

WISTERIA CAT RESCUE

England & Wales · Charity number 1191376

Details

Status Registered

Legal form CIO

Registered 2020-09-21

Register [View on the Charity Commission register](#)

Contact

Address 9 Beatty Road
Rochester
Kent
ME1 2TG

Phone 07581306741

Email Billy@wisteriacatrescue.org

Website Wisteriacatrescue.org

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF CATS IN NEED OF CARE AND ATTENTION BY A NEUTERING AND REHOMING SERVICE FOR STRAY CATS AND TO PROVIDE FOR THE RECEPTION, CARE AND TREATMENT OF THEM UNTIL THEY HAVE BEEN REHOMED.

Activities: We are a cat rescue charity based in the heart of Kent. Assisting with the welfare of cats, cats will then go onto new homes once fully ready. We also support the community with education with regards to cats.

Classification

- **How:** Provides Services
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£190,673	£164,410	-	-
2023-08-31	£222,095	£133,798	-	-
2022-08-31	£190,194	£84,000	-	-
2021-08-31	£106,753	£48,164	-	-

Trustees

Name	Role	Appointed
Billy-Joe Devitt	Chair	2020-07-20
Daisy Hart		2022-08-20
Grant Merchant		2020-07-20
Jack Russell Humphrey		2022-11-04
Julie Kennedy		2022-08-20
Ruth Olivia Collins		2022-11-04
Thomas Devitt		2020-07-20

WISTERIA CAT RESCUE

England & Wales - Charity number 1191376

Accounts

Registered number: 1191376



Wisteria Cat Rescue

Accounts
for the year ended 31 August 2024



**Wisteria Cat Rescue
(Charity number 1191376)**

**Reference and administration details of the Charity, its Trustees and advisers
For the year ended 31 August 2024**

Trustees

B Devitt
T Devitt
G Merchant
J Kennedy
D Hart
J Humphrey
R Collins

Charity registered number

1191376

Registered office

9 Beatty Road
Rochester
Kent
ME1 2TG

Bankers

Natwest Bank
3 High Street
Maidstone
Kent
ME14 1HJ



**Wisteria Cat Rescue
(Charity number 1191376)**

**Trustees' report
For the year ended 31 August 2024**

The Trustees present their Annual Report together with the Financial Statements of Wisteria Cat Rescue for the year 1 September 2023 to 31 August 2024.

Objectives and activities

The principal objects of the charity are to relieve the suffering of cats in need of care and attention, by a neutering and rehoming service for stray cats, and to provide for the reception, care and treatment of them until they have been rehomed.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities and future plans

This year has been a wonderful year for our charity and has seen us in full operation at our new premises, now that our cattery and hospital units are in full working order. We have seen many more cats come through our doors which shows just how much demand there has been for rescue spaces locally within Kent. The Trustees are delighted with the finished building projects and are pleased to be able to offer assistance to an increased number of cats moving forward. During the building work we have remained members of the Association of Cats and Dogs Home and have ensured our new facilities meet their Minimum Welfare Standards to drive the best possible care within the industry.

The first cattery pens were finished and first occupied in our previous financial year in June 2023, with further buildings being finished and operational in February and July 2024. In the long-term these pens being available on-site allows for more cats to stay at HQ which is close to our main vet practice. Additionally, we have a committed group of volunteer foster carers who look after cats in a home environment, allowing us different care options depending on each individual cat's needs.

We are able to offer various lifelines to the community including:

- Being a contact for the local community, vets and local authorities to be able to take in and rehome stray and abandoned cats.
- Offering a 'Rescue Backup' service to reassure owners that their cats can be taken into our care and rehomed if they become incapable of looking after them either through illness, death or other circumstances.
- Assisting local authorities and emergency services with cats requiring out of hours care and services for feral cats.
- Providing guidance and advice to cat owners to increase awareness of cat welfare.

**Wisteria Cat Rescue
(Charity number 1191376)**

**Trustees' report
For the year ended 31 August 2024**

Our core values are:

- The cat is always at the centre of what we do
- All cats are treated individually
- Continuously striving to be the best we can be

We work alongside other likeminded rescues to share experiences and learn from each other, as well as veterinary practices and the Association of Dogs and Cats Homes.

As a rescue with continuously increasing demand for our services, we have had to implement a priority system to ensure those in more danger have to be helped first. We focus firstly on stray, feral and abandoned cats who are in need of the most urgent care. Reducing these numbers will assist us in future years by lowering numbers of stray cats breeding on the streets, and hopefully we will start to see less and less needing assistance in the years to come.

We then operate a waiting list for owned cats requiring rehoming which fills all other available space at the rescue.

Rescuing Stray and Abandoned Cats

Despite having increased capacity from our new building projects, we have continued to see high numbers of cats being signed over into our care and quickly filling this additional space. We have helped a concerningly rising number of cats at the hands of harrowing abuse and neglect within the area, with no sign of these numbers slowing down. Once the cats are within our care, we have them fully assessed by a veterinary professional and then we assess their needs for re-homing. Through our community support mentioned below, we are aiming to improve the community's knowledge around caring for cats and ultimately eliminate many dangerous myths surrounding the species.

We pride ourselves in being known by the community to be able to offer 'special care' cases from our significant experience and contacts within the rescue industry. Where possible we take on cats who would be deemed as 'code red' and high risk of euthanasia due to medical or behavioural needs. We have had many successful rehabilitation stories including those with Swimmers Syndrome, hand-rearing and complex behavioural needs.

Community Support

Our charity is dedicated to helping the community and improving the welfare of cats in the local area. As in previous years we are still continuing to work within the community and offering community neutering initiatives where possible. We are proud to always offer assistance without judgement of the individual's situation and will always provide the resources, care and advice that is needed.

**Wisteria Cat Rescue
(Charity number 1191376)**

**Trustees' report
For the year ended 31 August 2024**

We have seen the cost of living crisis continuing to affect people's ability to provide veterinary care for their pets which we have been able to support them with. We feel this ongoing support helps to reduce the number of cats coming into rescue for rehoming, as well as supporting the wellbeing of owned cats and the mental health of their owners where they are already in a loving home.

Feral Work

Feral cats are a big part of what we do as a rescue, and we involve ourselves heavily with a project which is well-known as TNR:

- TRAP
- NEUTER (health-check, microchip, vaccinate and ear tip)
- RELEASE /RELOCATE

We believe this is certainly the way forward to make sure the cats are fully health checked and, depending on the temperament of the cat, we assess whether they can be rehoused to a home environment. Alternatively, many feral cats thrive in a suitable outdoor home where the cats' needs will be understood and respected.

As always we are continuing to support feral colonies by actively health checking them, neutering and finding them suitable housing to support their ongoing needs. We always ensure their welfare is never compromised and often release the cats to the same location if a feeder can be arranged. The cats will be microchipped to us to ensure they have a lifeline in the future should any issues with their current location arise. Whilst feral/ community cats do have tendencies to want to live a somewhat different life, it is extremely important to remember that they still require a level of care and correct nutrition to enable them to lead a happy and healthy life. We work with farms, stables and landowners to identify a suitable environment for colonies to be relocated to which will ensure their ongoing safety and care.

Plans for future periods

We are nearing the end of our building projects with our adoption office being the only building to be finished. Now that we have our facilities in full operation we will be focusing on making the most of this extended space to increase our reach within the community, assisting a higher number of cats. We will also continue to invest in training dedicated volunteers and foster carers to ensure we have a well-rounded team which we can rely on to support our rescue.

We are aware of the importance of supporting the community with owned cats to reduce the impact of the cost of living crisis, so will continue our community neutering initiatives into the coming years.

**Wisteria Cat Rescue
(Charity number 1191376)**

**Trustees' report
For the year ended 31 August 2024**

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Charity held reserves of £279,343 at the year end (2023: £253,080), consisting mostly of investments into a 2-year fixed deposit account and cash at bank, which will be used to fund the Charity's activities. The reserves are all unrestricted and held to meet the Charitable objectives.

c. Results

At the year end our net surplus was £26,263 which compares to a net surplus of £88,297 for the previous year. We have strengthened our financial position throughout the year with general unrestricted funds at the year end of £279,343. Our main income stream in 2024 remains donations, achieved through exceptional public support which has allowed us to cover our increasing expenditure.

