



Huddersfield Feral and Strays  
Statement of Financial Activities  
For the Year Ended 31<sup>st</sup> December 2023

## **Trustees of Huddersfield Feral and Strays**

### **Officers and Professional Advisors**

**Year Ended 31<sup>st</sup> December 2023**

**Charity Registration Number: 1181055**

### **TRUSTEES**

#### **Trustees**

Miss Emma Hanson

Miss Jamie DeGiorgio

Mrs Sally Fletcher

#### **Independent Examiners**

Horley Green Chartered Accountants

Horley Green House

Horley Green Road

Claremount

Halifax

HX3 6AS

#### **Bankers**

Virgin Money UK PLC

40 St Vincent Place

Glasgow

G1 2HL

## **Trustees of Huddersfield Feral and Strays**

### **Annual Report of the Trustees**

#### **Year Ended 31<sup>st</sup> December 2023**

The Trustees have pleasure in presenting their report and the financial statement of the Charity for the year ended 31<sup>st</sup> December 2023

#### **Legal Status**

The charity is governed by its Trust Deed and is registered with the Charities Commission (Number 1181055)

#### **Objectives**

Huddersfield Feral and Strays aim is to provide the best care, protection and veterinary treatment by providing a safe environment for cats in need of attention through sickness, maltreatment or abandonment. In addition to this, educate the community regarding cat welfare and responsible ownership through various methods including social media and events.

We help both domesticated and feral cats within the Huddersfield and surrounding area by a trap, neuter release initiative. This has a positive direct impact on the welfare of the animals and also the local community.

Huddersfield Feral and Strays work alongside large and small charities both local and national, to assist with rescue and rehoming.

#### **Organisation**

The Charity is administered by four Trustees who are the Management Committee comprising of:

##### Co-Founders

Miss Emma Hanson

Miss Jamie DeGiorgio

Mrs Sally Fletcher

#### **Review of transactions and financial position**

The Statement of Financial Activities shows income for the charity of £111,328 and total expenditure of £80,044 for the Year Ended 31<sup>st</sup> December 2021, resulting in a net profit for the year of £31,284

## **Trustees of Huddersfield Feral and Strays**

### **Annual Report of the Trustees**

**Year Ended 31<sup>st</sup> December 2023**

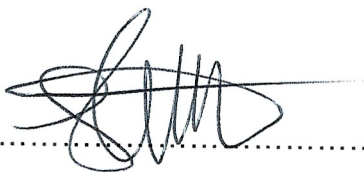
#### **Responsibilities of the Trustees**

The trustees are responsible for the preparation of accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those accounts the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accountant standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention of fraud and other irregularities.

Approved by the trustees of the Charity on 31<sup>st</sup> October 2023 and signed on its behalf by:



S. Fletcher

Trustee

**Trustees of Huddersfield Feral and Strays**  
**Independent Examiners Report to the Trustees**

**Year Ended 31<sup>st</sup> December 2023**

We report on the accounts of the trust for the year ended 31<sup>st</sup> December 2023, which are set out on pages 7 to 12.

**Respective Responsibilities of Trustees and Examiners**

As the charity's Trustees you are responsible for preparation of the accounts; you consider that the audit requirements of section 43(2) Charities Act 1993 (The Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the general directions given by the Charity Commissions under section 43(7b) of the Act, whether particular matters come to our attention.

**Basis of independent examiners report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented which includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

**Independent Examiners Statement**

In connection with our examination, no matter has come to our attention:

1. Which gives us reasonable cause to believe that in a material respect the requirements to
  - Keep accounts records in accordance with section 41 of the Act;
  - Prepare accounts which accord with accounting records and to comply with the accounting requirements of the Act have not been met; or
2. Which in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Approved by the Board of Trustees on 31<sup>st</sup> October 2023**

**Signed on Behalf of the Board by** .....





# **Trustees of Huddersfield Feral and Strays**

## **Notes to the Accounts**

**Year Ended 31<sup>st</sup> December 2023**

### **1. Accounting Policies**

#### **General**

These accounts have been prepared under historical cost convention and in accordance with applicable accounting standards and the Charities SORP (Statement of Recommended Practice, "Accounting by Charities")

#### **Capital Items**

Capital items for the Charities own use are capitalised if they are greater than £1000. If they have been funded by a specific grant, then an equivalent amount is credited to differed income and written off over the estimated life of the asset.

