

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 20 December 2023
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 2023

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Report of the Trustees
for the Year Ended 20 December 2023

The trustees present their report with the financial statements of the charity for the year ended 20 December 2023. 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 299 cats which included strays, unwanted pets and cats whose owners have died. In addition, new homes were found for 284 cats including 9 older cats exceeding 12 years of age. 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 17 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 receiving thyroid treatment and others with breathing difficulties and other health problems,

All unneutered male cats arriving at ACR were tested for FIV and FELV. ACR has continued to vaccinate and microchip. 75 vaccinations were carried out and 83 cats were microchipped, 75 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 successful events at ACR and other venues over the year. There was a bazaar at the Memorial Hall, a jumble sale, a Christmas Fair at the Memorial Hall. As well as this there have been open afternoons at the rescue where visitors could view the cats and purchase from stalls and tea and cake stands. 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.

The new pens have been sponsored and supporters have been able to sponsor an individual pen or items withing them. They then receive a yearly update on the cats that have been helped and housed in their pen.

Donations of food are essential for ACR. They are supported by an amazing group of individuals and companies. ACR is extremely grateful and depend on this generosity.

Over the year three newsletters were produced, many being sent by e-mail rather than hard copy saving postage and paper. 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 140 calendars were sold.

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 also a key part if finding homes for cats and advertising events and this year ACR has started to use Instagram as an addional promotional tool.

FINANCIAL REVIEW

Principal funding sources

The Rescues operating performance for 2022/23 was financially in line with expectations with a total operating deficit of £6,350 before legacies and depreciation.

The Rescues principal sources of funds are donations and fund-raising, which raised £93,145 and £13,798 respectively. Legacy income varies year-on-year, making it difficult to plan. Legacies amounted to £28,376 in the current year income. Running costs were covered by 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 £28,376. 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 fortunate position of having total unrestricted cash reserves of approximately £676,000 to hold in reserve as above and spend on its charitable objectives.

FUTURE PLANS

The trustees plan to continue improvements to the Rescue Centre. 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

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 and signed on its behalf by:

.....
Mrs R Spicer - Trustee

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 2023.

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

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J S Biddle Accounting Ltd
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Date:

Statement of Financial Activities
for the Year Ended 20 December 2023

		20.12.23 Unrestricted fund £	20.12.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		121,521	97,299
Other trading activities	2	13,798	9,267
Investment income	3	7,666	3,673
Total		<u>142,985</u>	<u>110,239</u>
 EXPENDITURE ON			
Raising funds	4	895	835
Other		<u>133,034</u>	<u>116,392</u>
Total		<u>133,929</u>	<u>117,227</u>
 NET INCOME/(EXPENDITURE)		9,056	(6,988)
 RECONCILIATION OF FUNDS			
Total funds brought forward		776,416	783,404
 TOTAL FUNDS CARRIED FORWARD		<u><u>785,472</u></u>	<u><u>776,416</u></u>

Avon Cat Rescue

Balance Sheet
20 December 2023

		20.12.23 Unrestricted fund £	20.12.22 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	7	116,458	85,115
CURRENT ASSETS			
Stocks	8	200	200
Debtors	9	1,980	1,589
Prepayments and accrued income		180	175
Cash at bank and in hand		676,183	697,398
		<u>678,543</u>	<u>699,362</u>
CREDITORS			
Amounts falling due within one year	10	(9,529)	(8,061)
NET CURRENT ASSETS		<u>669,014</u>	<u>691,301</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>785,472</u>	<u>776,416</u>
NET ASSETS		<u>785,472</u>	<u>776,416</u>
FUNDS	11		
Unrestricted funds		<u>785,472</u>	<u>776,416</u>
TOTAL FUNDS		<u>785,472</u>	<u>776,416</u>

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

.....
R Spicer - Trustee

.....
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 2023

2. OTHER TRADING ACTIVITIES

	20.12.23	20.12.22
	£	£
Fundraising events	11,463	7,030
Shop income	2,335	2,237
	<u>13,798</u>	<u>9,267</u>

3. INVESTMENT INCOME

	20.12.23	20.12.22
	£	£
Deposit account interest	7,666	3,673
	<u>7,666</u>	<u>3,673</u>

4. RAISING FUNDS

Raising donations and legacies

	20.12.23	20.12.22
	£	£
Support costs	-	50
	<u>-</u>	<u>50</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

	20.12.23	20.12.22
	£	£
Trustees' remuneration	13,682	14,237
	<u>13,682</u>	<u>14,237</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 £12,976 (2022 £13,720) and for bookkeeping was £706 (2022 £517).