Costs have increased year on year as a result of caring for more cats throughout the year, coupled with the rising costs of expanding our rescue space. Expenditure in the year was £164,410 compared to £133,798 in 2023. The Trustees are focused on ensuring value for money whilst still providing the best care for the animals.

Volunteers

The rescue relies entirely on volunteers, since there are no paid members of staff. Without the time given by our volunteers such as fosterers, drivers, socialisers, admin and cat cleaners, the charity would struggle to get through its day-to-day activities. We never imagined the number of cats we would be able to help, which would not be possible without the support we receive. We are therefore incredibly grateful for all our volunteers' hard work and support.

Principal funding

The principal funding of the charity is derived from donations from the public and adoption fees. The charity has also received grants within the year.

**Wisteria Cat Rescue
(Charity number 1191376)**

**Trustees' report
For the year ended 31 August 2024**

Structure, governance and management

a. Constitution

Wisteria Cat Rescue is governed by its CIO Association Constitution dated 21 September 2020 and is a registered charity number 1191376.

b. Methods of appointment or election of Trustees

Trustees are elected at Trustee meetings under the terms of the Constitution.

c. Organisation structure and decision making

The role of the board of trustees is to set the charity's strategic direction, monitor the delivery of its objectives, uphold its values and governance and make decisions that leads the the charity towards achieving its vision and purpose.

d. Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

e. Related party relationships

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee of the charity with any business or activities of the charity must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. See note 11 for information regarding related party transactions.

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England and Wales 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 of the charity for that period. 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

**Wisteria Cat Rescue
(Charity number 1191376)**

**Trustees' report
For the year ended 31 August 2024**

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. 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.

This report was approved by the Trustees on 23rd June 2025 and signed on their behalf by:

A handwritten signature in dark ink, appearing to read 'Billy-Joe Devitt', written over a light grey rectangular background.

Billy-Joe Devitt
Trustee

**Wisteria Cat Rescue
(Charity number 1191376)**

**Independent Examiner's Report to the Trustees of Wisteria Cat Rescue ('the Charity')
For the year ended 31 August 2024**

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

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:

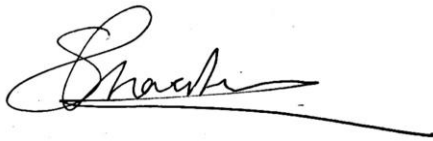
1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts 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.

**Wisteria Cat Rescue
(Charity number 1191376)**

**Independent Examiner's Report to the Trustees of Wisteria Cat Rescue ('the
Charity')
For the year ended 31 August 2024**

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

A handwritten signature in black ink, appearing to read 'S Cheverton', with a long horizontal flourish extending to the right.

Signed: S Cheverton ACA

Dated: 27 June 2025

Wisteria Cat Rescue
(Charity number 1191376)

Statement of financial activities (incorporating income and expenditure account)
As at 31 August 2024

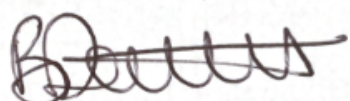
	Note	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total £	2023 Total £
Income from:					
Donations	2	125,351	6,877	132,228	165,262
Charitable activities	2	33,043	-	33,043	22,924
Other trading activities	2	24,087	-	24,087	33,749
Investment income	2	1,315	-	1,315	160
Total income		183,796	6,877	190,673	222,095
Expenditure on:					
Raising funds	3	7,021	-	7,021	13,297
Charitable activities	4	150,512	6,877	157,389	120,501
Total expenditure		157,533	6,877	164,410	133,798
Net income for the year		26,263	-	26,263	88,297
Transfer between funds	8	-	-	-	-
Net movement in funds		26,263	-	26,263	88,297
Reconciliation of funds:					
Total funds brought forward		253,080	-	253,080	164,783
Net movement in funds		26,263	-	26,263	88,297
Total funds carried forward		279,343	-	279,343	253,080

Wisteria Cat Rescue
(Charity number 1191376)

Balance sheet
As at 31 August 2024

		2024	2023
	Note	£	£
Fixed assets			
Tangible assets	5	125,911	71,302
Investments		101,000	-
		<u>226,911</u>	<u>71,302</u>
Current assets			
Cash at bank and in hand		51,701	181,362
Debtors	6	926	6,154
		<u>52,627</u>	<u>187,516</u>
Creditors: amounts falling due within one year	7	(195)	(5,738)
		<u>52,432</u>	<u>181,778</u>
Net current assets		<u>52,432</u>	<u>181,778</u>
Net assets		<u><u>279,343</u></u>	<u><u>253,080</u></u>
Charity funds			
Restricted funds	8	-	-
Unrestricted funds	8	279,343	253,080
Total funds		<u><u>279,343</u></u>	<u><u>253,080</u></u>

Signed on behalf of the Trustees



.....
 B Devitt

Date: 23rd June 2025

**Wisteria Cat Rescue
(Charity number 1191376)**

**Notes to the financial statements
For the year ended 31 August 2024**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Wisteria Cat Rescue meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Monetary values are rounded to the nearest whole £1.

1.2 Going concern

The Trustees assess whether the use of going concern is appropriate, i.e., whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Income and debtors

Income is included in the Statement of Financial Activities (SoFA) 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 the 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 is recognised at the time of the donation.

1.4 Expenditure and liabilities

Expenditure and liabilities are recognised in the SoFA as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives.

All expenditure is inclusive of irrecoverable VAT.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition are included in the measurement of cost.

Wisteria Cat Rescue
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Notes to the financial statements
For the year ended 31 August 2024

Depreciation is charged on the following bases:

Outbuildings	- Over 5 years (remainder of the lease term)
Fixtures & fittings	- Over 5 years
Motor vehicles	- Over 5 years
Office equipment	- Over 4 years

1.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Trust and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.7 Judgements and key sources of estimation uncertainty

The Charity does not have any key sources of estimation or uncertainty which require disclosure.

2. Analysis of incoming resources

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations income				
Donations	125,351	6,877	132,228	143,177
Grants	-	-	-	22,085
	125,351	6,877	132,228	165,262
Charitable activities				
Adoption income	32,495	-	32,495	22,700
Pet insurance commission	548	-	548	224
	33,043	-	33,043	22,924
Other trading activities				
Fundraising activities	22,052	-	22,052	32,575
Sale of goods	2,035	-	2,035	1,174
	24,087	-	24,087	33,749
Investment income				
Bank interest	1,315	-	1,315	160
Total incoming resources	183,796	6,877	190,673	222,095

Wisteria Cat Rescue
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Notes to the financial statements
For the year ended 31 August 2024

3. Costs of raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Fundraising events	5,664	-	5,664	13,297
New goods for resale	1,357	-	1,357	-
	7,021	-	7,021	13,297

4. Analysis of expenditure on charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable activities				
Veterinary supplies & services	64,268	5,433	69,701	61,178
Animal food & supplies	13,584	1,444	15,028	5,740
Vehicle running costs	3,606	-	3,606	4,533
Light & heat	1,053	-	1,053	1,800
Storage costs	2,545	-	2,545	2,724
Insurance	1,626	-	1,626	1,434
Cremation	557	-	557	502
Microchipping	2,656	-	2,656	388
Grooming	-	-	-	50
Website costs	2,140	-	2,140	1,762
Sundry expenses	183	-	183	885
Depreciation	20,600	-	20,600	9,603
Bank & Justgiving fees	3,348	-	3,348	1,722
Office costs	1,606	-	1,606	909
Rent	19,200	-	19,200	14,400
Loss on disposal of assets	-	-	-	10,899
Repairs & maintenance	4,842	-	4,842	1,253
Waste disposal	2,120	-	2,120	141
Small equipment	3,555	-	3,555	-
Travel and conferences	728	-	728	-
Uniform costs	2,295	-	2,295	-
Total charitable activities	150,512	6,877	157,389	120,501

Wisteria Cat Rescue
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Notes to the financial statements
For the year ended 31 August 2024

