

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 20 December 2024

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 2024

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Report of the Trustees  
for the Year Ended 20 December 2024

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

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 302 cats which included strays, unwanted pets and cats whose owners have died and as a result of evictions. New homes were found for 258 cats and 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 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. 67 vaccinations were carried out and 71 cats were microchipped, 62 cats were neutered. All of these measures protect the health of the cat community.

A storm at the beginning of December resulted in part of a large tree destroying one of the rescue's new pens. Fundraising has enabled the rescue to plan for the pen to be rebuilt and also for some other improvements to other cat pens. These repairs and improvements will be undertaken during 2025.

**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 and 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. These events were well supported and resulted in some cats being rehomed in addition to raising funds

The rescue depends 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.

Donations of food are essential for ACR. The rescue is 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 additional promotional tool.

## **FINANCIAL REVIEW**

### **Principal funding sources**

The Rescues operating performance for 2023/24 was financially in line with expectations with a total operating of surplus of £3,399 before legacies and depreciation.

The Rescues principal sources of funds are donations and fund-raising, which raised £106,785 and £13,281 respectively. Legacy income varies year-on-year, making it difficult to plan. Legacies amounted to £99,905 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.



Avon Cat Rescue

Report of the Trustees

for the Year Ended 20 December 2024

**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 1/4/25 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 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').

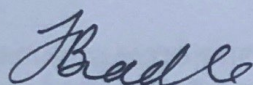
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

Date: 1/4/25



# Avon Cat Rescue

## Statement of Financial Activities for the Year Ended 20 December 2024

		20.12.24 Unrestricted fund £	20.12.23 Total funds £
	Notes		
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		206,690	121,521
Other trading activities	2	13,281	13,798
Investment income	3	16,721	7,666
<b>Total</b>		<u>236,692</u>	<u>142,985</u>
<b>EXPENDITURE ON</b>			
Raising funds	4	3,002	895
Other		142,052	133,034
<b>Total</b>		<u>145,054</u>	<u>133,929</u>
<b>NET INCOME</b>		<b>91,638</b>	<b>9,056</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		785,472	776,416
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>877,110</u></u>	<u><u>785,472</u></u>

The notes form part of these financial statements



Avon Cat Rescue

Balance Sheet  
20 December 2024

		20.12.24 Unrestricted fund £	20.12.23 Total funds £
	Notes		
<b>FIXED ASSETS</b>			
Tangible assets	7	104,792	116,458
<b>CURRENT ASSETS</b>			
Stocks	8	200	200
Debtors	9	2,443	1,980
Prepayments and accrued income		167	180
Cash at bank and in hand		779,590	676,183
		<u>782,400</u>	<u>678,543</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(10,082)	(9,529)
		<u>772,318</u>	<u>669,014</u>
<b>NET CURRENT ASSETS</b>			
		<u>772,318</u>	<u>669,014</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>877,110</u>	<u>785,472</u>
<b>NET ASSETS</b>		<u>877,110</u>	<u>785,472</u>
<b>FUNDS</b>	11		
Unrestricted funds		877,110	785,472
<b>TOTAL FUNDS</b>		<u>877,110</u>	<u>785,472</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1/4/25  
and were signed on its behalf by:

Rory Spicer  
R Spicer - Trustee

M 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 2024

**2. OTHER TRADING ACTIVITIES**

	20.12.24	20.12.23
	£	£
Fundraising events	7,425	11,463
Shop income	5,856	2,335
	<u>13,281</u>	<u>13,798</u>

**3. INVESTMENT INCOME**

	20.12.24	20.12.23
	£	£
Deposit account interest	<u>16,721</u>	<u>7,666</u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	20.12.24	20.12.23
	£	£
Support costs	<u>350</u>	<u>-</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

	20.12.24	20.12.23
	£	£
Trustees' remuneration	<u>15,835</u>	<u>13,682</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 £15.195 (2023 £12,976) and for bookkeeping was £640 (2023 £706).

**Trustees' expenses**

	20.12.24	20.12.23
	£	£
Trustees' expenses	<u>2,006</u>	<u>1,372</u>

The expenses paid to Trustees were for travel costs and the amounts paid were to R Spicer £997 (2023 £924), H Hall £1004 (2023 £280) and K Unitt £5 (2023 £168).



Notes to the Financial Statements - continued  
for the Year Ended 20 December 2024

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	121,521
Other trading activities	13,798
Investment income	7,666
<b>Total</b>	<u>142,985</u>
<b>EXPENDITURE ON</b>	
Raising funds	895
Other	133,034
<b>Total</b>	<u>133,929</u>
<b>NET INCOME</b>	9,056
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	776,416
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>785,472</u></u>

**7. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Totals £
<b>COST</b>			
At 21 December 2023 and 20 December 2024	<u>213,768</u>	<u>790</u>	<u>214,558</u>
<b>DEPRECIATION</b>			
At 21 December 2023	97,446	654	98,100
Charge for year	<u>11,632</u>	<u>34</u>	<u>11,666</u>
At 20 December 2024	<u>109,078</u>	<u>688</u>	<u>109,766</u>
<b>NET BOOK VALUE</b>			
At 20 December 2024	<u>104,690</u>	<u>102</u>	<u>104,792</u>
At 20 December 2023	<u>116,322</u>	<u>136</u>	<u>116,458</u>



Notes to the Financial Statements - continued  
for the Year Ended 20 December 2024

8. STOCKS

	20.12.24	20.12.23
	£	£
Stocks	200	200

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	20.12.24	20.12.23
	£	£
Electricity refund paid to Trustee	-	1,261
Gift aid claims	2,443	719
	2,443	1,980

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	20.12.24	20.12.23
	£	£
Trade creditors	6,416	8,029
Other creditors	3,666	1,500
	10,082	9,529

11. MOVEMENT IN FUNDS

	At 21.12.23 £	Net movement in funds £	At 20.12.24 £
<b>Unrestricted funds</b>			
General fund	785,472	91,638	877,110
<b>TOTAL FUNDS</b>	785,472	91,638	877,110

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	236,692	(145,054)	91,638
<b>TOTAL FUNDS</b>	236,692	(145,054)	91,638



Notes to the Financial Statements - continued  
for the Year Ended 20 December 2024

## 11. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

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

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

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

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

	At 21.12.22 £	Net movement in funds £	At 20.12.24 £
<b>Unrestricted funds</b>			
General fund	776,416	100,694	877,110
<b>TOTAL FUNDS</b>	<u>776,416</u>	<u>100,694</u>	<u>877,110</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 £
<b>Unrestricted funds</b>			
General fund	379,677	(278,983)	100,694
<b>TOTAL FUNDS</b>	<u>379,677</u>	<u>(278,983)</u>	<u>100,694</u>



There were no related party transactions for the year ended 20 December 2024.