Trustees' expenses

	20.12.23	20.12.22
	£	£
Trustees' expenses	1,372	2,067
	<u>1,372</u>	<u>2,067</u>

The expenses paid to Trustees were for travel costs and the amounts paid were to R Spicer £924 (2022 £983), H Hall £280 (2022 £749) and K Unitt £168 (2022 £336).

Notes to the Financial Statements - continued
for the Year Ended 20 December 2023

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	97,299
Other trading activities	9,267
Investment income	3,673
Total	<u>110,239</u>
EXPENDITURE ON	
Raising funds	835
Other	116,392
Total	<u>117,227</u>
NET INCOME/(EXPENDITURE)	(6,988)
RECONCILIATION OF FUNDS	
Total funds brought forward	783,404
TOTAL FUNDS CARRIED FORWARD	<u><u>776,416</u></u>

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
COST			
At 21 December 2022	169,455	790	170,245
Additions	44,313	-	44,313
At 20 December 2023	<u>213,768</u>	<u>790</u>	<u>214,558</u>
DEPRECIATION			
At 21 December 2022	84,521	609	85,130
Charge for year	12,925	45	12,970
At 20 December 2023	<u>97,446</u>	<u>654</u>	<u>98,100</u>
NET BOOK VALUE			
At 20 December 2023	<u>116,322</u>	<u>136</u>	<u>116,458</u>
At 20 December 2022	<u>84,934</u>	<u>181</u>	<u>85,115</u>

Notes to the Financial Statements - continued
for the Year Ended 20 December 2023

8. STOCKS

	20.12.23	20.12.22
	£	£
Stocks	200	200
	<u> </u>	<u> </u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	20.12.23	20.12.22
	£	£
Electricity refund paid to		
Trustee	1,261	1,261
Gift aid claims	719	328
	<u> </u>	<u> </u>
	1,980	1,589
	<u> </u>	<u> </u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	20.12.23	20.12.22
	£	£
Trade creditors	8,029	6,561
Other creditors	1,500	1,500
	<u> </u>	<u> </u>
	9,529	8,061
	<u> </u>	<u> </u>

11. MOVEMENT IN FUNDS

	At 21.12.22 £	Net movement in funds £	At 20.12.23 £
Unrestricted funds			
General fund	776,416	9,056	785,472
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	776,416	9,056	785,472
	<u> </u>	<u> </u>	<u> </u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	142,985	(133,929)	9,056
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	142,985	(133,929)	9,056
	<u> </u>	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 20 December 2023

11. MOVEMENT IN FUNDS - continued

Comparatives for 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>783,404</u>	<u>(6,988)</u>	<u>776,416</u>

Comparative 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)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>110,239</u>	<u>(117,227)</u>	<u>(6,988)</u>

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

	At 21.12.21 £	Net movement in funds £	At 20.12.23 £
Unrestricted funds			
General fund	783,404	2,068	785,472
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>783,404</u>	<u>2,068</u>	<u>785,472</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	253,224	(251,156)	2,068
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>253,224</u>	<u>(251,156)</u>	<u>2,068</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 20 December 2023.

Detailed Statement of Financial Activities
for the Year Ended 20 December 2023

	20.12.23 £	20.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donated goods, facilities & services	15,000	2,500
Donations	73,278	76,235
Gift aid	4,867	4,492
Legacies	28,376	14,072
	<hr/>	<hr/>
	121,521	97,299
Other trading activities		
Fundraising events	11,463	7,030
Shop income	2,335	2,237
	<hr/>	<hr/>
	13,798	9,267
Investment income		
Deposit account interest	7,666	3,673
	<hr/>	<hr/>
Total incoming resources	142,985	110,239
EXPENDITURE		
Other trading activities		
Purchases	450	-
Events - expenses	445	785
	<hr/>	<hr/>
	895	785
Other		
Trustees' remuneration	13,682	14,237
Trustees' expenses	1,372	2,067
Cat food and costs of care	21,234	9,037
Veterinary care	44,802	41,665
Sub-contract labour	22,653	24,954
Volunteer expenses	193	187
	<hr/>	<hr/>
	103,936	92,147
Support costs		
Finance		
Bank charges	263	220
Other		
Rent, rates and water	1	1
Carried forward	1	1

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 20 December 2023

	20.12.23 £	20.12.22 £
Other		
Brought forward	1	1
Insurance	718	679
Light and heat	6,000	6,239
Telephone,postage & stationary	1,828	2,418
Website maintenance	335	50
Property repairs & maintenance	4,811	3,024
Accountancy fees	1,500	1,500
Travel & subsistence	536	666
Sundry expenses	136	-
Depreciation of tangible fixed assets	12,970	9,498
	<hr/> 28,835	<hr/> 24,075
Total resources expended	<hr/> 133,929	<hr/> 117,227
Net income/(expenditure)	<hr/> <hr/> 9,056	<hr/> <hr/> (6,988)