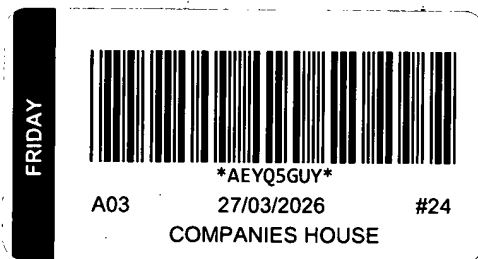


Company registration number 10380357 (England and Wales)

Charity registration number 1172162 (England and Wales)

**THE SHEFFIELD CATS SHELTER**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**



THE SHEFFIELD CATS SHELTER

LEGAL AND ADMINISTRATIVE INFORMATION

---

Trustees	J Gurr J Blair-Clarke C McManus C M Hurst Mr P Bottomley Mr D Grimshaw	(Appointed 26 April 2025) (Appointed 1 December 2025)
Country of incorporation	United Kingdom (England and Wales)	10380357
Charity registration	England and Wales	1172162
Registered office	1 Travis Place Sheffield S10 2DB	
Independent examiner	Knowles Warwick Audit Services Limited Charlotte House 500 Charlotte Road Sheffield S2 4ER	
Bankers	Virgin Money 66 Fargate Sheffield S1 2HE  CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 4JQ	

---

# THE SHEFFIELD CATS SHELTER

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 5
Statement of trustees' responsibilities	6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 21

---

## THE SHEFFIELD CATS SHELTER

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

---

The Trustees present their annual report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

#### Objectives and activities

The charity's objects are to relieve and prevent suffering and distress among cats in need of care and attention and to promote the welfare of cats.

Our vision of how the world would be if we were no longer needed: 'A world where all cats are happy, healthy and homed.'

Our mission is defined simply as: 'We aim to relieve and prevent suffering amongst cats.'

In collaboration with staff and volunteers across the charity, we define our values:

Through enthusiasm and collaboration, we demonstrate:

- Compassion: We offer kindness and empathy to all cats and humans.
- Integrity: We are trustworthy and honest.
- Commitment: We are attentive and aim for excellence.

#### Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Activities

This has been another challenging year helping cats and continuing to pursue our strategies to reach financial sustainability and find suitable premises.

#### Cats

A total of 257 cats came into care during the year; 75 were strays and the majority were kittens. This year was dominated by kittens! A staggering 4 kitten broods needed hand-rearing in the first quarter alone, and tiny Tim who came into the Shelter on his own, having been abandoned and handed into a vets. At one point, we had 40 cats and kittens in rescue, but none were adoptable due to age/illness, which was challenging for the team to manage.

At the end of October, we still had 5 litters (4 with mums) in the Shelter and of the 7 on Foster, 5 of which were kittens. Unfortunately, 2 litters suffered serious infection, resulting in the middle floor of the shelter being isolated as a precaution. There is usually a kitten break over the winter period, but this year lasted just 2 hours. On a cold winter's day in February, we adopted our last kitten from 2024 at 11am and at 1pm, a mum and kittens were brought to the door.

During the year, 259 cats were adopted to homes, 8 were reunited with their owners, 17 were inbetweeners transferred to a farm/community setting where they were cared for but not as pets. Just 2 died and 3 were euthanised. The huge number of kittens and the extraordinary number of cats suffering from chronic illness impacted our overall figures this year. We believe that our policy of not putting cats to sleep who, with medical intervention, have a chance of a good quality of life is valid and necessary.

We had 2 longstay cats this year: Padron (pictured) arrived with a broken jaw and tail who went home in July 2025, having spent 100 days in the shelter. Celeste's knee operations and recovery were slow (9 months), but she completely recovered, was adopted and now has the opportunity to live a long and happy life.



## **THE SHEFFIELD CATS SHELTER**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025**

---

Marmalade and her 2 many toed kittens were handed in at the shop during our September birthday party - the first time this has happened - the cat team rushed a carrier down to rescue her.

