiner	Selina J Armitage FCA Watson Buckle Limited Bradford
Principal Office	The Farm Lower Pierce Close Cross Roads Keighley BD22 9AQ

Yorkshire Cat Rescue

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Objects and aims

Yorkshire Cat Rescue operates a rehoming service for unwanted and stray cats and kittens. It operates in the Yorkshire area, covering mainly West Yorkshire with some work undertaken in North and South Yorkshire and in Lancashire. The charity aims to rehome or reunite every cat that comes into its care. No cats permanently live on site, although cats with a short life expectancy due to illness or age may be fostered by volunteers at the charity's expense.

All the cats which are re-homed by Yorkshire Cat Rescue are neutered and microchipped to reduce the number of cats breeding and to reduce the number of cats which are unable to be reunited with their owners being handed in to rescue centres and vets. This in turn reduces the number of stray cats and minimises the nuisance effect they have when living wild in urban situations.

The charity aims to promote good cat welfare including the importance of neutering and microchipping. Yorkshire Cat Rescue relies heavily on volunteers and recognises that volunteering provides benefits in the community as well as enabling the work of the charity to proceed at a lower cost.

Various forms of media are used to promote the charity's work and ethic including social media.

Income was generated by fundraising activities, appeals for donations, adoption fees, selling of goods, legacies & bequests and Gift Aid tax reclaimed. The charity has a linked trading company - Yorkshire Cat Rescue (Trading Enterprises) Ltd (Company number 7518205) through which four charity shops are run, providing a further source of income.

Objectives, strategies and activities

Yorkshire Cat Rescue aims to assist as many cats as possible, ensuring that all are neutered before being adopted. The charity is taking on an increasing number of multi-cat households, and working alongside councils, housing associations and mental health charities to reduce the number of cats in such situations. This not only assists the cats, but also greatly aids the home occupier. In such situations, Yorkshire Cat Rescue often returns one or two neutered cats, which generally prevents the home occupier obtaining others and allowing things to become out of control again.

Yorkshire Cat Rescue worked alongside large and small charities, both local and national, to assist in rescuing and rehoming cats.

Financial review

Policy on reserves

The trustees recognise the importance of reserves and aim to hold funds to cover approximately six months running costs. At the current level of expenditure this equates to £175,000.

The trustees review the financial situation on a regular basis and are cognisant of the fact that the charity must remain solvent.

At the year end the level of unrestricted, free reserves not tied up in fixed assets amounted to £312,328 (2022-£409,891).

Principal funding sources

The trustees wish to express their thanks to all fundraisers, donors, trusts and legators who contributed financially to the success of Yorkshire Cat Rescue for the period in question.

Grant funding was gratefully received from The Animal Defence League, Awards For All, The Audrey Emma Lamb Charitable Trust, The Calypso Browning Trust, Pedigree Petfoods, The Persula Foundation, Majorie Coote Animal Welfare Trust, The Walker 597 Animal Trust, the Emerald Foundation and The Linden Charitable Trust.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Lyndon Campbell, Chair
	Hannah Bates
	Andrew McDougall
	Tom Piercy (resigned 1 October 2023)
	Lyndsey Randall (resigned 31 July 2023)
	Anne-Marie Dewhirst (resigned 22 July 2023)
	Judith Robertshaw (resigned 22 July 2023)
Chief Executive Officer:	Sara Atkinson (retired 2 January 2023)
	Lynn Nicholls (appointed 2 January 2023)

Structure, governance and management

Nature of governing document

Yorkshire Cat Rescue is a Charitable Incorporated Organisation registered with the Charity Commission on 23 January 2015.

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 approximately every two months and use email and telephone conference calls for matters arising in between meetings.

Yorkshire Cat Rescue

Trustees' Report (continued)

Organisational structure

The charity employs staff to run the centre with a Chief Executive Officer to oversee it. Day to day operational decisions are made by the charity's staff and executive decisions are made by the trustees.

The Chief Executive Officer liaises between the trustees and the charity's staff.

The charity is a member of, or subscribes to: The Association of Dogs and Cats Homes, The National Council for Voluntary Organisations, The Institute of Fundraising, and is registered with the Fundraising Regulator and the Information Commissioner's Office.

The annual report was approved by the trustees of the charity on 16 January 2024 and signed on its behalf by:

.....Lyndon Campbell
Lyndon Campbell
Trustee

Yorkshire Cat Rescue Annual Report 2022/23

Trustees' Report

January 2023 saw a radical change in the story of Yorkshire Cat Rescue, as Sara Atkinson, our founder and CEO of many years, stepped back pending full retirement in 2024. A new CEO, Lynn Nicholls was appointed with effect from January 2023. Sara agreed to remain in the background and support the transition and will retire fully after a year or so.

Lynn brings a wealth of experience working with teams and growing businesses and the trustees are confident that she will continue the work that Sara began, and will build on the positives that Yorkshire Cat Rescue has established over the years, ensuring that we continue to save many cat and kitten lives in the future.

Sara agreed that the charity could continue to use her property and decided against selling it, so the future of Yorkshire Cat Rescue in its current location is confirmed. A small rent will be paid to Sara to reflect this gesture.

The year was not without challenges, with the legacy of the pandemic still hanging over our heads. Cat numbers were down and fundraising and the charity shops presented difficulties as the country tried to get back to the pre-pandemic normality.

The trustees felt that as the year came to a close, things were swinging back to normal and that the future was bright with a late-year uplift in cats coming in and the promise of new income sources.

As ever, without the tremendous support of our adopters, supporters, volunteers and of course our staff, we would be in a very different place, so please may I, on behalf of the trustees, once again extend my deepest gratitude to everyone who has contributed in some way towards the ongoing success of Yorkshire Cat Rescue.

Lyndon Campbell

Lyndon Campbell
Chair of Trustees

Chief Executive Officer's Review

It is with mixed emotions that I announce my resignation as CEO of Yorkshire Cat Rescue, and step back to act as support to my successor, Lynn Nicholls. I have known Lynn for many years and she has my complete support and confidence as she works tirelessly to carry forward and improve the work that I began to rescue cats in Yorkshire and the wider region.

The last few years, with the pandemic and all the difficulties that brought, have left me exhausted and somewhat demoralised, and for the benefit of the charity I felt that my resignation - a little earlier than I had anticipated - was necessary. I remain in the background undertaking staff training, installation of a database and offering support to Lynn as she navigates the way forward as new CEO.

I would like to thank everyone who has supported me and YCR generally since I started the charity back in 1992. It has never been about me - it is about the cats but it would have been nothing without the incredible support that has been shown by so many.

Thank you

Sara Atkinson
Founder

I would like to introduce myself as the new CEO. I was appointed in January 2023 and I am excited to be taking on such a fantastic charity and to be able to grow and strengthen the charity as time goes forward.

I have been a YCR fosterer and have fundraised too for the charity. I have known Sara for many years through my involvement with YCR and we have become friends, so I know what I will be taking on. Sara has agree to remain in the background and has been helpful in steering me through the complexities that come with running a charity of this size and reputation.

I have plans for the future - to increase the number of cats, to increase the income streams and to make strong connections with individuals and businesses that will play a significant role in our journey forwards.

I know that there are amazing people who have been with the charity for many years and I promise I will do my utmost to ensure that your trust in me is warranted.

I am excited for my future, but most of all for the future of Yorkshire Cat Rescue

Lynn Nicholls
CEO

Who are we

Yorkshire Cat Rescue (YCR) is a Charitable Incorporated Organisation (CI) registered with and regulated by the Charity Commission for England and Wales with the registered charity number 1160138. Previously, as an unincorporated association we were registered with the number 1058218. We changed from an unincorporated association to a CIO in 2015. We've also previously been known as Haworth Animal Welfare (Cat Rescue) and as Haworth Cat Rescue.

Yorkshire Cat Rescue, like other charities, is governed by a board of trustees who direct the running of the charity in line with our governing document.

Our Chief Executive Officer reports back to the trustees at regular intervals, and she is responsible for the overall day to day management of the charity and the charity shops.

The charity Shops, of which there were four during the year, are operated by our trading subsidiary, Yorkshire Cat Rescue (Trading Enterprises) Ltd. All profits generated by the company are gift-aided to the charity so there are no net losses or profits there. Three of the trustees of the charity were also directors of the company.

Yorkshire Cat Rescue is a proud member of the Association of Dogs and Cats Homes (ADCH) and adheres to their minimum standards. Yorkshire Cat Rescue is also a member of the National Council for Voluntary Services (NCVO) and the Charity Retail Association (CRA). We achieved the Charity Excellence Framework "Quality Mark".

Our Vision

Our vision is a world where all cats and kittens have happy lives, free from harm and unnecessary suffering.

Our Mission statement

Our mission is to do the right thing for every cat that comes into our care. We help cats in need have a good life, and inspire everyone to treat them with the compassion and respect they deserve.

Our Values

Trust - we are led by the need to care for cats, kittens and their owners. We build our relationships on trust so that people feel able to support us, with their time, money and above all, with cat welfare. People can trust us to do the right thing.
Compassion - compassion is at the heart of our work. We care about cats, kittens and their owners and those who need to remove their beloved pets. By treating people and cats with compassion, we stay true to our values.
Respect - we believe that everyone deserves respect. We also believe cats and kittens deserve to be respected as the amazing creatures they are. We are led by the desire to show a regard for the feelings, wishes and rights of people and cats.
Excellence - we have over 30 years of experience caring for cats and kittens so we are led by best practice and strive for excellence in all that we do. We pride ourselves on our standard of care and the quality of our services.

What we do - the public benefit

Cats come into rescue for a number of reasons. These might include the death, illness or incapacity of the owner, an eviction notice, illness or allergy within the family and - increasingly - inability to afford to care for the cat. It is illegal to abandon unwanted pets and often owners or carers have nowhere else to turn for help.

Cats also stray and unneutered cats will continue to breed or to display mating behaviours. Cat hoarding is an increasingly seen issue with large numbers of unsocialised and sick cats breeding and interbreeding to create a multi-cat household. These cause nuisance to individuals and to neighbourhoods, and many cats are relinquished to rescue for this reason.

Companion animals - so named because they are “companions” to people, often help to decrease isolation and loneliness, they help educate children about sharing, death and nature and they provide a source of endless entertainment to many.

All cats from Yorkshire Cat Rescue are neutered, vaccinated and microchipped and any other required medical treatment, including parasite control, is given.

Volunteering - at our centre, charity shops and at fundraising events - teaches people skills and reduces feelings of loneliness. Our recently formed crafters group has given individuals many new skills, hobbies and friends as well as raising valuable income for the charity by the sale of the items made. A number of individuals have gained employment or paces in further education thanks to skills they have learned whilst volunteering.

The trustees confirm that they have compiled with the requirements of Section 17 of the Charities Act 2011, to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

What we do

Cat Care

Yorkshire Cat Rescue has a small but dedicated team of employed cat care professionals ably supported by a large number of volunteers and fosterers, including young people undertaking work experience as part of their higher or further education.

A restructure towards the end of the previous year did not have the effects and benefits anticipated, and towards the end of the current year, this was reviewed again and changes made. It is expected that in the following year, the cat numbers will rise again, better reflecting the demand for services.

Fundraising

Yorkshire Cat Rescue employs two fundraisers (1.3 hours FTE) and one Communications Assistant who manages - amongst other things - online appeals. Fundraising plays a crucial part in our work. Without fundraising and donations, the charity would not be able to function. Much of the fundraising during the year was online-based, as the charity and the country as a whole, recovered from the

pandemic. The virtual stall, manned by volunteer fundraisers and supplied by volunteer crafters continued to make an incredible contribution to funds.
Lottery sales continued to rise.

Grant income was received totalling over £46,000. Of this, £24,400 was restricted for Vet bills (£16480 - Pets At Home Foundation), cat food (£3000 - Mars) and Cost of Living Crisis (£5000 - ADCH), and £3187 from public votes, mostly managed on Facebook and in stores. Unrestricted grants were received from The Linden Charitable Trust, The Barry Green Memorial Fund, The Mollie Croysdale Charitable Trust, Animal Friends, the Walker 597 Animal Trust and Keith Howard FOundation (formerly The Emerald Charitable Trust).

Donations

Donations are sought by the use of regular posts on Facebook and other social media platforms, by appeals in newsletters (online and paper) and by posters and signs at our shops and at fundraising events. Regular donations are welcomed and the income from these is growing year on year. Many appeals are linked to specific cats and their illnesses or injuries and this allows donors to understand where their money will be used. It would be difficult to overstate the importance of the use of social media for our appeals and donation requests.

Legacy income is very erratic, however, over £36,000 was received in the year, with notifications that further legacy income is due.

Charity Shops

A new Area Manager commenced working for us at the beginning of the year. He was taken on to improve the sales in the shops and to create an online selling presence. Some improvements in sales were seen along with a slight increase in Gift Aid from goods sold by the charity shops. New tills were introduced in the shops to facilitate stock control and gift aid. This came at a cost however and early indications were that the increase in sales did little other than cover the costs of the improvements. The online selling platform proved to be more difficult than anticipated to implement and this was shelved for a year or so.

The charity shops provide a “high street presence” enabling customers and supporters to engage with Yorkshire Cat Rescue on a face to face level. They also provide an easy way for our fundraisers to meet with supporters and to explain the ways that they can help and support the charity. They are, in effect, our public face.

Volunteering

Volunteering and volunteers play an important part of the activities we undertake. From cat support - cleaning, driving cats to the vets, dealing with adopters and relinquishers and of course cat care itself; to fundraising, working in the shops and general maintenance work, volunteers are at the heart of what we do. Neither the charity nor the shops would be viable without the support of volunteers. Many aspects of our work require a high level of manpower and we simply could not afford to pay everyone. By giving people the opportunity to volunteer we enable them to learn new skills and we help with isolation and loneliness by offering a welcome place for them to attend, and to know that their contribution is crucial to our success.

Our Future plans

Our founder and original CEO, Sara Atkinson, remains in the background to offer support and help to her successor, Lynn NIcholls. Lynn will continue to build the charity, making improvements and changes where necessary without losing the ethos of the charity that Sara established.

Lynn has plans to increase the cat numbers, to bring in new fundraising opportunities and to continue to grow Yorkshire Cat Rescue so that it becomes an even stronger charity than it is today. Lynn's dedication and commitment, matched only by the dedication and commitment of the staff and volunteers, leads the trustees to believe that the only way for Yorkshire Cat Rescue is up!

Inevitably there will be a "settling in period" whilst Lynn gets to grips with the complexities of the role and the charity, but the trustees are confident that after a year or so, the charity will continue its upward trajectory. Watch this space!

Yorkshire Cat Rescue

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 16 January 2024 and signed on its behalf by:

.....Lyndon Campbell

Lyndon Campbell
Trustee

Yorkshire Cat Rescue

Independent Examiner's Report to the trustees of Yorkshire Cat Rescue

I report to the trustees on my examination of the accounts of Yorkshire Cat Rescue for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of Yorkshire Cat Rescue you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Yorkshire Cat Rescue's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Yorkshire Cat Rescue's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

1. accounting records were not kept in respect of Yorkshire Cat Rescue as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

.....
Selina J Armitage FCA
Independent Examiner
Watson Buckle Limited
Bradford

16 January 2024

Yorkshire Cat Rescue

Statement of Financial Activities for the Year Ended 31 March 2023
(Including Income and Expenditure Account)

	Note	Unrestricted funds: Designated £	Unrestricted funds: General £	Restricted funds £	Total 2023 £	Total 2022 £
Income and endowments from						
Donations and legacies	3	-	407,565	24,980	432,545	422,514
Other trading activities	4	-	51,296	-	51,296	45,908
Investments	5	-	4,250	-	4,250	1,627
Charitable activities	6	-	32,000	-	32,000	34,260
Other income	7	-	-	-	-	512
Total income and endowments		-	495,111	24,980	520,091	504,821
Expenditure						
Raising funds	8	-	(132,370)	(125)	(132,495)	(101,068)
Charitable activities	9	-	(459,016)	(4,980)	(463,996)	(372,765)
Total expenditure		-	(591,386)	(5,105)	(596,491)	(473,833)
Net movement in funds		-	(96,275)	19,875	(76,400)	30,988
Reconciliation of funds						
Total funds brought forward		45,000	512,704	70,932	628,636	597,648
Total funds carried forward		45,000	416,429	90,807	552,236	628,636

All of the charity's activities derive from continuing operations during the above two periods.

Yorkshire Cat Rescue

(Registration number: 1160138)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	139,679	143,487
Investments	13	4	4
		139,683	143,491
Current assets			
Stocks		5,031	7,380
Debtors	14	78,578	55,832
Cash at bank and in hand		379,824	467,361
		463,433	530,573
Creditors: Amounts falling due within one year	15	(50,880)	(45,428)
Net current assets		412,553	485,145
Net assets		552,236	628,636
Funds of the charity:			
Restricted income funds			
Restricted funds		90,807	70,932
Unrestricted income funds			
Unrestricted funds		461,429	557,704
Total funds	18	552,236	628,636

The financial statements on pages 13 to 30 were approved by the trustees, and authorised for issue on 16 January 2024 and signed on their behalf by:

Lyndon Campbell
Trustee

Lynn Nicholls
Chief executive officer

1 General information

The entity is an unincorporated registered charity governed by their constitution.

Their registered address is:

The Farm
Lower Pierce Close
Cross Roads
Keighley
BD22 9AQ

2 Accounting policies

Basis of preparation and statement of compliance
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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

The financial statements have been prepared under the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The charity's functional and presentation currency is pound sterling.

The charity is a public benefit entity as defined by FRS102.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
(ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
(iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured by the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £500 or more are initially recorded at cost.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% reducing balance
Leasehold property	5% straight line
Furniture, fittings and equipment	25% straight line

Significant judgements and estimates
Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include:

Depreciation

Management review its estimates of the useful lives of the depreciable assets at each reporting date based on the expected utility of the assets; however. By their nature, component life cannot be determined with absolute certainty.

Fixed asset investments
Fixed asset investments are included at historical cost less provision for diminution in value.

Stock
Stock is valued at the lower of cost and estimated selling price.

Debtors
Debtors are recognised initially when they become due at the transaction price. They are subsequently measured at amortised cost using the effective interest rate method, less provision for impairment. A provision for impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the debtors.

Creditors
Creditors are obligations to pay for goods and services that have been acquired by the charity. Creditors are initially recognised at the transaction price and subsequently measured at amortised cost using the effective interest method.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Pensions and other post retirement obligations
A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3 Donations and legacies

	Unrestricted funds			
	General	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Appeals and donations	208,982	500	209,482	204,524
Legacies	36,303	-	36,303	37,061
Gift Aid from group undertakings	93	-	93	12,576
Gift Aid tax reclaimed	50,474	-	50,474	46,318
Grants	21,987	24,480	46,467	28,540
Donated good and services	16,335	-	16,335	26,565
Retail Gift Aid Scheme	73,976	-	73,976	68,206
Items donated to other cat rescue organisations	(585)	-	(585)	(1,276)
	407,565	24,980	432,545	422,514

4 Other trading activities

	Unrestricted funds		
	General	Total 2023	Total 2022
	£	£	£
Trading income			
Sale of donated goods	1,107	1,107	2,243
Sale of purchased goods	1,696	1,696	3,790
Commissions receivable	19,006	19,006	17,732
Lottery - Net amount received from lottery operator	22,302	22,302	18,486
Fundraising events under the charity's direction	7,065	7,065	3,130
Other income from other trading activities	120	120	527
	51,296	51,296	45,908

5 Income from investments

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income			
Interest receivable on bank deposits	4,232	4,232	1,616
Other investment income	18	18	11
	4,250	4,250	1,627

6 Income from Charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Cat adoption fees	32,000	32,000	34,260

7 Other income

	Total 2023 £	Total 2022 £
Job Retention Scheme grants receivable	-	512

8 Expenditure on raising funds

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Costs of generating donations and legacies	8.1	131,670	125	131,795	99,487
Costs of trading activities	8.2	700	-	700	1,581
		132,370	125	132,495	101,068

a) Costs of generating voluntary income

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Fundraising costs		3,022	-	3,022	5,730
Staff Costs		72,943	-	72,943	57,793
Other costs of generating funds		4,563	-	4,563	853
Fundraising services charged from trading subsidiary		33,000	-	33,000	17,500
Website, online platforms and payment costs		13,797	-	13,797	12,609
Platform implementation and fundraising advice		1,593	-	1,593	1,098
Advertising and mailings		1,080	-	1,080	2,862
Telecoms, office supplies, postage etc		1,672	-	1,672	563
Depreciation of tangible fixed assets		-	125	125	479
		131,670	125	131,795	99,487

b) Fundraising trading: cost of good sold and other costs

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Costs of goods sold		700	700	1,581
		700	700	1,581

9 Expenditure on Charitable Activities

	Unrestricted funds			
	General	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Staff costs	261,630	-	261,630	219,698
Premises costs	36,985	-	36,985	25,622
Contractors	20,790	-	20,790	4,771
Travelling expenses and other volunteer costs	3,074	-	3,074	2,607
Motor expenses	2,742	-	2,742	5,574
Training, protective clothing and other staff costs	8,005	-	8,005	1,183
Depreciation of tangible fixed assets	7,948	4,968	12,916	11,958
Accountancy fees	1,500	-	1,500	-
Independent examiner's fee	1,900	-	1,900	1,863
Veterinary fees	80,519	12	80,531	65,947
Food, litter, medicines and other cat care supplies	28,726	-	28,726	30,338
Waste disposal and sanitation	5,197	-	5,197	3,204
	459,016	4,980	463,996	372,765

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Andrew McDougall
£56 (2022: £83) of expenses were reimbursed to Andrew McDougall during the year.

Judith Robertshaw
£120 (2022: £11) of expenses were reimbursed to Judith Robertshaw during the year.

Judith Robertshaw resigned on 22 July 2023.

Tom Piercy
£44 (2022: £44) of expenses were reimbursed to Tom Piercy during the year.

Tom Piercy resigned on 1 October 2023.

Hannah Bates
£24 (2022: £Nil) of expenses were reimbursed to Hannah Bates during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £244 for the year (2022 - £138).

11 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	300,543	255,694
Social security costs	19,966	16,486
Pension costs	5,718	5,311
Redundancy costs	8,346	-
	334,573	277,491

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Charitable activities	7	7
Fundraising	2	2
Management & administration	2	2
	11	11

10 (2022 - 10) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £5,718 (2022 - £5,311).

During the year, the charity made redundancy and/or termination payments which totalled £8,346 (2022 - £Nil).

No employee received emoluments of more than £60,000 during the year

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2022	201,000	10,507	9,296	220,803
Additions	7,500	1,732	-	9,232
At 31 March 2023	208,500	12,239	9,296	230,035
Depreciation				
At 1 April 2022	65,935	3,949	7,432	77,316
Charge for the year	10,105	2,530	405	13,040
At 31 March 2023	76,040	6,479	7,837	90,356
Net book value				
At 31 March 2023	132,460	5,760	1,459	139,679
At 31 March 2022	135,065	6,558	1,864	143,487

Included within the net book value of land and buildings above is £Nil (2022 - £Nil) in respect of freehold land and buildings and £132,460 (2022 - £135,065) in respect of leaseholds.

13 Fixed asset investments

	2023 £	2022 £
Shares in group undertakings and participating interests	4	4

Subsidiaries

The charity wholly owns the issued share capital of Yorkshire Cat Rescue (Trading Enterprises) Limited, Company number 07518205, which operates the charity's four charity shops. Yorkshire Cat Rescue (Trading Enterprises) Limited donates all its profits to, and carries out fundraising activities for, the charity.

These activities include a substantial amount of generated by selling goods on behalf of donors rather than on its own account, where donors can then gift-aid the proceeds net of selling commision to the charity.

The turnover for Yorkshire Cat Rescue (Trading Enterprises) Limited for the year ended 31 March 2023 was £417,425 (2022 - £300,860). Tjis included a charge to the charity of £33,000 (2022: £17,500), in recognition of profits on what would otherwise be its own sales income foregone, and fundraising activities undertaken on behalf of the charity. This amount is included in Expenditure on Raising Funds (Note 8).

