

Hector's House Cat Rescue

Annual Report and Financial Statements
for the Year Ended 30 November 2023

VINCENT & CO
ACCOUNTANTS
WORKING WITH YOU THINKING WITH YOU

Hector's House Cat Rescue

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Hector's House Cat Rescue

Reference and Administrative Details

Charity name	Hector's House Cat Rescue
Charity number	1192317
Trustees	Zara Oldfield Alison Short Clive Appleby Edward Oldfield June Eckhart Kitty Oldfield
Address	51 Audley Avenue Torquay Devon TQ2 7PB
Accountant	Vincent & Co Accountants 37 Shiphay Lane Torquay Devon TQ2 7DU

Accountants' Report to the Trustees on the Unaudited Accounts of
Hector's House Cat Rescue

In accordance with the engagement letter , and in order to assist you to fulfil your duties we have compiled the financial statements of the registered charity from the accounting records and information and explanations you have given to us.

This report is made to the Charity's Board of Trustees, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Charity's Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Board of Trustees, as a body, for our work or for this report.

You have acknowledged on the balance sheet as 30th November 2023 your duty to ensure that the charity has kept proper accounting records and to prepare financial statements that give a true and fair view. You consider that the charity is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

.....
Vincent & Co Accountants

37 Shiphay Lane
Torquay
Devon

TQ2 7DU

Date:

Hector's House Cat Rescue

Balance Sheet as at 30 November 2023

	Note	2023		2022	
		£	£	£	£
Fixed Assets					
Tangible assets	4	26,658		22,472	
Current Assets					
Debtors	5	39,334		185	
Cash at bank and in hand		282,440		38,611	
		<u>321,774</u>		<u>38,796</u>	
Creditors: Amounts falling due within one year	6	<u>(3,285)</u>		<u>(1,396)</u>	
Net current assets			<u>345,147</u>		<u>59,872</u>
Creditors: Amounts falling due after more than one year	7	<u>(115,000)</u>			
Net assets			<u><u>230,147</u></u>		<u><u>59,872</u></u>
The funds of the charity:					
Restricted funds			-		-
Unrestricted funds					
Unrestricted income funds	10		<u>230,147</u>		<u>43,094</u>
Members' Funds			<u><u>230,147</u></u>		<u><u>43,094</u></u>

On behalf of the board

.....
Signed by: Zara Oldfield

Date:

Hector's House Cat Rescue

Notes to Financial Statements for the Period Ended 30 November 2023

1 Accounting policies

The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (Charities SORP FRSSE) (effective 1 January 2015) and applicable accounting standards.

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the charity is responsible in law.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity. Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area

Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the charity. Expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Individual fixed assets costing £0 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less

Plant and machinery	20% reducing balance
Fixtures and fittings	20% reducing balance
Motor Vehicles	20% reducing balance

Hector's House Cat Rescue

Notes to Financial Statements for the Period Ended 30 November 2023

.....continued

2 Depreciation of tangible fixed assets

	Total Funds 2023	Total Funds 2022
Depreciation charge on Plant & equipment	1,779	2,224
Depreciation charge on Fixtures & fittings	1,816	1,508
Depreciation charge on Motor Vehicles	3,069	1,886
	<u>6,664</u>	<u>2,224</u>

3 Trustees' remuneration and expenses

No trustees received any remuneration

4 Tangible fixed assets

	Plant & equipment	Fixtures & fittings	Motor Vehicles	Total
Cost				
Brought forward	11,122	7,539	9,429	28,090
Additions	-	3,050	7,800	10,850
Disposals	-	-	-	-
As at 30 November 2023	<u>11,122</u>	<u>10,589</u>	<u>17,229</u>	<u>38,940</u>
Depreciation				
Brought forwards	2,224	1,508	1,886	5,618
Charge for the year	1,779	1,816	3,069	6,664
As at 30 November 2023	<u>4,003</u>	<u>3,324</u>	<u>4,955</u>	<u>12,282</u>
Net book value				
As at 30 November 2023	<u>7,119</u>	<u>7,265</u>	<u>12,274</u>	<u>26,658</u>
As at 30 November 2022	<u>8,898</u>	<u>6,031</u>	<u>7,543</u>	<u>22,472</u>

