

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).

Yorkshire Cat Rescue

Trustees' Report (continued)

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
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
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 agreed 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 places in further education thanks to skills they have learned whilst volunteering.

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

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
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)

		Unrestricted funds		Restricted funds	Total 2023	Total 2022
	Note	Designated £	General £	£	£	£
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		<u>-</u>	<u>495,111</u>	<u>24,980</u>	<u>520,091</u>	<u>504,821</u>
Expenditure						
Raising funds	8	-	(132,370)	(125)	(132,495)	(101,068)
Charitable activities	9	-	(459,016)	(4,980)	(463,996)	(372,765)
Total expenditure		<u>-</u>	<u>(591,386)</u>	<u>(5,105)</u>	<u>(596,491)</u>	<u>(473,833)</u>
Net movement in funds		<u>-</u>	<u>(96,275)</u>	<u>19,875</u>	<u>(76,400)</u>	<u>30,988</u>
Reconciliation of funds						
Total funds brought forward		45,000	512,704	70,932	628,636	597,648
Total funds carried forward		<u>45,000</u>	<u>416,429</u>	<u>90,807</u>	<u>552,236</u>	<u>628,636</u>

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

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

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2023

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.

Yorkshire Cat Rescue

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

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.

Yorkshire Cat Rescue

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

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.

Yorkshire Cat Rescue

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

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	Total	Total
	£	funds	2023	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)
	<u>407,565</u>	<u>24,980</u>	<u>432,545</u>	<u>422,514</u>

4 Other trading activities

	Unrestricted funds			
	General	Total	Total	
	£	2023	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	
	<u>51,296</u>	<u>51,296</u>	<u>45,908</u>	

Yorkshire Cat Rescue

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

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
	<u>4,250</u>	<u>4,250</u>	<u>1,627</u>

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
		<u>132,370</u>	<u>125</u>	<u>132,495</u>	<u>101,068</u>

Yorkshire Cat Rescue

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

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
		<u>131,670</u>	<u>125</u>	<u>131,795</u>	<u>99,487</u>

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

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

Yorkshire Cat Rescue

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

9 Expenditure on Charitable Activities

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds £	2023 £	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
	<u>459,016</u>	<u>4,980</u>	<u>463,996</u>	<u>372,765</u>

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).

Yorkshire Cat Rescue

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

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	-
	<u>334,573</u>	<u>277,491</u>

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
	<u>11</u>	<u>11</u>

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

Yorkshire Cat Rescue

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

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

Yorkshire Cat Rescue

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

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 commission 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). This 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 aggregate 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
	<u>78,578</u>	<u>55,832</u>

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
	<u>50,880</u>	<u>45,428</u>

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).

Yorkshire Cat Rescue

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

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).

Yorkshire Cat Rescue

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

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

Yorkshire Cat Rescue

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

Yorkshire Cat Rescue

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

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 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.

Yorkshire Cat Rescue

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

19 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General funds	Designated 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	<u>416,429</u>	<u>45,000</u>	<u>90,807</u>	<u>552,236</u>

Yorkshire Cat Rescue

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

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.