Yorkshire Cat Rescue (Trading Enterprises) Limited's expenditure was £431,600 (2022 - £321,224) and its profit after government Covid-related grants and tax for the year was £93 (2022 - £12,576). The aggreagate amount of capital and reserves at 31 March 2023 was £104 (2022 - £104).

14 Debtors

	2023 £	2022 £
Trade debtors	8,200	4,458
Due from group undertakings	34,423	20,951
Prepayments and accrued income	5,327	15,724
VAT recoverable	18,186	10,876
Other debtors	12,442	3,823
	78,578	55,832

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	16,957	2,686
Other taxation and social security	7,768	8,782
Accruals	26,155	33,960
	50,880	45,428

16 Commitments

Other financial commitments

The financial commitment relates to an operating lease.
The total amount of other financial commitments not provided in the financial statements was £178 (2022 - £1,246).

17 Contingent liabilities

Future veterinary bills

The charity has committed to covering future veterinary costs for specified medical or age conditions of certain harder-to-rehome cats. As the charity has a "no kill" policy, giving commitments to help with veterinary costs is sometimes necessary to enable such cats to be rehomed.

These commitments comprise both costs for acute treatment, which may be required soon after the cat is adopted and are not expected to recur, and costs that the charity has agreed to cover for chronic lifetime conditions or for general old age.

Because of the nature of the costs, the time-scale of the commitments for chronic conditions, the fact that adopters often do not seek to recover costs they incur, and because many adopters do not advise the charity when the cat has died, it is not possible to determine with any reasonable certainty what the future liability of the charity will be.

An informed estimate can be made for the liability for the following 12 months, and this estimate is included in Accruals and deferred income (Note 15). Beyond this period, given the large number of variables involved, there is no objective basis for determining the liability.

As an indication of the annual cost of veterinary bills incurred under this commitment, the total cost incurred in the financial year for both acute and chronic conditions was £12,838 (2022- £14,344).

18 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	512,704	495,111	(591,386)	416,429
Designated funds				
Veterinary costs fund	45,000	-	-	45,000
Total designated funds	45,000	-	-	45,000
Total unrestricted funds	557,704	495,111	(591,386)	461,429
Restricted funds				
1000 Champions	30,144	-	-	30,144
Jean Salisbury Animal Welfare Trust	7,410	-	(570)	6,840
Support Adoption for Pets	10,056	-	(774)	9,282
The Machig Animal Welfare Trust	1,235	-	(95)	1,140
The Emerald Foundation	10,500	-	(750)	9,750
Cat Ambulance	1,864	-	(405)	1,459
Freuds	3,500	-	(250)	3,250
Vet Bills Aggregate	-	16,480	(12)	16,468
Mars Petcare Ltd	1,190	-	(738)	452
Bradford Council	231	-	(126)	105
Battersea DCH/Assoc Dogs & Cats Homes	1,302	-	(385)	917
Sanitising Light System	3,500	-	(1,000)	2,500
Graphene Heating	-	500	-	500
Mars Cat Food	-	3,000	-	3,000
Cost of Living Crisis	-	5,000	-	5,000
Total restricted funds	70,932	24,980	(5,105)	90,807
Total funds	628,636	520,091	(596,491)	552,236

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	481,923	493,821	(463,040)	512,704
Designated funds				
Veterinary costs fund	45,000	-	-	45,000
Total designated funds	45,000	-	-	45,000
Total unrestricted funds	526,923	493,821	(463,040)	557,704
Restricted funds				
1000 Champions	29,144	1,000	-	30,144
Jean Salisbury Animal Welfare Trust	7,980	-	(570)	7,410
Support Adoption for Pets	10,830	-	(774)	10,056
The Machig Animal Welfare Trust	1,330	-	(95)	1,235
The Emerald Foundation	11,250	-	(750)	10,500
Cat Ambulance	2,411	-	(547)	1,864
Freuds	3,750	-	(250)	3,500
Vet Bills Aggregate	-	6,000	(6,000)	-
Mars Petcare Ltd	2,018	-	(828)	1,190
Bradford Council	357	-	(126)	231
Battersea DCH/Assoc Dogs & Cats Homes	1,655	-	(353)	1,302
Sanitising Light System	-	4,000	(500)	3,500
Total restricted funds	70,725	11,000	(10,793)	70,932
Total funds	597,648	504,821	(473,833)	628,636

The specific purposes for which the funds are to be applied are as follows:

1000 Champions
These funds will be used to purchase or build a new rescue centre.

Jean Sainsbury Animal Welfare Trust
These funds relate to the building of new cat pens.

Support Adoption for Pets
These funds relate to the building of new cat pens.

The Machig Animal Welfare Trust
These funds relate to the building of new cat pens.

The Emerald Foundation
These funds relate to the building of new cat pens.

Cat ambulance
These funds were raised to fund the purchase of a new van for day to day cat transport and general operations.

Freuds
These funds relate to the building of new cat pens.

Veterinary Bills
These funds were provided by various donors, to help pay the charity's ongoing veterinary bills.

MARS Petcare Ltd
These funds were provided in the year to enable a dedicated veterinary room to be created and equipped.

The Big Lottery Fund
These funds were provided in the year to facilitate the establishment of a comprehensive programme for training and managing volunteers and ensuring their welfare and development.

Bradford City Council
These funds were provided for the purchase of a branded gazebo for fundraising activities.

Battersea Dogs & Cats Home/Association of Dogs and Cats Home
These funds were provided to purchase equipment necessary for staff to work at home over the covid-19 pamdenic.

Sanitising Light System
These funds were provided by several donors, to fund the purchase of a specialised ultra-violet light system for sanitising cat pens after housing cats being treated for ringworm and other infectious conditions.

19 Analysis of net assets between funds

	Unrestricted funds			
	General funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	104,097	-	35,582	139,679
Fixed asset investments	4	-	-	4
Current assets	363,208	45,000	55,225	463,433
Current liabilities	(50,880)	-	-	(50,880)
Total net assets	416,429	45,000	90,807	552,236

20 Related party transactions

During the year the charity made the following related party transactions:

Yorkshire Cat Rescue (Trading Enterprises) Limited
(A subsidiary of Yorkshire Cat Rescue.)
During the year, gift aid of £93 (2022 - £12,576) was received from Yorkshire Cat Rescue (Trading Enterprises) Limited. The charity paid Yorkshire Cat Rescue (Trading Enterprises) Limited £33,000 (2022: £17,500) for raising donations and other funds for and generally supporting and promoting the charity through its charity shops.

At the balance sheet date the amount due from Yorkshire Cat Rescue (Trading Enterprises) Limited was £34,423 (2022 - £20,951).

Key management personnel
Sara Atkinson
(Chief Executive Officer)
An amount of £7,500 (2022 - £9,000) is included as a donated service. This amount is the value of the rent given free of charge to the charity for the use of the land at Sara's property.

YORKSHIRE CAT RESCUE

England & Wales - Charity number 1160138

Accounts

Yorkshire Cat Rescue Annual Report for the year ended 31 March 2022

Trustees' Report

On behalf of the trustees I am pleased to present our Annual Report for the year ending March 2022.

The pandemic continued to cause our charity difficulties during the period in question and the legacy of it will, we believe, continue to present us with problems for the foreseeable future.

Over and above this, our CEO has given us notice of her intention to retire at some point in the near future. As the cat rescue is located on her property, a property she needs to sell to sustain her in retirement, the trustees have the task of establishing whether or not it is viable and appropriate to purchase or rent the property from her to continue to run the centre from the location where it has been for many years and is known to everyone.

The trustees will be working to determine the best way forwards for Yorkshire Cat Rescue, taking into account the lessons learned and changes made during the pandemic and the needs of YCR. As a board we are aware that it will require a significant amount of planning and a number of changes to ensure that the charity continues to provide the excellent service for which we are known.

We face this decision amidst a worsening economic crisis, a war in the east and a rise in inflation that has not been seen for several decades. These external factors may have a detrimental effect on Yorkshire Cat Rescue and on our future plans - we can only arm ourselves with the knowledge that there are these factors and take the best actions we can to mitigate their effects.

It is crucial that we find ways to increase our income - in the longterm our legacy programme will help but we need to find ways to increase our income in the short and medium term. We have plans to maximise our shops, to introduce new areas and to expand into online selling which will help, but we acknowledge the challenge ahead.

The pandemic, and its aftermath, have also shown us the best of our supporters. Those who can have helped by increasing their donations, buying items that we need - such as a new dishwasher! and of course cat food and by holding fundraisers to benefit our cats. As ever, we remain indebted to everyone who has helped in any way to shape the success we have had and enabled us to help the cats who came to us needing help.

On behalf of the trustees, I would like to thank everyone who has helped us in any way, and to extend my sincerest hopes that the charity will continue to prosper and benefit from the love and support shown by so many people.

Lyndon Campbell
Chair of Trustees

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This report provides information about Yorkshire Cat Rescue, our aims, objectives and activities and their positive impact in the community in Yorkshire and beyond.

Chief Executive Officer's Review

In the year that we celebrate 30 years since I founded Yorkshire Cat Rescue, we find ourselves facing situations that we could not have imagined even two or three years ago.

The pandemic had far-reaching consequences for charities working in animal rescue and Yorkshire Cat Rescue is no exception, encountering the problems and issues that beset so many other cat rescues.

We met the challenges of the pandemic by reassigning roles, working from home, introducing flexible working and changing our modus operandi with regards to cat care and cat rehoming. Towards the end of 2021 and into 2022 we began to see changes in the type of cats we were being asked to help - large numbers of older cats, cats with medical issues that their owners could not pay for and cats with behavioural issues that had not been addressed, leading to difficult behaviours and habits. There was no let-up in the number of multi-cat households that were brought to our attention - and many of these have cats with multiple issues and illnesses - interbreeding, ringworm, FIP and panleukopenia to name a few.

Along with this we saw a reduction in the number of homes being offered, a reduction in people making regular donations and a higher attrition rate for those who had previously set up regular donations.

Our fundraising events have, we believe, become victims of the cost of living crisis and the anticipated hike in fuel and heating costs. Events that during and shortly after lockdown were well supported have struggled to get off the ground since then. Fewer people are holding events to benefit Yorkshire Cat Rescue and fewer ad hoc donations are coming in.

A further unexpected difficulty lies with the changing landscape for veterinary surgeons. As more and more practices are bought out by "hedge funds" the personal touch disappears and there is no guarantee of continuity of care between appointments, which can result in a lengthier course of treatment for some cats than we would have had in the past. Fortunately, our main vet remains privately-owned but we dread the day that the owner retires and sells out!

It is our belief that this year, and the next few years, will be amongst the most difficult that we have experienced since Yorkshire Cat Rescue was founded.

Our four charity shops exceeded our expectations when they reopened - we had expected takings and stock donations to be reduced, but in fact they held up very well, and continue to do so. We have plans to take our charity shops to the next level over the coming years and hope to be able to report in the next annual report that the takings and activities in the shops are significantly higher.

Our partnership with Burgess provided food for our resident cats and for those cats going to their new homes

To add to the complexity of the situation, the time is fast approaching when I must retire and step back. The trustees will need to decide if the centre should remain in its present location and if so must either buy or rent the site from me and my husband. As a team we are working on this and hope to find a mutually satisfactory conclusion that will ensure Yorkshire Cat Rescue's future for decades to come.

I know that many of our supporters and well wishers are working to continue to help us help the cats, buying from and donating to our shops, spreading word of our work on social media, remembering us with a gift in their wills. I am incredibly grateful to everyone for their efforts during these difficult times.

Our teams will continue to do their utmost to save as many cats as possible, our fundraisers and shops teams will continue to raise funds to the best of their abilities and our admin and communications teams will offer their support and experience to ensure the best out comes for Yorkshire Cat Rescue.

But we can't pretend that the next few months, or even years, will be easy.

Thank you for all your support over the last 30 years and for your future support in the next 30 years.

Sara Atkinson

Founder and Chief Executive Officer

Case study - Laguna

Cats can come to us from all sorts of different situations. One cat is Laguna. One of our team members rescued her from a local drained millpond after she was alerted by neighbours. Laguna was very thin and confused but ran straight into her rescuer's arms. We took her to the vets the next day. She was just 1.9kg, had hyperthyroidism (which would have contributed to her low body weight), was fighting an infection and was anaemic (she came with fleas). In spite of being so poorly, Laguna was delighted to be safe and to have food and comfort. She was doing well, gaining weight and strength but sadly the little fighter started struggling again. Her heart was failing her, she had cancer and the strain of that and the hyperthyroidism had ravaged her heart.

Her foster home became her fospice home. Fospice is our foster carer scheme for cats at the end of their lives. Providing they are not suffering, cats with a terminal diagnosis get heaped with all the love that they may have missed out on and they have someone beside them for that final journey. Laguna had a couple of weeks in fospice, where she was truly loved. She had as much of her favourite food (supermarket brand pouches, she turned her nose up at anything more fancy!) and all the fuss she wanted. When it was her time she was held, with love, until she left to a place without pain.

Who we are

Yorkshire Cat Rescue (YCR) is a Charitable Incorporated Organisation (CIO) registered with and regulated by the Charity Commission for England and Wales with the registered charity number 1160138. Previously, as an unincorporated association we were registered with the number 1058218. We changed from an unincorporated association to a CIO in 2015. We've also previously been known as Haworth Animal Welfare (Cat Rescue) and as Haworth Cat Rescue.

Yorkshire Cat Rescue, like other charities, is governed by a board of trustees who direct the running of the charity in line with our governing document.

Sara Atkinson, our founder and the Chief Executive Officer, reports back to the trustees at regular meetings and she is responsible for the overall day to day management of the charity and the charity shops.

The charity shops, of which there were four during the year, are operated by our trading subsidiary, Yorkshire Cat Rescue (Trading Enterprises) Ltd. All profits generated by the company are gift-aided to the charity so there are no net losses or profits there. Three of the trustees are also directors of the company.

Yorkshire Cat Rescue is a proud member of the Association of Dogs and Cats Homes (ADCH) and adheres to their minimum standards. Yorkshire Cat Rescue is also a member of the National Council for Voluntary Services (NCVO) and the Charity Retail Association (CRA). We achieved the Charity Excellence Framework "Quality Mark".

Our vision

Our vision is a world where all cats and kittens have happy lives, free from harm and unnecessary suffering.

Our Mission statement

Our mission is to do the right thing for every cat that comes into our care. We help cats in need have a good life, and inspire everyone to treat them with the compassion and respect they deserve.

Our Values

Trust - we are led by the need to care for cats, kittens and their owners. We build our relationships on trust so that people feel able to support us, with their time, money and above all, with cat welfare. People can trust us to do the right thing.
Compassion - compassion is at the heart of our work. We care about cats, kittens and their owners and those who need to rehome their beloved pets. By treating people and cats with compassion, we stay true to our values.
Respect - we believe that everyone deserves respect. We also believe cats and kittens deserve to be respected as the amazing creatures they are. We are led by the desire to show a regard for the feelings, wishes and rights of people and cats
Excellence - we have over 30 years of experience caring for cats and kittens, so we are led by best practice and strive for excellence in all that we do. We pride ourselves on our standard of care and the quality of our services.

What we do - The Public Benefit

The feedback we received during and after the pandemic lockdowns, ably demonstrated to us the value of our work. We were regularly told that the cats we had rehomed had been invaluable companions to people struggling with the lockdowns and their inability to see family and friends. "Another beating heart in the home" was often the type of feedback provided by people who had adopted cats from us.

Throughout the pandemic we were able to provide a service - helping people who had struggled with cat-related problems that were causing further detriment to the mental health of many. By taking in cats, reducing the number of cats in some households, by providing a safe place for cats to be taken to in the event of death or illness caused by COVID amongst other things, the trustees are satisfied that Yorkshire Cat Rescue provided a significant public benefit

Case study - Hero

Hero was found in a flat with his deceased owner - she had been dead for approximately two weeks. On arrival Hero was so shut down that he was almost unable to move. Several weeks of care by our foster team saw a great improvement in his demeanour and a loving home was found for him once he had overcome the trauma he had experienced.
He has become the adored companion of his new owners and is loved by them as much as he was by his original owner.

Cat care

In the thirty years since the charity was founded, Yorkshire Cat Rescue has been taking in cats and kittens that needed new homes, meeting their medical and behavioural needs and then giving them their second chance. That is still what we do today. The cats that come to us, do so because their owners can no longer care for them or because they have been abandoned.

All the cats in our care are neutered, microchipped, vaccinated and given any other medical and behavioural treatment required before rehoming. We have a no-kill policy, so we do not put a cat to sleep unless recommended to do so by our dedicated vets due to the cat's quality of life being significantly compromised. Any cat in our care will be cared for until we find him or her a home.

Our cats are cared for at our centre or in one of the many foster homes we have throughout Yorkshire. Our volunteer foster carers are a huge asset to the charity and mean that kittens get to grow up in normal households with any cat struggling to cope in our cattery having somewhere else to go.

We have become one of International Cat Care's 'Cat Friendly' rehoming centres by changing the way we operate to ensure that we maximise the welfare of all our cats when they are with us and doing all we can to understand each individual cat, their needs, their personalities and what is the best outcome for them. At Yorkshire Cat Rescue the cat comes first. We work towards every cat coming into our rescue as being truly rescued, with every cat that passes through YCR going to live the life they need to thrive. Our aim is to better care for our cats, to understand them and to give them the outcome they deserve.

Benefits of cat companionship

Yorkshire Cat Rescue is here for cats. We rescue and rehome cats and kittens so they can go on to have great lives. In doing so we make a lot of people happy too. Ever since cats went from controlling rodents around our homes to spending their time sprawled on our laps or entertaining us with their antics, we have welcomed them into our lives. Several studies have linked cat ownership to increases in wellbeing and decreases in stress. More than that though, having a cat in your life means you are never alone. Loneliness affects millions of people in the UK and social isolation has got a lot worse after the pandemic. Cats cannot cure all our problems but by taking them into our homes we always have someone to come home to who knows us, is waiting for us and needs us to care for them.

Promotion of cat welfare issues

At Yorkshire Cat Rescue we care passionately about the welfare of all the cats that come to us for rehoming and so many of them represent the challenges that cats face today. Like the 14 cats and kittens we took from one home. All because of one female cat that the owner did not get neutered. These cats and kittens all had panleukopenia (parvo), cat flu and ringworm and most were poorly socialised because of the amount of cats, the conditions they were living in and because their owner just couldn't cope. We see cats with problems of aggression because they were sold before they were old enough to leave their families. We see neglected cats, lost cats, thin cats and cats with obesity, street and stray cats who just don’t have anyone to care for them and much-loved and wanted cats who need rehoming due to changes in their owners' lives. We see kittens born outside in hidden places, and we see kittens born into homes where they aren't wanted and are treated as disposable and irrelevant.

We also know there are many cats on our waiting list that we will not be able to help. Cat overpopulation is still an enormous problem in Yorkshire and has got significantly worse during and after the pandemic. At Yorkshire Cat Rescue we work alongside other charities like Cats Protection to get more cats neutered. We work with Battersea and Oak Tree Animals' Charity to get more cats into loving homes.

We make sure we meet the welfare needs for each individual cat that comes into our care and we make sure their story is shared to benefit other cats, their owners and so that more people understand the welfare issues that are still affecting cats today.

Who does it all

Our staff team

Feline welfare supervisor Becca greeting volunteer pen cleaner, Alph.

We have a dedicated team of cat care professionals and this team employs most of our staff. Our Director of Operations oversees how we rescue and rehome cats and our Operations Manager makes sure that this is happening efficiently at our centre and in our foster homes. Both work towards finding more opportunities for the charity to help more cats. Our Feline Welfare Specialists are on hand everyday to make sure we are making the best decisions we can for our cats. They work with the Rehomers who manage a number of cats from intake to adoption and the Cattery staff who make sure the cats at the centre have all their needs met.

In addition to our cat care professionals we have two fundraisers who work with our donors and supporters to build and steward relationships. They run events and raise funds to help pay our bills. During the year our fundraisers began to put together our legacy programme, to encourage those people who can to leave a donation in their will to help our cats. They also make grant applications to trusts.

Our communications are run by one person who posts regularly on social media, our website, in the press and who sends out newsletters, both by email and post. It is vital that we are visible in the public domain, and the increased use of social media has really changed our communications landscape in recent years.

Our shops have a Charity Retail Manager who oversees all the shops. There is a manager and assistant manager in all the shops and in the larger ones we have retail assistants too. We also employ an individual to run our eBay sales and drivers to move stock. Towards the end of the year we took advantage of the Government's Kickstart Scheme and gave work experience opportunity to three young people.

Administration and accounts is undertaken by a small team and all the teams are overseen by our CEO.

Staff attending a first aid course

Hayley and Megan receiving the PetPlan ADCH nomination for Charity of the Year

Our charity shops

Our four charity shops - based in Keighley, Halifax, Brighouse and Skipton had to be closed for periods of the year due to the pandemic.
Despite this, they provided a first rate service to their respective towns, generating income but also providing a recycling service, volunteering opportunities and adding to the vibrancy of our towns.
Our charity shop staff work tirelessly to ensure that their shelves and rails are full of good quality items to tempt customers and to raise funds for our cats.
We have plans to increase the income from our shops, to add more shops to our portfolio and to significantly increase our online selling presence.

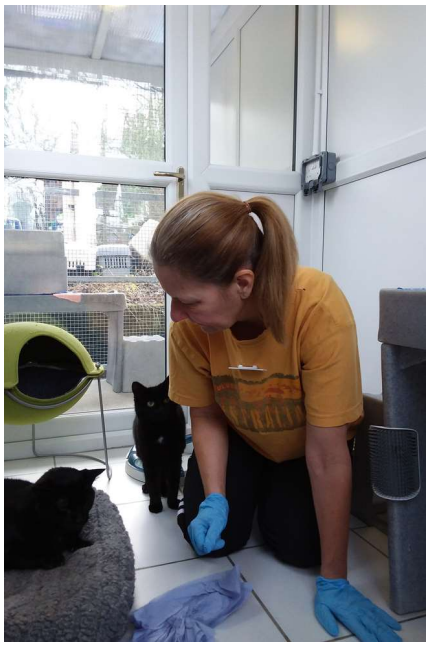
All the shops have an Upcycle area which is used for goods that are of a slightly lower quality, eg they might have a button missing or a slight mark.
Many customers buy items from our Upcycle area and use these to craft new items - toys, clothes, bags and other things.
Reducing the quantity of items going into landfill is very important to us and this element of our shops meets this objective to the full.
For those people on a lower income, the shops enable them to clothe themselves and their children.
And at the end of the day, everyone loves a bargain!

Volunteers at the rescue centre

Volunteers help us in all aspects of our work at the centre. They help answer the phones, transport cats, clean the cat accommodation, help with admin, foster cats and kittens for us, drive the cats to appointments and placings and even do the gardening.

They are there with our cats to spend time with them, letting them know they are loved and safe whilst respecting them as cats and as individuals. The charity is committed to creating a culture in which diversity and equality of opportunity are actively promoted. We welcome people from all walks of life and at any time of their life. If they wish to help cats we want them to help us help ours.

Here at Yorkshire Cat Rescue we also recognise that volunteering can be a rewarding option for people who may not be able to work due to physical or mental health problems. We benefit greatly from all of these people donating their time to us.



Volunteer Debbie making friends whilst she tidies up

Case study - appeal for a magic light

Whilst the world got a huge insight into infection control over the last two years, we at Yorkshire Cat Rescue have always been on the frontline of battling infectious diseases. Cats come to us in all conditions and many arrive with various viruses, bacterial and fungal infections. They are then usually housed in a cattery with other cats. This is a stressful and strange environment so cats become more vulnerable to getting sick. The most vulnerable of all are the kittens. Young kittens have weak immune systems and they cannot yet be vaccinated. Infectious diseases can kill kittens so we want to get rid of any infection as soon as we can.

An American study on shelter cats found that using UV-C (ultra-violet C) light to disinfect the cats' accommodation reduced the incidence of cat flu in kittens by 80%. As soon as we discovered this we knew that we needed this piece of kit!

We approached several grant making trusts for funding and were delighted when our requests were favourably received.