5. Tangible fixed assets

	Outbuildings	Fixtures & fittings	Motor vehicles	Assets under construction	Total
	£	£	£	£	£
Cost at 1 September 2023	41,453	3,750	37,323	1,748	84,274
Additions	52,706	14,111	-	8,391	75,208
Disposals	-	-	-	-	-
Transfers between classes	1,748	-	-	(1,748)	-
Cost at 31 August 2024	95,907	17,861	37,323	8,391	159,482
Depreciation at 1 September 2023	1,256	552	11,164	-	12,971
Charge for the year	12,106	1,029	7,465	-	20,600
Disposals	-	-	-	-	-
Depreciation at 31 August 2024	13,362	1,581	18,629	-	33,571
Net book value at 1 September 2023	40,197	3,198	26,159	1,748	71,303
Net book value at 31 August 2024	82,545	16,281	18,694	8,391	125,911

Wisteria Cat Rescue
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Notes to the financial statements
For the year ended 31 August 2024

6. Debtors

	2024	2023
	£	£
Due within one year		
Accrued income	926	6,154

7. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	-	5,731
Accruals	195	7
	<u>195</u>	<u>5,738</u>

8. Statement of funds

Statement of funds – current year

	Balance at 1 September 2023	Income	Expenditure	Transfers in/out	Balance at 31 August 2024
	£	£	£	£	£
Unrestricted funds					
General fund	151,777	183,796	(136,933)	(45,208)	153,432
Designated funds					
Tangible assets	71,303	-	(20,600)	75,208	125,911
Building fund	30,000	-	-	(30,000)	-
	<u>101,303</u>	<u>-</u>	<u>(20,600)</u>	<u>45,208</u>	<u>125,911</u>
Restricted funds					
Vet bills	-	5,433	(5,433)	-	-
Cat litter appeal	-	1,444	(1,444)	-	-
	<u>-</u>	<u>6,877</u>	<u>(6,877)</u>	<u>-</u>	<u>-</u>
Total funds	<u>253,080</u>	<u>190,673</u>	<u>(164,410)</u>	<u>-</u>	<u>279,343</u>

Building fund

The Trustees have designated funds to continue the development of the new site with a new hospital block and office.

Vet bills

The charity ran specific fundraisers for vet bills during the year, all of which were spent in the year.

Wisteria Cat Rescue
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Notes to the financial statements
For the year ended 31 August 2024

Cat litter appeal

The charity ran specific fundraisers for purchasing cat litter in bulk, all of which were spent in the year.

Statement of funds – prior year

	Balance at 1 September 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2023 £
Unrestricted funds					
General fund	111,048	196,735	(104,101)	(51,905)	151,777
Designated funds					
Tangible assets	53,735	-	(9,603)	27,171	71,303
Building fund	-	-	-	30,000	30,000
	<u>53,735</u>	<u>-</u>	<u>(9,603)</u>	<u>57,171</u>	101,303
Restricted funds					
Cattery	-	5,266	-	(5,266)	-
Vet bills	-	20,094	(20,094)	-	-
	<u>-</u>	<u>25,360</u>	<u>(20,094)</u>	<u>(5,266)</u>	<u>-</u>
Total funds	164,783	222,095	(133,798)	-	253,080

Cattery fund

The charity fundraised towards the new cattery blocks being built at the rescue's new site, which was spent in the year and held in fixed assets.

9. Operating lease commitments

At 31 August 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	19,200	19,200
Later than 1 year and not later than 5 years	24,000	43,200
	<u>43,200</u>	<u>62,400</u>

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023: £nil).

During the year ended 31 August 2024, two Trustees were reimbursed expenses of £349 in relation to conference travel expenses, and reimbursement of cat food purchases (2023: £4,958 to one Trustee).

**Wisteria Cat Rescue
(Charity number 1191376)**

**Notes to the financial statements
For the year ended 31 August 2024**

11. Related party transactions

During the year, B Devitt and G Merchant jointly provided land under a rental agreement with the charity totalling £19,200 (2023: £14,400). The rent was agreed under normal market conditions whereby neither these trustees, nor T Devitt (father of B Devitt), were involved in the decision-making process regarding negotiations of the lease.

WISTERIA CAT RESCUE

England & Wales - Charity number 1191376

Accounts

Registered number: 1191376



Wisteria Cat Rescue

Accounts
for the year ended 31 August 2023



**Wisteria Cat Rescue
(Charity number 1191376)**

**Reference and administration details of the Charity, its Trustees and advisers
For the year ended 31 August 2023**

Trustees

B Devitt
T Devitt
G Merchant
J Kennedy
D Hart
J Humphrey (appointed 4 November 2022)
R Collins (appointed 4 November 2022)

Charity registered number

1191376

Registered office

9 Beatty Road
Rochester
Kent
ME1 2TG

Bankers

Natwest Bank
3 High Street
Maidstone
Kent
ME14 1HJ



**Wisteria Cat Rescue
(Charity number 1191376)**

**Trustees' report
For the year ended 31 August 2023**

The Trustees present their Annual Report together with the Financial Statements of Wisteria Cat Rescue for the year 1 September 2022 to 31 August 2023.

Objectives and activities

The principal objects of the charity are to relieve the suffering of cats in need of care and attention, by a neutering and rehoming service for stray cats, and to provide for the reception, care and treatment of them until they have been rehomed.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities and future plans

This year has been a very exciting year for our charity seeing a change in premises which has allowed the rescue to expand its assistance to cats in need. This has been a huge project for us with a lot of planning involved to design a cattery in line with ADCH Minimum Welfare standards, offering the best possible experience for any cats coming into our care.

The first cattery pens were finished and first occupied in June 2023, with further buildings being under construction at the year end. In the long-term these pens being available on-site allows for more cats to stay at HQ which is also now closer to our main vet practice. Additionally, we have a committed group of volunteer foster carers who look after cats in a home environment, allowing us different care options depending on each individual cat's needs.

Whilst this has been a year with a lot of change, we are more dedicated than ever to ensure the support we are offering cats and the local community is effective. We have adapted our focus during the construction process to assist more cats in the community, supporting individuals with food, neutering and vet bills to help cats to stay in their current home where their owners are facing financial hardship.

We are able to offer various lifelines to the community including:

- Being a contact for the local community, vets and local authorities to be able to take in and rehome stray and abandoned cats.
- Offering a 'Rescue Backup' service to reassure owners that their cats can be taken into our care and rehomed if they become incapable of looking after them either through illness, death or other circumstances.
- Assisting local authorities and emergency services with cats requiring out of hours care and services for feral cats.
- Providing guidance and advice to cat owners to increase awareness of cat welfare.

**Wisteria Cat Rescue
(Charity number 1191376)**

**Trustees' report
For the year ended 31 August 2023**

Rescuing Stray and Abandoned Cats

We have continued to see high numbers of cats signed over into our care as a result of the cost of living crisis in the UK. This has also led to a national issue of cats being dumped which sadly we have seen a lot of, with cats dumped outside our rescue, vet practice and even in bins locally. Once the cats are within our care, we have them fully assessed by a veterinary professional and then we assess their needs for rehoming.

Community Support

Our charity is dedicated to helping the community and improving the welfare of cats in the local area. This is an offering which we have worked to increase this year considering the changes the charity has been making to its premises. We are proud to always offer assistance without judgement of the individual's situation and will always provide the resources, care and advice that is needed.

We have seen the cost of living crisis affect people's ability to provide veterinary care for their pets which we have been able to support them with. We feel this ongoing support helps to reduce the number of cats coming into rescue for rehoming, as well as supporting the wellbeing of owned cats and the mental health of their owners where they are already in a loving home.

Feral Work

Feral cats are a big part of what we do as a rescue, and we involve ourselves heavily with a project which is well-known as TNR:

- TRAP
- NEUTER (health-check, microchip, vaccinate and ear tip)
- RELEASE /RELOCATE

We believe this is certainly the way forward to make sure the cats are fully health checked and, depending on the temperament of the cat, we assess whether they can be rehoused to a home environment. Alternatively, many feral cats thrive in a suitable outdoor home where the cats' needs will be understood and respected.