With a huge number of cats on the waiting list, we decided to look more closely at the reasons for relinquishment. Unplanned litters, the owner dying or becoming unwell, allergies and unsuitable accommodation, inability to afford and the owner not intending to get a cat all figured highly as reasons.

Microchipping events continued to be successful with many cats then neutered as a result of the vet visit, and most owners donated too.

Brought to the Door numbers were still significant and caused issues with infection control, shelter and waiting list management. A large number (30 cases) were recorded in Q4 alone, close to half of the total admissions.

#### **Staff and volunteers**

Our people are the beating heart of everything we do. A phenomenal small staff team of caring people, many of whom work part-time, continues to be supported by an amazing army of over 100 volunteers across (and between - thank you also to our volunteer drivers) our Shelter and 3 shops. We value each and every person and updated/ improved our HR policies to reflect this in the year.

#### **Fundraising**

The Charity is indebted to the Legacies that are gifted from supportive and generous individuals and their families, who remember us in their Wills. They allow the charity greater reach into the community with support of cats even before they reach the Shelter. We intend to work more closely with our supporters to hopefully increase Legacies donations and wish to thank anyone who's helped the Charity in this way.

The first Birthday party of the year in Sept 2024 was wet and miserable; the weather forecast was horribly inaccurate; otherwise we would probably have cancelled. Our fabulous supporters turned out in great numbers, but not for long! They visited our bedraggled stalls and spent so much money, a washout turned into a celebration when we realised we had raised over £1000 in just a few soggy hours!

We decided to move our annual celebration to May in a bid to attract better weather and run the event when University students were still in residence. Supporters again were awesome, celebrating with us in the sun with a super Raffle, which on its own raised over £1,000. A superb impromptu auction featuring a beautifully made donated cat cake, raised funds and giggles. The event featured The Sheffield Rock Choir and an assortment of stalls, which altogether raised £2,198.

In a bid to improve our Fundraising income, in the summer of 2024 we set out to recruit a part time Fundraising Manager. We were unsuccessful at that time, but just 4 months later, a team of experience, skill, energy, motivation and creativity came together in the form of a new Fundraising Team working part-time. The team quickly got to grips with our outdated donation portal and the promotion of Giftaid.

We also worked with corporate sponsors at a bowling event at Tenpin where our Shelter and Shops Teams competed with local business teams, raising nearly £500. We're thankful to Knowles Warwick, Accountants, Highfield Vets and Altitude PR agency for their support.

It was a super busy Christmas featuring a Cathedral Tree beautifully decorated by a wonderful volunteer. The Christmas Campaign raised just over £9,000, aided by Cat Video Fest coming from the US to Sheffield and selecting us as their partner Charity. This year's campaign focused on 12 of the cats we helped in the year who'd suffered from severe medical challenges.

A new CAZ-compliant van was purchased in April with funding support from Sheffield City Council and a super discount from Vertu Nissan Sheffield.

## THE SHEFFIELD CATS SHELTER

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

---

#### **Shops**

Ecclesall Road is the flagship store, contributing the majority of the charity's income (outside of Legacy donations). "Boots", the stray cat, is now fully at home in the shop, greeting customers and ensuring visiting dogs mind their manners. The recently opened Broomhill shop is building custom, and in August 2024 our Hillsborough store moved location. A 4th shop at Chapeltown is still being considered.

Our Hillsborough Shop move was not as straightforward as we'd first hoped. The shop was closed for 5 weeks and suffered many unforeseen challenges. The staff and volunteer team worked tirelessly to prepare the old shop for handback and the new shop for opening.

Our Broomhill Shop had a promising start, with some volunteers staying on from the previous charity occupant and a new group of volunteers coming on board to join them.

All 3 shops are supported by a super new collaboration with Big Yellow Storage, providing invaluable additional storage at the Penistone Road branch. Rag companies continue to be a challenge with irregular collections and low prices paid for unsaleable donations.