After obtaining the funding our magic blue light arrived from cat-rescue friendly **Genesis Advance**. Using the light whenever we get an infection means we can clear it from the environment quicker and more effectively. The UV- light kills all viruses, bacterias and fungal spores. We have already used it when a group of cats came in with ringworm, curing them of this infection in a third of the time it would have normally taken to get the all clear.

We would like to extend our sincerest thanks to the following trusts who contributed to the purchase of our magic blue light:

Animal Friends
The Ostacchini Family Charitable Trust
The Marshall and Viggars Charitable Trust
The Marjorie Coote Animal Charity Fund

Volunteers in our shops

Our shop volunteers are crucial to our four charity shops, as without them this could never be a viable operation. They help sort donated items, stock the shops, assist with displays, man the tills and look after customers generally. They also bring a wealth of knowledge to our teams, as many have interest and specialities in specific areas and can use this knowledge to maximise the selling potential of donated items.

We accept volunteers of all ages and have been pleased to offer placements for young people undertaking Duke of Edinburgh award challenges. Many of our shop volunteers are vulnerable with, in some cases, complex needs, and we are pleased to be able to offer them opportunities which increase their social contacts, enhance their skills and in some cases support them back into paid employment by offering them the opportunity to develop skills and gain confidence.

Our shop volunteers are fiercely loyal to both Yorkshire Cat Rescue and to the individual shop where they volunteer, and we are grateful to each and every one of them for all their hard work to help us help the cats of Yorkshire.

Volunteer fosterers

Although we have an excellent centre, which often receives high praise from visitors, we utilise fosterers to care for our kittens, pregnant cats, cats recovering from accident or injury and cats who do not cope with the noise and bustle of the centre.

Our fosterers care for the cats in their own homes, providing their needs both physical and psychological, so that the best of each cat can be achieved. Our kittens come back from their foster homes in a very confident state, allowing us to maximise the potential of finding them a good and appropriate home. For those cats who are traumatised, the foster home provides a quiet and relaxing space where the cat can unwind and where we can accurately assess it so that we can ensure we are confident when looking for the perfect new home.

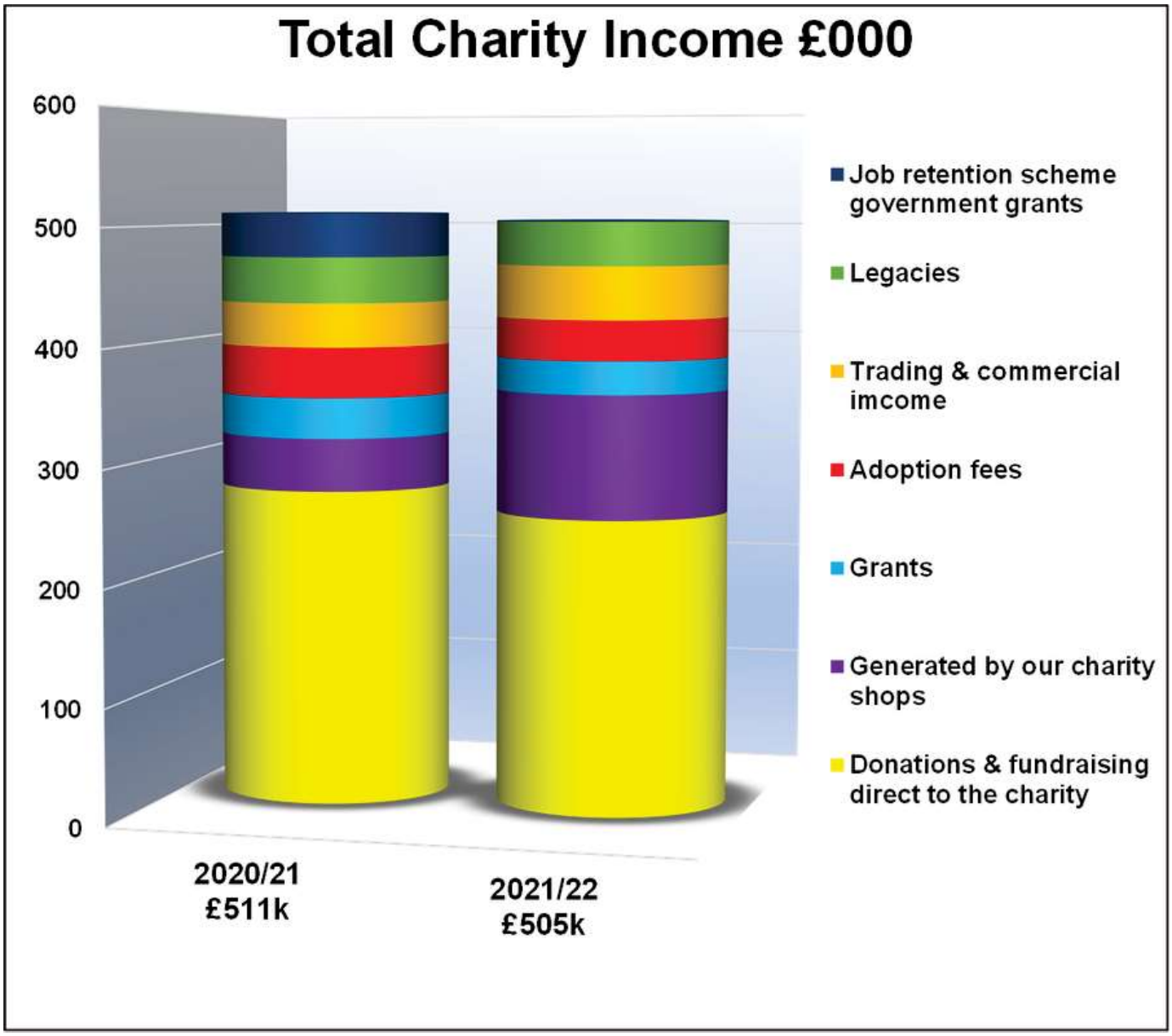
As a charity, we could not survive if we did not have such a good and dedicated foster community.

How we pay for it

Providing a high standard of care for our cats costs a lot of money. It is essential that all our cats receive the medical attention they need and to be cared for whilst they are with us. We do not make decisions about what medical treatment a cat requires based on cost but on what our vet recommends for each cat. We never put a cat to sleep because it would cost us too much to alleviate its suffering or cure a disease.

Although some suppliers kindly offer a charitable discount, many do not. And virtually no one offers free work or services. To all intents, therefore, a charity is very much like any other business in that it has to pay for the services and goods it uses and buys. We therefore need to generate sufficient money to pay for our vet bills, staff and premises costs and other costs necessary to undertake our work.

We ask for an adoption fee to help cover the care and veterinary costs of each cat but it is very much lower than the amount each cat costs us. So we need help from our fundraisers, our charity shops and our supporters.



Our shops

Our four shops provide both a "high street presence" welcoming donations of cash and cat food as well as items to sell. The shops hold many events alongside the regular day to day selling - our Halifax shop hosts a very popular craft fair each year and our Skipton and Brighouse shops play a part in local galas and parades. The Keighley shop is the main donation point for our donors and supporters and they send much of the donated items to our other shops for sale there.
We are confident that our shops will continue to thrive, providing as they do a benefit in the community with the sale of low-price good quality clothing offering a sustainable "green" solution, and offering volunteering opportunities to individuals which improve their skills, wellbeing and confidence.

The photo shows the preparation for the Halifax craft sale.

Fundraising

In common with many other charities, fundraising activities play a significant part in our income generation. Animal charities do not qualify for any government support, apart from the ability to claim gift aid on certain donations, and so it is up to us to raise every penny by our own efforts.

As described in last year's report, one of our volunteer fundraisers who previously sold handmade items at various shows and fetes took her stall to the online market using the Facebook platform. The virtual stall has gone from strength to strength and continues to be a very popular place to buy the cutest handmade cat themed items! The virtual stall relies heavily on one or two supporters displaying and posting the items and on a team of volunteer crafters making items to sell. In the financial year ending March 2022 the stall raised an amazing £12776 and is showing no signs of slowing down. Well done and thank you to everyone involved.

Our wonderful crafters were also really busy knitting chicks for Easter. They were led by Linda who undertakes this mammoth task which includes sourcing wool, helping the crafters, collecting the chicks and distributing them for sale at shops/salons/receptions across the region. Then Linda orchestrates collecting in all the money and unsold chicks before we get the total raised.

Cat nip emojis crocheted by one of our talented crafters.

Easter Chicks - sold in vets, shops, salons, reception areas etc

Linda holding her nomination for charity volunteer of the year!!

Appeals

We hold regular appeals from our website. The appeals are primarily to raise funds, but also serve to tell people about the situations we encounter and the types of cats we are often asked to help.
Elsie was the subject of one such appeal.

Case study - Elsie

A kind person was shocked to find a very poorly, very tiny bundle of ginger fur alone outside. This was Elsie, underweight, full of cat flu and seemingly abandoned by her mother. She was helpless and the finder knew she had to do something fast. The lady rushed her to a vet who took Elsie in for emergency treatment and contacted us for help. She needed bottle feeding and lots of care to help her fight the infection and gain weight.

A foster carer came forward to give her the care and love she needed to recover. Elsie had a few scares whilst in foster and it took her a long time to recover and build up her strength.

Thanks to our vets, Elsie's foster carer and everyone who sent in donations Elsie made a full recovery and was adopted by the kind person who brought her to us. She has come on in leaps and bounds and has grown into a beautiful adult cat. Elsie would not be the cat she is today without the generosity of so many.

Events

After being postponed a frustrating four times due to the pandemic, our Harrogate abseil event at The Crowne Plaza Hotel finally went ahead in July 2021. Despite the horrible drizzly wet weather everyone had a great day and thoroughly enjoyed themselves. We had 80 participants who all managed to complete the abseil, some with a little more nerves than others obviously!

Even our very own mascot, Haworth Cat, took part!

The event was a huge success raising over £25,000 and we'd like to thank everyone who took part, donated or volunteered on the day and of course the Crowne Plaza Hotel for hosting us.

We hope that this type of event will be successful for us and that we can hold similar events every year to raise funds.

Case Study - Shirley Ann's Abseil

One of our amazing supporters challenged herself to undertake the Harrogate abseil and in order to raise funds for her challenge she began to run pet photo competions. With the arrival of the pandemic and the subsequent lockdowns, Shirley Ann decided to continue her efforts, not least to occupy people.

By doing this she raised £3.8k - an amazing achievement and a success story during a very difficult time.

We held a second Firewalk in March 2022 at Keighley Cricket Club, with the addition this year of a Glasswalk. Some participants took on both walks while others chose one or the other.

The number of participants was lower than we had hoped, but the money raised by every person involved was fantastic. The atmosphere on the night was brilliant and everyone had a great time. We had local DJs from *Friends of Keighley on Aire* in attendance, they went away and created a short video that is available at Keighley Aural Archive.

Thank you to everyone that took part, made baking donations and volunteered on the evening!

We are still in the early stages of our fundraising journey, and so events such as the abseil and the firewalks enable us to gauge the success (or not) of each type of event and help us to decide whether or not it is worth running such events in the future.

The year saw the return of some big third party events like the Great North Run and the Yorkshire Marathon.

We were able to put together a relay team for the Yorkshire Marathon - always a good local event to attend.

Our runners always put on a good show and of course, by asking for sponsorship they spread the word about the existence of Yorkshire Cat Rescue and the work we do.

We hope to continue to offer places in races such as the Yorkshire Marathon, the Great North Run and other similar events including the London Marathon.

Online challenges

June 2021 saw us launch our first ever Facebook Fitness Challenge - 100 squats a day in June!

Around 35 people took part, raising approximately £3000 which was relatively successful for a first time event.

Participants enjoyed taking part and it was good fun seeing everyone's various 'squatting' photos and videos.

We will use what we learnt from this event to build on further Facebook Challenge events in the future, as Facebook remains a very reliable income source for us.

Yorkshire Cat Rescue Lottery

Our online lottery run by external operator Unity Lotteries, continues to grow and grow and is now a significant regular contributor to income.

We have winners every week and we all have our fingers crossed that one of our supporters will win the big £25,000 jackpot soon. Several people have won the second prize of £1000, so it is perhaps only a matter of time!

Regular donations

As well as running the appeals, we encouraged people to consider setting up regular donations, usually monthly, to support our general costs. Many people responded to our appeal for regular donors when we launched our Fospice scheme, which demonstrates to us that there is a need for long-term supportive care for cats in the last (comfortable) stages of their lives.

Regular donations help us plan. We know roughly how much income we will have each month from regular donations, unlike appeals and individual donations which are more ad hoc, and because of this we are never quite sure how much income they will generate. Regular donations, being more predictable, make planning easier for us.

Legacies

Historically, Yorkshire Cat Rescue has never promoted legacies, however kind donors have often remembered us in their wills, leaving us money that we have used for projects and running costs. In the light of the difficult economic situation and future uncertainty, we have now begun to promote legacy giving and we anticipate that this source of income will increase in the years ahead.

We remember with gratitude the following people from whom we received legacy gifts in the year:

- Jane Tate
- Gillian Margaret Dishman
- Eunice Pye
- Patricia Escott
- Jessie Stead
- Vera Waller
- Patricia Buttery
- Elizabeth Jennifer Darvill
- Joan Mullins
- Blanche Lilian Barrett

Grants

There are very few grant-making trusts which give to animal rescue charities, but we are grateful to the following trusts and foundations which responded to our appeals:

Restricted grants

- Animal Rescue Foundation (Vet Bills)
- The David Family Foundation (neutering costs)
- Marshall Viggars Charitable Trust (UV-C Light)
- Ostacchini Family Charitable Trust (UV-C Light)
- Animal Friends (UV-C Light)
- Marjory Coote Animal Charity Trust (UV-C Light)

Unrestricted grants

- The Animal Defence Trust
- Marjory Coote Animal Charity Trust
- Edna Smylie Memorial Fund

And we extend our continued thanks to the trusts that donate to us annually

- The Emerald Foundation (now renamed The Keith Howard Foundation)
- The Linden CharitableTrust
- The Walker 597 Animal Trust

Financial Review

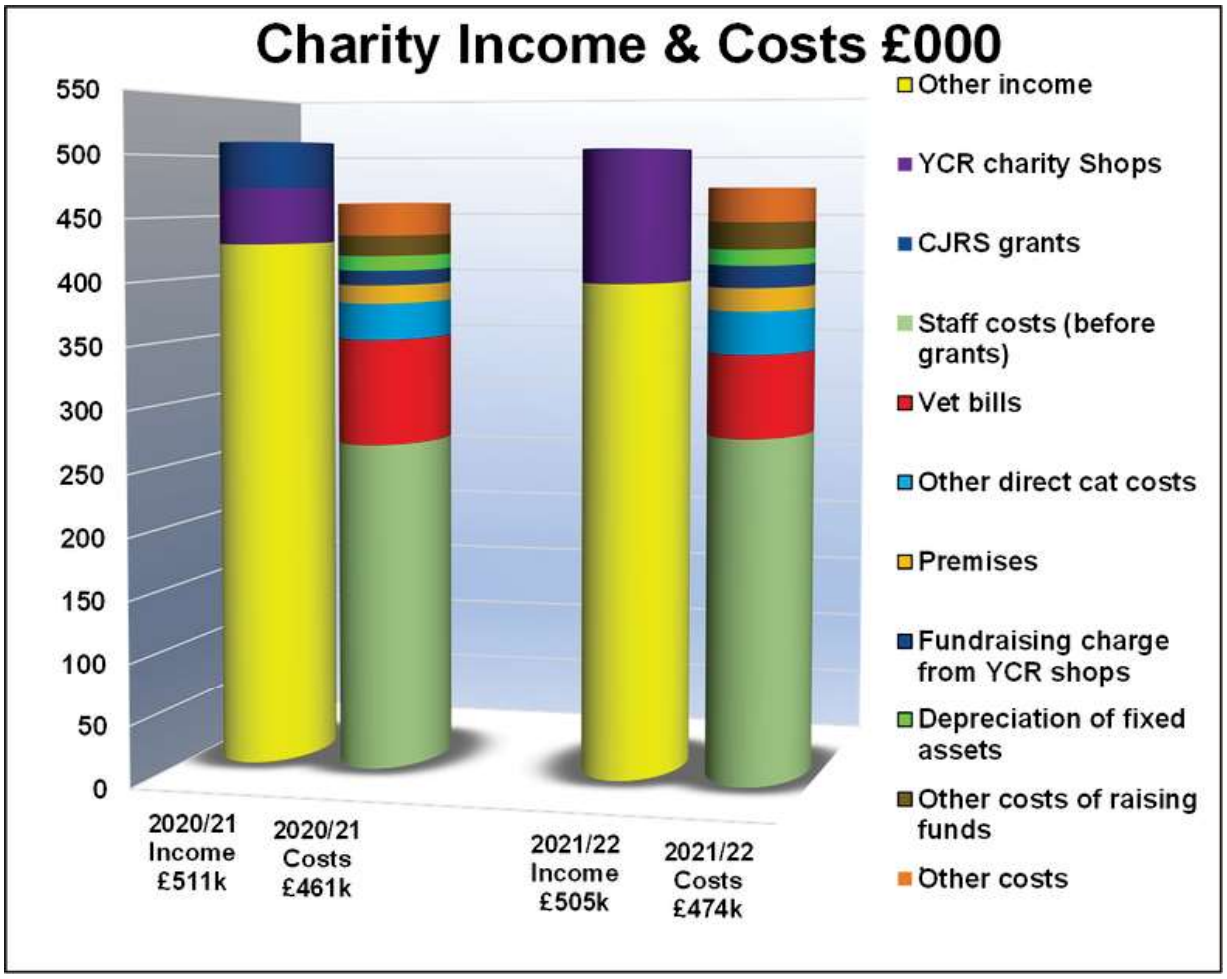
Our income, our fundraising and our expenditure

Charities like ours expect to have some years where costs exceed income, but hopefully more years where the opposite is the case. Thankfully our income exceeded our costs in both the financial year and the previous financial year, although both years were ones of much lower activity than historically because of the pandemic restrictions and related consequences. The impact of the pandemic makes comparison and interpretation of income and costs trends more difficult.

When we look back to the last two “normal” financial years 2018/19 and 2019/20 - those immediately before the pandemic - we see that our operating costs were considerably higher than our general income. In each of those years, it was only an exceptional legacy that enabled us to cover our costs.

We must hold and build reserves, to cover years in deficit; the impact of inflation on our costs (which has suddenly become a massive issue in the months since the end of the financial year); unexpected income shortfalls; and (particularly) to secure the long-term future of the charity.

As activity eventually returns to more normal levels, we cannot rely on exceptional legacy income to keep bridging gaps between costs and other income. This will increasingly be the case, as the economic situation and inflation cause our costs to increase faster than our income. This is why our investment in our shops and other fundraising resources becomes increasingly crucial.



People Costs £277,491 (2021: £266,108) (note: before CJRS grants)

Because of the pandemic and economic situation, staff did not receive any annual increases in April 2021 other than if subject to National Minimum Wage regulations. Following extended responsibilities, cat care staff received increases at the end of 2021, to apply throughout 2022/23. The pay of other staff was reviewed in April 2022, after a two-year freeze.

In both years, we employed the equivalent of 11 staff, five being full-time and the rest being part-time or job-share. The support of our wonderful volunteers enables us to employ staff only when needed for expertise, experience, qualification or responsibility.

Veterinary costs £65,947 (2021: £85,123)

Costs were unusually low, partly reflecting the much-reduced number of cats we were able to take in compared with before the pandemic, and partly because we were fortunate in not having any major disease outbreaks or high numbers of cats requiring extensive treatment. We were also helped by our “house” vets managing to maintain their prices to us for routine treatments, and contain other cost increases, in the face of what to them were major cost pressures.

To put this in perspective, since the financial year by October 2022 we have already incurred veterinary costs equal to all of 2021/22. Our vets are seeing huge cost increases, and they have no alternative but to now pass at least some of these on.

We continue to actively develop new processes, protocols and procedures, both to secure the best outcome for cats in our care and to ensure we incur only required veterinary costs that cannot be avoided. Ideas include investment in equipment and innovative treatments, reducing the number of vet trips for cats, meaning they suffer less stress and have less need for treatments and medications.

Other direct cat costs £33,542 (2021: £29,242)

The main cost increases were in sanitation supplies and medicines, due largely to the consequences of the pandemic.

Premises costs £17,247 (2021: £14,233)

The increase largely reflects the centre gradually being reopened for cats, and especially costs like electricity – where we have seen absolutely massive cost increases since the financial year end.

Contribution from the charity shops

The charity accounts do not include the gross sales and costs of our charity shops, only their net contribution to the charity. This contribution is a complex combination of: net proceeds of goods sold under the Retail Gift Aid scheme, which are treated by law as directly donated to the charity (included in donations income); the Gift Aid these sales generate; cash donations to, and charity goods sold, by the shops; fundraising and events support; fees charged to the charity for all of these; and the remaining trading profits of the shops, which are usually modest after all the other items.

Our shops reopened in April 2021, and generated a net total of £88,683 for the charity (2021: £33,849). Without the various government covid support grants, we would not have been able to retain the shops over the pandemic.

Other costs of raising funds £21,967 (2021: £16,624)

The increase largely reflects the costs of service providers for fundraising events we were able to run once pandemic restrictions were eased, and cost of wills under our new will-writing service.

Other costs, and depreciation of fixed assets £40,139 (2021: £37,567)

These continue to be modest, with the largest cost being the cost of cat pens and equipment spread over their useful lives.

Our reserves

Charities are required to retain adequate reserves, so they can continue operating and not be at risk of financial failure in the event of unexpected shortfalls in income or sudden increases in costs.

Most of the charity's income is voluntary and variable (especially legacies) but most costs are either largely fixed in the short term (especially people) or reflect the number of cats and kittens that we find homes for (especially vet fees). The trustees must therefore be cautious. To assist them they receive regular management accounts, and they review the financial position of the charity regularly. The trustees aim to hold reserve funds sufficient to cover approximately six months total charity operating costs. At the 2021/22 historic levels of expenditure, this would have been approximately £229,000.

However, the pandemic reduced the number of cats we were able to take in, and expenditure especially for cat care costs was less than "normal". This, and the prospect (which unfortunately has since been realised) of severe cost inflation as 2022 unfolded, means the trustees believe it remains prudent in the current uncertainties to maintain a reasonable margin of safety above this amount.

At 31st March 2022, the charity's reserves totalled £628,636 (2021: £597,648). £70,932 (2021: £70,725) of these were "restricted" i.e. for use only for the specific purposes for which they were donated. The trustees retained the reserve of £45,000 (2021 £45,000) for veterinary care commitments for cats adopted with specific medical conditions.

Remaining unrestricted reserves, not tied up in (harder to realise) fixed assets, were £409,891 (2021 - £371,978). This is equivalent to approximately 9.0 months' costs, based on the costs incurred over the subsequent six months which in times of high inflation is a more appropriate measure than using historic levels (2021: 9.9 months). Therefore, the reserve policy continues to be satisfied.

Our Future Plans

The ongoing economic downturn and the consequences this brings for fundraising, donations and cat adoptions, make it difficult to commit to any specific plans. We will, however, continue to pursue appropriate opportunities for income generation, in order to continue our quest to help as many cats and kittens as we possibly can.

The fundraising arena has changed significantly since the pandemic and we are seeing a slower take up for fundraising events. We have no reason to think that this will change in the year or for some time afterwards, however our fundraising team will continue to explore avenues as they open to try and raise as much as possible. A greater emphasis will be placed on fundraising from trusts and foundations than has previously been the case.

Whilst our donation levels have been reasonable, we can expect them to level off or even drop as the reality of higher household bills hits donors and the regular donors feel unable to continue. We will continue to run appeals, offer lottery and raffle opportunities and encourage people to make regular donations. We hope our legacy campaign will generate more legacies and that these will begin to become a robust source of income going forwards.

We anticipate that we may struggle to find homes for more "challenging" or expensive cats and we also anticipate that the long months during the pandemic in which vets reduced their neutering appointments will have an impact on the number of cats we are asked to help. We will, of course, continue to work hard to rescue and rehome as many cats as we can without compromising their welfare.

On the plus side, we anticipate that demand for goods from our charity shops will remain steady and may even increase and we have plans to increase our online selling presence quite significantly. We will also continue to grow our virtual stall and crafter-made items sales, using both online platforms and face to face locations such as our shops and local fetes and fayres.

