

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.

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.

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:

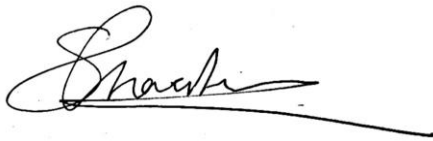
1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts 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	-
	62,400	-

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.