#### **New Shelter**

We continue to search for appropriate new premises.

#### **Other News**

The 2025 ADCH Conference was inspirational. Cat Shelter Staff met staff and volunteers from rescues around the United Kingdom and further afield. The event was a huge success, as the Charity developed new partnerships, gained new learnings and also made a great contribution to the cat sessions.

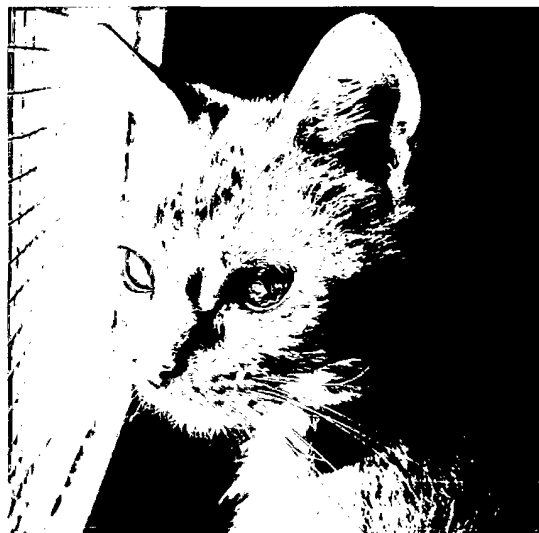
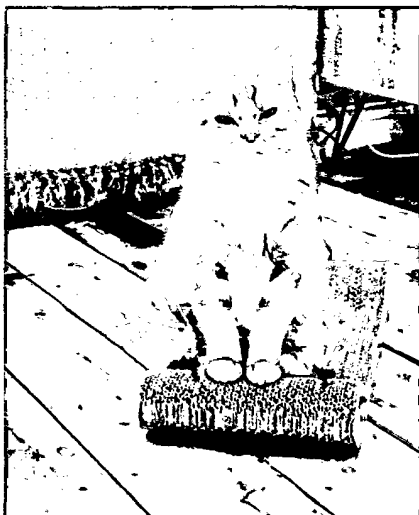
We experienced a failed bid to Pets at Home to secure funding for a project to prevent cat relinquishment across Sheffield. We did, however, receive valuable feedback, and the 43 families helped with neutering on the pilot project are a testament to the need for barriers to neutering to be supported/broken down.

A £5,120 grant was made by UKSPF Low Carbon via Sheffield City Council to improve our energy efficiency.

Paul Bottomley joined the Trustee team this year, focusing on Legacy and new shelter opportunities.

#### **The work of The Sheffield Cats Shelter is transformative**

Gorgeous **Lottie** came from a Council pound in a sad state. She was rushed in, terrified and suffering from chronic anxiety due to the barking dogs. Not only has she been adopted, but she is now living her very best and happy life!



# THE SHEFFIELD CATS SHELTER

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

---

#### **Financial review**

The Income for the year to 30 June 2025 was £959,234 (compared to £514,658 for the year to 30 June 2024). This figure includes legacies of £461,419 (2024: £85,637). Shop sales increased significantly again this year to £307,418 (2024: £273,629), thanks to the new Broomhill Shop and the support of our loyal customers.

Expenditure continued to increase throughout this period, due to a combination of inflation and the Charity addressing the cost of living crisis for its staff. Costs have increased across all areas of the charity, necessitating extra funding. Our commitment to move our Shelter to more suitable premises is made achievable thanks to the large legacies received in the year.

It is the policy of the charity that Unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to between three and six months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The level of reserves has increased throughout the year and the Trustees have agreed to designate a proportion of Unrestricted funds, amounting to £650,000, for the purchase of new Shelter premises. The Charity would need to attract further grant funding to fit out the new premises.

#### **Going concern**

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to those risks.