Our founder, Sara Atkinson, has announced her intention to retire and the trustees will be working to replace her, and to navigate the unsettled waters ahead. There are few examples of charities of our size - bigger than the small charities but smaller than the big ones - who have successfully managed the retirement of the founder. The matter is further complicated by the situation of the location of the charity which is on Sara's property. Should she sell it it would mean that the charity has to move - an expensive and difficult process, however, she cannot live in it once retired and because she works from her home there is no provision for office space for her replacement. The trustees will be considering these factors in an attempt to navigate an exit strategy for Sara that meets both her needs and those of the charity.

The trustees, with our dedicated team of staff, will continue to work to secure the future sustainability of the charity, and are confident that with the hard work of the staff and the support and loyalty of donors, funders and legators the charity will grow from strength to strength.

The new leader will bring changes and the charity will begin to reflect this, however our commitment to the cats and kittens of Yorkshire will remain untarnished and their welfare will always be at the heart of what we do.

Reference information

Charity Registration Number	1160138 (England and Wales)
Chief Executive Officer	Sara Atkinson
Trustees	Lyndon Campbell (Chair) Lyndsey Randall Hannah Bates Anne-Marie Dewhirst Andrew McDougall Judith Robertshaw Tom Piercy
Principal Office	The Farm, Lower Pierce Close Cross Roads Keighley BD22 9AQ
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill, West Malling Kent ME19 4JQ Virgin Money No current branch
Independent Examiner	Selina Armitage FCA Watson Buckle Limited York House Cottingley Business Park Bradford BD16 1PE

Approval

This annual report was approved by the trustees of the charity on 30 December 2022 and was signed on its behalf by:

Lyndon Campbell, Trustee

Independent Examiner's Report to the trustees of Yorkshire Cat Rescue

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 24 to 39.

Respective responsibilities of trustees and examiner

As the charity's trustees of Yorkshire Cat Rescue you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Yorkshire Cat Rescue's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales.

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

1. accounting records were not kept in respect of Yorkshire Cat Rescue as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

Selina Armitage FCA
Independent Examiner
Watson Buckle Limited
Bradford

30 December 2022

Financial Statements

Yorkshire Cat Rescue

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account)

	Note	Unrestric-ted funds General	Restricted income Funds	Total funds 2022	Total funds 2021
		£	£	£	£
Income and endowments from:					
Donations and legacies	3	413,757	11,000	424,757	392,211
Charitable activities	4	34,260	-	34,260	43,353
Other trading activities	5	43,665	-	43,665	36,598
Investments	6	1,627	-	1,627	1,313
Other (Job Retention Scheme Grants)	7	512	-	512	37,495
Total income and endowments		493,821	11,000	504,821	510,970
Expenditure on:					
Raising funds	8	(97,134)	(126)	(97,260)	(82,971)
Charitable activities	9	(365,906)	(10,667)	(376,573)	(377,676)
Total expenditure		(463,040)	(10,793)	(473,833)	(460,647)
Net movement in funds		30,781	207	30,988	50,323
Reconciliation of funds					
Total funds brought forward		526,923	70,725	597,648	547,325
Total funds carried forward		**557,704**	**70,932**	**628,636**	**597,648**

All of the charity's activities derive from continuing operations during the above two periods.

Yorkshire Cat Rescue
(Registration number: 1160138)
Balance Sheet as at 31 March 2022

	Note	2022	2021
		£	£
Fixed Assets			
Tangible assets	12	143,487	149,871
Investments	13	4	4
		143,491	149,875
Current Assets			
Stocks		7,380	5,076
Debtors	14	55,832	61,695
Cash at bank and in Hand		467,361	439,919
		530,573	506,690
Creditors: Amounts falling due within one year	15	(45,428)	(58,917)
Net Current Assets		485,145	447,773
Total assets less current liabilities		628,636	597,648
Net Assets		**628,636**	**597,648**
Funds of the Charity:			
Restricted Income Funds		70,932	70,725
Unrestricted Funds		557,704	526,923
Total Funds	19	**628,636**	**597,648**

The financial statements on pages 24 to 39 were approved by the trustees, and authorised for issue on 30 December 2022 and signed on their behalf by:

Lyndon Campbell

Lyndon Campbell, Trustee

1 General information

The entity is a Charitable Incorporated Organisation governed by its constitution. Its registered address is: The Farm, Lower Pierce Close, Cross Roads, Keighley BD22 9AQ.

2 Accounting policies

Basis of preparation and statement of compliance

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 issued in October 2019 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared under the historical cost convention except that, as disclosed in the accounting policies, certain items are shown at fair value.

The charity's functional and presentation currency is the pound sterling.

The charity is a public benefit entity as defined by FRS102.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and has therefore not included a cash flow statement in these financial statements.

Fund structure

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the general objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted by specific conditions imposed by funders or donors to that area or purpose.

Designated Funds are those set aside at the discretion of the Trustees for specific purposes. They would otherwise form part of general unrestricted funds.

Income and endowments

Income, including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Income is deferred where the charity has to fulfil conditions before becoming entitled to it, where the income is received specifically for expenditure in a future accounting period, or where donations, sponsorship and entry fees are received in anticipation of a fundraising event to be held in a future accounting period.

Legacies

Legacies are recognised as income when probate has been granted, the charity has established its entitlement to the funds, and the funds have either been received, or receipt is reasonably assured.

Lottery

The charity's lottery is operated and managed by a third-party operator of not-for-profits lotteries, to which players pay their entry fees. The operator pays the prizes out of the funds it collects, and retains a proportion to cover its operating costs and margin before paying the remainder to the beneficiary organisations. The charity accounts for income receivable from the operator when the amounts are advised by the operator. This represents a change from the previous financial year, where the gross amounts paid by players was recognised as income, and the prizes paid out and amounts retained by the operator were recognised as costs, the impact of which is not material.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in kind and volunteers' contributions

The charity benefits greatly from a wide range of gifts in kind and voluntary contributions. The fair value of cat food and other cat supplies, other consumables and small items donated for fundraising activities, is now recognised in the financial statements. Prior to 1 April 2020, it was not practicable to reliably measure the values of all these numerous, often small, donations, because of the disproportionate amount of time required.

Gifts donated for sale are included as income when they are sold. Services or facilities provided to the charity as a donation, where these would normally be purchased from suppliers, are included in the financial statements at fair value or, if fair value cannot be reliably measured, then at the cost to the donor. No amounts are included in the financial statements for the invaluable, and very considerable, services donated by the charity's foster, rescue centre, fundraising and other volunteer, without whom the Charity could never be remotely viable financially.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured by the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required, and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising Funds

These are costs incurred in attracting voluntary income and in organising fundraising activities, purchases of goods for resale, and the costs of operating the lottery and of running fundraising events.

Charitable activities

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible Fixed Assets

Individual fixed assets costing £500 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset Class	*Depreciation method and rate*
Motor vehicles	25% reducing balance
Leasehold property	5% straight line
Furniture, fittings & equipment	25% straight line

Significant judgements and estimates

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where judgements and estimates have been made include:

Depreciation

Management review its estimates of the useful lives of the depreciable assets at each reporting date based on the expected utility of the assets; however. By their nature, component life cannot be determined with absolute certainty.

Fixed Asset Investments

Fixed asset investments are included at historical cost less provision for diminution in value.

Stock

Stock is valued at the lower of cost and estimated selling price.

Debtors

Debtors are recognised initially when they become due at the transaction price. They are subsequently measured at amortised cost using the effective interest rate method, less provision for impairment. A provision for impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the debtors.

Creditors

Creditors are obligations to pay for goods and services acquired by the charity. Creditors are initially recognised at the transaction price and subsequently measured at amortised cost using the effective interest method.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Pensions and other post retirement obligations

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as an employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

3 Donations and legacies

	Unrestric-ted funds General	Restricted Income Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Appeals and donations	203,524	1,000	204,524	212,996
Legacies	37,061	-	37,061	39,424
Gift aid tax reclaimed	46,318	-	46,318	37,027
Grants	18,540	10,000	28,540	35,116
Donated goods and services	26,565	-	26,565	24,750
Donated proceeds - goods sold by trading subsidiary as agent under the Retail Gift Aid Scheme.	68,206	-	68,206	22,556
Profits from trading subsidiary gift-aided to the charity	12,576	-	12,576	13,592
Sale of donated goods	2,243	-	2,243	6,750
Items donated to other cat rescue organisations	(1,276)	-	(1,276)	-
	413,757	**11,000**	**424,757**	**392,211**

4 Income from Charitable activities

	Unrestric-ted funds General	Total Funds 2021	Total Funds 2020
	£	£	£
Cat adoption fees	**34,260**	**34,260**	**43,353**

5 Other trading activities

	Unrestric-ted funds General	Total Funds 2022	Total Funds 2021
	£	£	£
Lottery - Net amount received from lottery operator	18,486	18,486	12,914
Commissions receivable	17,732	17,732	16,180
Sale of goods	3,790	3,790	4,583
Fundraising events under the charity's direction	3,130	3,130	2,414
Other trading income	527	527	507
	43,665	**43,665**	**36,598**

6 Income from investments

	Unrestric-ted funds General	Total Funds 2022	Total Funds 2021
Interest receivable and similar income:	£	£	£
Interest receivable on bank deposits	1,616	1,616	1,313
Other Interest Receivable	11	11	-
	1,627	**1,627**	**1,313**

7 Other Income

	Unrestric-ted funds general	Total Funds 2022	Total Funds 2021
	£	£	£
Job Retention Scheme grants receivable	**512**	**512**	**37,495**

8 Expenditure on raising funds

	Unrestric-ted funds general	Restricted income funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Staff costs (Note 11)	57,793	-	57,793	54,597
Fundraising services charges from trading subsidiary (Note 13)	17,500	-	17,500	11,750
Website, online platforms and payment costs	8,800	-	8,800	7,854
Costs of holding events	5,730		5,730	325
Platform implementation and fundraising advice	1,098	-	1,098	3,960
Cost of goods sold	1,581	-	1,581	1,526
Advertising & mailings	2,862	-	2,862	1,052
Telecoms, office supplies, postage etc	563	-	563	969
Depreciation of tangible fixed assets	353	126	479	126
Other costs of raising funds	853	-	853	812
	97,134	**126**	**97,260**	**82,971**

9 Expenditure on Charitable Activities

	Unrestricted funds General	Restricted Income Funds	Total Funds 2022	Total 2021
	£	£	£	£
Direct Cat Care Costs				
Veterinary fees	*59,947*	*6,000*	*65,947*	*85,123*
Food, litter, medicines and other cat care supplies	*30,338*	-	*30,338*	*28,103*
Waste disposal and sanitation	*3,204*	-	*3,204*	*1,139*
	93,489	6,000	99,489	114,365
People Costs				
Staff costs (Note 11)	*219,698*	-	*219,698*	*211,511*
Contractors	*4,771*	-	*4,771*	-
Training, protective clothing and other staff costs	*1,183*	-	*1,183*	*329*
Travelling expenses and other volunteer costs	*2,607*	-	*2,607*	*1,938*
	228,259	-	228,259	213,778
Premises costs	17,247	-	17,247	14,233
Depreciation of tangible fixed assets	7,291	4,667	11,958	11,680
Website, online platforms and payment costs	3,809	-	3,809	5,512
Motor expenses - cat ambulance/transport vans	5,574	-	5,574	6,355
Telecoms, office supplies, postage etc	6,310	-	6,310	6,635
Independent examiner's fee	1,863	-	1,863	2,880
Communications and other operating costs	2,065	-	2,065	2,238
	365,906	**10,667**	**376,573**	**377,676**

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

A McDougall

£83 (2021: £nil) of expenses were reimbursed to A McDougall during the year.

J Robertshaw

£11 (2021: £180) of expenses were reimbursed to J Robertshaw during the year.

T Piercy

£44 (2021: £nil) of expenses were reimbursed to T Piercy during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £138 for the year (2021 - £180).

11 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Wages and salaries	255,694	246,839
Social security costs	16,486	14,532
Pension costs	5,311	4,737
	277,491	**266,108**

Key management personnel comprises Sara Atkinson, Chief Executive Officer. Her remuneration and benefits (incuding employers' NIC) totalled £26,882 (2021 - £25,264).

The monthly average number of persons (including senior management) employed by the charity during the year expressed as full time equivalents was as follows:

	2022	2021
	No	No
Charitable Activities	7	7
Fundraising	2	2
Management & administration	2	2
	11	**11**

10 (2021 - 10) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £5,311 (2021 - £4,737).

No employee received emoluments of more than £60,000 during the year

12 Tangible fixed assets

	Leasehold buildings	Furniture & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	201,000	4,453	9,296	214,749
Additions	-	6,053	-	6,053
At 31 March 2022	**201,000**	**10,506**	**9,296**	**220,802**
Depreciation				
At 1 April 2021	55,885	1,904	7,089	64,878
Charge for the year	10,050	2,044	343	12,437
At 31 March 2022	**65,935**	**3,948**	**7,432**	**77,315**
Net book value				
At 31 March 2022	**135,065**	**6,558**	**1,864**	**143,487**
At 31 March 2021	**145,115**	**2,549**	**2,207**	**149,871**

13 Fixed asset investments

	2022	2021
	£	£
Shares in group undertakings and participating interests	4	4

Subsidiaries

The charity wholly owns the issued share capital of Yorkshire Cat Rescue (Trading Enterprises) Limited, Company number 07518205, which operates the charity's four charity shops. Yorkshire Cat Rescue (Trading Enterprises) Limited donates all its profits to, and carries out fundraising activities for, the charity.

These activities include a substantial amount generated by selling goods on behalf of donors rather than on its own account, where donors can then gift-aid the proceeds net of selling commission to the charity.

The turnover of Yorkshire Cat Rescue (Trading Enterprises) Limited for the year ended 31 March 2021

was £300,860 (2021 - £124,401). This included a charge to the charity of £17,500 (2021 £11,750), in recognition of profits on what would otherwise be its own sales income foregone, and fundraising activities undertaken on behalf of the charity. This amount is included in Expenditure on Raising Funds (Note 8).

Yorkshire Cat Rescue (Trading Enterprises) Limited's expenditure was £321,224 (2021 - £306,974) and its profit after government Covid-related grants and tax for the year, all of which was donated to the charity, was £12,576 (2021 - £13,620). The aggregate amount of its capital and reserves at 31 March 2021 was £104 (2021 - £104).

14 Debtors

	2022	2021
	£	£
Trade debtors	4,458	5,469
Due from group undertakings	20,951	17,562
Prepayments and accrued income	15,724	18,954
VAT recoverable	10,876	10,418
Other debtors	3,823	9,292
	55,832	**61,695**

15 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	2,686	6,546
Other Taxation and social security	8,782	4,008
Accruals and deferred income	33,960	48,363
	45,428	**58,917**

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £5,311 (2021 - £4,737).

17 Commitments

Other financial commitments

The financial commitment relates to an operating lease. The total amount of other financial commitments not provided in the financial statements was £1,246 (2021 - £2,314).

18 Contingent liabilities

Future veterinary bills

The charity has committed to covering future veterinary costs for specified medical or age conditions of certain harder-to-rehome cats. As the charity has a "no kill" policy, giving commitments to help with veterinary costs is sometimes necessary to enable such cats to be rehomed.

These commitments comprise both costs for acute treatment, which may be required soon after the cat is adopted and are not expected to recur, and costs that the charity has agreed to cover for chronic lifetime conditions or for general old age.

Because of the nature of the costs, the time-scale of the commitments for chronic conditions, the fact that adopters often do not seek to recover costs they incur, and because many adopters do not advise the charity when the cat has died, it is not possible to determine with any reasonable certainty what the future liability of the charity will be.

An informed estimate can be made for the liability for the following 12 months, and this estimate is included in Accruals and deferred income (Note 15). Beyond this period, given the large number of variables involved, there is no objective basis for determining the liability.

As an indication of the annual cost of veterinary bills incurred under this commitment, the total cost incurred in the financial year for both acute and chronic conditions was £14,344 (2021 - £15,598).

19 Funds

	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Unrestricted funds					
General					
General fund	481,923	493,821	(463,040)	-	512,704
Designated					
Veterinary costs fund	45,000	-	-	-	45,000
	526,923	493,821	(463,040)	-	557,704
Restricted funds					
1000 Champions	29,144	1,000	-	-	30,144
Jean Salisbury Animal Welfare Trust	7,980	-	(570)	-	7,410
Support Adoption for Pets	10,830	-	(774)	-	10,056
The Machig Animal Welfare Trust	1,330	-	(95)	-	1,235
The Emerald Foundation	11,250	-	(750)	-	10,500
Cat Ambulance	2,411	-	(547)	-	1,864
Freuds	3,750	-	(250)	-	3,500
To help with Vet Bills - Various	-	6,000	(6,000)	-	-
Mars Petcare Ltd	2,018	-	(828)	-	1,190
The Big Lottery Fund	-	-	-	-	-
Bradford Council	357	-	(126)	-	231
Battersea DCH/Assoc Dogs & Cats Homes	1,655	-	(353)		1,302
Sanitising Light System	-	4,000	(500)		3,500
Total restricted funds	70,725	11,000	(10,793)	-	70,932
Total funds	**597,648**	**504,821**	**(473,833)**	**-**	**628,636**

19 Funds (Continued)

	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
		£	£	£	£
Unrestricted funds					
General					
General fund	429,332	507,761	(455,170)	-	481,923
Designated					
Veterinary costs fund	45,000	-	-	-	45,000
	474,332	507,761	(455,170)	-	526,923
Restricted funds					
1000 Champions	29,082	62	-	-	29,144
Jean Salisbury Animal Welfare Trust	8,550	-	(570)	-	7,980
Support Adoption for Pets	11,604	-	(774)	-	10,830
Help Animals (The Machig Animal Welfare Tr	1,425	-	(95)	-	1,330
The Emerald Foundation	12,000	-	(750)	-	11,250
Motor Vehicles	3,146	-	(735)	-	2,411
Freuds	4,000	-	(250)	-	3,750
Vets Bills	-	9,925	(9,925)	-	-
Mars (Veterinary Room)	2,703	-	(685)	-	2,018
Big Lottery Fund	-	-	-	-	-
Bradford Council	483	-	(126)	-	357
Battersea DCH/Assoc Dogs & Cats Homes	-	3,750	(2,095)		1,655
Total restricted funds	72,993	13,737	(16,005)	-	70,725
Total funds	**547,325**	**521,498**	**(471,175)**	**-**	**597,648**

The specific purposes for which the funds are to be applied are as follows:

General Fund

This fund can be used without restriction for any of the purposes and activities of the charity

Designated Funds

Veterinary Costs Fund

This fund has been designated by the Trustees, for where the charity has committed to covering future costs for specified medical or age conditions of certain harder-to-rehome cats to the extent provision for such costs is not already included in these accounts.

19 Funds (Continued)

Restricted Funds

1000 Champions

These funds will be used to help purchase or build a new rescue centre.

Jean Salisbury Animal Welfare Trust

These funds relate to the building of new cat pens.

Support Adoption for Pets

These funds relate to the building of new cat pens.

The Machig Animal Welfare Trust

These funds relate to the building of new cat pens.

The Emerald Foundation

These funds relate to the building of new cat pens.

Cat Ambulance

These funds were raised to purchase a new van for day to day cat transport and general operations.

Freuds

These funds relate to the building of new cat pens.

Veterinary Bills

These funds were provided by various donors, to help pay the charity's ongoing veterinary bills.

Mars Petcare Ltd

These funds were provided to enable a dedicated veterinary room to be created and equipped.

The Big Lottery Fund

These funds were provided in the year to facilitate the establishment of a comprehensive programme for training and managing volunteers and ensuring their welfare and development.

Bradford City Council

These funds were provided for the purchase of a branded gazebo for fundraising activities.

Battersea Dogs & Cats Home/Association of Dogs and Cats Homes

These funds were provided to purchase equipment necessary for staff to work at home over the Covid-19 pandemic.

Sanitising Light System

These funds were provided by several donors, to fund the purchase of a specialised ultra-violet light system for sanitising cat pens after housing cats being treated for ringworm and other infectious conditions.

20 Analysis of net assets between funds

	General Fund	Veterinary Costs Fund	Unrestric-ted funds	Restric-ted funds	Total Funds
	£	£	£	£	£
Tangible fixed assets	102,813	-	102,813	40,674	143,487
Fixed asset investments	4	-	4	-	4
Current assets	455,315	45,000	500,315	30,258	530,573
Current liabilities	(45,428)	-	(45,428)	-	(45,428)
Total net assets	**512,704**	**45,000**	**557,704**	**70,932**	**628,636**

21 Related party transactions

During the year the charity made the following related party transactions:

Yorkshire Cat Rescue (Trading Enterprises) Limited (a subsidiary of Yorkshire Cat Rescue.)

During the year, gift aid of £12,576 (2021 - £13,620) was received from Yorkshire Cat Rescue (Trading Enterprises) Limited. The charity paid Yorkshire Cat Rescue (Trading Enterprises) Limited £17,500 (2021 - £11,750) for raising donations and other funds for and generally supporting & promoting the charity through its charity shops. At the balance sheet date the amount due from Yorkshire Cat Rescue (Trading Enterprises) Limited was £20,951 (2021 - £17,562).

Key management personnel

Sara Atkinson *(Chief Executive Officer)*

An amount of £9,000 (2021 - £9,000) is included as a donated service. This amount is the value of the rent given free of charge to the charity for the use of the land at Sara's property.

Yorkshire Cat Rescue

https://yorkshirecatrescue.org

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YORKSHIRE CAT RESCUE

England & Wales - Charity number 1160138

Accounts

Yorkshire Cat Rescue

Registered Charity 1160138

Annual Report

For the financial year ended 31 March 2021

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This report provides information about Yorkshire Cat Rescue, our aims, objectives and activities, and their positive impact in the community in Yorkshire and beyond.

The following message, from the Chair of trustees Lyndon Campbell, highlights the challenges and achievements in the face of an extremely demanding year, and our plans and the challenges for the future of the charity.

Trustees' Report

On behalf of the trustees, I am pleased to present our Annual Report, in what is now my tenth year as a trustee of Yorkshire Cat Rescue.

Because of the Covid-19 pandemic, the time since our last report has been the most challenging period for the charity in recent times. Many changes to how the charity was able to operate were required, often at very short notice. It continues to be a period of unprecedented uncertainty and challenge for all our people, for all our supporters, and for society generally.

In particular, our operational model, based around our rescue centre, became immediately unworkable when it was required to close under the DEFRA and general government restrictions. We had to develop and implement entirely new and different processes at very short notice, to be able to resume cat rescue and rehoming.

It also had a profound effect on our income. Our charity shops, too, were required to close, and we had to cancel our entire scheduled fundraising events programme. Thankfully, our initially very serious concerns over the impact on peoples' ability and willingness to give to worthy causes, were very quickly allayed. Indeed, our supporters were absolutely magnificent in backing our charity.

The Pandemic will leave enduring, longer-term consequences. The ongoing severe shortage of veterinary professionals and surgery capacity is one example. Supply shortages and cost pressures generally, not least for experienced people, are already manifesting themselves much more widely.

In the months and years ahead, we must find ways to continue to grow our income, in the face of inflation and likely "donor fatigue" risks. We must also secure the charity's long-term future, planning for beyond the medium-term retirement of founder and current CEO Sara Atkinson.

I firmly believe our charity will rise to these challenges, as it always has done. It is testament to the dedication and commitment of all our supporters, volunteers and staff that, it has endured the worst that circumstances threw at us, whilst continuing to help cats and owners and the wider community.

The unprecedented £262,000 legacy, received shortly before the pandemic, proved absolutely crucial in providing short-term financial security. I must emphasise that, without that legacy, followed then by the amazing support we received over the lockdowns and restrictions, our financial position would now be far more precarious. It remains the trustees' intention to utilise those legacy funds for the longer-term survival and development of the charity. Hopefully the worst of the pandemic is now behind us. If so, we are well-placed financially to return to planning for the future.

On behalf of the Trustees, I would like to offer my sympathies to all those volunteers, staff, donors and supporters, and to their families, who have been directly affected by Covid-19. I send my condolences to any who have sadly lost loved ones, and my hopes for much better times ahead.

