

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.

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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.

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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
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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.

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:

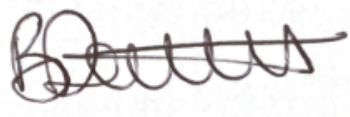
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any 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 faint, light-colored rectangular stamp or watermark.

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:

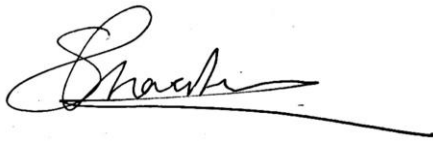
1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts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

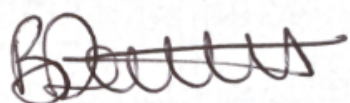
	Note	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total £	2023 Total £
Income from:					
Donations	2	125,351	6,877	132,228	165,262
Charitable activities	2	33,043	-	33,043	22,924
Other trading activities	2	24,087	-	24,087	33,749
Investment income	2	1,315	-	1,315	160
Total income		183,796	6,877	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
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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)
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)	-
	101,303	-	(20,600)	45,208	125,911
Restricted funds					
Vet bills	-	5,433	(5,433)	-	-
Cat litter appeal	-	1,444	(1,444)	-	-
	-	6,877	(6,877)	-	-
Total funds	253,080	190,673	(164,410)	-	279,343

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
	53,735	-	(9,603)	57,171	101,303
Restricted funds					
Cattery	-	5,266	-	(5,266)	-
Vet bills	-	20,094	(20,094)	-	-
	-	25,360	(20,094)	(5,266)	-
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
	43,200	62,400

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).

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.