

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 20 December 2022
for
Avon Cat Rescue

Julia Biddle FCCA
J S Biddle Accounting Ltd
Greystone Cottage
Church Bank
Temple Grafton
Warwickshire
B49 6NU

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for the Year Ended 20 December 2022

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The trustees present their report with the financial statements of the charity for the year ended 20 December 2022. 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

The Avon Cat Rescue was established for the benefit of the public and to relieve the suffering of cats in need of care and attention. In particular:-

- to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals and,
- to educate the public in matters pertaining to cat welfare in general and the prevention of cruelty and suffering among cats.

The Rescue is in a fortunate position because it is able to help, simultaneously, three groups of people:

- firstly, those who are forced, through circumstance, to relinquish their cat or cats into care;
- secondly, those who wish to give a cat a home; and,
- thirdly, those who wish to work with cats.

In addition, of course, the cats themselves benefit from the Rescues work by securing a home for life with the continued back-up support of the Rescue.

Significant activities

Over the past year Avon Cat Rescue (ACR) has taken in 327 cats which included strays, unwanted pets and cats who's owners have died. In addition, New homes were found for 322 cats including 19 kittens born at the rescue, Several other cats found new homes directly from the ACR website and the ACR Facebook page. Many of these new owners continue to support ACR through donations, visits, sending photos and attending events.

There are 18 cats which live permanently at ACR. These are called "pensioners" and are sponsored by supporters. They are cats which are unlikely to find home because of their temperament, age or medical conditions. There is one with diabetes, one with diabetes and FIV and two with digestive problems,

ACR has a "Golden Oldie" scheme to support elderly or disabled cats. This means that future medical expenses are covered by ACR. This enables people who may not have been able to afford to offer a home to these needy cats to do so. There were 19 cats supported in this way over the past year.

All unneutered male cats arriving at ACR were tested for FIV and FELV. ACR has continued to vaccinate and microchip cat. 102 vaccinations were carried out and 101 cats were microchipped, 109 cats were neutered. All of these measures protect the health of the cat community.

Public benefit

The Trustees have given careful consideration to the Charity Commission's guidance on public benefit, as shown by the activities undertaken by the Rescue during the year.

Volunteers

The volunteers play a vital role in the work of the rescue. As well as the fundraising they make a large contribution to the care of the cats. At weekends whatever the weather volunteers are feeding, caring and socialising the cats in the care of the rescue.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

There have been a several events over the year, 2 bazaars in the garden, a jumble sale, autumn fair in the Memorial Hall and our first Christmas Fair at the Memorial Hall. As well as this there have been several market stalls and stalls at village shows. We depend on the volunteers who collect items to sell, set up and run the stalls and clear away after. Many work tirelessly to keep these events going and the events couldn't go ahead without them. As well as helping at the events, volunteers are regularly donating cat food, blankets, cleaning materials and newspaper which are invaluable for the care of the cats.

The Sponsorship Scheme continues to raise funds for the "pensioners" at ACR. Those who are unable to take a cat home can adopt a "pensioner" and receive news and photos of their chosen cat during the year.

Over the year three newsletters were produced, many being sent by e-mail rather than hard copy saving postage and paper. The cost of printing one of the newsletters was paid for by a supporter. A range of greetings cards were produced and sold to raise funds and every year there was a calendar illustrating happy cat homing stories from the past year. This year 150 calendars were sold and the printing costs were donated. We had 480 Christmas cards printed and 2 supporters paid for the printing.

The ACR website continues to be essential to publicising and homing the cats. All the ACR events are advertised here.

The ACR Facebook page is proving to be successful for attracting public support and homing cats.

FINANCIAL REVIEW

Principal funding sources

The Rescues operating performance for 2021/22 was financially in line with expectations with a total operating deficit of £11,562 before legacies and depreciation.

The Rescues principal sources of funds are donations and fund-raising, which raised £83,227 and £9,267 respectively. Legacy income varies year-on-year, making it difficult to plan. Legacies amounted to £14,072 in the current year income. Running costs exceeded the principal sources of income, with the majority of expenditure given over to Cat Food & Care, Veterinary Fees and manpower expenses. All of these items of expenditure are in line with the Rescues objectives.

Investment policy and objectives

The policy for investing the charities funds is to keep all reserves and surplus funds in either fixed rate low risk cash bonds or interest bearing deposit accounts. The Trustees agree that it is important that the funds generate income for the Charity but that the risk of that income generation must be as low as possible.