Lyndon Campbell

Lyndon Campbell

Chair of Trustees

Chief Executive Officer's Review

As our Chair of Trustees has said, and in what will hardly be a surprise to anyone, this has been a year – in fact, now nearing two years – unlike any other in all the 29 years since I first founded our charity. Until the pandemic, we were heading towards our longer-term objective of rehoming a thousand cats a year. We also found that we were increasingly being asked to take in sick or problem cats.

The severe restrictions on animal and people movements from March 2020, required immediate fundamental changes to our rescue operation. Our rescue centre had to close, but in response we extended our reliance on volunteer fosterers - from looking after pregnant cats, nursing mums and kittens, to fostering virtually all our cats.

We gradually reopened our centre to staff for admissions, cats that for one reason or another cannot be placed in foster homes, and cats awaiting immediate adoption. Only now, late 2021, are we considering re-opening to the public and for more "normal" operations.

Like so many others, our initial hopes that lockdown and restrictions would not create long-term difficulties were soon dashed. Perhaps most seriously of all, veterinary practices were forced to close for all but the most urgent cases, which had profound effects on our ability to take in cats and on cat welfare. For many weeks, it was impossible to get a cat neutered, delaying many adoptions, and kittens started to develop into un-neutered adolescents. Even over 18 months later, many vets struggle to return to near pre-pandemic activity, and vet availability remains a critical constraint.

This said, we found a significant reduction in pregnant mums we were asked to take. This reduced substantially the number of kittens available for adoption. We believe this reduction this probably only a short-term situation, as demand for kittens (like puppies) soared over the pandemic. People found they could now sell kittens that would previously have been abandoned.

Whilst this temporarily reduced the number of cats presented for rescue, we expect it will mean more abandoned or surrendered cats in the future, as normality returns. Furthermore, we fear that the severe shortage of neutering over the worst of the pandemic, which remains a serious issue, will result in many more unwanted kittens and cats being abandoned over the coming months and years. This potential "time-bomb" is something we and other rescues must try and prepare for.

The lockdowns and subsequent restrictions forced us to re-examine urgently our adoption, intake and fostering procedures. We developed, and put in place at short order, remote cat adoptions and

revised admission procedures. Once DEFRA eased animal movements rules, this allowed us to resume adoptions at an increasing rate within social distancing and other pandemic restrictions.

We found from this experience that remote adoptions are as no less successful than adoptions from the centre. Cats generally cope well in foster homes, where they can accurately be assessed in a "home" environment rather than at a rescue centre. However, the time to undertake both adoptions and admissions, including the need for centre volunteers and staff having to transport cats, greatly exceeds that required under historic operating conditions. It was far quicker when people could come to the centre and leave with a cat!

Limited staff and vet constraints reduced the number of cats we could handle to well below our previous levels. In 2019/20 we homed or reunited 829 cats. This was an on-trend increase on the 774 for 2018/19, despite the last quarter of 2020 seeing plummeting numbers as the pandemic developed. In 2020/21, though, we were able to home or reunite 477 cats, a reduction of over 40%. Whilst this temporary reduction reflects the exceptional circumstances of the pandemic, the ongoing consequences will hold back numbers for some years yet.

Closing the centre meant having to furlough our Cat Care Team. We were able to gradually bring them all back, initially working from home, as remote adoptions became successful. All of our other charity staff worked from home, and many may continue to do so for the foreseeable future.

Our four shops were required to close for well over half the year, and over those periods all the staff were likewise furloughed through absolute necessity. Fortunately, between lockdowns we saw sufficient evidence that the impact on sales would become less profound than we initially feared. This, together with the considerable government support for the retail sector and the enthusiasm of staff and volunteers, meant we were able to avoid permanently closing the shops. Since the last reopening in April 2021, the shops' performance has been encouraging, and has vindicated that decision.

We ran a successful emergency fundraising appeal in the early stages of the pandemic, and we were humbled by the amazing and generous response from our wonderful supporters. Absent any financial support at all from the government beyond the furlough scheme, over the early weeks when our normal adoption, shops and fundraising income all but disappeared it provided a massive financial and morale boost. It is hard to overstate just how much this support raised the spirits and morale of staff and volunteers facing bleak times - thank you so much everyone who donated! We were also fortunate to be awarded some grants from charitable trusts and other providers towards our ongoing costs in the absence of normal income, which was likewise enormously uplifting.

As the pandemic meant priority re-evaluation of our operational processes, it did likewise for our whole fundraising strategy and approach. Several new online events were very successful, as were further ones run by our wonderful supporters, for which we are so grateful. Nevertheless, the pandemic set our fundraising strategy, run by our two fundraisers, back by at least two whole years.

Many of the different ways of operating forced on us by the pandemic, such as remote adoptions, online fundraising opportunities and selective working from home, proved effective and we will continue with them as the pandemic subsides. This is an ongoing process, and we will continue to

actively investigate and pursue ideas to improve our services and operations. It has also given us the opportunity to review many of our policies and procedures, and this will positively affect the way we manage cats and some of the conditions and behaviours we encounter, into the "new normal".

Looking forward, we need to return to our longer-term strategic plan to secure the future sustainability of the charity, and to increase the scale and scope of its activities. This continues to require securing a significant and, as far as possible more dependable, increase in income. Perversely, the pandemic has bought us some more time, since the temporary reduction in cats coming into our care - together with the amazing support we have received - reduced our direct cat costs, and it enabled some temporary increase in our reserves. However, as cat throughput returns to trend, our cat care costs will increase very substantially. It costs far more per cat than we can ever hope to recover in adoption fees. Much lies ahead!

The rescue centre is located in the grounds of, and immediately adjacent to, my husband's and my private home. Addressing this for when I retire in a few years' time is a major focus of our planning.

The availability of veterinary care is becoming a serious concern. This is because of a combination of the severe impact the pandemic had on the veterinary sector, a serious shortage of veterinary professionals, and supply chain problems. At the time of writing, there is a national, severe shortage of cat vaccines, for example. Another is an expected increase in kittens from unneutered parents and unwanted cats, due to restricted neutering capacity at surgeries and people returning to work.

I would like to thank our Trustees for their support and understanding, over what has been an awful and seriously challenging period for the charity and all of us involved with it. They are all themselves volunteers, mostly not involved in day-to-day charity activities. I recognise they have had to address difficult issues and decisions that they probably never expected ever to have to face, in a situation of fundamental and protracted uncertainty.

We have come through it all so far in a much better shape than we could reasonably have hoped back in March 2020, and we rescued and rehomed more cats than first seemed likely. Echoing what our Chair of Trustees said, this is due entirely to the dedication, commitment and generosity of everyone who works for, volunteers for, fundraises for, donates to and generally supports our charity to help save kittens and cats. To all of you, I can but express my sincere and heartfelt thanks. We all do this for the kitties, and I am sure if they could, they would all enthusiastically join me in that!

Thank you, all of you, and very best wishes

Sara

Sara Atkinson

Founder and Chief Executive Officer

Who we are

A "Charitable Incorporated Organisation" Registered Charity

We are registered with and regulated by the Charity Commission for England and Wales. Founded in 1992 as an unincorporated association, we changed to the CIO model in 2015. We operate from our rescue and rehoming centre near Haworth, West Yorkshire, from our charity shops, and through a wide network of volunteers throughout Yorkshire and beyond.

The charity is governed by a board of trustees, who direct the running of the charity acting in accordance with the Constitution governing document. The charity's founder and Chief Executive Officer, Sara Atkinson is responsible for day-to-day management, supported by a small team.

Our trading subsidiary company, Yorkshire Cat Rescue (Trading Enterprises) Limited, operates the charity's charity shops. All profits generated by that company are gift-aided to the charity, so no net profit or losses remain there. Three of the trustees are also directors of the company.

The charity is not required to produce "consolidated" accounts adding together both entities, so the sales and costs for the charity shops are not part of the formal financial information given later in this report. Nevertheless, this report includes the shops' activities and performance.

We are members of the Association of Dogs and Cats Homes (ADCH), adhering to their Minimum Standards (96%); the National Council for Voluntary Services; the Small Charities Coalition; and the Charity Retail Association. We achieved the Charity Excellence Framework "Quality Mark".

Our objects and aims

We work towards a future where all kittens and cats can enjoy a "furever" home, with responsible, loving and caring owners

Cats and their welfare are the core of all the work we do, and of everything we believe in.

We strive to always be totally open, honest and transparent in everything we do.,

And we strive to treat all our valued supporters, volunteers and staff with consideration and respect.

We have a "no kill" policy, and we will never put a healthy cat to sleep. We will only ever put a cat to sleep, if advised by a veterinary surgeon that a poor outlook for the quality of remaining life makes it the only humane decision.

Our Mission:

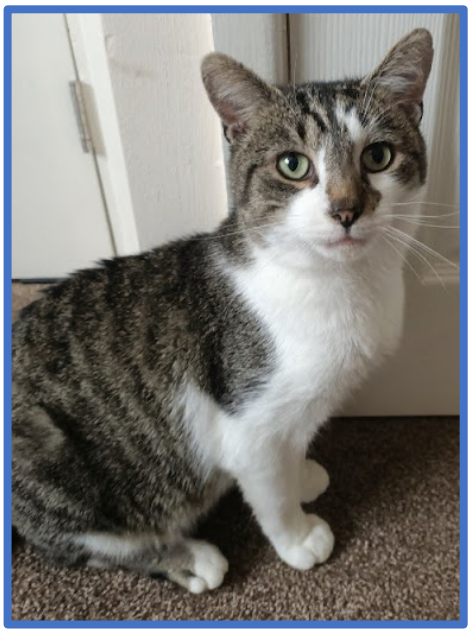
- To reduce the number of cats and kittens euthanised or entering the animal welfare system;
- To relieve the suffering of cats that are in need of care and attention;
- To restore lost cats to their owners wherever possible;
- To find loving homes for all the other cats that come into our care.
- To raise awareness of the benefits, requirements and responsibilities of cat ownership;
- To recommend and support neutering of cats wherever possible.
- To help and support cat owners and the wider community in all matters involving cats, their care, and their impact on the wider community

Where we are

Based at our rescue centre near Haworth in West Yorkshire, our rescue centre has 18 large, modern and well-equipped cat pens, some of which can be used for quarantine. Our dedicated 12-unit Kitten House (right) is always a favourite with visitors!

Initially in West Yorkshire, our work now extends to North and South Yorkshire and parts of Lancashire.

No cats permanently live on site. Most of our mothers and kittens at any one time are out in foster homes with our network of volunteer fosterers, and they will return to the centre only when ready for rehoming. The pandemic meant we extended this policy to substantially all the cats in our care.



The Five Animal Welfare Standards

We work hard to ensure that the five minimum standards are met for each cat both in our care (at our centre and in foster homes) and when being adopted to permanent homes:

- The need for a suitable environment;
- The need for a suitable diet;
- The need to exhibit normal behaviour patterns;
- The need to be housed with, or apart from, other animals;
- The need to be protected from pain, suffering and disease.

What we do - the public benefit

It is not only "just about helping cats and kittens…"

One big misconception about animal rescue is that "they only help animals, not people". This is very definitely not the case! To start, it is believed around a quarter of British homes have one or more cats, around ten million cats in total. That is a very large number of people whose lives are touched by pet cats and in so many cases very positively, not least their general well-being. Animal rescues provide many of those cats, and they give support for owners and the wider community for cats, cat concerns, and for problems caused by abandoned, unloved, lost or sick cats.

However, the positive impact of animal rescues on the wider community extends well beyond just rehoming, and it is disappointing that the role animal rescues play is still not more widely recognised. The government excluded rescues from their £750m Covid-19 support for charities package.

Cats come into our care for a variety of reasons, but usually one of:

- Litters from unneutered mothers
- Strays, lost pets and orphans
- Abandoned pets
- Unwillingness or inability to address and treat medical conditions, illnesses or injury
- Inability or unwillingness to continue with the lifetime commitment of looking after a pet
- Over-population of properties by uncontrolled breeding of cats
- Owners circumstances changing, including financial, health or having to go into care
- Well-meaning, cat-loving people becoming over-committed with the number of cats in their care, and no longer being able to cope.
- Death of the owner.

Every one of those reasons has a human cause or impact, and can be addressed, or at least ameliorated, by helping or educating people. Several of them are circumstances where humans too definitely need help or support. It is surely hard to argue that rescues do not have a big role to play?

Our rehoming service for unwanted and stray cats and kittens provides a valuable community benefit, not least to local authorities, by removing strays, feral colonies and other "nuisance" cats.

We neuter every cat we receive, to reduce the number of cats breeding and producing litters of unwanted kittens. We also microchip them, to reduce the number of cats which become lost and unable to be reunited with their owners, reducing the number of stray cats and their nuisance effect when living wild. Both provide considerable benefit to local authorities and the wider community.

We treat all our cats for any parasites or infections, such as ringworm, and make sure they receive any urgent or necessary medical treatment. In some cases, the veterinary costs can run to thousands of pounds for a single cat, kitten or litter. Nevertheless, adopters are only ever asked to pay a standard adoption fee, regardless of how much we have spent on bringing the cat to a position when he or she can be adopted. This means we can save the lives of many kittens and cats that might otherwise be put to sleep, because they are not deemed to be worth the costs of saving.

The benefits of a cat companion

For those who adopt a cat, benefits include companionship to families, couples and individuals. Many adopters report that their cat is their only or their best companion. This is particularly so for many elderly, house-bound and disabled adopters, and for adopters who may find engaging with other people challenging.

During the pandemic, where loneliness and isolation became very serious social concerns, many people told us that self-isolating and quarantining would have been intolerable had they not had their furry companion. A significant number of cat-owners reported that, without their cat, they would have been totally isolated. We give here three poignant feedback reports from adopters.

Ludo

"I adopted Ludo [from YCR] in 2017, and he has been my angel. I live alone so this, along with the fact that I also had to work from home full time, meant I really struggled with loneliness during the lockdowns and it was really tough. Ludo loves having me around so much he's always by my side and I genuinely don't know what I'd have done if he wasn't there."

Cats also give children an understanding of sharing, caring and compassion and they provide a source of fun, enjoyment and companionship to people of all ages and backgrounds.

Titch

"Titch has been even more of a friend to our girls than usual during lockdown. "Helping" with their homework and generally being an important friend to all our family but particularly to our daughters when they were in and out of school last year. She has been a constant companion, always looking for a knee to sit on whether you're doing online school lessons or not.

Titch was a star of online lessons. She has been, and is, a superstar."

Fifi

"I finished work and went into town… when I got home my phone rang… it was my manager telling me not to come in for at least the next six weeks. I was shocked. I lived alone and that night I hesitated before closing my blinds because I didn't want to shut myself in or the world out. I was very isolated, my family and friends living in other towns.

Luckily, I had Fifi. She always sulked when I went to work… now she was getting to spend all day with me, and I with her. Having her company was a real comfort. We settled into a routine spending the morning chilling out on the sofa, then she would do her own thing whilst I went out for my daily walk. Knowing she was there was so important. Going back to an empty house would have been very depressing. I kept in touch with family [online] and Fifi even joined in the calls. In the end I was home for four months. Fifi kept me company and kept me sane, even helping me with a Lego model which I made to keep busy."

Adopters know their new furever friend has been neutered, vaccinated, checked for parasites, microchipped and generally health-checked. They know we are here to provide back-up advice or support if they need it, and we will always take back for rehoming any cat we have adopted out, should the adopter's circumstances change and they are unable to keep the cat. This gives people peace of mind that they may well not have had if they had acquired their cat in another way.

According to studies, around 75% of kittens born outside to a feral or stray cat don't survive.

The multi-cat household problem

We are increasingly asked to take on cats from multi-cat households. These arise so often because a caring cat-lover has tried to solve a local community problem, but the demands of the situation have overwhelmed them. Too often, sadly, the owner is threatened with eviction, and time is very short. We may agree with the owner to return a small number of neutered cats, circumstances permitting. This helps them feel they have not failed, and they become depressed by the experience – and to enjoy companionship from some of those they have often given up so much to help. We will always seek to advise and support the owner. This generally stops the situation becoming out of control again, by not only resolving the situation for the cats, but also greatly resolving the crisis – mental as well as situational – for the home occupier.

In the financial year, we assisted with the removal of over 60 cats from five such households. Almost without exception, the cats were in very poor condition. But, above all, their owners themselves were for the most part themselves seriously distressed, impoverished and living in squalor!

Helping people avoid eviction, or reducing or sometimes even avoiding the need for support from social services, helps alleviate some of the load and responsibility placed on hard-pressed local councils and housing associations.

Case Study – Multi-cat Household, cat-loving occupier could not to afford to feed himself

We were called to a house where a very caring, well-meaning, cat-loving gentleman had taken in and cared for many local stray cats. Unfortunately, his caring and enthusiasm got the better of him, and he had become overwhelmed. The cats, well over 30, had interbred as he had been unable to afford their neutering, and were in poor condition as he could not pay the vet costs. Most had the highly-contagious fungal infection ringworm, which is transferable to people.

Worse, he was spending so much feeding the cats that he was unable to feed himself, and he was living in squalor. The poor man was absolutely desperate, not knowing which way to turn.

We resolved the situation for both the gentleman and his cats, by removing the cats in stages and looking after them at our centre while we treated their ringworm – which usually takes a good few weeks intensive treatment, washing and deep cleans. Throughout, we kept him supplied with high-quality cat food, so he could afford to spend his limited money feeding himself.

We returned two cats to him, once neutered, vaccinated, microchipped and healthy again, so he could retain some feline companionship – and self-respect, not feeling he had been a failure.

Promotion of cat welfare issues

We promote good cat welfare, including emphasising the importance of neutering and microchipping, at every opportunity, including through broadcast and social media. We would do much more in this area, if we had the resources and time to allow it – something we are working on.

Our founder is often called upon to discuss cat-related care and social issues on local radio and in the local press, and sometimes on local television. This included a recent (socially-distanced!) TV interview about the importance of neutering, and one of our rescue coordinators also participated.

We provide cat welfare advice, and comment on active welfare issues regularly and extensively through our Facebook page, our regular newsletters, talks and other means. Our Cat Care manager is actively involved in promoting cat care and welfare issues in the regional cat care community.

We work with other charities, large and small, local and national, to assist in rescuing and rehoming cats and promoting good cat welfare. A recent example was where a "backdoor" breeder in the North-West was exposed, and a large number of kittens and cats needed rehoming at short notice. The local cat rescue put out a plea for help, and we were able to assist by taking in a considerable number of them. We local rescues generally lack the large financial and other resources that national charities have, but by working together we can help offset this.

Case Study – relieving those in need, of worry and concern

In one recent – sadly far from a unique – situation, we were contacted by the family of a cat owner who had been diagnosed with terminal cancer. The owner recognised what was coming, and was very worried indeed about what would happen to their beloved feline companion. This was not helping their own situation. We willingly agreed to take in and rehome the cat, so the owner stopped worrying secure in the knowledge that we would find a loving new home.

This situation arises regularly, when (usually) elderly people need to go into care or hospital, and they are extremely worried about what will happen to their beloved feline companion.

Volunteering opportunities

We have historically been able to provide many volunteering opportunities, at our centre, in the shops and in the wider community. Pandemic restrictions meant we had to pause new volunteer placements, work experience for college students or Duke of Edinburgh placements at our centre. However, we continued to be able to offer roles at our shops, mindful of our responsibilities for volunteer safety especially those who fell into the categories seen most at risk.

Volunteering is widely credited with benefits for participants which can variously include creating opportunities, developing skills, confidence and self-esteem providing a sense of achievement and helping counter feelings of loneliness and isolation. We are proud to be able to provide many volunteering opportunities.

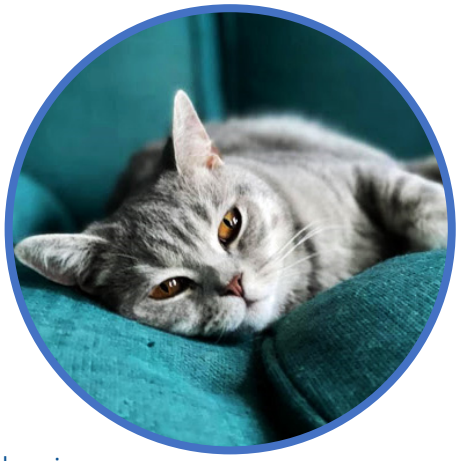
We recognise the importance of education and of well-trained individuals able to progress their careers in the sector. For those where benefits like these are not directly needed, volunteering helps people feel good about themselves knowing they are making a real difference. We have now been able to start to resume our volunteering programme, and hope to extend this as we move forward.

Public benefit requirement legal compliance

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011, to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

What we do - Rescuing and Rehoming

The cats we help



The core of our activity is uniting people and pussycats. Ideally reuniting with owners, but more usually having regular numbers of healthy kittens and cats available for adoption. There is far more to this process than many might first assume. We are regularly surprised to find some people thinking all we really do is take cats that people bring in to us, and put them in a pen so other people can then come and pick one and take him or her away! There is of course much more to it than that. Far more!

As explained earlier, the pandemic restrictions and temporary rescue centre closure sadly and dramatically reduced the number of cats we were able to take in. In 2020/21 we accepted 524 cats (including unborn kittens, and cats from other rescues) into our care, compared with 860 in the previous year. We found homes for 469 (805), and 10 (23) were reunited with or returned to previous owners. No cats (7) were able to be transferred to other charities for rehoming this year, because of pandemic rules.

All too often, cats come to us as an emergency needing immediate direct care or treatment. This can happen at all times of the day, and our emergency response team is on hand when such situations arise. In many cases, by prompt action and care we are able to save kittens and cats who would otherwise have been unlikely to survive. The majority usually go on develop into fit and healthy cats, although sometimes the trauma means ongoing issues. Cats are able to deal with and adapt to the consequences of trauma and chronic conditions remarkably well, though. We successfully place with willing adopters kittens and cats who are blind, deaf, missing a limb, epileptic, diabetic, elderly, wobbly or are otherwise challenged!

Case Study – Abra and Aroona

We were alerted to kittens living in a garden during a very cold snap just before Christmas. The mother cat had not been seen for several days, and we were told one kitten had already died. On attending, we found two kittens, one in a moribund state. By sitting up with him all night, feeding him on sugar water and recovery food, and keeping him warm, we were able to revive him. We put both surviving kittens into a foster home for several weeks, where they gained weight and thrived. After neutering, they were successfully rehomed. The kittens would not have survived had we not been able to intervene.

All the cats we care for are given an initial health check (IHC) on arrival at our centre (left). The IHC determines the condition of the cat, and establishes any treatment required. In addition to 'routine' treatment the IHC may identify dental issues (common in older cats), allergies, fungal infections such as ringworm, cat diseases such as caliche virus or feline coronavirus, and injuries on the cats' bodies. Routine treatment comprises neutering, vaccinating, microchipping and parasite control.

The Cat Care Team undertake daily observations of all cats at our centre, so that any wellbeing issues can be identified and dealt with promptly. Such issues include behavioural, diarrhoea, constipation and anorexia.

Nearly all our cats are neutered by local veterinary practices, at special rates. Any other treatment is provided by either these practices or those more local to the cat when being cared for by our fosterers.

Whilst at the centre, cats assessed with bravery or behavioural issues receive tailored training, aimed at remedying the problem. Simba's story, below, is a good example of this.

Simba is shown in one of our large, modern cat pens. These are furnished appropriately to each resident, and are enriched with hiding places, high places, toys, scratch mats and (in most cases) a separate secure and personal outside area accessed through a cat flap, so the cat has a warm inside area to return. With our centre closed, the facilities could be used only in limited circumstances.