Whilst feral/ community cats do have tendencies to want to live a somewhat different life, it is extremely important to remember that they still require a level of care and correct nutrition to enable them to lead a happy and healthy life. We work with farms, stables and landowners to identify a suitable environment for colonies to be relocated to which will ensure their ongoing safety and care.

We have taken on various TNR projects this year across the county which has seen us neuter a total of 239 feral cats, which have either been returned to their original site if a regular feeding routine is in place, relocated or rehomed.

**Wisteria Cat Rescue
(Charity number 1191376)**

**Trustees' report
For the year ended 31 August 2023**

2023 Achievements

This year our key achievements were:

- **311 cats rehomed**
- **521 cats fed and neutered through our community support work**
- **427 cats microchipped through our free microchipping service**

Sadly with everything positive there are also times when, through the guidance of veterinary professionals, we are unable to save all of the animals who come into our care. We therefore relieved the suffering of 11 cats this year, when their pain cannot be controlled the kindest thing is to allow them to rest most certainly with dignity. As a rescue we are not against euthanasia, so long as all other avenues have been addressed and is assessed on a case-by-case basis. If the animal is suffering and the suffering cannot be controlled, then we must do what is right for that animal.

Plans for future periods

We will continue to develop our cattery buildings at the rescue to extend our space available to take more cats in for rehoming, with dedicated volunteers providing round the clock care.

We also hope to launch a neutering clinic for owned cats in the community, helping to control the population of cats and reduce home breeding.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Charity held reserves of £253,080 at the year end (2022: £164,783), consisting mostly of cash at bank, which will be used to fund the Charity's activities. The reserves are all unrestricted and held to meet the Charitable objectives.

c. Results

At the year end our net surplus was £88,297 which compares to a net surplus of £106,614 for the previous year. We have strengthened our financial position throughout the year with general unrestricted funds at the year end of £256,080. Our main income stream in 2023 remains donations, achieved through exceptional public support which has allowed us to cover our increasing expenditure.

**Wisteria Cat Rescue
(Charity number 1191376)**

**Trustees' report
For the year ended 31 August 2023**

Costs have increased year on year as a result of caring for more cats throughout the year, coupled with the impact of a full year of high inflation. Expenditure in the year was £133,798 compared to £84,000 in 2022. The Trustees are focused on ensuring value for money whilst still providing the best care for the animals.

Volunteers

The rescue relies entirely on volunteers, since there are no paid members of staff. Without the time given by our volunteers such as fosterers, drivers, socialisers, admin and cat cleaners, the charity would struggle to get through its day-to-day activities. We never imagined the number of cats we would be able to help, which would not be possible without the support we receive. We are therefore incredibly grateful for all our volunteers' hard work and support.

Principal funding

The principal funding of the charity is derived from donations from the public and adoption fees. The charity has also received grants within the year.

Structure, governance and management

a. Constitution

Wisteria Cat Rescue is governed by its CIO Association Constitution dated 21 September 2020 and is a registered charity number 1191376.

b. Methods of appointment or election of Trustees

Trustees are elected at Trustee meetings under the terms of the Constitution.

c. Organisation structure and decision making

The role of the board of trustees is to set the charity's strategic direction, monitor the delivery of its objectives, uphold its values and governance and make decisions that leads the the charity towards achieving its vision and purpose.

d. Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

e. Related party relationships

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee of the charity with any business or activities of the charity must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. See note 11 for information regarding related party transactions.

**Wisteria Cat Rescue
(Charity number 1191376)**

**Trustees' report
For the year ended 31 August 2023**

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England and Wales 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 of the charity for that period. 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. 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.

This report was approved by the Trustees on 29 June 2024 and signed on their behalf by:



Billy-Joe Devitt
Trustee

**Wisteria Cat Rescue
(Charity number 1191376)**

**Independent Examiner's Report to the Trustees of Wisteria Cat Rescue ('the Charity')
For the year ended 31 August 2023**

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

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:

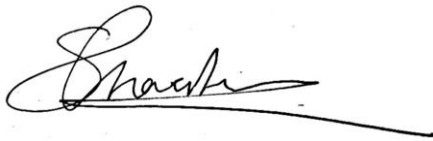
1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts 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.

**Wisteria Cat Rescue
(Charity number 1191376)**

**Independent Examiner's Report to the Trustees of Wisteria Cat Rescue ('the
Charity')
For the year ended 31 August 2023**

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

A handwritten signature in black ink, appearing to read 'S Cheverton', with a long horizontal flourish extending to the right.

Signed: S Cheverton ACA

Dated: 29 June 2024

Wisteria Cat Rescue
(Charity number 1191376)

Statement of financial activities (incorporating income and expenditure account)
As at 31 August 2023

	Note	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Total £
Income from:					
Donations	2	165,262	-	165,262	152,035
Charitable activities	2	22,924	-	22,924	36,430
Other trading activities	2	8,389	25,360	33,749	1,729
Investment income	2	160	-	160	-
Total income		196,735	25,360	222,095	190,194
Expenditure on:					
Raising funds	3	13,297	-	13,297	-
Charitable activities	4	100,407	20,094	120,501	84,000
Total expenditure		113,704	20,094	133,798	84,000
Net income for the year		83,031	5,266	88,297	106,194
Transfer between funds	8	5,266	(5,266)	-	-
Net movement in funds		88,297	-	88,297	106,194
Reconciliation of funds:					
Total funds brought forward		164,783	-	164,783	58,589
Net movement in funds		88,297	-	88,297	106,194
Total funds carried forward		253,080	-	253,080	164,783

**Wisteria Cat Rescue
(Charity number 1191376)**

**Balance sheet
As at 31 August 2023**

		2023	2022
	Note	£	£
Fixed assets			
Tangible assets	5	71,302	53,735
Current assets			
Cash at bank and in hand		181,362	103,310
Debtors	6	6,154	7,821
		<u>187,516</u>	<u>111,131</u>
Creditors: amounts falling due within one year	7	<u>(5,738)</u>	<u>(83)</u>
Net current assets		<u>181,778</u>	<u>111,048</u>
Net assets		<u>253,080</u>	<u>164,783</u>
Charity funds			
Restricted funds	8	-	-
Unrestricted funds	8	253,080	164,783
Total funds		<u>253,080</u>	<u>164,783</u>

Signed on behalf of the Trustees



.....
B Devitt
Date: 29 June 2024

**Wisteria Cat Rescue
(Charity number 1191376)**

**Notes to the financial statements
For the year ended 31 August 2023**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Wisteria Cat Rescue meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Monetary values are rounded to the nearest whole £1.

1.2 Going concern

The Trustees assess whether the use of going concern is appropriate, i.e., whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Income and debtors

Income is included in the Statement of Financial Activities (SoFA) 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 the 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 is recognised at the time of the donation.

1.4 Expenditure and liabilities

Expenditure and liabilities are recognised in the SoFA as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives.

All expenditure is inclusive of irrecoverable VAT.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition are included in the measurement of cost.

Wisteria Cat Rescue
(Charity number 1191376)

Notes to the financial statements
For the year ended 31 August 2023

Depreciation is charged on the following bases:

Outbuildings	- Over 5 years (remainder of the lease term)
Fixtures & fittings	- Over 5 years
Motor vehicles	- Over 5 years
Office equipment	- Over 4 years

1.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Trust and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.7 Judgements and key sources of estimation uncertainty

The Charity does not have any key sources of estimation or uncertainty which require disclosure.