FINANCIAL REVIEW

Reserves policy

The Charity's reserves policy acknowledges that the Charity's income streams can be inconsistent. Income arises evenly throughout the year from general fundraising and unevenly from legacies. The unpredictability in income makes planning difficult and, whilst the trustees are keen not to stockpile money unnecessarily, they believe that sustainability is paramount to their beneficiaries: the cats, their owners and the general public.

Of a more predictable nature is the fact that each year the income from general fundraising is insufficient to meet outgoings and has to be supplemented by legacy income. Therefore, to enable the Charity to plan its activities and to maintain a level of service, the trustees deem it judicious to hold sufficient funds in reserve to cover any shortfall arising in general fundraising income over the next three years.

This year, legacies amounted to £14,072. Together with the previous years legacies, the Charity has the financial capacity not only to reserve three years of operating costs but also to carry out significant improvements to the Rescues Centre. Upgrades that will improve the lives of the cats, the visiting public and the volunteers, in accordance with the Charity's constitution and the wishes of the public who donate the money.

The Charity will reserve £200,000 to ensure sustainability over the next three years. The reserve assumes operating costs of £75,000 per year and a conservative income from general fundraising of £25,000, leaving a shortfall of £50,000 for each of three years, ie £150,000 to be made up from reserves. A further £50,000 will be reserved for unexpected expenditure. In addition to this the Charity will reserve £350,000 to provide for the relocation of the Rescue Centre. The rescue centre is currently situated on the property of one of the Trustees, should the Trustee become incapacitated or pass away the centre would need to be relocated.

It is reassuring to know that the public trusts the Charity to spend their donations on the cats in the Charity's care. As a result, the Charity is in the unprecedented and enviable position of having total unrestricted cash reserves of approximately £697,000 to hold in reserve as above and spend on its charitable objectives.

FUTURE PLANS

The trustees plan to continue improvements to the Rescue Centre, which began in 2017. These include the replacement of all of the current pens and the installation of new pens, where appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the constitution and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1162192

Principal address

The Barn House
Chapel Street
Welford on Avon
Warwickshire
CV37 8PX

Trustees

Mrs R Spicer Chairperson
Miss M Hall Treasurer
Mrs K Unitt

Avon Cat Rescue

Report of the Trustees
for the Year Ended 20 December 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Julia Biddle FCCA
J S Biddle Accounting Ltd
Greystone Cottage
Church Bank
Temple Grafton
Warwickshire
B49 6NU

Approved by order of the board of trustees on 16 / 03 / 2023 and signed on its behalf by:

Rosemary Spicer
Mrs R Spicer - Trustee

Independent Examiner's Report to the Trustees of
Avon Cat Rescue

Independent examiner's report to the trustees of Avon Cat Rescue

I report to the charity trustees on my examination of the accounts of Avon Cat Rescue (the Trust) for the year ended 20 December 2022.

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

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.



Julia Biddle FCCA
Association of Chartered Certified Accountants
Julia Biddle FCCA
J S Biddle Accounting Ltd
Greystone Cottage
Church Bank
Temple Grafton
Warwickshire
B49 6NU

Date: 16 / 03 / 23

Avon Cat Rescue

Statement of Financial Activities
for the Year Ended 20 December 2022

		20.12.22 Unrestricted fund £	20.12.21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		97,299	141,648
Other trading activities	2	9,267	4,925
Investment income	3	3,673	3,437
Total		<u>110,239</u>	<u>150,010</u>
EXPENDITURE ON			
Raising funds	4	835	143
Other		116,392	111,014
Total		<u>117,227</u>	<u>111,157</u>
NET INCOME/(EXPENDITURE)		(6,988)	38,853
RECONCILIATION OF FUNDS			
Total funds brought forward		783,404	744,551
TOTAL FUNDS CARRIED FORWARD		<u><u>776,416</u></u>	<u><u>783,404</u></u>

The notes form part of these financial statements

Avon Cat Rescue

Balance Sheet
20 December 2022

		20.12.22 Unrestricted fund £	20.12.21 Total funds £
FIXED ASSETS	Notes		
Tangible assets	7	85,115	82,687
CURRENT ASSETS			
Stocks	8	200	200
Debtors	9	1,589	24,837
Prepayments and accrued income		175	150
Cash at bank and in hand		697,398	682,142
		<u>699,362</u>	<u>707,329</u>
CREDITORS			
Amounts falling due within one year	10	(8,061)	(6,612)
NET CURRENT ASSETS		<u>691,301</u>	<u>700,717</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>776,416</u>	<u>783,404</u>
NET ASSETS		<u>776,416</u>	<u>783,404</u>
FUNDS	11		
Unrestricted funds		<u>776,416</u>	<u>783,404</u>
TOTAL FUNDS		<u>776,416</u>	<u>783,404</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16/03/23
and were signed on its behalf by:

Rosemary Spicer
R Spicer - Trustee

M. A. Hall
M Hall - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

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.