Case Study – Simba

Simba came to us with serious behavioural issues, from another rescue. We put him on Behaviour Modification Programme, with one of our cat care team helping him associate reasonable behaviour with reward. A lengthy but rewarding process, as his new owner confirmed:

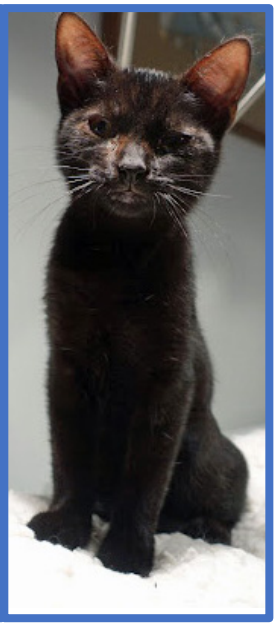
"I can't believe it's been three months already! Simba has settled in very well and has taken a real liking to exploring the neighbours' gardens! I think a quiet house where not much really goes on is just what he needed. He is such a mild-mannered cat that he can even cope when my niece comes to visit him! He loves to play and is very affectionate. As with most cats, there's still a line so I know when I need to stop. Thank you so much for giving me the opportunity to have such a wonderful cat. I can't imagine life without him now."

Case Study – The Bradford Kittens

We were asked to take in several kittens that had turned up in a Bradford domestic property yard. It was clear that they needed help. We took four kittens in need of veterinary care, and the adult cats were feral so we referred them to other charities for neutering and return.

The kittens all had cat flu, and they were incredibly nervous with people. We ensured they received appropriate treatment and handling, and all four kittens were rehomed after a few weeks.

This is one of the kittens the day we collected her, and then shortly after she was rehomed.



Fostering

We have always placed in foster homes most pregnant and nursing queens, orphan kittens, kittens who need to be tamed or given confidence (we call this "bravery training"), cats with injuries requiring cage rest to aid recovery and cats who don't cope well with life at our centre. This is because this is the best environment for these cats, who become accustomed to humans and, where appropriate, children and other pets.

We provide or pay for all the food, litter and other supplies, although some fosterers are happy to pay some or even all of the cost themselves. The amount of food and litter required for a nursing mum and a hungry nursing litter for the time in foster (usually for about three months) is very considerable!

Below are "before and after" pictures of Minnie, a pregnant cat placed in one of our foster homes.

During the pandemic, with the centre closed, we extended this through necessity to virtually all cats. We have learned from this that most cats indeed respond and develop well in foster homes.

Our Fospice Scheme

"Fospice" combines "foster" and "hospice". Sometimes very elderly or terminally ill cats are passed to us for rehoming. Such cats often stay a long time at our centre, as they wait for that special person to adopt them. We felt that such cats would be less stressed, and better able to enjoy the time they had left, if they could be placed in permanent foster care very quickly. Our new "Fospice" scheme will only be used for such cats who can still enjoy some quality of life. Our "Fospice Appeal", coinciding with the start of the new scheme, proved a great success.

Case Study – Old Boy

We were asked by a local cat rescuer if we could find a home for an elderly male cat. Old Boy had ongoing health issues, from being a stray for many years, but after several weeks in our care and treatment by our vets we were able to find him a loving permanent foster home.

After several months, this grand old gentleman finally succumbed to his conditions and passed away. But, thanks to us, he was able to enjoy the autumn of his life safe, warm, cared for, and loved.

Cats like Old Boy were at the forefront of our collective thoughts, when we launched our Fospice scheme during the year.

Post-adoption care

We provide ongoing advice and assistance to adopters when they seek it.

Sometimes, though, where an adopted cat is likely to require ongoing medicines, treatment or other veterinary care after adoption, we will commit to covering such costs. These can range from a single treatment to ongoing care over the cat's lifetime. This assurance often helps secure a loving home for a cat that might otherwise present challenges to rehome. It reassures adopters that they will not be landed with large vet bills that may be beyond their means to cover, even when (as many do) they intend if possible to cover the costs themselves.

We will always take back a cat, if the adopter's circumstances change and they are no longer able to keep the cat. This happens not infrequently - for example a new baby arrives that is allergic to cats, or sometimes simply because the new and an existing cat just do not get on!

Vet care

We work extensively with local vets and owners' own vets. The impact of the pandemic has been extremely challenging for most veterinary practices. We are very grateful to veterinary staff who have gone above and beyond, in helping make and keep healthy the cats that have been in our care.

Who does it all

Our Community

People! A cat rescue charity, as with all other animal rescues, is in reality all about people. About how so many people, from all walks of life and at every level of involvement, work for the welfare of and finding loving homes for those unfortunate cats and kittens who are in need. And, in so doing, help cats help bring happiness and companionship and greater well-being to so many.

People support our charity in so many ways. From occasionally donating money or time, to working many hours for or making substantial gifts to our charity. Without this wide support, our charity simply could not survive. Here is a little about how these wonderful people together deliver our mission.

Our trustees

Our team of seven trustees, of whom six were in office throughout the financial year and one was appointed in January 2021, have legal, accounting, fundraising or safeguarding backgrounds. Two volunteer regularly at our centre and at one of our shops. They direct the charity and are unpaid.

The trustees are always keen to hear from prospective new trustees, who may wish to contribute their skills and expertise to helping the charity further its objectives. They invite anyone so considering to contact the trustees to initiate discussions. The charity Constitution states that "...in selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of [the charity]." New trustees are generally appointed if a trustee stands down, or if particular business, professional or personal expertise and skills are deemed necessary.

The trustees delegate day-to-day operational decisions to the Chief Executive officer, who acts as liaison with them. Responsibility for significant executive and strategic decisions remains with them.

The trustees usually meet formally four times each year, but they may hold further ad-hoc meetings when necessary. Email and telephone conference calls are used regularly for matters arising between meetings, and for all meetings during the lockdown and restriction periods of the pandemic.

Our staff

We have a small team of part-time and full-time staff, historically mostly based at our Rescue Centre, headed by the Founder and CEO, Sara Atkinson. In addition, our charity shops team work hard to help generate funds to support the charity, through our four charity shops and online.

Our Cat Care Team - Head of Cat Care and several Cat Care Officers and Assistants - between them provide cover seven days a week. They collectively have a very great deal of specialised cat care knowledge and expertise, including medical. With our rescue centre closed, we had to furlough the team during the initial lockdown stage. One of the joys of the job is often receiving "assistance" with all the admin and paperwork, from little helpers like the one in the picture on the next page!

Our two job-share Rescue Coordinators liaise with the Cat Care Team, other staff, volunteers, fosterers, suppliers, customers and other interested parties, coordinating all cat movements. With the centre being closed, much of their (vastly-changed) work had to be primarily from home, using video calls and centre calls diverted to mobiles.

Supporting administration, communications, fundraising support and accounting is provided by two further members of staff. And then, our two part-time fundraisers (below) work with volunteers and third parties to raise funds for our charity. Again, all these staff have been working primarily from home over the pandemic.

Each charity shop has a manager and an assistant manager – pictured right is our Brighouse shop team. Two shops have additional assistants, and a staff member sells items from the shops for us on eBay. All are overseen by the shops manager. All our shops staff work part-time hours.

All the shops staff, the Cat Care Team and the fundraisers were furloughed at various times. Thankfully, we managed to sustain the jobs for all our staff, and we were able to bring everyone back well before the Job Retention Scheme expired. This has been a demanding time for many of our staff, emotionally and financially. We provided what support we could over the furlough periods, and we recognise the difficulties furlough and/or working from home have presented for staff.

We believe passionately in providing our people with relevant training, in-house or from external providers. This provides not just benefit to the charity, it but shows our desire to help the individuals in their own personal development - something our founder has always felt very strongly about.

Our centre staff undertake both animal-based training courses, and wider skills courses including for management and health and safety. Staff and volunteers in our charity shops attend courses

covering health and safety and shop processes. Pandemic restrictions and closures meant these were largely paused, although online options were pursued. As "normality" finally returns, we can significantly enhance our training and development programme. For example, since the financial year end, the Rescue Coordinators attended a full-week Intensive Cat Rescue and Rehoming course, provided by Battersea Dogs and Cats Home with us only having to pay travel and accommodation.

Our fosterers

Our growing volunteer foster team cares in their own homes for pregnant or nursing queens, orphan kittens, kittens who need to be tamed, cats with injuries requiring cage rest to aid recovery and cats who don't cope well with life at our centre.

During the pandemic, the restrictions meant we could no longer use our centre to look after most cats. These restrictions came with minimal warning, and they presented a serious emergency situation for us. We appealed to our fosterers and to our wider supporter network for temporary homes. We had an amazing response, and in addition recruited many new fosterers. This brilliant support enabled the charity to continue to offer a rescue service during the pandemic, something that would otherwise have been very difficult indeed.

Our rescue coordinators regularly communicate with the fosterers by email and telephone, and we have a private Facebook group where the fosterers can chat to each other with concerns, questions, information or just fun photos to share! The foster community has grown year on year, and especially over the pandemic, and forms a substantial and absolutely vital part of our cat care operation. This may not be immediately apparent to anyone just visiting our rescue centre.

Our centre volunteers

Historically, we have relied heavily on volunteers at our centre, for supporting cat care (especially tasks like cleaning, socialising and feeding); for telephone answering; for the sadly unavoidable mountain of admin work; for driving cats to vets and other cat movements; and for organising stock and donated items. They range in age from keen teenagers to active octogenarians, and include people with challenging conditions or circumstances for whom volunteering with cats really helps.

During the pandemic, we had no choice but to reduce our reliance on centre volunteers. Our telephone volunteers were able to volunteer from home, as were some of our admin volunteers and we were able to recruit some volunteer drivers to help out ferrying cats backwards and forwards - for example, to and from vet appointments and to and from foster homes. Cat-facing volunteer roles largely ceased, though, and whilst we were acutely conscious of the effect of this on some of our volunteers, regulations and circumstances left us no choice. As the restrictions eased, we begin to introduce volunteers back to the centre, but this is still very much on a reduced basis.

During the first lockdown, March to June 2020, we were approached by a furloughed veterinary surgeon who volunteered to check all cats coming into our care. This was a massive benefit to us, since at that time vet practices were able to offer only a very substantially reduced service.

Our shop volunteers

Our shop volunteers are crucial to our four charity shops, as without them this could never be a viable operation. They help sort donated items, stock the shops, assist with displays, man the tills and look after customers generally. This latter role became even more crucial, when the shops were allowed to re-open, and volunteers (see right) helped manage and limit the number of customers coming into the shops.

Many of our shop volunteers fall into the "more vulnerable" categories. We fully understood where any volunteer needed to delay return until the worst of the situation had passed, and we took all possible steps to make the working environment as safe as reasonably possible for everyone. We appreciate the consideration the vast majority of our shop customers showed, in following the government rules to help keep all our volunteers and staff and themselves.

Our fundraising volunteers

Our fundraising volunteers always played a vital role bringing in much-needed funds. Some running their own events, and others helping out at events we had organised. The "Kittie Committee'' small team of volunteers ran events such as our Furr Ball and our Afternoon Tea & Kitten Drive.

The lockdown presented major challenges to both our employed fundraisers – since substantially all their planned programmed of fundraising events had to be postponed or cancelled – and our volunteer fundraisers, who were suddenly faced with very changed circumstances.

One of the most uplifting experiences out of the pandemic has been to see how magnificently our fund-raising volunteers stepped up to the plate, in the cats' time of need. Sometimes working with our employed fundraisers, often very much working on their own initiative with their own ideas. We tell more about some of these initiatives later in the report. In a specific example, the lovely girl on the left ran to raise money for the charity. If there ever were some powerful examples of how human ingenuity and resourcefulness can triumph over adversity, we have seen plenty!

How we pay for it

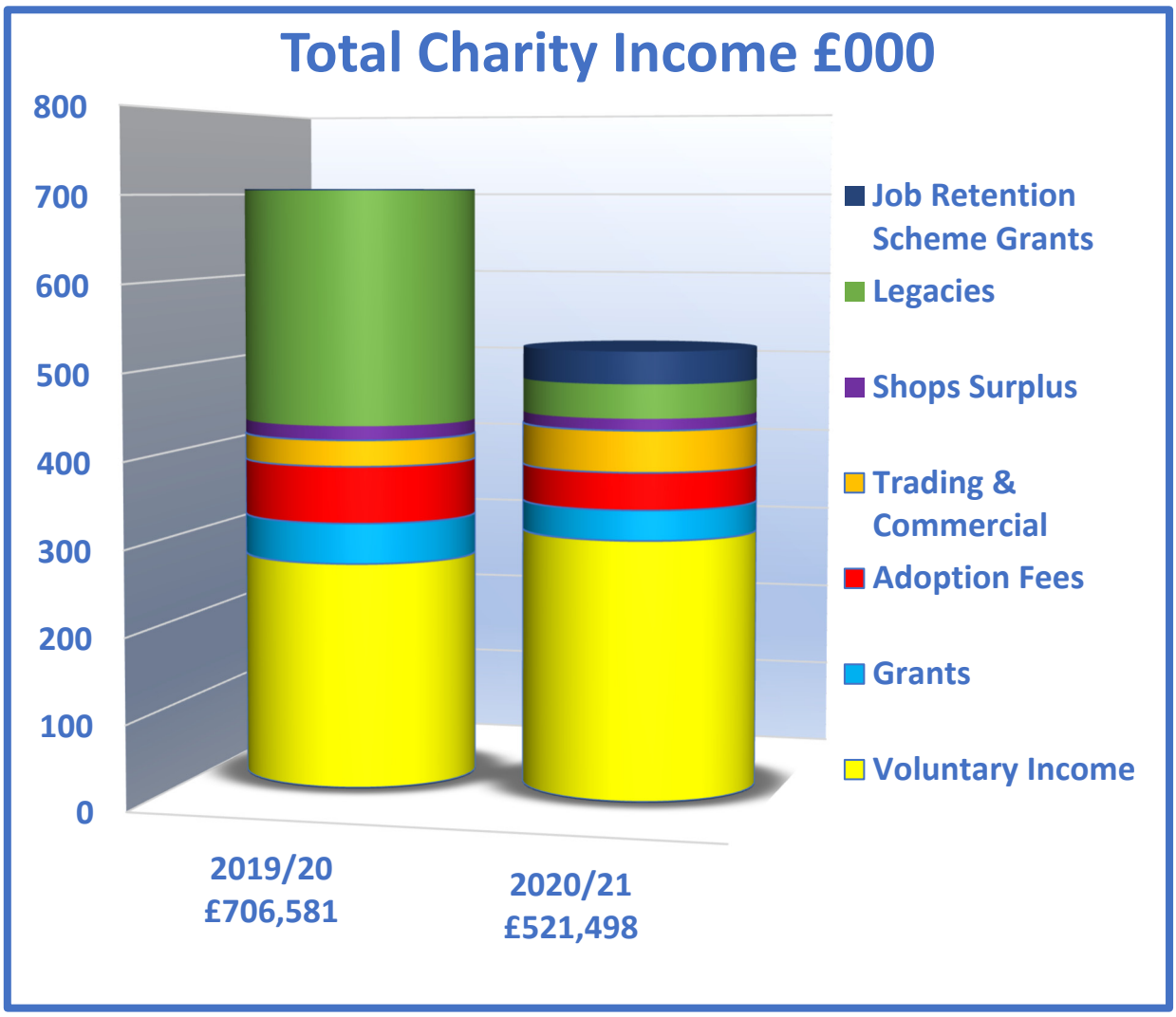
Where does our funding come from?

It often comes as a surprise to people, that our charity receives almost no charity funding from the government or any other public source. Adoption fees cover only a fraction of our costs. Virtually all the rest of our funding is voluntarily donated to us in some form, or it arises from our own fundraising activities.

We do not even have the benefit of any commercial contracts with local authorities, as some - usually dog - rescue charities have.

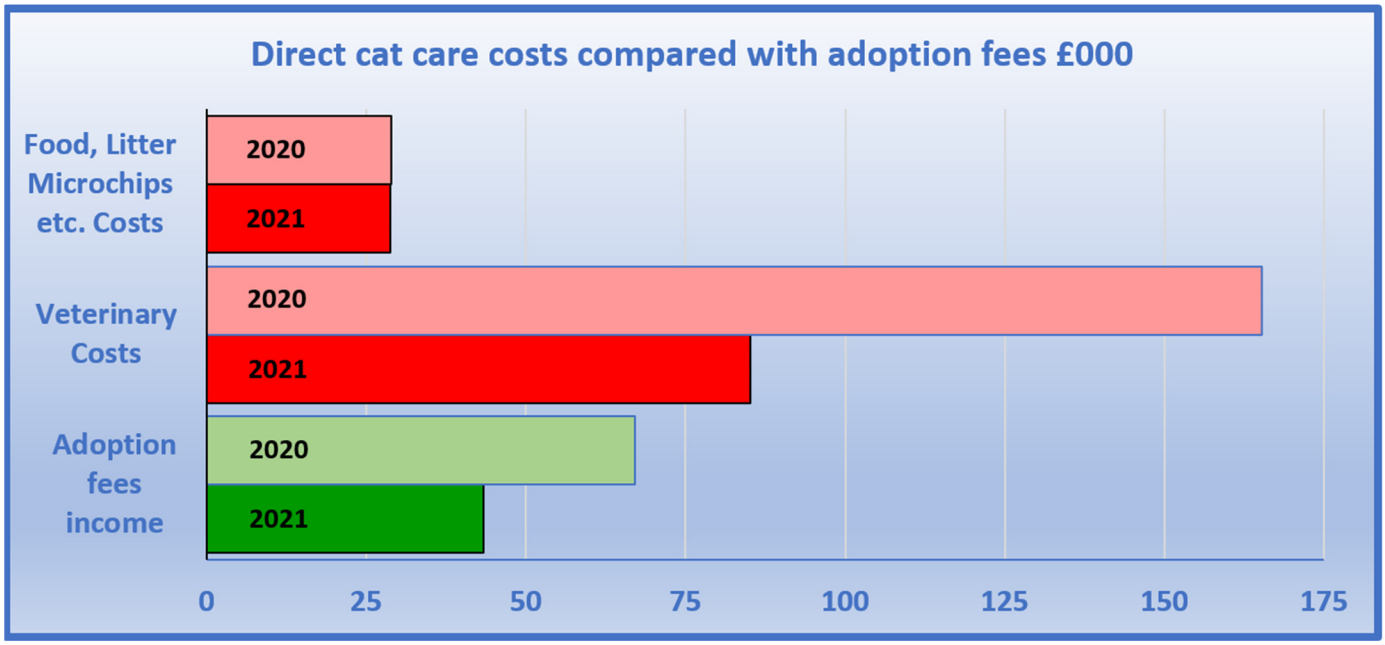
Even over the pandemic lockdown and restrictions periods, the only substantive additional help we received was for the shops under the support for retailers schemes for all the retail sector, and the Job Retention Schemes available to pretty well any organisation. This support effectively compensated our shops, and to a far lesser extent the charity itself, for some – albeit far from all – of the costs arising from the government-mandated lockdowns and restrictions.

We have therefore always relied on the support and goodwill of many different concerned individuals and organisations, to collectively fund all our cat rescue, rehoming and welfare activities.



Adoption Fees

Animal rescues charge adopters an "adoption fee" when they adopt a kitten or cat. We explain to adopters that this fee is a contribution towards the vet costs, fostering, neutering, vaccinating, treating for parasites and microchipping of their new cat. We also explain that these fees only represent a small proportion of the direct costs we actually pay, and this chart proves the point clearly:



The gap remains substantial, even after the relative net reduction in veterinary fees in 2020/21.

Donations generally

In total, we received nearly £213,000 in donations from individuals, 44% more than in the previous year and easily the most in a single year in our history. Gift aid increased the value of qualifying donations by a further 25%. We are so very grateful to all who donated, but very aware that much was in response to the dire situation our supporters saw we were facing because of the pandemic.

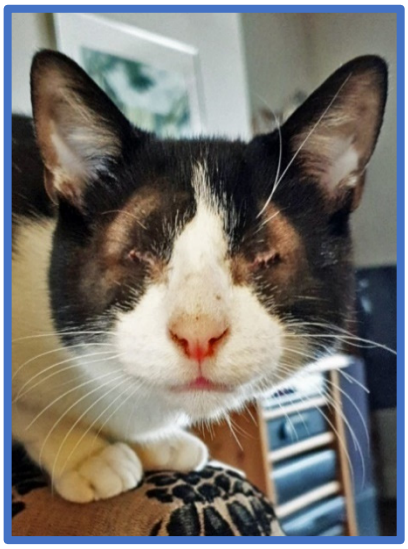
Much of the increase was in donations and made online - through our website, through Facebook, through Just Giving or one of a number of other donation platforms. Online giving is now much the largest part of our donations income stream. This was offset by much-reduced direct donations from our trading subsidiary's shops, closed for well over half the year and with trading restrictions applying to the remainder, most of which are the net proceeds of sale of gift-aided donations.

We can now value donations in kind of much of the food and Amazon "wish list" items, which in the financial year totalled £15,750 and increases the total donations amount. See an example of some of these in the picture to the left! We cannot place any objective value on many other donated items, nor on the time our supporters give, but the value would be far higher again.

Yorkshire Cat Rescue is registered with the Fundraising Regulator, and so is open and accountable regarding its fundraising operations including recording any complaints received. We are pleased to confirm again we received no complaints in the year.

Appeals

From time to time, we appeal for funds, through the website, social media or our mailing list, for specific cats or specific purposes. In most cases, these are to help cover the costs of veterinary treatment and other costs for individual cats with a specific injury or condition. Appeals in the year included for Lorne (below) and Bandit (right).



Bandit was one of the cats rescued from a multi-cat household. He and another were blind, their eyes destroyed probably by cat flu as young kittens. They needed surgery to permanently resolve their conditions, and then further treatment and care whilst in foster. Our appeal for funds covered the costs. Both cats made full recoveries and – as cats so often do – they adapted very well to their situation. Both went to loving homes, and now live near- normal lives.

A vet contacted us about a very stoic but also very poorly stray kitten, named after the street the vets were in. It transpired she had very severe, badly-fractured pelvis. She required complex, specialised surgery and treatment which cost us thousands of pounds, but we were able to cover the costs from what her appeal generated. Brave little Lorne went on to make a full recovery, and again was adopted into a loving home.

Another successful appeal that very much showed the compassion and generosity of our supporters was for Fospice Cats (see earlier). Such cats invariably need initial and usually ongoing treatments and medication and support, so they can enjoy the twilight of their lives free of pain and in comfort. This appeal really touched supporters' heartstrings.

2020/21, though was like no other year. The Covid-19 Pandemic severely curtailed our fundraising options and activities, beginning as it did just before the start of the financial year and extending well after the end of it. In late March 2020, seeing all our upcoming fundraising plans suddenly out of the window, we launched a more general "help us through Coronavirus" appeal. This was the first time we had felt we needed to appeal for funds generally, rather than for specific purposes.

The response was phenomenal! Our supporters donated over £38,000, £29,000 of which fell in the financial year, in what became far and away the most successful – and crucial - appeal in our history. It also generated a considerable number of new monthly regular donations. As a result of this amazing response, we were able to continue operations and develop new ways of operating, secure in the knowledge that the short-term at least was now secure.

Regular Donors

People who donate regularly, usually monthly - our "YCR Heroes" - are so important to us. They provide a monthly income stream that, unlike most others, is reasonably predictable. This helps greatly when many of our costs are largely fixed each month. We saw an increase in over a third in the monthly value over the year, much of which arise from concerned supporters who signed up in response to our "Help us through Coronavirus" appeal.

Grants

We recognise that, in the pandemic, many grant-awarding commercial businesses and charitable organisations saw major cuts to their own income. We are therefore more grateful than ever to those who were able to support our work as an animal rescue charity, in this very challenging year. We received specific grants totalling £35,116 (2020: £47,768) from these charities and trusts:

- Animal Friends (for help with veterinary bills)
- The Animal Rescue Foundation (for help with veterinary bills)
- Animal Rescue Live (for help with veterinary bills)
- The Battersea Dogs and Cats Home (via The Association of Dogs and Cats Homes) (for home-working equipment)
- The Beryl Evetts & Robert Luff Animal Welfare Trust (for help with veterinary bills)
- The Barry Green Memorial Trust

from these foundations and trusts, that extended their previous support for this latest year:

- The Emerald Foundation
- The Linden Charitable Trust
- The Walker 597 Animal Trust.

and "public vote" grants from Pets at Home, Support Adoption for Pets and Asda Supermarkets.

We try to secure grants for specific items of equipment, where there is a clear need but the cost would be difficult to justify if all was paid out of charity funds. An example this year was computer equipment, office chairs and other equipment which allowed staff to be able to work from home since there was no alternative, funded by the Battersea Dogs and Cats home.