2. Analysis of incoming resources

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations income				
Donations	143,177	-	143,177	113,035
Grants	22,085	-	22,085	39,000
	165,262	-	165,262	152,035
Charitable activities				
Adoption income	22,700	-	22,700	36,430
Pet insurance commission	224	-	224	-
	22,924	-	22,924	36,430
Other trading activities				
Fundraising activities	7,215	25,360	32,575	816
Sale of donated goods	1,174	-	1,174	913
	8,389	25,360	33,749	1,729
Investment income				
Bank interest	160	-	160	-
Total incoming resources	196,735	25,360	222,095	190,194

**Wisteria Cat Rescue
(Charity number 1191376)**

**Notes to the financial statements
For the year ended 31 August 2023**

3. Costs of raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fundraising events	13,297	-	13,297	-

4. Analysis of expenditure on charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities				
Veterinary supplies & services	41,084	20,094	61,178	61,065
Animal food & supplies	5,740	-	5,740	4,773
Vehicle running costs	4,533	-	4,533	2,975
Light & heat	1,800	-	1,800	1,800
Storage costs	2,724	-	2,724	1,955
Insurance	1,434	-	1,434	1,825
Cremation	502	-	502	376
Microchipping	388	-	388	1,327
Grooming	50	-	50	160
Website costs	1,762	-	1,762	1,454
Sundry expenses	885	-	885	561
Depreciation	9,603	-	9,603	4,921
Card reader & Justgiving fees	1,729	-	1,722	378
Office costs	909	-	909	430
Rent	14,400	-	14,400	-
Loss on disposal of assets	11,470	-	10,899	-
Repairs & maintenance	1,253	-	1,253	-
Waste disposal	141	-	141	-
Total charitable activities	100,407	20,094	120,501	84,000

Wisteria Cat Rescue
(Charity number 1191376)

Notes to the financial statements
For the year ended 31 August 2023

5. Tangible fixed assets

	Outbuildings £	Fixtures & fittings £	Motor vehicles £	Assets under construction £	Total £
Cost at 1 September 2022	20,245	1,456	37,323	-	59,024
Additions	41,453	3,150	-	1,748	46,351
Disposals	(20,245)	(856)	-	-	(21,101)
Cost at 31 August 2023	41,453	3,750	37,323	1,748	84,274
Depreciation at 1 September 2022	1,312	278	3,699	-	5,289
Charge for the year	1,580	559	7,465	-	9,603
Disposals	(1,636)	(285)	-	-	(1,921)
Depreciation at 31 August 2023	1,256	552	11,164	-	12,971
Net book value at 1 September 2022	18,933	1,178	33,624	-	53,735
Net book value at 31 August 2023	40,197	3,198	26,159	1,748	71,303

Wisteria Cat Rescue
(Charity number 1191376)

Notes to the financial statements
For the year ended 31 August 2023

6. Debtors

	2023	2022
	£	£
Due within one year		
Accrued income	6,154	7,821

7. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	5,731	83
Accruals	7	-
	<u>5,738</u>	<u>83</u>

8. Statement of funds

Statement of funds – current year

	Balance at 1 September 2022	Income	Expenditure	Transfers in/out	Balance at 31 August 2023
	£	£	£	£	£
Unrestricted funds					
General fund	111,048	196,735	(104,101)	(51,905)	151,777
Designated funds					
Tangible assets	53,735	-	(9,603)	27,171	71,303
Building fund	-	-	-	30,000	30,000
	<u>53,735</u>	<u>-</u>	<u>(9,603)</u>	<u>57,171</u>	<u>101,303</u>
Restricted funds					
Cattery	-	5,266	-	(5,266)	-
Vet bills	-	20,094	(20,094)	-	-
	<u>-</u>	<u>25,360</u>	<u>(20,094)</u>	<u>(5,266)</u>	<u>-</u>
Total funds	<u>164,783</u>	<u>222,095</u>	<u>(133,798)</u>	<u>-</u>	<u>253,080</u>

Building fund

The Trustees have designated funds to continue the development of the new site with a new hospital block and office.

Cattery fund

The charity fundraised towards the new cattery blocks being built at the rescue's new site, which was spent in the year and held in fixed assets.

**Wisteria Cat Rescue
(Charity number 1191376)**

**Notes to the financial statements
For the year ended 31 August 2023**

Vet bills

The charity ran specific fundraisers for vet bills during the year, all of which were spent in the year.

Statement of funds – prior year (restated)

	Balance at 1 September 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2022 £
Unrestricted funds					
General fund	46,899	160,194	(79,079)	(16,966)	111,048
Designated funds					
Tangible assets	11,690	-	(4,921)	46,966	53,735
Restricted funds					
Cat Ambulance	-	30,000	-	(30,000)	-
Total funds	58,589	190,194	(84,000)	-	164,783

Cat Ambulance Fund

The charity received a grant in the year to contribute to the cost of a new Cat Ambulance which was bought in the year and held in fixed assets.

9. Operating lease commitments

At 31 August 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	19,200	-
Later than 1 year and not later than 5 years	43,200	-
	<u>62,400</u>	<u>-</u>

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022: £nil).

During the year ended 31 August 2023, one Trustee was reimbursed expenses of £4,958 in relation to them being able to obtain more favourable rates for building materials (2022: £nil).

**Wisteria Cat Rescue
(Charity number 1191376)**

**Notes to the financial statements
For the year ended 31 August 2023**

11. Related party transactions

During the year, B Devitt and G Merchant jointly provided land under a rental agreement with the charity totalling £14,400. The rent was agreed under normal market conditions whereby neither these trustees, nor T Devitt (father of B Devitt), were involved in the decision-making process regarding negotiations of the lease.

WISTERIA CAT RESCUE

England & Wales - Charity number 1191376

Accounts

Registered number: 1191376



Wisteria Cat Rescue

**Accounts
for the year ended 31 August 2022**



Wisteria Cat Rescue
Year ended 31 August 2022

Reference and administration details

Trustees

B Devitt
T Devitt
G Merchant
J Kennedy (appointed 20 August 2022)
D Hart (appointed 20 August 2022)
J Humphrey (appointed 4 November 2022)
R Collins (appointed 4 November 2022)

Charity registered number

1191376

Registered office

9 Beatty Road
Rochester
Kent
ME1 2TG

Bankers

Natwest Bank
3 High Street
Maidstone
Kent
ME14 1HJ

Wisteria Cat Rescue
Year ended 31 August 2022

Trustees' report

The Trustees present their Annual Report together with the Financial Statements of Wisteria Cat Rescue for the year 1 September 2021 to 31 August 2022.

Objectives and activities

The principal objects of the charity are to relieve the suffering of cats in need of care and attention, by a neutering and rehoming service for stray cats, and to provide for the reception, care and treatment of them until they have been rehomed.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities and future plans

This year the growth of the charity reflects the growing need for our services in such difficult financial times for so many across the UK. The support needed in every corner of the community is unprecedented and we strive to improve the quality of life of all of the cats we meet.

Cats are a very important part of many households where there are an estimated 10.8 million pet cats living in homes across the UK. Whilst it is lovely that so many cats are living amongst us, we often encounter scenarios where the welfare of owned cats is compromised, and our support and advice is required.

We are able to offer various lifelines to the community including:

- Being a contact for the local community, vets and local authorities to be able to take in and rehome stray and abandoned cats.
- Offering a 'Rescue Backup' service to reassure owners that their cats can be taken into our care and rehomed if they become incapable of looking after them either through illness, death or other circumstances.
- Assisting local authorities and emergency services with cats requiring out of hours care and services for feral cats.
- Providing guidance and advice to cat owners to increase awareness of cat welfare.

Rescuing Stray and Abandoned Cats

The biggest part of what we do is arranging the rescue of cats that have been abandoned and stray cats. This year we have sadly seen the after effects of COVID-19 and also people's struggles through the cost of living crisis in the UK. The number of cats needing our help has grown significantly, so we have volunteers who are out trapping and rescuing cats 7 days a week. Once the cats are within our care, we have them fully assessed by a veterinary professional and then we assess their needs for re-homing.

Wisteria Cat Rescue
Year ended 31 August 2022

Trustees' report

Sadly a lot of the cats and kittens that come into our care have come from the most appalling conditions, with sometimes horrific injuries and illnesses which require extensive care and specialist veterinary attention.

Community Support

As a community charity we provide neutering support, cat food and most importantly advice to members of the community who may have found themselves suffering hardship in recent unprecedented times. By keeping this at the forefront of what we do, this reduces the number of cats coming into rescue as well as supporting the wellbeing of owned cats and the mental health of their owners.

