

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.

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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

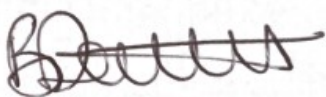
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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:

A handwritten signature in dark ink, appearing to read 'Billy-Joe Devitt', written over a light blue horizontal line.

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:

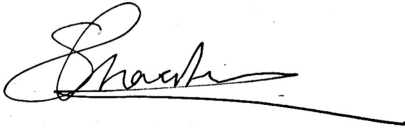
1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts 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)
Net current assets		<u>111,048</u>	<u>46,899</u>
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



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 B Devitt
 Date: 19 June 2023

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
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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