All other capital items purchased are written off through the statement of financial activities during the year of acquisition.

#### **Grants Received**

Grants which have been received for a specific purpose are accounted for separately as restricted funds. Grants are brought to account when they are received. Huddersfield Feral and Strays have received no grants in this financial year.

**Unaudited Financial Statements for the Year Ended 31 December 2023**

**for**

**Huddersfield Feral and Stravs**

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**General Information**  
**for the Year Ended 31 December 2023**

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**TRUSTEES:**

Miss E Hanson  
Miss J DeGiorgio  
Mrs S Fletcher

**ADDRESS:**

PO BOX 1689  
Huddersfield  
HD1 9BS

**ACCOUNTANTS:**

Horley Green Chartered Accountants  
Horley Green House  
Horley Green Road  
Claremount  
Halifax  
West Yorkshire  
HX3 6AS



**Huddersfield Feral and Strays****Trading and Profit and Loss Account  
for the Year Ended 31 December 2023**

	31.12.23		31.12.22	
	£	£	£	£
<b>Income</b>				
Adoption fees	11,300		14,625	
Auction/merchandise	34,062		23,721	
Bonus ball	4,723		4,089	
Donations	21,278		16,313	
Fundraising	38,071		28,044	
Raffle	1,894		1,222	
		111,328		88,014
<b>Cost of sales</b>				
Veterinary expenses	45,992		64,016	
Feline supplies	7,827		6,117	
Bonus ball winnings	1,484		1,789	
Merchandise	650		2,599	
		55,953		74,521
<b>GROSS PROFIT</b>		55,375		13,493
<b>Expenditure</b>				
Rent	12,079		5,662	
Rates and water	510		-	
Insurance	1,061		805	
Light and heat	2,217		439	
Telephone	442		330	
Post and stationery	5,099		5,665	
Travelling	-		15	
Repairs and renewals	50		-	
Computer costs	1,127		527	
Sundry expenses	1,164		1,116	
Accountancy	307		248	
Legal fees	35		1,055	
		24,091		15,862
		31,284		(2,369)
<b>Finance costs</b>				
Bank charges		92		449
		31,192		(2,818)
<b>Depreciation</b>				
Fixtures and fittings	65		86	
Computer equipment	89		133	
		154		219
<b>NET PROFIT/(LOSS)</b>		31,038		(3,037)

**Huddersfield Feral and Strays****Balance Sheet  
31 December 2023**

	31.12.23		31.12.22	
	£	£	£	£
<b>FIXED ASSETS</b>				
Fixtures and fittings	193		258	
Computer equipment	<u>179</u>		<u>268</u>	
		372		526
<b>CURRENT ASSETS</b>				
** Suspense account **	7,354		-	
Bank account	25,903		11,418	
PayPal account	<u>55</u>		<u>66</u>	
	33,312		11,484	
<b>CURRENT LIABILITIES</b>				
Trade creditors	<u>(1)</u>		-	
		<u>33,313</u>		<u>11,484</u>
<b>NET ASSETS</b>		<u>33,685</u>		<u>12,010</u>
<b>FINANCED BY</b>				
<b>CAPITAL ACCOUNT</b>				
Brought forward	12,010		17,954	
Add				
Net profit	<u>31,038</u>		-	
	<u>43,048</u>		<u>17,954</u>	
Less				
Drawings	9,363		2,907	
Net loss	<u>-</u>		<u>3,037</u>	
	<u>9,363</u>		<u>5,944</u>	
		<u>33,685</u>		<u>12,010</u>
		<u>33,685</u>		<u>12,010</u>

**Tangible Fixed Assets Schedule**  
**31 December 2023**

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	<b>Fixtures and fittings £</b>	<b>Computer equipment £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 January 2023			
and 31 December 2023	<u>394</u>	<u>401</u>	<u>795</u>
<b>DEPRECIATION</b>			
At 1 January 2023	136	133	269
Charge for year	<u>65</u>	<u>89</u>	<u>154</u>
At 31 December 2023	<u>201</u>	<u>222</u>	<u>423</u>
<b>NET BOOK VALUE</b>			
At 31 December 2023	<u>193</u>	<u>179</u>	<u>372</u>
At 31 December 2022	<u>258</u>	<u>268</u>	<u>526</u>