Feral Work

Feral cats are a big part of what we do as a rescue, and we involve ourself heavily with a project which is well-known as TNR:

- TRAP
- NEUTER (health-check, microchip, vaccinate and ear tip)
- RELEASE /RELOCATE

We believe this is certainly the way forward to make sure the cats are fully health checked and, depending on the temperament of the cat, we assess whether they can be rehoused to a home environment. Alternatively, many feral cats thrive in a suitable outdoor home where the cats' needs will be understood and respected.

Whilst feral/ community cats do have tendencies to want to live a somewhat different life, it is extremely important to remember that they still require a level of care and correct nutrition to enable them to lead a happy and healthy life. We work with farms, stables and landowners to identify a suitable environment for colonies to be relocated to which will ensure their ongoing safety and care.

Trustees' report



Sadly with everything positive there are also times when, through the guidance of veterinary professionals, we are unable to save all of the animals who come into our care. We therefore relieved the suffering of 7 cats this year, when their pain cannot be controlled the kindest thing is to allow them to rest most certainly with dignity. As a rescue we are not against euthanasia, so long as all other avenues have been addressed and is assessed on a case-by-case basis. If the animal is suffering and the suffering cannot be controlled, then we must do what is right for that animal.

Significant Donors

We are extremely proud to have been supported by some wonderful businesses this year and are sincerely grateful for all of the generous contributions to our charity, enabling us to offer our services on a scale we had never imagined possible. Just a few of our significant supporters this year include:

Zooplus, who have enabled us to work alongside them and on a number of occasions have donated their products to the charity.

Pets at Home, who have chosen us to work with our local Chatham branch throughout the year to raise much needed funds for the rescue.

Wisteria Cat Rescue
Year ended 31 August 2022

Trustees' report

Cat Welfare Maidstone provided the charity with a significant donation to enable us to purchase a cat ambulance which will be invaluable to our operations for years to come.

We also have a vast number of small businesses and individuals who regularly support the work that we do to enable us to carry out the services of which we do.

Plans for future periods

Wisteria Cat Rescue remains a home-based charity, meaning that the majority of what we do is run from the home of the founder, where the garden to the property has been converted into the cattery. This currently minimises outgoings of the charity meaning more money can be spent on the cats in need. We plan to construct a specially designed cattery which will provide more space for cats coming into our care, with dedicated volunteers providing round the clock care.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Charity held reserves of £164,783 at the year end (2021: £58,589), consisting mostly of cash at bank, which will be used to fund the Charity's activities. The reserves are all unrestricted and held to meet the Charitable objectives.

c. Results

At the year end our net surplus was £106,614 which compares to a net surplus of £58,589 for the previous year. We have strengthened our financial position throughout the year with general unrestricted funds at the year end of £164,783. Our main income stream in 2022 is donations, achieved through exceptional public support which has allowed us to cover our increasing expenditure. We do not expect this generosity to continue into 2023 as people see the effects of rapidly increasing inflation and the cost of living crisis being experienced in the UK currently.

Costs have increased year on year as a result of caring for more cats throughout the year, coupled with the impact of inflation starting to be felt. Expenditure in the year was £84,000 compared to £48,164 in 2021. The Trustees are focused on ensuring value for money whilst still providing the best care for the animals.

Wisteria Cat Rescue
Year ended 31 August 2022

Trustees' report
Volunteers

The rescue relies entirely on volunteers, since there are no paid members of staff. Without the time given by our volunteers such as fosterers, drivers, socialisers, admin and cat cleaners, the charity would struggle to get through its day-to-day activities. We never imagined the number of cats we would be able to help, which would not be possible without the support we receive. We are therefore incredibly grateful for all our volunteers' hard work and support.

Principal funding

The principal funding of the charity is derived from donations from the public and adoption fees. The charity has also received grants within the year.

Structure, governance and management

a. Constitution

Wisteria Cat Rescue is governed by its CIO Association Constitution dated 21 September 2020 and is a registered charity number 1191376.

b. Methods of appointment or election of Trustees

Trustees are elected at Trustee meetings under the terms of the Constitution.

c. Organisation structure and decision making

The role of the board of trustees is to set the charity's strategic direction, monitor the delivery of its objectives, uphold its values and governance and make decisions that leads the the charity towards achieving its vision and purpose.

d. Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Related party relationships

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee of the charity with any business or activities of the charity must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year, no such related party transactions were reported.

Wisteria Cat Rescue
Year ended 31 August 2022

Trustees' report
Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England and Wales 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 of the charity for that period. 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. 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.

This report was approved by the Trustees on 19 June 2023 and signed on their behalf by:



Billy-Joe Devitt
Trustee

Wisteria Cat Rescue
Year ended 31 August 2022

Independent Examiner's Report to the Trustees of Wisteria Cat Rescue ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2022.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

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:

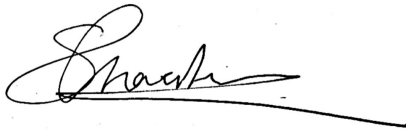
1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts 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.

**Wisteria Cat Rescue
Year ended 31 August 2022**

Independent Examiner's Report to the Trustees of Wisteria Cat Rescue ('the Charity')

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

A handwritten signature in black ink, appearing to read 'S Cheverton', with a long horizontal flourish extending to the right.

Signed: S Cheverton ACA

Dated: 22 June 2023

Wisteria Cat Rescue
Year ended 31 August 2022

Notes to the Financial Statements

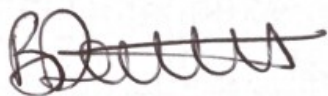
	Note	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £	2021 Total £
Income from:					
Donations	2	122,035	30,000	152,035	97,673
Charitable activities	2	36,430	-	36,430	8,680
Other trading activities	2	1,729	-	1,729	-
Other income	2	-	-	-	400
Total income		160,194	30,000	190,194	106,753
Expenditure on:					
Charitable activities	3	84,000	-	84,000	48,164
Total expenditure		84,000	-	84,000	48,164
Net income for the year		76,194	30,000	106,194	58,589
Transfer between funds	7	30,000	(30,000)	-	-
Net movement in funds		106,194	-	106,194	58,589
Reconciliation of funds:					
Total funds brought forward		58,589	-	58,589	-
Net movement in funds		106,194	-	106,194	58,589
Total funds carried forward		164,783	-	164,783	58,589

Wisteria Cat Rescue
Year ended 31 August 2022

Notes to the Financial Statements

		2022	2021
	Note	£	£
Fixed assets			
Tangible assets	4	53,735	11,690
Current assets			
Cash at bank and in hand		103,310	46,943
Debtors	5	7,821	-
		<u>111,131</u>	<u>46,943</u>
Creditors: amounts falling due within one year	6	(83)	(44)
		<u>111,048</u>	<u>46,899</u>
Net current assets		111,048	46,899
Net assets		<u>164,783</u>	<u>58,589</u>
Charity funds			
Restricted funds	7	-	-
Unrestricted funds	7	164,783	58,589
Total funds		<u>164,783</u>	<u>58,589</u>

Signed on behalf of the Trustees



.....
 B Devitt
 Date: 19 June 2023

Wisteria Cat Rescue
Year ended 31 August 2022

Notes to the Financial Statements

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Wisteria Cat Rescue meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Monetary values are rounded to the nearest whole £1.

1.2 Going concern

The Trustees assess whether the use of going concern is appropriate, i.e., whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Income and debtors

Income is included in the Statement of Financial Activities (SoFA) 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 the 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 is recognised at the time of the donation.

1.4 Expenditure and liabilities

Expenditure and liabilities are recognised in the SoFA as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives.

All expenditure is inclusive of irrecoverable VAT.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition are included in the measurement of cost.

Wisteria Cat Rescue
Year ended 31 August 2022

Notes to the Financial Statements

Depreciation is charged on the following bases:

Outbuildings	- Over 15 years
Fixtures & fittings	- Over 5 years
Motor vehicles	- Over 5 years
Office equipment	- Over 4 years

1.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Trust and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.7 Judgements and key sources of estimation uncertainty

The Charity does not have any key sources of estimation or uncertainty which require disclosure.