Hector's House Cat Rescue

Notes to Financial Statements for the Period Ended 30 November 2023

.....continued

5	Debtors	2023	2022
		£	£
	Debtors	39,334	185
		<u>39,334</u>	<u>185</u>
		<u><u>39,334</u></u>	<u><u>185</u></u>
6	Creditors: Amounts falling due within one year	2023	2022
		£	£
	Accruals and deferred income	2,520	1,260
	Trade Creditors	765	136
		<u>3,285</u>	<u>1,396</u>
		<u><u>3,285</u></u>	<u><u>1,396</u></u>
7	Creditors: Amounts falling due after more than one year	2023	2022
		£	£
	Other loans	115,000	-
		<u>115,000</u>	<u>-</u>
		<u><u>115,000</u></u>	<u><u>-</u></u>
8	General Information		
	Hector's House Cat Rescue Registered number 1192317 is a limited by guarantee charity incorporated in England & Wales. The Registered Office is 51 Audley Avenue, Torquay, Devon, TQ2 7PB.		
9	Prior Year Adjustment		
	The charity successfully reclaimed VAT on expenditure in the previous years. This amount has been credited to the charity and shown as a reduction of expenditure in the current year.		
10	Reconcillation of funds	Unrestricted Funds	Restricted Funds
	Funds Brought forward	59,872	
	Surplus during the year	55,275	115,000
	Funds Carried forward	<u>115,147</u>	<u>115,000</u>

Hector's House Cat Rescue

Income and Expenditure Account for the Period Ended 30 November 2023

	30-Nov-23		30-Nov-22	
	£	£	£	£
INCOME				
Card and Calender Sales		2,083		614
Adoption Fees		37,634		41,257
Fundraising		25,250		22,489
Donations		251,119		108,922
Grants and subsidies received		8,000		2,532
Other trading income				614
		<u>324,086</u>		<u>176,428</u>
COST OF SALES				
Specialist Cat Food/Litter/ Medication and other pet expenses	24,871		18,286	
Vet Fees	<u>106,265</u>		<u>112,370</u>	
		<u>(131,136)</u>		<u>(130,656)</u>
GROSS SURPLUS		<u>192,950</u>		<u>45,772</u>
Administrative Expenses				
Travel and subsistence expenses	201		653	
Light and heat			581	
Cleaning & Laundry	1,093		1,144	
Vehicle running costs	7,599		7,399	
Computer software, consumables and maintenance	1,132		573	
Repairs, renewals and maintenance	3,418		5,040	
Insurance	1,766		432	
Printing, postage and stationery	1,047		1,286	
Advertising and marketing costs	2,387		1,004	
Telecommunications and data costs			252	
Accountancy fees	1,900		1,162	
Bookkeeping fees	1,260		1,260	
Legal and professional fees	5,567			
Wages and salaries	1,617			
Rent	1,831			
Bank charges	1,350		1,257	
Depreciation of plant and machinery	1,780		2,224	
Depreciation of motor vehicles	3,069		1,886	
Depreciation of fixtures and fittings	1,816		1,508	
Sundry expenses	1,241		1,333	
VAT reclaimed in previous year (see note 9)	(17,399)			
		<u>(22,675)</u>		<u>(28,994)</u>
SURPLUS FOR THE FINANCIAL PERIOD		<u><u>170,275</u></u>		<u><u>16,778</u></u>



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
HECTOR'S HOUSE CAT RESCUE

On accounts for the year
ended

30 NOVEMBER 2023

Charity no
(if any) 1192317

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30 / 11 / 2023.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

26/09/2024

Name:

Sharna Yeowell

Relevant professional
qualification(s) or body
(if any):

MAAT

Address:

37 Shiphay Lane

Torquay

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Trustees' Report

Introduction:

The trustees are pleased to present their report and the financial statements of the charity for the 12-month period ended November 30, 2023. This was the third full period of operation, in which Hector's House Cat Rescue was registered with the Charity Commission for England and Wales. The trustees confirm that their report and financial statements meet statutory requirements.