#### **Structure, governance and management**

The charity is a company limited by guarantee and is governed by its constitution.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Gürr

J Blair-Clarke

C McManus

C Rushen

(Resigned 16 April 2025)

C M Hurst

Mr P Bottomley

(Appointed 26 April 2025)

Mr D Grimshaw

(Appointed 1 December 2025)

#### **Recruitment and appointment of trustees**

Members of the charity appoint a committee of between three and twelve committee members who control the day to day activities of the charity. When considering co-opted Trustees, the committee has regard to the requirement for any specialist skills needed and wider experience of the charity sector.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

#### **Organisational structure**

The charity is governed by a committee of trustees appointed by members at the Annual Trustees' Meeting.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

## THE SHEFFIELD CATS SHELTER

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

---

#### Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 32 day's purchases, based on the average daily amount invoiced by suppliers during the year.

The trustees' report was approved by the Board of Trustees.

Signed by:

*Jade Blair-Clarke*

9E5B414CB2484EE.....

J Blair-Clarke

Chair

23/3/2026

Date: .....



## **THE SHEFFIELD CATS SHELTER**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

#### **FOR THE YEAR ENDED 30 JUNE 2025**

---

The trustees, who are also the directors of The Sheffield Cats Shelter for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

# THE SHEFFIELD CATS SHELTER

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE SHEFFIELD CATS SHELTER

---

I report to the trustees on my examination of the financial statements of The Sheffield Cats Shelter (the charity) for the year ended 30 June 2025.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 charity as required by section 386 of the Companies Act 2006;
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

DocuSigned by:

*Steven Knowles*

47728A2B660A4E5...

**Knowles Warwick Audit Services Limited**

Charlotte House  
500 Charlotte Road  
Sheffield  
S2 4ER 23/3/2026  
Date: .....

# THE SHEFFIELD CATS SHELTER

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income and endowments from:</b>							
Donations and legacies	3	629,302	-	629,302	222,301	-	222,301
Charitable activities	4	12,530	-	12,530	12,886	-	12,886
Other trading activities	5	307,966	-	307,966	273,629	-	273,629
Investments	6	9,227	-	9,227	5,842	-	5,842
Other income	7	2,000	-	2,000	-	-	-
<b>Total income</b>		<b>961,025</b>	<b>-</b>	<b>961,025</b>	<b>514,658</b>	<b>-</b>	<b>514,658</b>
<b>Expenditure on:</b>							
Raising funds	8	53,719	-	53,719	16,521	-	16,521
Charitable activities	9	638,081	260	638,341	547,722	-	547,722
<b>Total expenditure</b>		<b>691,800</b>	<b>260</b>	<b>692,060</b>	<b>564,243</b>	<b>-</b>	<b>564,243</b>
<b>Net income/(expenditure)</b>		<b>269,225</b>	<b>(260)</b>	<b>268,965</b>	<b>(49,585)</b>	<b>-</b>	<b>(49,585)</b>
<b>Other recognised gains and losses:</b>							
Revaluation of tangible fixed assets		817	-	817	817	-	817
<b>Net movement in funds</b>	<b>10</b>	<b>270,042</b>	<b>(260)</b>	<b>269,782</b>	<b>(48,768)</b>	<b>-</b>	<b>(48,768)</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 July 2024		776,092	260	776,352	824,860	260	825,120
<b>Fund balances at 30 June 2025</b>		<b>1,046,134</b>	<b>-</b>	<b>1,046,134</b>	<b>776,092</b>	<b>260</b>	<b>776,352</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**THE SHEFFIELD CATS SHELTER****BALANCE SHEET****AS AT 30 JUNE 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	14	395,556	379,765
<b>Current assets</b>			
Stocks	15	2,437	1,356
Debtors	16	65,965	77,888
Cash at bank and in hand		630,664	369,223
		699,066	448,467
<b>Creditors: amounts falling due within one year</b>	17	(48,488)	(51,880)
<b>Net current assets</b>		650,578	396,587
<b>Total assets less current liabilities</b>		1,046,134	776,352
<b>The funds of the charity</b>			
Restricted income funds	20	-	260
Unrestricted funds	21	1,046,134	776,092
		1,046,134	776,352

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 23/3/2026

Signed by:



9E5B414C82484BE.....  
J Blair-Clarke

Chair

# THE SHEFFIELD CATS SHELTER

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 JUNE 2025

---

#### 1 Accounting policies

##### Charity information

The Sheffield Cats Shelter is a private company limited by guarantee incorporated in England and Wales. The registered office is 1 Travis Place, Sheffield, S10 2DB.

##### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# THE SHEFFIELD CATS SHELTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

#### 1 Accounting policies

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised in the Statement of Financial Activities on an accruals basis.

Expenditure which is directly attributable to charitable activities has been included in this cost category.

Governance costs are those incurred in the management and operation of the charity, both as a charity and a limited company, such as regulatory compliance costs.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	5% straight line
Leasehold improvements	33% straight line
Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Computers	25% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

# THE SHEFFIELD CATS SHELTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

---

#### 1 Accounting policies

##### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# THE SHEFFIELD CATS SHELTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	132,353	104,622
Legacies and grants	461,419	85,637
Adoption fees	35,530	32,042
	<u>629,302</u>	<u>222,301</u>

#### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Other income	<u>12,530</u>	<u>12,886</u>

#### 5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charity shop income	<u>307,966</u>	<u>273,629</u>



# THE SHEFFIELD CATS SHELTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

#### 6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	9,227	5,842

#### 7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	2,000	-

#### 8 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Fundraising and publicity</b>		
Advertising	25,712	2,306
Other fundraising costs	5,934	2,829
	31,646	5,135
<b>Trading costs</b>		
Other trading activities	22,073	11,386
<b>Total costs</b>	53,719	16,521

# THE SHEFFIELD CATS SHELTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

#### 9 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Staff costs	384,488	341,052
Depreciation and impairment	7,852	2,723
Rent, rates and water	55,340	42,905
Vet and food expenses	83,964	72,452
Electricity and gas	17,424	16,950
Cleaning	9,749	10,930
Bank charges and selling fees	5,000	3,866
Motor and travelling expenses	6,287	3,859
Legal and professional fees	3,188	4,713
Telephone	2,534	1,894
Staff training	1,504	2,396
Insurance	4,891	4,175
Postage, printing and stationery	557	611
Repairs and renewals	29,328	18,192
Miscellaneous expenses	4,459	3,047
Accountancy	7,742	6,822
Consultancy	3,516	3,438
Other charitable expenditure	10,518	7,697
	<u>638,341</u>	<u>547,722</u>
<b>Analysis by fund</b>		
Unrestricted funds	638,081	547,722
Restricted funds	260	-
	<u>638,341</u>	<u>547,722</u>

#### 10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's independent examiner:		
- for the independent examination of the charity's financial statements	1,332	1,332
- for other financial services	5,419	5,419
Depreciation of owned tangible fixed assets	7,852	2,723
Profit on disposal of tangible fixed assets	(2,000)	
	<u></u>	<u></u>

#### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# THE SHEFFIELD CATS SHELTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

### 12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	20	18
<b>Employment costs</b>	<b>2025 £</b>	<b>2024 £</b>
Wages and salaries	357,928	317,379
Social security costs	19,505	17,285
Other pension costs	7,055	6,388
	<u>384,488</u>	<u>341,052</u>

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>39,519</u>	<u>34,630</u>

### 13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# THE SHEFFIELD CATS SHELTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