2. Analysis of incoming resources

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Voluntary income				
Donations	113,035	-	113,035	86,173
Grants	9,000	30,000	39,000	11,500
	122,035	30,000	152,035	97,673
Charitable activities				
Adoption income	36,430	-	36,430	8,680
Other trading activities				
Fundraising activities	816	-	816	-
Sale of donated goods	913	-	913	-
	1,729	-	1,729	-
Other income	-	-	-	400
Total incoming resources	160,194	30,000	190,194	106,753

Wisteria Cat Rescue
Year ended 31 August 2022

Notes to the Financial Statements

3. Analysis of resources expended

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable activities				
Veterinary supplies & services	61,065	-	61,065	34,979
Uniform costs	-	-	-	792
Animal food & supplies	4,773	-	4,773	4,558
Vehicle running costs	2,975	-	2,975	2,817
Light & heat	1,800	-	1,800	1,650
Storage costs	1,955	-	1,955	877
Insurance	1,825	-	1,825	956
Cremation	376	-	376	108
Microchipping	1,327	-	1,327	573
Grooming	160	-	160	25
Website costs	1,454	-	1,454	233
Sundry expenses	561	-	561	228
Depreciation	4,921	-	4,921	368
Card reader fees	378	-	378	-
Office costs	430	-	430	-
Total charitable activities	84,000	-	84,000	48,164

Wisteria Cat Rescue
Year ended 31 August 2022

Notes to the Financial Statements

4. Tangible fixed assets

	Outbuildings £	Fixtures & fittings £	Motor vehicles £	Total £
Cost at 1 September 2021	11,202	856	-	12,058
Additions	9,043	600	37,323	46,966
Disposals	-	-	-	-
Cost at 31 August 2022	20,245	1,456	37,323	59,024
Depreciation at 1 September 2021	311	57	-	368
Charge for the year	1,001	221	3,699	4,921
Disposals	-	-	-	-
Depreciation at 31 August 2022	1,312	278	3,699	5,289
Net book value at 1 September 2021	10,891	799	-	11,690
Net book value at 31 August 2022	18,933	1,178	33,624	53,735

Wisteria Cat Rescue
Year ended 31 August 2022

Notes to the Financial Statements

5. Debtors

	2022	2021
	£	£
Due within one year		
Accrued income	7,821	-

6. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	83	44

7. Statement of funds

Statement of funds – current year

	Balance at 1 September 2021	Income	Expenditure	Transfers in/out	Balance at 31 August 2022
	£	£	£	£	£
Unrestricted funds					
General fund	46,899	160,194	(78,650)	(17,396)	111,047
Designated funds					
Tangible assets	11,690	-	(4,930)	47,396	54,156
Restricted funds					
Cat Ambulance	-	30,000	-	(30,000)	-
Total funds	58,589	190,194	(83,580)	-	165,203

Cat Ambulance Fund

The charity received a grant in the year to contribute to the cost of a new Cat Ambulance which was bought in the year and held in fixed assets.

Wisteria Cat Rescue
Year ended 31 August 2022

Notes to the Financial Statements

Statement of funds – prior year (restated)

	Balance at 21 September 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2021 £
Unrestricted funds					
General fund	-	99,253	(47,796)	(4,558)	46,899
Designated funds					
Tangible assets	-	-	(368)	12,058	11,690
Restricted funds					
Cattery unit	-	7,500	-	(7,500)	-
Total funds	-	106,753	(48,164)	-	58,589

Cattery unit Fund

The charity received a grant in the year to contribute to the cost of a new cattery which was bought in the year and held within fixed assets

WISTERIA CAT RESCUE

England & Wales - Charity number 1191376

Accounts

Registered number: 1191376



Wisteria Cat Rescue

**Accounts
for the period 21 September 2020 to 31 August 2021**

Wisteria Cat Rescue
Period 21 September 2020 to 31 August 2021

Reference and administration details

Trustees

B Devitt
T Devitt
G Merchant

Charity registered number

1191376

Registered office

21 Romney Road
Chatham
ME5 7LU

Bankers

Natwest Bank
3 High Street
Maidstone
Kent
ME14 1HJ

Wisteria Cat Rescue
Period 21 September 2020 to 31 August 2021

Trustees' report

The Trustees present their Annual Report together with the Financial Statements of Wisteria Cat Rescue for the period 21 September 2020 to 31 August 2021.

Objectives and activities

The principal objects of the charity are to relieve the suffering of cats in need of care and attention, by a neutering and rehoming service for stray cats, and to provide for the reception, care and treatment of them until they have been rehomed.

Main activities undertaken to further the Charity's purposes for the public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Achievements and performance

Review of activities and future plans

Wisteria Cat Rescue became a registered charity in September of 2020 after our founder Billy Devitt knew that locally there wasn't the support and assistance which the local cats and public needed. Billy's aim was to be very much a community charity, one that would open its doors to all of whom required the service.

The charity's first year has seen a rapidly increasing demand for its services and an overall successful year. We battled the very unknown virus COVID-19 which displayed many obstacles which included the amount of animals needing urgent rescue assistance. This was generally due to owners' loss of jobs and a large decline in the public financial state of affairs.

We were actively out within the community supporting the public with pet food and veterinary care for their beloved animals. This in turn supported keeping pets in their homes which equally supported mental health at such uncertain times. During COVID-19 measures, we managed to support over 600 animals with various food parcels. This assisted larger organisations by relieving pressure and most certainly waiting times for these cats who would have ended up taking much needed rescue placements.

Our services proved to be extremely successful and due to how well the rescue was doing we were approached by ITV National News to feature in their "Lockdown Legends" portfolio. This helped to boost the profile of the charity and increased our social media supporters.

During the year we have been extremely fortunate to have received some generous grants which enabled the charity to update our cattery pens which make them fully compliant with cattery standards. Before introducing these pens we solely relied on our volunteer fosterers for taking in new cats to the rescue, so these have assisted us in taking in more emergency cases and then moving them to foster when they are ready.

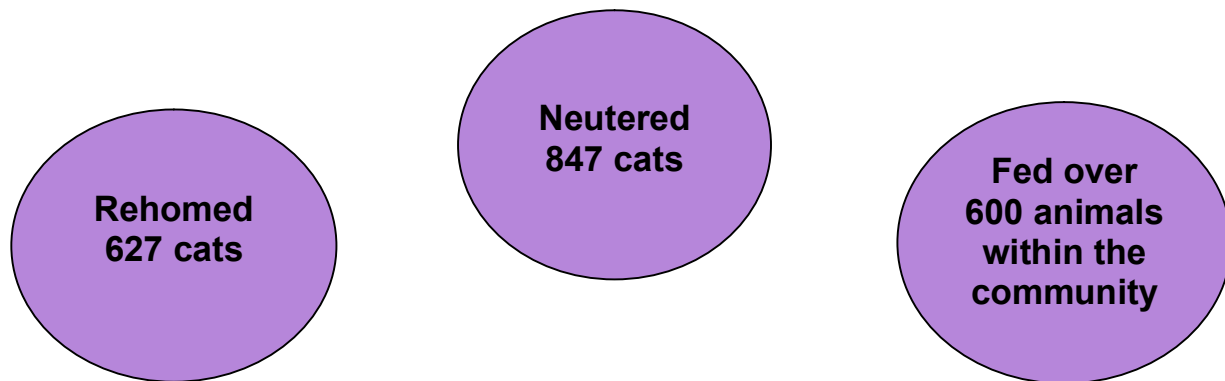
Wisteria Cat Rescue
Period 21 September 2020 to 31 August 2021

Trustees' report

Wisteria Cat Rescue remains a home-based charity, meaning that the majority of what we do is run from the home of the founder, where the garden to the property has been converted into the cattery. This currently minimises outgoings of the charity meaning more money can be spent on the cats in need.

The Charity has a moral to "keep the cat at the centre of what we do". This means every single decision the Trustees agree on is always in the best interest of the cats. We never divert away from the cause which is all about the cats. This is filtered through to our volunteers and has built us a very strong relationship with the community.