Another example from the previous year was equipment for our new vet room, funded by a grant from Mars Petcare, including the medicines refrigerator (one of two) shown right. These allowed us to be able to buy in and hold medicines, at much lower cost than if they were dispensed by vets as previously. This will save the charity a lot in cat medicine costs in the future.

Legacies

We received £39,000 in legacies in the year (2019/20 - £276,000), from the estates of Marie Caltieri, Margaret Eells, Yvonne Giradier, Robert Hadley, Margaret Roberts, and Enoch Winchurch. We send our condolences to the families and friends of all of them, and we remember them with gratitude.

Many larger charities receive tens of millions of pounds in legacy income every year, often over half their income. We are actively promoting the message "If the time is ever right for you to remember a charity in your will, please remember Yorkshire Cat Rescue. Thank you"

Legacies make a vital difference being able to continue helping cats, that those generous people loved. But we can never know how much, or how little, we may receive over coming months and years. We therefore have to treat any major legacies as "exceptional", aiming to utilise those funds for the longer-term security and development of the charity rather than to cover immediate costs.

Our fundraisers are working to increase the awareness amongst potential benefactors, about reasons for remembering the charity in their will and means whereby they can easily do so. We have developed free material to encourage this, and we have partnered with a free will-writing service.

Lottery

We began our lottery shortly before the financial year began. Managed and run by Unity Lottery, who run many charity lotteries, there is no financial or operational risk to the charity. The lottery made a small contribution in the previous financial year, but over the 2020/21 year it really took off, and members grew month on month. It is now a significant income stream, as well as being fun for members to play!

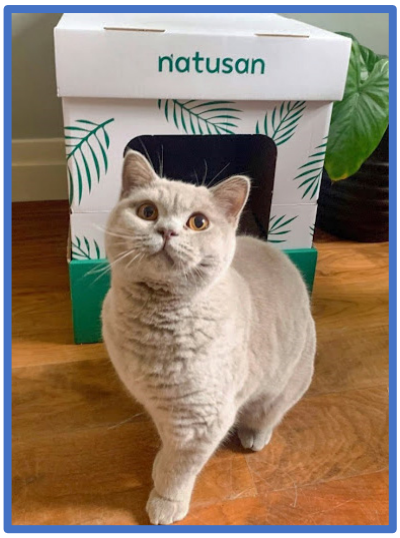
Gross income was £23,442 (£3,327) and net income after prizes and costs was £12,914 compared with a small deficit last year. There have been many prize winners so far, including two already for £1,000!

Partnerships

Due to the pandemic, partnership opportunities were sadly severely constrained in the year. We very much enjoy working with our existing partners, where between us we can provide added benefits for cat owners whilst generating benefits for the charity. We are exploring every option for future partnerships, and we are hopeful that eased restrictions will open up new opportunities. In addition to formal partnerships, we received food and other donations from businesses in the pet supplies sector, including Iams, Harringtons, Mars Petcare, Burgess Pet Care and Cat-It.

Burgess Pet Care offered us "Charity of the Year" for June 2020 to June 2021. Sadly, the pandemic - and the resulting dearth of fundraising opportunities - meant that we were unfortunately unable to take any significant advantage of their fundraising support. We are very grateful for them providing the opportunity, had circumstances been more "normal". In addition to the food donations referred to above, Burgess gave us food to pass on to adopters and provided food for the cats in our care.

Pets At Home operate the Very Important Pets (VIP) scheme. Customers who sign up and swipe a card at the till, and points are recorded which when turned into value are donated to charities to exchange for goods. We exchange our points for supplies at the Keighley store, with promotional activity when this is possible.



Natusan biodegradable cat litter creates much less waste than traditional litter. They offered a special promotion deal and code to new purchasers, with a commission for us for every new customer and on future bags sold.

Our continuing partnership with leading pet insurer Petplan means we can provide every adopter with 28-days complimentary pet insurance.

Fundraising events

Our in-house fundraising income had traditionally been very limited, with us relying heavily on fundraising by volunteers.

To better support the volunteers, including the "Kittie Committee" who organised the annual Furr Ball and on whom probably unreasonable reliance had been placed, and to boost our in-house fundraising very substantially, we recruited two part-time fundraisers in autumn 2019. They put in place a programme of major fundraising events. Then, as with other charities and organisations, the restrictions meant we had to cancel every one of these planned or intended fundraising events. This proved incredibly frustrating, not least to our fundraisers after so much work and effort had gone in, and we had already sold tickets to participants.

Our postponed abseil event, hosted for us for free by the Crowne Plaza Hotel in Harrogate, finally took place in July 2021 - the only major event we have been able to run in so far. However, boosted by pandemic support, it proved a brilliant success, generating over £25,000 for the charity in next financial year.

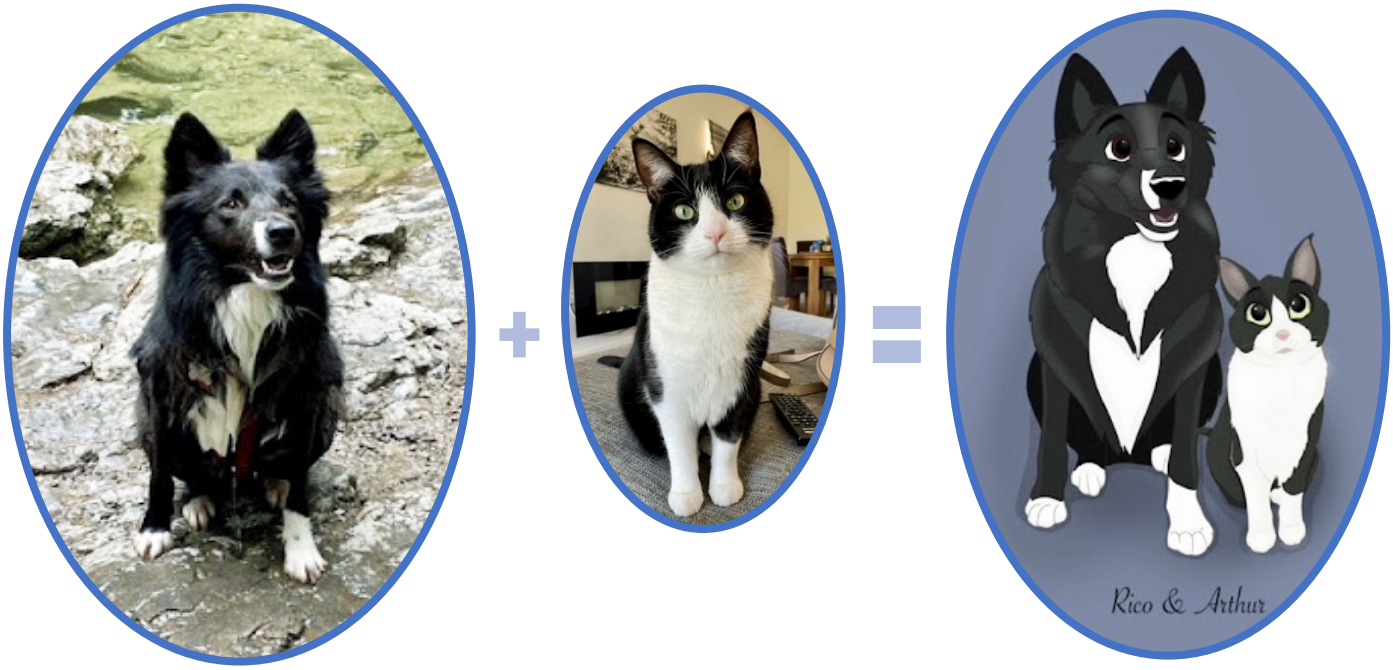
One amazing entrant created online pet shows, the entry fees stated as being in support of her abseil attempt and which were paid to us. These shows raised several thousand pounds for our charity! The picture (left) shows her receiving her abseil completion certificate, and a special thank-you award, flanked by our founder and one of our volunteer mascot cats.

Part of the event income was generated by modest entrance fees and commercial sponsorship, but the large part was from monies raised by sponsorship of and other activities by individual entrants.

Badly Drawn Pets and Cartoon Kitties. In these two lockdown online initiatives, organised by our in-house fundraisers but carried out by a large number of our amazing, (not always very…) artistic volunteers.

For a modest fee people sent in pictures of their pets which our artists turned into art or cartoons. Despite the title, the quality of the pictures, and the effort put, in were both remarkable. Buyers were generally absolutely delighted, as were we, and they raised significant funds for the charity. We are repeating the Badly Drawn Pets campaign for the end of 2021. Three examples:

Here is an example of the brilliant Cartoon Kitties – showing other pets were allowed as well!



Those cats won't rescue themselves!

One of our most successful online events, and thoroughly enjoyed by all taking part, was "Dan's Questionable Quiz", hosted by Dan, a supporter who was furloughed from his important job in the hospitality sector. His quizzes, every Sunday night during the first and third lockdowns, were an absolute highlight of the week for many of us, and they raised over £5,400 for the charity. They always started with the brilliant, and oh so-true, announcement "Those cats won't rescue themselves!". Dan later raised even more money for the charity, by taking part in our Abseil Challenge (pictured, with well-deserved refreshment after the ordeal) despite being no big fan of heights. All the kitties, and all of us, send Dan sincere thanks!

The Virtual Stall: One of our volunteer fundraisers regularly held stalls at local shows and usually summer events. Selling mainly cat-themed items, themselves hand-crafted by talented volunteers who support our charity, she then donated all the proceeds to us.

The pandemic of course put an immediate halt to all the shows and events. But, determined not to see the kitties lose out, she instead set up an online "virtual stall", to sell the hand-crafted items online.

What happened next far exceeded anyone's wildest expectations! The stall took off, a place to buy high quality, cat-themed, hand-crafted gifts, of which just some examples are shown.

Supported by the amazing crafting volunteers, from late-June 2020 the Stall raised an amazing nearly £12,000 for the charity in the financial year, and it continues to do likewise to this day. We are so grateful to every volunteer whose efforts made this happen.

So many **individuals** raised money for the charity, in many different ways. An example is the knitters who knit our perennial favourite Catnip mice (pictured) and Easter Chicks, sold in our shops, on the Virtual Stall, and through various other channels.

In just three examples: one little girl challenged herself to read 100 books, to raise money for the charity; a local, very talented landscape artist gave his paintings to customers for free, when they confirmed they had donated the selling price to the charity; and an eight-year-old girl ran 100 miles raising money for us.

It would be impossible to list and thank all the individual fundraisers for their support in this report, but we can assure them their efforts have done so much to help all the kittens and cats in our care.

Charity Shops

Our charity shops in Keighley, Halifax, Brighouse and (left) Skipton are each staffed by a mix of our staff and volunteers. They, take in, process and sell donated clothing and other goods. Some items are sold on eBay. We operate the Retail Gift Aid Scheme, adding 25% value to qualifying donations

In an already challenging retail environment, when the lockdown began in March 2020 with very little notice, we were required to close, and could only re-open in stages from mid-June 2020. Even then, compliance with strict government regulations seriously curtailed activity as we had to implement numerous strict protective rules, including to:

- Place strict limits on the number of customers allowed in a shop, with door-warden volunteers
- Reduce the number of display racks and systems, and space them widely, to facilitate social distancing space and one-way systems
- Tell customers we could not let them try on items of clothing
- Provide protective screens, signs, floor marking, PPE and sanitation
- Ask goods donors to "book a time" first, then bag up their donations, then drop them off at a distance and leave;
- Quarantine all donations for 72 hours, and then be extremely careful unpacking and sorting.

Although we were delighted to be able resume receiving and selling donated items, footfall and therefore sales levels were much reduced compared with before. Fewer donated items were gift-aided, since it was not as easy for donors to sign up or leave details when they came. The second full lockdown in November, and then the third and longest from the start of January 2021, left us with only around five and a half months trading all year.

Sales when we *could* open were better than we had feared, but at £164,000 they were still less than half the £347,000 of the previous year. Nearly all our costs - like rents and staff - are fixed whatever the level of activity, so losing such a huge part of your annual income means a near-immediate crisis! A charity is not allowed to support a loss-making commercial activity, so the prospects were dire.

Whilst animal rescue charities themselves were inexplicably overlooked in the much-publicised government emergency aid for charities, our *shops* qualified for emergency retail grants, business rates relief and the Job Retention Scheme. Over the year, these provided just over £195,000 in total, and saved the shops from near-immediate and permanent closure. With this support, our shops generated a small net income for the charity, helped by high-quality donations such as can be seen on display at our Brighouse shop to the right.

We must thank both the local authorities and HMRC, for their implementation and handling of these support schemes, which from our experience was generally exemplary. In addition, three of our shop landlords allowed limited rent payment deferral, although the Skipton landlord refused to help even though their own actions badly limited footfall.

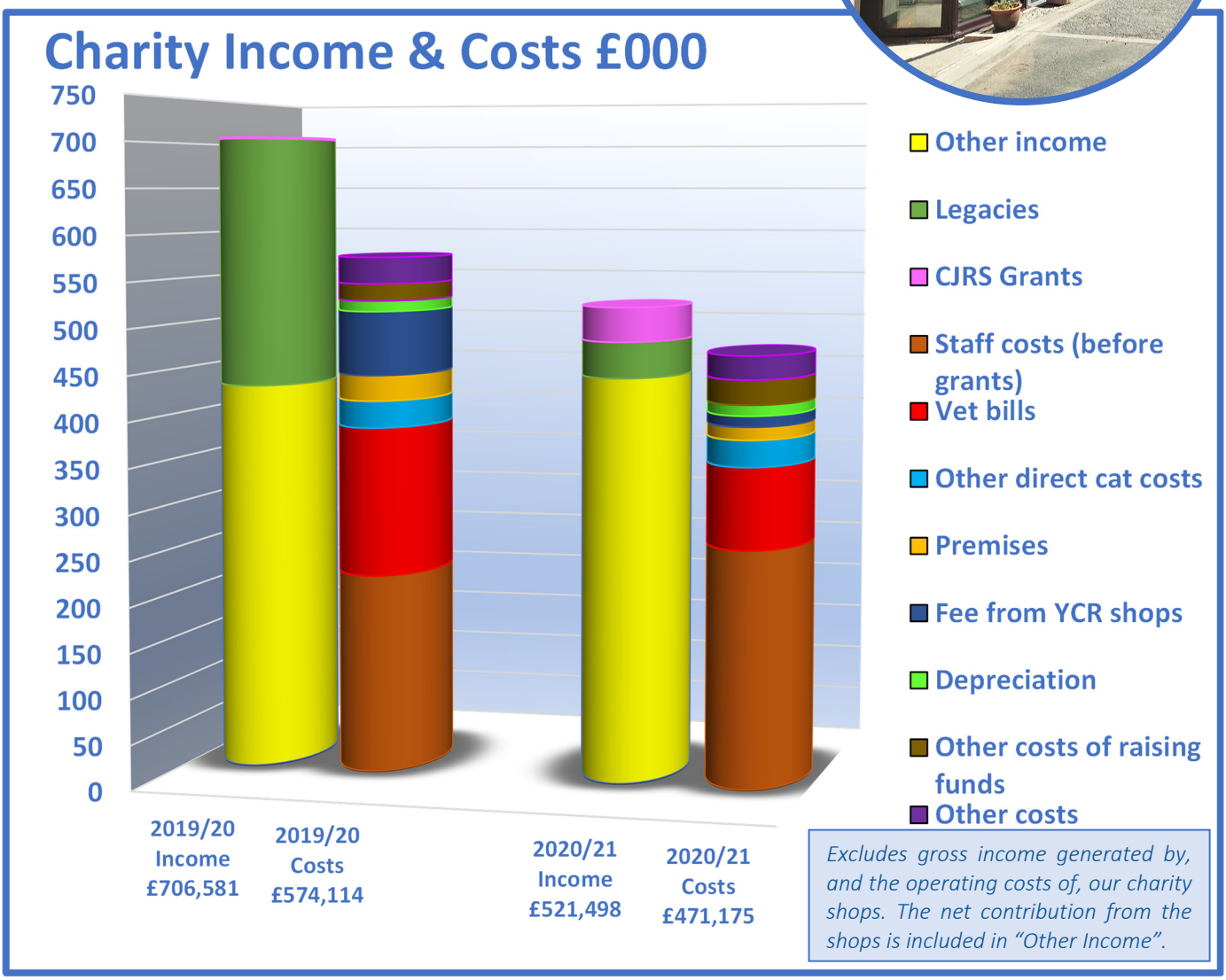
This has all been a very difficult time for our shop volunteers, for our staff (all furloughed when the shops were closed), our donor supporters and our customers. Volunteers were no longer able to volunteer, and even when the shops could open, ensuring the safety of vulnerable ones meant only some could safely resume. Yet the response of volunteers, staff and donors was outstanding.

This could not be better proven by how now, since being allowed to reopen on 12 April 2021 and despite initial and continuing restrictions, sales have reasonably quickly returned to near-enough pre-pandemic levels. See above for a recent, very successful craft sale at our Halifax shop, and right for a themed window display for the Euro 2021 soccer tournament at our Keighley shop.

Financial Review

Our income, our fundraising and our expenditure

Charities like ours expect to have some years where costs exceed income, but hopefully more years where the opposite is the case. Thankfully our income exceeded our costs in both years, in 2020/21 despite the profound impact of the Covid-19 pandemic. The pandemic's financial consequences do make comparison and interpretation of income and costs trends difficult, though.



We must hold and build reserves, to cover years in deficit; the impact of inflation on our costs; unexpected income shortfalls; and (particularly) to secure the long-term future of the charity.

As well as the pandemic impact, the unprecedented late-2019 £262,000 legacy dominates the comparisons. Without that legacy, the previous financial year would have looked very different. Our 2019/20 costs (£574,114) were, worryingly, a third higher than our non-legacy income (£429,825).

The situation improved in 2020/21, where costs of £471,175, including of furloughed staff, were instead only 6% higher than non-legacy income of £444,579. Much lower vet bills helped a lot here. Indeed, including Coronavirus Job Retention Scheme ("CJRS") grants of £39,424 (£1,464), our total

non-legacy income slightly exceeded our costs. Add in the legacy income of £39,424 (£275,272) and we report a final net surplus of income over expenditure of £50,323 (£132,467). This outcome was far better than we feared back in March 2020, and we can thank our supporters for much of it.

We cannot rely on legacy income to keep bridging gaps between costs and other income though, as we had to in the two years prior to this. This is why our investment in fundraising resources, the anticipated increased income from which has been much delayed by the pandemic, is so crucial.

Another big challenge no certainty that the exceptional supporter financial backing will be sustained, as the pandemic abates and the economic outlook changes. At the same time, we are seeing significant cost inflation, which usually hits donation-reliant charities hard, because donation amounts and other income amounts rarely increase at anything approaching the rate at which costs increase.

People Costs £266,108 (2020: £220,000) *(note: before CJRS grants)*

The cost increase is due to the full-year effect of the two fundraisers appointed in 2019; the impact of the 1st April 2020 large increase in the National Living Wage (an initiative the Charity fully supports); at 1st April 2020, recognising the much-increased responsibilities of the cat-facing team; and a much-increased accrual for carried-forward annual leave that staff had been unable to take.

Even before the pandemic, our work seemed to be becoming ever more complex. This reflected the changing mix in the cats we take in; our continuing efforts to improve the rescue and rehoming experience for our cats; minimising external non-veterinary professional costs (finance, HR, IT and PR are carried out in-house); and complying with the seemingly ever-increasing regulatory burden.

The pandemic, its regulations making operations far less efficient, and its impact on volunteering roles placing more load and problems on staff, seriously exacerbated this. We currently employ 13 staff, five full-time and eight part-time/job-share. Their weighted average hourly rate for normal hours was £11.36, compared with the National Living Wage of £8.72. The support of volunteers allows us to employ staff only when needed for expertise, experience, qualification or responsibility.

Annual pay reviews take effect 1st April. However, in view of the ongoing pandemic and uncertainties, we felt it unwise to award any pay increases effective 1st April 2021 or subsequently.

Veterinary costs £85,123 (2020: £165,155)

Costs in the previous financial year were easily the highest ever, reflecting a wide range of factors in what was almost a “perfect storm”. Thankfully, they then almost halved in the 2020/21 financial year. Much reflected the 39% reduction in cat intake, but part also reflected a lack of available vets.

We had also seen a large increase in vet bill claims for cats where we commit to pay future costs for specified, usually chronic, conditions. Last financial year, this led the trustees to establish a specific reserve, to cover future costs for cats we cover. This year saw a welcome levelling-off in the trend. However, severe restrictions on vet practice activity may mean some owners were unable to get their cat to their vet, or their vet to be able to see them. This could lead to longer-term health issues.

Veterinary costs are much our largest third-party cost. They mirror the number of cats we are able to take in, but also the prevalence of diseases, of kitten season timings, and the mix of cats we take in. We have seen a recent trend whereby, perhaps because we have the rescue centre, we seem to be getting an increasing proportion of more difficult or complex cases. Examples include litters with ringworm, requiring extensive quarantine, and kittens and cats requiring major surgical procedures.

We are already seeing cost increases in medicines and treatments. We can only see this trend continuing, especially as large corporates now own the majority of UK veterinary practices.

We are actively developing new processes, protocols and procedures, both to secure the best outcome for cats in our care and to ensure we incur only required veterinary costs that cannot be avoided. Ideas include investment in equipment and innovative treatments, reducing the number of vet trips for cats, meaning they suffer less stress and have less need for treatments and medications.

Other direct cat costs £29,242 (2020: £29,895)

The underlying level was reduced compared with the previous year because of the reduced number of cats brought in and because of the centre being closed. However, the value now includes that of donated food (corresponding increase in donations), so the cost looks much higher in comparison.

Premises costs £14,233 (2020: 28,422)

Costs halved, due to pen heating, repairs and other cost savings with the rescue centre being closed.

Contribution from the charity shops.

The charity accounts do not include the gross sales and costs of our charity shops, only their net contribution to the charity. This contribution is a complex combination of: net proceeds of goods sold under the Retail Gift Aid scheme, which are treated by law as directly donated to the charity (included in donations income); the Gift Aid these sales generate; cash donations to, and charity goods sold, by the shops; fundraising and events support; fees charged to the charity for all of these; and the remaining trading profits of the shops, which are usually modest after all the other items.

The main pandemic impact was much-reduced Retail Gift Aid Scheme donations, offset by a big reduction in the fees charged to the charity for raising funds (see chart). This is a major reason why it is hard to compare the two financial years. Thanks to the retail sector and CJRS grants received by the shops, their net overall contribution to the charity was similar to the previous financial year.

Other costs of raising funds £27,026 (2020: £18,941)

£6,343 of the increase is lottery prizes and operator expenses, reflecting in a £20,000 increase in lottery ticket sales. The rest is mainly initial advisory fees relating to installing the new CRM system.

Other costs £25,887 (2020: £29,225)

The reduction mostly reflects reduced travel costs, again a consequence of pandemic restrictions.

Our Reserves

Charities are required to retain adequate reserves, so they can continue operating and not be at risk of financial failure in the event of unexpected shortfalls in income or sudden increases in costs.

Most of the charity's income is voluntary and variable (especially legacies) but most costs are either largely fixed in the short term (especially people) or reflect the number of cats and kittens that we find homes for (especially vet fees). The trustees must therefore be cautious. To assist them they receive regular management accounts, and they review the financial position of the charity regularly. The trustees aim to hold reserve funds sufficient to cover approximately six months total charity operating costs. At the 2020/21 level of expenditure, this would have been approximately £230,000.

However, as the pandemic reduced the number of cats we were able to take in, so expenditure in some key areas, especially veterinary services, was less than "normal". The longer-term impact of the pandemic on the charity's income and operations remains hard to quantify. Therefore, the trustees believe it is prudent currently to maintain a reasonable margin of safety above this amount.

At 31st March 2021, the charity's reserves totalled £597,648 (2020: £547,325). £70,725 (2020: £72,993) of these were "restricted" i.e. for use only for the specific purposes for which they were donated. The trustees retained the reserve of £45,000 (2020 £45,000) for veterinary care commitments for cats adopted with specific medical conditions. Remaining unrestricted reserves, not tied up in (harder to realise) fixed assets, were £371,978 (2020 - £311,604). As this is equivalent to approximately 9.7 months' costs (2020: 7.4 months) the reserve policy continues to be satisfied.