Objectives and Activities:

Hector's House Cat Rescue was established for the public benefit, to promote humane behaviour towards cats in the Borough of Torbay and elsewhere by providing care, protection, treatment and security for cats in need of care and attention due to sickness, maltreatment, poor circumstances or ill usage, rehoming such cats where necessary. We do this by providing a rescue, fostering and rehoming service, and veterinary care, for domestic and feral cats and kittens. Our guiding principle is that if a cat has a chance of a life without suffering, we will do everything in our power to enable that.

Principal Activity:

Hector's House is mainly staffed by volunteers and works predominantly to rescue and rehome stray and abandoned male cats, which are the most difficult to rehabilitate. We work to reunite lost cats with their owners, respond to calls for assistance from the public, and work with veterinary practices, local authorities, and other charities and cat welfare organisations. More information is available on our website at <https://www.hectorshousecatrescue.co.uk/>

Lost cats:

We work hard to return lost cats to their owners, if they can be traced or come forward, primarily using information from an animal's microchip if available, and using social media and other local inquiries. We have an outreach service, with a team of volunteers across Devon, and occasionally Somerset, who will carry out an initial visit to scan a cat of concern if possible, or scan an injured or deceased cat so its owner can be informed. The cat may be paper-collared if no microchip is detected, or if not approachable, a trap will be set to secure the cat so it can be scanned, and returned to its owner. Unclaimed and surrendered cats will be brought to a pen for assessment. If a cat is surrendered to the care of the charity, or no owner is found after an appropriate period of advertising, it will be given a health check and receive any required veterinary treatment. Its behaviour will be assessed, before moving to a feral placement if appropriate, or into foster care before rehoming.

Feral cats:

We respond to calls about feral cats. These are cats that have been born in the wild, receive no suitable socialisation between 2-8 weeks and cannot be domesticated. If left, a colony can quickly grow in size to cause problems, so we will neuter feral cats and provide health care, then either return them to their original location, or find a suitable feral placement where food and shelter is available. This is known as TNR, or Trap, Neuter and Return, which is an established welfare practice.

Rehoming:

All our cats offered for rehoming receive a health check and any necessary veterinary treatment. Life as a long-term stray can cause serious health problems, which we will ensure are treated. Although cats may appear well from a distance, they are good at hiding pain and distress. Strays often develop dental problems, matted coats, injuries from fighting, abscesses, parasite infections, and are prone to catching serious life-limiting diseases. Cats for rehoming will be neutered and given all the treatment they need, and are rehomed with five weeks' free pet insurance with Agria, which gives a donation to Hector's House for each policy subsequently taken out.

Kittens:

Kittens born in our care, or brought in young enough to be domesticated, are cared for by fosterers. Before they are rehomed, all kittens are neutered, health checked, given flea and worming treatment and vaccinations, and they will be covered by five weeks' free pet insurance from Agria Insurance.

Public benefit:

We promote cat welfare and good practice on our website and social media platforms. We provide advice to owners whose cats have gone missing, including a guide on what to do which is published on our website. We provide advice and information and advocate neutering and microchipping of all cats, and also publish advice on our website on what people should do if they are concerned about a cat.

Chair's Report

This was our third full period of operation, following the successful registration of Hector's House Cat Rescue with the Charity Commission, on November 13, 2020. The charity was named after my own cat Hector, who went missing in July 2018. The charity was established primarily to rescue, care for, rehabilitate and rehome stray and abandoned unneutered male cats. The closure of the Blue Cross centre in Torquay in 2021 also increased demand for our services.

During the period, the number of purpose-built pens at our HQ in Torquay remained at nine, providing initial accommodation for most of the cats that came into our care. This

was particularly important for stray and abandoned unneutered tomcats, which are smelly and spray due to their hormones, making them unpopular guests with many other welfare organisations. The pens also provided a secure half-way house for feral cats. They were used as a holding space for assessment and opportunity for a health check and any treatment before a move into foster or feral placement. Kittens, and cats which are ill or have other special health needs, were placed indoors, either at my home or with a fosterer, rather than in a pen. Two of the pens were in a standalone unit and could be used for isolation, or to accommodate a family or group of cats.