During our first year as a registered charity we:



Sadly with everything positive there are also times when, through the guidance of veterinary professionals, we are unable to save all of the animals who come into our care. We therefore relieved the suffering of 14 animals, when their pain cannot be controlled the kindest thing is to allow them to rest most certainly with dignity. As a rescue we are not against euthanasia, so long as all other avenues have been addressed and is assessed on a case-by-case basis. If the animal is suffering and the suffering cannot be controlled then we must do what is right for that animal.

We believe in the coming years the number of animals needing our assistance will rise due to the shortage of vets in the community. We envision to get a purpose built animal ambulance to take our poorly animals to different vet practices, whilst we aim to grow at a steady rate and continue providing our services to all who need us. We are very fortunate to work alongside a wonderful vet team who support the work that we do, and who are always able to get our cats seen to as soon as possible.

Neutering is a big passion for Wisteria, and we feel that through neutering we can resolve many problems as this will reduce the numbers of animals coming through rescue. We plan to be in a position to eventually provide a community neutering programme, where we are able to build an on-site vets where we will be able to offer low cost neutering to all cats.

Wisteria Cat Rescue
Period 21 September 2020 to 31 August 2021

Trustees' report

We would lastly like to thank our supporters who have supported us through such challenging times for all. As a small registered charity we receive no guaranteed funding, so are reliant on fundraising through donations and grants. We would therefore like to give a massive thank you to everyone who has supported us during the year whether it be through grants, monthly donations or one-off donations, you truly have helped us to help the cats.

Testimonials

From a supporter of the charity who has adopted through ourselves in the year:

"Almost exactly a year ago we decided to add to our family and approached Wisteria about joining their waiting list for two kittens. We were asked to fill out the adoption form and then send in a video of our home so our suitability could be assessed. We have two small children and Billy was hugely supportive of us wanting them to grow up surrounded by animals. Shortly afterwards we were contacted again, and Daisy and Jasmine were brought home! The process was so efficient and we were given two gorgeous healthy girls, vaccinated and neutered, ready to be loved.

Just three months later we went back for more and Cooper and Tom joined the mad house! When Cooper became a little ill after a few days, Billy could not have been more helpful. He arranged for us to see the vet and get him checked over without any hesitation. Cooper was soon fighting fit and home causing chaos with his brother and sisters!

The work that Billy and the team do is nothing short of extraordinary. They work constantly to care for the cats that need them, not even stopping when on holiday. We simply cannot recommend them highly enough and will always be huge supporters of the work they do. They've brought so much joy into our lives, and we will always be so very grateful."

Volunteers

The rescue relies entirely on volunteers, since there are no paid members of staff. Without the time given by our volunteers such as fosterers, drivers, socialisers, admin and cat cleaners, the charity would struggle to get through its day-to-day activities. We never imagined the number of cats we would be able to help, which would not be possible without the support we receive. Therefore we are incredibly grateful for all our volunteers' hard work and support.

Principal funding

The principal funding of the charity is derived from donations from the public and adoption fees. The charity has also received grants within the year.

Wisteria Cat Rescue
Period 21 September 2020 to 31 August 2021

Trustees' report

Structure, governance and management

Constitution

Wisteria Cat Rescue is governed by its CIO Association Constitution dated 21 September 2020 and is a registered charity number 1191376.

Organisation structure and decision making

The role of the board of trustees is to set the charity's strategic direction, monitor the delivery of its objectives, uphold its values and governance and make decisions that leads the the charity towards achieving its vision and purpose.

Related party relationships

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee of the charity with any business or activities of the charity must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year, no such related party transactions were reported.

Risk management

The trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks

Trustees' responsibilities statement

The Trustees 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).

The law applicable to charities in England and Wales 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 of the charity for that period. 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 judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Wisteria Cat Rescue
Period 21 September 2020 to 31 August 2021

Trustees' report

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. 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.

This report was approved by the Trustees on 25 June 2022 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Billy-Joe Devitt', written in a cursive style.

Billy-Joe Devitt
Trustee

Wisteria Cat Rescue
Period 21 September 2020 to 31 August 2021

Independent Examiner's Report to the Trustees of Wisteria Cat Rescue ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2021.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed :



Dated: 29/06/2022

S Rodwell FCCA MAAT

Wisteria Cat Rescue
Period 21 September 2020 to 31 August 2021

Statement of Financial Activities

	Note	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total £
Income from:				
Donations	2	90,173	7,500	97,673
Charitable activities	2	8,680		8,680
Other income	2	400		400
Total income		99,253	7,500	106,753
Expenditure on:				
Charitable activities	3	48,164	-	48,164
Total expenditure		48,164	-	48,164
Net income for the year		51,089	7,500	58,589
Transfer between funds		7,500	(7,500)	
Net movement in funds		58,589	-	58,589
Total funds carried forward		58,589	-	58,589

Wisteria Cat Rescue
Period 21 September 2020 to 31 August 2021

Balance Sheet

	Note	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total £
Fixed assets				
Tangible assets	4	11,690	-	11,690
Current assets				
Cash at bank and in hand		46,943	-	46,943
Creditors: amounts falling due within one year		(44)	-	(44)
Net current assets		46,899	-	46,899
Net assets		58,589	-	58,589
 Charity funds				
Restricted funds	5		-	
Unrestricted funds	5	58,589		
Total funds		58,589	-	58,589

Signed on behalf of the Trustees



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 B Devitt
 Date: 25 June 2022

Wisteria Cat Rescue
Period 21 September 2020 to 31 August 2021

Notes to the Financial Statements

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Wisteria Cat Rescue meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Monetary values are rounded to the nearest whole £1.

1.2 Income

Income is included in the Statement of Financial Activities (SoFA) when received by the Charity.

1.3 Expenditure and liabilities

Expenditure and liabilities are recognised in the SoFA as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives.

All expenditure is inclusive of irrecoverable VAT.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition are included in the measurement of cost.

Depreciation is charged on the following bases:

Outbuildings	- Over 15 years
Fixtures & fittings	- Over 5 years

1.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Trust and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Wisteria Cat Rescue
Period 21 September 2020 to 31 August 2021

Notes to the Financial Statements

2. Analysis of incoming resources

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Voluntary income			
Donations	86,173	-	86,173
Grants	4,000	7,500	11,500
	90,173	7,500	97,673
Charitable activities			
Adoption income	8,680	-	8,680
Other income	400	-	400
Total incoming resources	99,253	7,500	106,753

3. Analysis of resources expended

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Charitable activities			
Veterinary supplies & services	34,979	-	34,979
Uniform costs	792	-	792
Animal food & supplies	4,558	-	4,558
Vehicle running costs	2,817	-	2,817
Light & heat	1,650	-	1,650
Storage costs	877	-	877
Insurance	956	-	956
Cremation	108	-	108
Microchipping	573	-	573
Grooming	25	-	25
Website costs	233	-	233
Sundry expenses	228	-	228
Depreciation	368	-	368
Total charitable activities	48,164	-	48,164

Wisteria Cat Rescue
Period 21 September 2020 to 31 August 2021

Notes to the Financial Statements

4. Tangible fixed assets

	Outbuildings £	Fixtures & fittings £	Total £
Cost at 21 September 2020	-	-	-
Additions	11,202	856	12,058
Disposals	-	-	-
Cost at 31 August 2021	<u>11,202</u>	<u>856</u>	<u>12,058</u>
Depreciation at 21 September 2020	-	-	-
Charge for the year	311	57	368
Disposals	-	-	-
Depreciation at 31 August 2021	<u>311</u>	<u>57</u>	<u>368</u>
Net book value at 21 September 2020	<u>-</u>	<u>-</u>	<u>-</u>
Net book value at 31 August 2021	<u>10,891</u>	<u>799</u>	<u>11,690</u>

5. Statement of funds

	Balance at 21 September 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2021 £
Unrestricted funds					
General fund	-	99,253	(40,664)	-	58,589
Designated funds					
Tangible assets	-	-	(7,500)	7,500	-
Restricted funds					
Cattery unit	-	7,500	-	(7,500)	-
Total funds	<u>-</u>	<u>106,753</u>	<u>48,164</u>	<u>-</u>	<u>58,589</u>