Our Future Plans

Our plans for 2020/21 included investment and new procedures to improve cat welfare; implementing a Customer Relationship Management (CRM) system to assist our fundraising efforts; a significant increase in the number and variety of fundraising events and sources; and reorganisation and enhancement of rescue centre procedures and roles. Many of these plans were set back by about two years because of the pandemic, but some progress *has* been made in each of these areas,

Our longer-term strategic plan remains to secure the future sustainability of the charity, and to increase the scale and scope of its activities. This requires securing a significant and preferably more forecastable increase income, which was why the charity invested in the two new fundraisers.

The rescue centre is currently located in the grounds of, and is immediately adjacent to, the home of the founder and CEO. This situation will become untenable when she retires in a few years' time.

One potential solution is a purpose-built building in the house grounds but further away, so the house could be sold or let. The existing extensive cat pens might remain in situ. An alternative would be for the charity to purchase and convert the house. In both cases subject to planning consent, but more significantly to raising the necessary funding. Other options to avoid closure would require moving to a new site, or dramatically reducing the scale of the charity to an entirely home-based operation lacking the resources and facilities and expertise we currently have. Now that we hope we have seen the worst of the pandemic, we can return to the longer-term planning for this.

We had been considering the practicalities and financial viability of employing a vet, perhaps to operate from a small unit in a local business centre or similar. This would reduce the stress for the cats being transported to external practices, and it would very much enhance the veterinary care that the cats would have access to at our centre. However, a combination of the pandemic and other economic developments, leading to a serious shortage of both veterinary surgeons and veterinary capacity, means this currently looks unlikely to be practicable. We are therefore considering what alternative approaches may be practicable, including potential vet partnering solutions.

In spite of the pandemic, considerable hard work has continued behind the scenes, aimed at increasing the charity's income in future years and at widening the sources from which it arises.

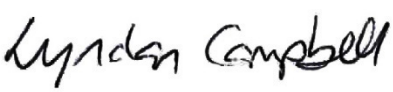
The trustees are confident that, on present information, the charity should continue to weather the current pandemic difficulties. When the pandemic finally subsides, they anticipate being able to return to the development plan for the charity, to secure its future enabling it to continue helping increasing numbers of unwanted cats and kittens find their new loving new homes for years to come.

Reference Information

Charity Registration Number	1160138 (England & Wales)
Chief Executive Officer	Sara Atkinson
Trustees	Lyndon Campbell (Chair) Hannah Bates Anne-Marie Dewhirst Andrew McDougall Thomas Piercy (appointed 12 January 2021) Lyndsey Randall Judith Robertshaw
Principal Office	The Farm, Lower Pierce Close Cross Roads Keighley BD22 9AQ
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill, West Malling Kent ME19 4JQ Virgin Money 73 North Street Keighley BD21 3SD
Independent Examiner	Mark C Wilcock FCA Watson Buckle Limited York House Cottingley Business Park Bradford BD16 1PE

Approval

This annual report was approved by the trustees of the charity on 23 November 2021 and was signed on its behalf by:



Lyndon Campbell, Trustee

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 23 November 2021 and signed on their behalf by:

Lyndon Campbell, Trustee

Independent Examiner's Report

to the trustees of Yorkshire Cat Rescue

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 39 to 54.

Respective responsibilities of trustees and examiner

As the charity's trustees of Yorkshire Cat Rescue you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Yorkshire Cat Rescue's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Yorkshire Cat Rescue as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

Mark C Wilcock FCA
Independent Examiner
Watson Buckle Limited
Bradford

23 November 2021

Financial Statements

Yorkshire Cat Rescue
Statement of Financial Activities for the Year Ended 31 March 2021
(Including Income and Expenditure Account)

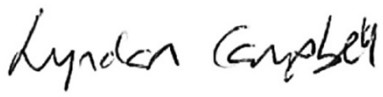
	Note	Unrestric-ted funds General	Restricted income Funds	Total funds 2021	Total funds 2020
		£	£	£	£
Income and endowments from:					
Donations and legacies	3	378,474	13,737	392,211	607,000
Charitable activities	4	43,353	-	43,353	67,105
Other trading activities	5	47,126	-	47,126	29,835
Investments	6	1,313	-	1,313	1,177
Other (Job Retention Scheme Grants)	7	37,495	-	37,495	1,464
Total income and endowments		507,761	13,737	521,498	706,581
Expenditure on:					
Raising funds	8	(93,144)	(355)	(93,499)	(122,726)
Charitable activities	9	(362,026)	(15,650)	(377,676)	(451,388)
Total expenditure		(455,170)	(16,005)	(471,175)	(574,114)
Net movement in funds		52,591	(2,268)	50,323	132,467
Reconciliation of funds					
Total funds brought forward		474,332	72,993	547,325	414,858
Total funds carried forward		**526,923**	**70,725**	**597,648**	**547,325**

All of the charity's activities derive from continuing operations during the above two periods.

Yorkshire Cat Rescue
(Registration number: 1160138)
Balance Sheet as at 31 March 2021

	Note	2021	2020
		£	£
Fixed Assets			
Tangible assets	12	149,871	160,432
Investments	13	4	4
		149,875	160,436
Current Assets			
Stocks		5,076	5,154
Debtors	14	61,695	63,575
Cash at bank and in Hand		439,919	367,391
		506,690	436,120
Creditors: Amounts falling due within one year	15	(58,917)	(49,231)
Net Current Assets		447,773	386,889
Total assets less current liabilities		597,648	547,325
Net Assets		**597,648**	**547,325**
Funds of the Charity:			
Restricted Income Funds		70,725	72,993
Unrestricted Funds		526,923	474,332
Total Funds	19	**597,648**	**547,325**

The financial statements on pages 39 to 54 were approved by the trustees, and authorised for issue on 23 November 2021 and signed on their behalf by:



Lyndon Campbell, Trustee

Yorkshire Cat Rescue
Notes to the Financial Statements for the Year Ended 31 March 2021

1 General information

The entity is a Charitable Incorporated Organisation governed by its constitution. Its registered address is: The Farm, Lower Pierce Close, Cross Roads, Keighley BD22 9AQ.

2 Accounting policies

Basis of preparation and statement of compliance

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 issued in October 2019 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared under the historical cost convention except that, as disclosed in the accounting policies, certain items are shown at fair value.

The charity's functional and presentation currency is the pound sterling.

The charity is a public benefit entity as defined by FRS102.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and has therefore not included a cash flow statement in these financial statements.

Fund structure

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the general objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted by specific conditions imposed by funders or donors to that area or purpose.

Designated Funds are those set aside at the discretion of the Trustees for specific purposes. They would otherwise form part of general unrestricted funds.

Income and endowments

Income, including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Income is deferred where the charity has to fulfil conditions before becoming entitled to it, where the income is received specifically for expenditure in a future accounting period, or where donations, sponsorship and entry fees are received in anticipation of a fundraising event to be held in a future accounting period.

Legacies

Legacies are recognised as income when probate has been granted, the charity has established its entitlement to the funds, and the funds have either been received, or receipt is reasonably assured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in kind and volunteers' contributions

The charity benefits greatly from a wide range of gifts in kind and voluntary contributions. The fair value of cat food and other cat supplies, other consumables and small items donated for fundraising activities, is now recognised in the financial statements. Prior to 1 April 2020, it was not practicable to reliably measure the values of all these numerous, often small, donations, because of the disproportionate amount of time required.

Gifts donated for sale are included as income when they are sold. Services or facilities provided to the charity as a donation, where these would normally be purchased from suppliers, are included in the financial statements at fair value or, if fair value cannot be reliably measured, then at the cost to the donor. No amounts are included in the financial statements for the invaluable, and very considerable, services donated by the charity's foster, rescue centre, fundraising and other volunteer, without whom the Charity could never be remotely viable financially.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured by the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required, and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising Funds

These are costs incurred in attracting voluntary income and in organising fundraising activities, purchases of goods for resale, and the costs of operating the lottery and of running fundraising events.

Charitable activities

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible Fixed Assets

Individual fixed assets costing £500 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset Class	*Depreciation method and rate*
Motor vehicles	25% reducing balance
Leasehold property	5% straight line
Furniture, fittings & equipment	25% straight line

Significant judgements and estimates

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where judgements and estimates have been made include:

Depreciation

Management review its estimates of the useful lives of the depreciable assets at each reporting date based on the expected utility of the assets; however. By their nature, component life cannot be determined with absolute certainty.

Fixed Asset Investments

Fixed asset investments are included at historical cost less provision for diminution in value.

Stock

Stock is valued at the lower of cost and estimated selling price.

Debtors

Debtors are recognised initially when they become due at the transaction price. They are subsequently measured at amortised cost using the effective interest rate method, less provision for impairment. A provision for impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the debtors.

Creditors

Creditors are obligations to pay for goods and services that have been acquired by the charity. Creditors are initially recognised at the transaction price and subsequently measured at amortised cost using the effective interest method.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Pensions and other post retirement obligations

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as an employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3 Donations and legacies

	Unrestric-ted funds General	Restricted Income Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Appeals and donations	212,934	62	212,996	147,564
Legacies	39,424	-	39,424	275,572
Gift aid tax reclaimed	37,027	-	37,027	37,915
Grants	21,441	13,675	35,116	47,768
Donated goods and services	24,750	-	24,750	9,000
Donated proceeds - goods sold by trading subsidiary as agent	22,556	-	22,556	70,743
Profits from trading subsidiary gift-aided to the charity	13,592	-	13,592	16,612
Sale of donated goods	6,750	-	6,750	1,826
	378,474	**13,737**	**392,211**	**607,000**

4 Income from Charitable activities

	Unrestricted funds	Total Funds	Total Funds
	General	2021	2020
	£	£	£
Cat adoption fees	43,353	43,353	67,105

5 Other trading activities

	Unrestricted funds	Total Funds	Total Funds
	General	2021	2020
	£	£	£
Lottery	23,442	23,442	3,327
Commissions receivable	16,180	16,180	15,453
Sale of goods	4,583	4,583	4,506
Fundraising events under the charity's direction	2,414	2,414	6,549
Other trading income	507	507	-
	47,126	47,126	29,835

6 Income from investments

	Unrestricted funds	Total Funds	Total Funds
	General	2021	2020
Interest receivable and similar income:	£	£	£
Interest receivable on bank deposits	1,313	1,313	1,177

7 Other Income

	Unrestric-ted funds general	Total Funds 2021	Total Funds 2020
	£	£	£
Job Retention Scheme grants receivable	**37,495**	**37,495**	**1,464**

8 Expenditure on raising funds

	Unrestric-ted funds general	Restricted income funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Staff costs (Note 11)	54,597	-	54,597	33,021
Fundraising services charges from trading subsidiary (Note 13)	11,750	-	11,750	70,743
Lottery prizes and operator expenses	10,528	-	10,528	4,185
Website, online platforms and payment costs	7,854	-	7,854	4,606
Platform implementation and fundraising advice	3,960		3,960	
Cost of goods sold	1,526	-	1,526	2,283
Advertising & mailings	1,052	-	1,052	2,651
Telecoms, office supplies, postage etc	740	229	969	-
Costs of holding events	325		325	
Depreciation of tangible fixed assets	-	126	126	21
Other costs of raising funds	812	-	812	5,216
	93,144	**355**	**93,499**	**122,726**

9 Expenditure on Charitable Activities

	Unrestric-ted funds General £	Restricted Income Funds £	Total Funds 2021 £	Total 2020 £
Direct Cat Care Costs				
Veterinary fees	*75,198*	*9,925*	*85,123*	*165,155*
Food, litter, medicines and other cat care supplies	*28,103*	-	*28,103*	*28,954*
Waste disposal and sanitation	*1,139*	-	*1,139*	*941*
	104,440	9,925	114,365	195,050
People Costs				
Staff costs (Note 11)	*211,511*	-	*211,511*	*186,979*
Training, protective clothing and other staff costs	*329*	-	*329*	*2,927*
Travelling expenses and other volunteer costs	*1,938*	-	*1,938*	*7,993*
	213,778	-	213,778	197,899
Premises costs	14,233	-	14,233	28,422
Depreciation of tangible fixed assets	7,821	3,859	11,680	11,712
Website, online platforms and payment costs	5,512	-	5,512	4,073
Motor expenses - cat ambulance/transport vans	6,355	-	6,355	3,231
Telecoms, office supplies, postage etc	4,769	1,866	6,635	7,314
Independent examiner's fee	2,880	-	2,880	1,500
Communications and other operating costs	2,238	-	2,238	2,187
	362,026	**15,650**	**377,676**	**451,388**

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

L Campbell

£nil (2020: £48) of expenses were reimbursed to L Campell during the year.

H Bates

£nil (2020 £12) of expenses were reimbursed to H Bates during the year.

J Robertshaw

£180 (2020: £5) of expenses were reimbursed to J Robertshaw during the year for transporting cats.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £180 for the year (2020 - £65).

11 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Wages and salaries	246,839	205,703
Social security costs	14,532	10,807
Pension costs	4,737	3,490
	266,108	**220,000**

Key management personnel comprises Sara Atkinson, Chief Executive Officer. Her remuneration and benefits (incuding employers' NIC) totalled £25,264 (2020 - £23,648).

The monthly average number of persons (including senior management) employed by the charity during the year expressed as full time equivalents was as follows:

	2021	2020
	No	No
Charitable Activities	7	7
Fundraising	2	1
Management & administration	2	2
	11	**10**

10 (2020 - 9) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £4,737 (2020 - £3,490).

No employee received emoluments of more than £60,000 during the year

12 Tangible fixed assets

	Leasehold buildings	Furniture & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2020	201,000	3,209	9,296	213,505
Additions	-	1,244	-	1,244
At 31 March 2021	**201,000**	**4,453**	**9,296**	**214,749**
Depreciation				
At 1 April 2020	45,813	906	6,354	53,073
Charge for the year	10,072	998	735	11,805
At 31 March 2021	**55,885**	**1,904**	**7,089**	**64,878**
Net book value				
At 31 March 2021	**145,115**	**2,549**	**2,207**	**149,871**
At 31 March 2020	**155,187**	**2,303**	**2,942**	**160,432**

13 Fixed asset investments

	2021	2020
	£	£
Shares in group undertakings and participating interests	4	4

Subsidiaries

The charity wholly owns the issued share capital of Yorkshire Cat Rescue (Trading Enterprises) Limited, Company number 07518205, which operates the charity's four charity shops. Yorkshire Cat Rescue (Trading Enterprises) Limited donates all its profits to, and carries out fundraising activities for, the charity.

These activities include a substantial amount generated by selling goods on behalf of donors rather than on its own account, where donors can then gift-aid the proceeds net of selling commission to the charity.

The turnover of Yorkshire Cat Rescue (Trading Enterprises) Limited for the year ended 31 March was £124,401 (2020 - £346,631). This included a charge to the charity of £11,750 (2020 £70,713), in recognition of profits on what would otherwise be its own sales income foregone, and fundraising activities undertaken on behalf of the charity. This amount is included in Expenditure on Raising Funds (Note 8).

Yorkshire Cat Rescue (Trading Enterprises) Limited's expenditure was £306,974 (2020 - £330,019) and its profit after government Covid-related grants and tax for the year, all of which was donated to the charity, was £13,620 (2020 - £16,612). The aggregate amount of its capital and reserves at 31 March 2021 was £104 (2020 - £104).

14 Debtors

	2021	2020
	£	£
Trade debtors	5,469	6,320
Due from group undertakings	17,562	26,598
Prepayments and accrued income	18,954	11,052
VAT recoverable	10,418	12,406
Other debtors	9,292	7,199
	61,695	**63,575**

15 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	6,546	14,329
Other Taxation and social security	4,008	3,246
Accruals and deferred income	48,363	31,656
	58,917	**49,231**

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £4,737 (2020 - £3,490).

17 Commitments

Other financial commitments

The financial commitment relates to an operating lease. The total amount of other financial commitments not provided in the financial statements was £2,314 (2020 - £3,382).

18 Contingent liabilities

Future veterinary bills

The charity has committed to covering future veterinary costs for specified medical or age conditions of certain harder-to-rehome cats. As the charity has a "no kill" policy, giving commitments to help with veterinary costs is sometimes necessary to enable such cats to be rehomed.

These commitments comprise both costs for acute treatment, which may be required soon after the cat is adopted and are not expected to recur, and costs that the charity has agreed to cover for chronic lifetime conditions or for general old age.

Because of the nature of the costs, the time-scale of the commitments for chronic conditions, the fact that adopters often do not seek to recover costs they incur, and because many adopters do not advise the charity when the cat has died, it is not possible to determine with any reasonable certainty what the future liability of the charity will be.

An informed estimate can be made for the liability for the following 12 months, and this estimate is included in Accruals and deferred income (Note 15). Beyond this period, given the large number of variables involved, there is no objective basis for determining the liability.

As an indication of the annual cost of veterinary bills incurred under this commitment, the total cost incurred in the financial year for both acute and chronic conditions was £15,598 (2020 - £16,220).

Yorkshire Cat Rescue
Notes to the Financial Statements for the Year Ended 31 March 2021

19 Funds

	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Unrestricted funds					
General					
General fund	429,332	507,761	(455,170)	-	481,923
Designated					
Veterinary costs fund	45,000	-	-	-	45,000
	474,332	507,761	(455,170)	-	526,923
Restricted funds					
1000 Champions	29,082	62	-	-	29,144
Jean Salisbury Animal Welfare Trust	8,550	-	(570)	-	7,980
Support Adoption for Pets	11,604	-	(774)	-	10,830
The Machig Animal Welfare Trust	1,425	-	(95)	-	1,330
The Emerald Foundation	12,000	-	(750)	-	11,250
Cat Ambulance	3,146	-	(735)	-	2,411
Freuds	4,000	-	(250)	-	3,750
To help with Vet Bills - Various	-	9,925	(9,925)	-	-
Mars Petcare Ltd	2,703	-	(685)	-	2,018
The Big Lottery Fund	-	-	-	-	-
Bradford Council	483	-	(126)	-	357
Battersea DCH/Assoc Dogs & Cats Homes	-	3,750	(2,095)		1,655
Total restricted funds	72,993	13,737	(16,005)	-	70,725
Total funds	**547,325**	**521,498**	**(471,175)**	**-**	**597,648**

19 Funds (Continued)

	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 31 March 2020
		£	£	£	£
Unrestricted funds					
General					
General fund	332,030	674,756	(532,454)	(45,000)	429,332
Designated					
Veterinary costs fund	-	-	-	45,000	45,000
	332,030	674,756	(532,454)	-	474,332
Restricted funds					
1000 Champions	29,082	-	-	-	29,082
Jean Salisbury Animal Welfare Trust	9,120	-	(570)	-	8,550
Support Adoption for Pets	12,376	-	(772)	-	11,604
Help Animals (The Machig Animal Welfare Tr	1,520	-	(95)	-	1,425
The Emerald Foundation	12,750	-	(750)	-	12,000
Motor Vehicles	4,126	-	(980)	-	3,146
Freuds	4,250	-	(250)	-	4,000
Vets Bills	-	31,325	(31,325)	-	-
Mars (Veterinary Room)	3,527	-	(824)	-	2,703
Big Lottery Fund	6,077	-	(6,077)	-	-
Bradford Council	-	500	(17)	-	483
Total restricted funds	82,828	31,825	(41,660)	-	72,993
Total funds	**414,858**	**706,581**	**(574,114)**	**-**	**547,325**

The specific purposes for which the funds are to be applied are as follows:

General Fund

This fund can be used without restriction for any of the purposes and activities of the charity

Designated Funds

Veterinary Costs Fund

This fund has been designated by the Trustees, for where the charity has committed to covering future costs for specified medical or age conditions of certain harder-to-rehome cats to the extent provision for such costs is not already included in these accounts.

19 Funds (Continued)

Restricted Funds

1000 Champions

These funds will be used to help purchase or build a new rescue centre.

Jean Salisbury Animal Welfare Trust

These funds relate to the building of new cat pens.

Support Adoption for Pets

These funds relate to the building of new cat pens.

The Machig Animal Welfare Trust

These funds relate to the building of new cat pens.

The Emerald Foundation

These funds relate to the building of new cat pens.

Cat Ambulance

These funds were raised to purchase a new van for day to day cat transport and general operations.

Freuds

These funds relate to the building of new cat pens.

Veterinary Bills

These funds were provided by various donors, to help pay the charity's ongoing veterinary bills.

Mars Petcare Ltd

These funds were provided to enable a dedicated veterinary room to be created and equipped.

The Big Lottery Fund

These funds were provided in the year to facilitate the establishment of a comprehensive programme for training and managing volunteers and ensuring their welfare and development.

Bradford City Council

These funds were provided for the purchase of a branded gazebo for fundraising activities.

Battersea Dogs & Cats Home/Association of Dogs and Cats Homes

These funds were provided to purchase equipment necessary for staff to work at home over the Covid-19 pandemic.

20 Analysis of net assets between funds

	General Fund	Veterinary Costs Fund	Unrestric-ted funds	Restric-ted funds	Total Funds
	£	£	£	£	£
Tangible fixed assets	109,945	-	109,945	39,926	149,871
Fixed asset investments	4	-	4	-	4
Current assets	430,891	45,000	475,891	30,799	506,690
Current liabilities	(58,917)	-	(58,917)	-	(58,917)
Total net assets	**481,923**	**45,000**	**526,923**	**70,725**	**597,648**

21 Related party transactions

During the year the charity made the following related party transactions:

Yorkshire Cat Rescue (Trading Enterprises) Limited (a subsidiary of Yorkshire Cat Rescue.)

During the year, gift aid of £13,620 (2020 - £16,612) was received from Yorkshire Cat Rescue (Trading Enterprises) Limited. The charity paid Yorkshire Cat Rescue (Trading Enterprises) Limited £11,750 (2020 - £70,743) for raising donations and other funds for and generally supporting & promoting the charity through its charity shops. At the balance sheet date the amount due from Yorkshire Cat Rescue (Trading Enterprises) Limited was £17,562 (2020 - £9,812).

Key management personnel

Sara Atkinson *(Chief Executive Officer)*

An amount of £9,000 (2020 - £9,000) is included as a donated service. This amount is the value of the rent given free of charge to the charity for the use of the land at Sara's property.

A message from our Patron

We are so proud to have Milly Johnson as our patron. As many will know, Milly is the Yorkshire born-and-bred, best-selling and award-winning romantic novelist, after-dinner speaker, poet, professional joke writer, short-story writer and newspaper columnist. And cat-lover! She has been a wonderful supporter of our charity for a long time, and she donates all the profits from her recent brilliant, sometimes-edgy, always poignant book of poetry "A Cat-Shaped Space" to Yorkshire Cat Rescue.

Thank you for your continued support, especially after the year we don't like to talk about. It has sorely depleted the resources of the charity, and so any help you have given and continue to give is both needed and appreciated more than you know.

When I agreed to be patron for Yorkshire Cat Rescue, I did it because I wanted to give my time to helping the charity in any way I could. I have been there from the off watching it develop and grow, and knowing that monies raised went on the 'guests' rather than swanky office furniture.

I acquired my first cat from the charity nearly thirty years ago, and discovered a lifelong love of our feline friends that I confess I wasn't expecting to find. I'm so proud of what YCR has achieved and am touched by the wonderful efforts made by its staff and volunteers to keep it surviving, way above the call of duty. It is a joy to be involved with them.

So thank you from me for any little or large donation, any purchase you make from the shops or website, any advertising you do for them because we could not continue without your goodwill.

Here's hoping for steadier times ahead - for you and us. Keep well and keep safe... and keep supporting us.

Milly Johnson x

Case Study – Rufus

The adorable Rufus came when his owner could longer look after him. He has a tumour in his back leg, but his quality of life is very good and he may live for many years, so we rehomed him.

Rufus will likely need his leg amputating at some point, which we will pay for. We would not be able to offer such commitments, and therefore be able to find loving homes for cats like Rufus, if it were not for such amazing support!

Yorkshire Cat Rescue, Lower Pierce Close

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