

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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YORKSHIRE CAT RESCUE

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.

YORKSHIRE CAT RESCUE

Report of the Trustees for the Year Ended 31 March 2024

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

Report of the Trustees for the Year Ended 31 March 2024

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 Brighthouse 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 (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.

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.

YORKSHIRE CAT RESCUE

Report of the Trustees for the Year Ended 31 March 2024

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.

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.

YORKSHIRE CAT RESCUE

Report of the Trustees for the Year Ended 31 March 2024

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.

YORKSHIRE CAT RESCUE

Report of the Trustees for the Year Ended 31 March 2024

TRUSTEES' RESPONSIBILITY STATEMENT

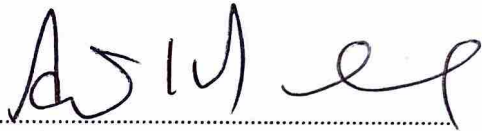
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard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

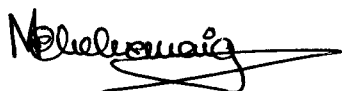
Independent examiner's statement

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
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Hampshire
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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		<u>750,421</u>	<u>30,250</u>	<u>780,671</u>	<u>520,091</u>
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		<u>711,518</u>	<u>4,795</u>	<u>716,313</u>	<u>596,491</u>
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		<u><u>500,332</u></u>	<u><u>116,262</u></u>	<u><u>616,594</u></u>	<u><u>552,236</u></u>

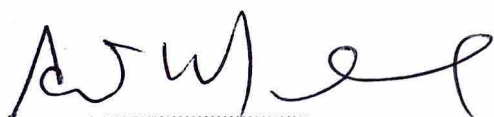
The notes form part of these financial statements

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
		<u>481,330</u>	<u>463,437</u>
CREDITORS			
Amounts falling due within one year	15	(58,834)	(50,880)
NET CURRENT ASSETS		<u>422,496</u>	<u>412,557</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		616,594	552,236
NET ASSETS		<u>616,594</u>	<u>552,236</u>
FUNDS	17		
Unrestricted funds		500,332	461,429
Restricted funds		116,262	90,807
TOTAL FUNDS		<u>616,594</u>	<u>552,236</u>

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

YORKSHIRE CAT RESCUE

Notes to the Financial Statements for the Year Ended 31 March 2024

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.

YORKSHIRE CAT RESCUE

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

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

YORKSHIRE CAT RESCUE

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

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

YORKSHIRE CAT RESCUE

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

4. INVESTMENT INCOME

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

5. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
CAT Adoption Fees	75,367	32,000
Activity Charitable Activities	<u>75,367</u>	<u>32,000</u>

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
	<u>176,480</u>	<u>132,495</u>

7. CHARITABLE ACTIVITIES COSTS

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

YORKSHIRE CAT RESCUE

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

8. SUPPORT COSTS

	Governance costs
	£
Governance Cost	20,373
	<u>20,373</u>

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
	<u>278,412</u>	<u>334,573</u>

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

	2024	2023
Average Employee	11	15
	<u>11</u>	<u>15</u>

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).

YORKSHIRE CAT RESCUE

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

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 commission to the charity.

YORKSHIRE CAT RESCUE

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

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
	<u>58,834</u>	<u>50,880</u>

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)
	<u>500,332</u>	<u>116,262</u>	<u>616,594</u>	<u>552,236</u>

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	<u>552,236</u>	<u>64,358</u>	<u>616,594</u>

YORKSHIRE CAT RESCUE

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

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	<u>780,671</u>	<u>(716,313)</u>	<u>64,358</u>

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	<u>628,636</u>	<u>(76,400)</u>	<u>552,236</u>

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	<u>520,091</u>	<u>(596,491)</u>	<u>(76,400)</u>

YORKSHIRE CAT RESCUE

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

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	<u>628,636</u>	<u>(12,042)</u>	<u>616,594</u>

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	<u>1,300,762</u>	<u>(1,312,804)</u>	<u>(12,042)</u>

YORKSHIRE CAT RESCUE

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

17. MOVEMENT IN FUNDS - continued

	Balance at 01/04/2023	Income	Expenditure	Balance at 31/03/2024
Restricted Funds	£	£	£	£
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

	Balance at 01/04/2022	Income	Expenditure	Balance at 31/03/2023
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

YORKSHIRE CAT RESCUE

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

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 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 - continued for the Year Ended 31 March 2024

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.

YORKSHIRE CAT RESCUE

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
	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	64,331	51,296
Investment income		
Other Interest	6	18
Deposit account interest	9,269	4,232
	<hr/>	<hr/>
	9,275	4,250
Charitable activities		
CAT Adoption Fees	75,367	32,000
	<hr/>	<hr/>
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
	<hr/>	<hr/>
	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

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YORKSHIRE CAT RESCUE

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
	<hr/>	<hr/>
	519,460	460,596
 Support costs		
 Governance costs		
Independent Examiner's fee	2,300	1,900
Accountancy and legal fees	18,073	1,500
	<hr/>	<hr/>
	20,373	3,400
	<hr/>	<hr/>
Total resources expended	716,313	596,491
	<hr/>	<hr/>
Net income/(expenditure)	<u>64,358</u>	<u>(76,400)</u>

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