Tangible fixed assets

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

Improvements to property	- 10% on reducing balance
Plant and machinery	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 20 December 2022

2. OTHER TRADING ACTIVITIES

	20.12.22	20.12.21
	£	£
Fundraising events	7,030	3,362
Shop income	2,237	1,563
	<u>9,267</u>	<u>4,925</u>

3. INVESTMENT INCOME

	20.12.22	20.12.21
	£	£
Deposit account interest	3,673	3,437
	<u>3,673</u>	<u>3,437</u>

4. RAISING FUNDS

Raising donations and legacies

	20.12.22	20.12.21
	£	£
Support costs	50	22
	<u>50</u>	<u>22</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

	20.12.22	20.12.21
	£	£
Trustees' remuneration	14,237	11,800
	<u>14,237</u>	<u>11,800</u>

In addition to acting as Trustee, K Unitt actively works in the cat rescue centre providing care for the cats, she also provides bookkeeping services. The remuneration she received for cat care was £13,720 (2021 £11,800) and for bookkeeping was £517 (2020 nil).

Trustees' expenses

	20.12.22	20.12.21
	£	£
Trustees' expenses	2,067	2,082
	<u>2,067</u>	<u>2,082</u>

The expenses paid to Trustees were for travel costs and the amounts paid were to R Spicer £983 (2021 £1,053) and H Hall £749 (2021 £1,029).

Notes to the Financial Statements - continued
for the Year Ended 20 December 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	141,648
Other trading activities	4,925
Investment income	3,437
Total	<u>150,010</u>
EXPENDITURE ON	
Raising funds	143
Other	111,014
Total	<u>111,157</u>
NET INCOME	38,853
RECONCILIATION OF FUNDS	
Total funds brought forward	744,551
TOTAL FUNDS CARRIED FORWARD	<u><u>783,404</u></u>

Notes to the Financial Statements - continued
for the Year Ended 20 December 2022

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
COST			
At 21 December 2021	157,529	790	158,319
Additions	11,926	-	11,926
	<hr/>	<hr/>	<hr/>
At 20 December 2022	169,455	790	170,245
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 21 December 2021	75,083	549	75,632
Charge for year	9,438	60	9,498
	<hr/>	<hr/>	<hr/>
At 20 December 2022	84,521	609	85,130
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 20 December 2022	84,934	181	85,115
	<hr/>	<hr/>	<hr/>
At 20 December 2021	82,446	241	82,687
	<hr/>	<hr/>	<hr/>

8. STOCKS

	20.12.22 £	20.12.21 £
Stocks	200	200
	<hr/>	<hr/>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	20.12.22 £	20.12.21 £
Electricity refund paid to Trustee	1,261	22,748
Gift aid claims	328	2,089
	<hr/>	<hr/>
	1,589	24,837
	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 20 December 2022

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	20.12.22	20.12.21
	£	£
Trade creditors	6,561	5,112
Other creditors	1,500	1,500
	<u>8,061</u>	<u>6,612</u>

11. MOVEMENT IN FUNDS

	At 21.12.21 £	Net movement in funds £	At 20.12.22 £
Unrestricted funds			
General fund	783,404	(6,988)	776,416
	<u>783,404</u>	<u>(6,988)</u>	<u>776,416</u>
TOTAL FUNDS	<u>783,404</u>	<u>(6,988)</u>	<u>776,416</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	110,239	(117,227)	(6,988)
	<u>110,239</u>	<u>(117,227)</u>	<u>(6,988)</u>
TOTAL FUNDS	<u>110,239</u>	<u>(117,227)</u>	<u>(6,988)</u>

Comparatives for movement in funds

	At 21.12.20 £	Net movement in funds £	At 20.12.21 £
Unrestricted funds			
General fund	744,551	38,853	783,404
	<u>744,551</u>	<u>38,853</u>	<u>783,404</u>
TOTAL FUNDS	<u>744,551</u>	<u>38,853</u>	<u>783,404</u>

Notes to the Financial Statements - continued
for the Year Ended 20 December 2022

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,010	(111,157)	38,853
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>150,010</u>	<u>(111,157)</u>	<u>38,853</u>

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

	At 21.12.20 £	Net movement in funds £	At 20.12.22 £
Unrestricted funds			
General fund	744,551	31,865	776,416
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>744,551</u>	<u>31,865</u>	<u>776,416</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	260,249	(228,384)	31,865
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>260,249</u>	<u>(228,384)</u>	<u>31,865</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 20 December 2022.