Among the notable episodes during the year was the case of a property in Silverton, from where we were asked to trap and remove what we were told was 'about 20' unsocialised cats. In the end we removed 54, the majority of which were unsocialised and unsuitable for a domestic home. We are extremely grateful to local rescues such as Cool for Cats and Animals in Distress for providing temporary housing for some of them.

The most significant event of this year was the bequest of the Maureen Jones Trust of £115,000 towards buying a permanent site. This was further bolstered by a commitment from Pets Foundation to grant us £95,000 for the provision and installation of 14 pens in the new site, and two quarantine pens at my property in Torquay. We were also offered an interest-free loan of £115,000 from a supporter who wished to remain anonymous to enable us to secure a suitable property. The monies from Pets Foundation and the purchase of the property will be shown in next year's accounts.

The charity is committed to learning and developing our knowledge base, skills and practice. In April 2023, Trustee Kitty Oldfield attended the first national Small Cat Rescue workshop organised by Battersea, RSPCA, Cats Protection, Cat Action Trust 1977 and International Cat Care. It was an opportunity for small and large organisations in the sector to get together and discuss the challenges we all faced. In October 2023, I and Kim Lott attended a one-week course hosted by Battersea Academy titled Intensive Cat Rescue & Rehoming which focused on best practice. We are grateful for the opportunities and for our costs being covered by the organisers.

During this period we recruited our first employees. This became essential to continue to provide an excellent level of care to our cats and to our volunteers. I was becoming exhausted, and a combination of increasing age and declining health meant that dealing with the rescue 24/7, 365 days a year, was no longer sustainable as demand for services was relentless. On November 15 Kim Lott was employed full-time as Cat Welfare Manager, and Tabitha Holmes was employed part-time as Kitten/Intake

Manager. This ensured that the rescue was able to operate in a sustainable way in line with our policies and procedures.

During the period we continued to maintain a strong working relationship with our main veterinary practice, Animal Health Centre in Watcombe, Torquay (became Medivet Torquay in 2024). I would like to thank all the staff there for their ongoing support and understanding of the often complex and demanding needs of our cats. Additionally, we built strong relationships with Selworthy Vets at Kingsbridge, which became our primary out-of-hours practice, and Jonathan Woods veterinary practice in Crediton, for our neutering activity.

Our team of volunteers grew to more than 125. They included 17 kitten fosterers, who only cared for mums and kittens in their homes, 25 adult cat fosterers, a driver, and more than 30 others in roles including admin, fundraising, pen maintenance and outreach. Our team of pen organisers taking care of all the needs of the cats at HQ twice a day grew to 35. I would like to thank all our volunteers for their amazing hard work and commitment to our cause.

We are grateful for financial support during the period which included grants from Hobhouse Animal Trust: £3,000 towards vet bills; Lush Charity Pot: £5,000 towards a new van; Kevin Foster MP: various donations from Foster's Fund; Animal Friends Pet Insurance: £2,000 towards vet bills; The Marchig Trust: £5,000 towards vet bills; The Norman Family Trust: £2,000 towards a new van; The Phyllis Mary Trust: £1,000 towards neutering.

Our reputation in the community grew hugely and we established a dedicated team of fundraisers. We are grateful for fundraising opportunities from Pets at Home and Dunelm in Torquay during this period. We are also grateful to the many individuals and companies who donated money, food and equipment, and supported our fundraising events.

This year's accounts are correct, but due to becoming vat registered after this time, and the accounts allowing for net costs and a vat refund, the accounts can appear slightly confusing. The legacy and building fund money was in our accounts during this period too, making us look a lot wealthier than we actually are!

Cats rehomed:

During this period we took in 809 cats and kittens. 44 died while in our care, 43 were euthanised due to insurmountable health reasons, 12 were returned to owners, 161 were allocated to alternative placements and all the others were adopted. There were three cats in long-term foster care during this period.

It was a hugely busy year, with absolutely no sign of the unowned cat crisis in this country abating.

I would like to thank the trustees for their support of the charity, especially Kitty Oldfield for her research and attention to detail.

Zara Oldfield