14 Tangible fixed assets		Freehold land and buildings	Leasehold improvements	Plant and equipment	Fixtures and fittings	Computers	Motor vehicles	Total
		£	£	£	£	£	£	£
<b>Cost or valuation</b>								
At 1 July 2024		393,163	1,805	2,732	19,595	3,091	5,797	426,183
Additions		-	-	2,590	1,456	-	18,780	22,826
Disposals		-	-	-	-	-	(5,797)	(5,797)
At 30 June 2025		393,163	1,805	5,322	21,051	3,091	18,780	443,212
<b>Depreciation and impairment</b>								
At 1 July 2024		18,163	1,799	1,411	16,686	2,562	5,797	46,418
Depreciation charged in the year		817	6	978	1,091	265	4,695	7,852
Eliminated in respect of disposals		-	-	-	-	-	(5,797)	(5,797)
Revaluation		(817)	-	-	-	-	-	(817)
At 30 June 2025		18,163	1,805	2,389	17,777	2,827	4,695	47,656
<b>Carrying amount</b>								
At 30 June 2025		375,000	-	2,933	3,274	264	14,085	395,556
At 30 June 2024		375,000	6	1,321	2,909	529	-	379,765

# THE SHEFFIELD CATS SHELTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

### 14 Tangible fixed assets

Land and buildings with a carrying amount of £15,860 were revalued at 30 June 2020 by the trustees. This was based on a valuation that was carried out by ELR, an independent valuer, on 10 February 2020.

On 30 June 2021 the trustees again revalued the property back to the original valuation of £375,000 based on 2 external valuations carried out by 2 independent valuers MJM Real Estate Limited and Staves Estate Agents Limited on 6 July 2021.

Both valuations for 2020 and 2021 conform to International Valuation Standards and were based on recent market transactions on arm's length terms for similar properties.

### 15 Stocks

	2025 £	2024 £
Finished goods and goods for resale	2,437	1,356

### 16 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	-	6,025
Other debtors	9,047	7,693
Prepayments and accrued income	56,918	64,170
	65,965	77,888

### 17 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		4,469	5,837
Deferred income	18	17,265	18,072
Trade creditors		15,963	15,274
Other creditors		621	2,433
Accruals		10,170	10,264
		48,488	51,880

### 18 Deferred income

	2025 £	2024 £
Other deferred income	17,265	18,072

# THE SHEFFIELD CATS SHELTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

### 18 Deferred income

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	17,265	18,072
Movements in the year:		
Deferred income at 1 July 2024	18,072	18,891
Released from previous periods	(807)	(819)
Deferred income at 30 June 2025	17,265	18,072

### 19 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	7,055	6,388

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2024 £	Resources expended £	At 30 June 2025 £
Fundraising for garden renovation	260	(260)	-
Previous year:	At 1 July 2023 £	Resources expended £	At 30 June 2024 £
Fundraising for garden renovation	260	-	260

Restricted funds consist of the following:

Fundraising for the garden renovation that was collected in the year to 30 June 2018.

# THE SHEFFIELD CATS SHELTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

#### 21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 30 June 2025
	£	£	£	£	£	£
Building and accommodation fund	-	-	-	287,592	-	287,592
General funds	414,501	961,025	(691,800)	(287,592)	-	396,134
	414,501	961,025	(691,800)	-	-	683,726
Revaluation reserve	361,591	-	-	-	817	362,408
<b>Previous year:</b>	<b>At 1 July 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Gains and losses</b>	<b>At 30 June 2024</b>
	£	£	£	£	£	£
General funds	464,086	514,658	(564,243)	-	-	414,501
Revaluation reserve	360,774	-	-	-	817	361,591

The building and accommodation fund has been designated by the trustees for the purpose of meeting charitable objectives.

#### 22 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
<b>At 30 June 2025:</b>			
Tangible assets	395,556	-	395,556
Current assets/(liabilities)	650,578	-	650,578
	1,046,134	-	1,046,134

# THE SHEFFIELD CATS SHELTER

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

#### 22 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 30 June 2024:</b>			
Tangible assets	379,765	-	379,765
Current assets/(liabilities)	396,327	260	396,587
	<u>776,092</u>	<u>260</u>	<u>776,352</u>

#### 23 Operating lease commitments

##### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	48,300	24,667
Between two and five years	169,450	60,000
In over five years	56,250	71,250
	<u>274,000</u>	<u>155,917</u>

#### 24 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).