

FILEY CAT RESCUE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024

Charity registration number 1198181

FILEY CAT RESCUE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mark Lewis	
	Christina Lewis	
	Alan Lewis	
	Daniel Stockdale	(Appointed 12 January 2024)
	Linda Welch	(Appointed 12 January 2024)
	Jessica O'Neill	(Appointed 12 January 2024)
Charity number	1198181	
Principal address	c/o West-Ings	
	Carless Lane	
	Gristhorpe	
	North Yorkshire	
	YO14 9PQ	
Independent examiner	Hunter Gee Holroyd	
	Club Chambers	
	Museum Street	
	York	
	YO1 7DN	
Bankers	Metro Bank	
	One Southampton Row	
	London	
	WC1B 5HA	

FILEY CAT RESCUE

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 14

FILEY CAT RESCUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2024

The trustees of Filey Cat Rescue (FCR) present their report alongside their financial statements of the charity for the year ended 5 April 2024.

The trustees have utilised the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities presenting their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Filey Cat Rescue was established for the benefit of the public to relieve the suffering of cats in need of attention in the North and East Yorkshire, and in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.

Filey Cat Rescue is a non-kill charity that will only euthanise an animal on veterinary advice and then strictly to prevent the suffering of the animal. Pregnant females will not be neutered until they have had the opportunity to give birth and wean their offspring.

Rescue: We respond to call-outs from members of the public and local authorities at any time of the day, rescuing stray and feral cats and kittens from emergency situations, in which their health and/or well-being is jeopardised by abuse, neglect, abandonment or danger. FCR also rescues cats that need to be surrendered, in situations such as their owners' death.

Rehabilitate: Rescued cats and kittens reside at our Little Heroes Sanctuary, where they receive first-class veterinary care, luxury accommodation, nutritious meals and around-the-clock attention from devoted cat-lovers to make their rehabilitation journey as comfortable as possible.

Re-home: Whenever possible, we look to pair our rescued cats and kittens with the best "forever homes" in the area, matching their unique requirements to the facilities of trusted prospective owners, either by way of our Fostering Scheme or through permanent adoption.

Educate: Alongside our rescue work, we are dedicated to promoting the welfare of cats, providing the public with advice on proper feline care via our website, social media channels, and regular open days held at the Little Heroes Sanctuary during the summer months.

FILEY CAT RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In this our second year as a registered charity, Filey Cat Rescue has taken in 417 cats and kittens, which include ferals and strays; pregnant mothers; cats surrendered by members of the public to FCR, due to: inability to afford keeping their cat (s); inability to pay for medical bills; cats hurting family members either intentionally, or through indirect means, such as allergic reactions; mental health conditions; relocation; eviction; domestic abuse and family deaths.

New homes were found for 357 of these cats during the year with the help of social media and website reporting plus an ever-growing number of word of mouth recommendations. A number of new owners continue to support the rescue by donating financially and volunteering their time.

There are currently 38 cats which live permanently at FCR. These are referred to as 'Sanctuary Residents' and are supported financially by the organisation's donors. These are cats which have pre-established medical conditions which could result in sudden death, consequently making rehoming unlikely. Illnesses include, but are not exclusive to, congenital heart defects, immune deficiencies, respiratory illnesses and secondary illnesses caused by cancer.

Filey Cat Rescue permanently fosters cats who have complex medical needs that are not immediately life threatening or older cats that have just a few years left and as a result cover any financial expenses incurred for the rest of their lifespan. This enables older cats or cats with medical conditions to have an excellent quality of life in their final years. There are 15 cats in addition to the rehoming number that are members of this programme.

FCR also implements a 'Community Return Scheme'. This scheme is designed for feral cats that have been reported to us by concerned members of the public, who have been kind enough to care for said cat(s) and wish to continue doing so after appropriate interventions, such as neutering and microchipping by our organisation.

FCR establishes that these cats do not have a pre-existing owner before trapping, neutering, microchipping and returning to the area the cat has been located in. FCR provide an insulated shelter and guidance on how to look after the cat(s) and only return when this is in the best interest of the cat. FCR remains the legal owner of the cat(s) and covers the costs of any medical expenses incurred by the cat over its lifespan. This year FCR has had 21 cats, in addition to the numbers above, join the scheme.

All cats that are not neutered or microchipped on arrival to the rescue, receive these interventions. Our policy determines that kittens will be neutered at 6 months or 2 kg in weight, whichever comes first. Kittens are available to be rehomed from 12 weeks old and arrangements will be made with the new owners for neutering at the appropriate time. This year, FCR have neutered 223 cats, microchipped 208 cats and vaccinated 197 cats.

FILEY CAT RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

Public Benefit

As stated in the charity's constitution, FCR has helped benefit the community in several ways, as stated above.

Volunteers

- FCR currently has a small team of volunteers that help in the following areas:
- providing vital day-to-day care for cats
- fundraising
- assisting with open days
- providing on-site maintenance
- distribution of media
- transportation

Without the support of volunteers, the charity wouldn't be able to function. There are no paid employees at the Filey Cat Rescue.

Fundraising

There have been several events which have contributed to integral fundraising:

- 2 open day
- 1 day spent at supermarket
- 3 unpaid features on local radio stations
- 2 garden centre event days

As we are building a presence in the local community, we are also receive regular donations of cat food, litter, blankets, toys etc. FCR also has a collection bin for such donations in the local Tesco supermarket.

Over the year, FCR has introduced a monthly 'Meowsletter' - emailing to subscribers. This is a key source of regular income for the charity which has raised thousands of pounds in both monetary donations as well as gifts from our Amazon Wishlist.

FILEY CAT RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

Financial review

Principle Funding Source

Filey Cat Rescue's operational performance for 2023/24 exceeded expectations. Income increased from £109,849 to £120,026, expenditure increased from £74,676 to £140,725 with a total deficit of £20,699.

The charity's main source of income is donations from the general public amounting to £120,026. As this was our only our second year of operation, no legacy payments were received. The majority of expenditure is spent on cat food and care, alongside veterinary fees. FCR also chose to invest £7,500 into the expansion and upgrade of facilities, covering the cost of raw materials and labour costs (most labour has been given on a voluntary basis).

Investment Policy and Objectives

FCR does not currently have an *Investment Policy* as a new charity however, this is something which we plan to address in the future with the development of our legacy programme. FCR currently is the holder of a current account only.

Reserves Policy

Filey Cat Rescue intend to create a reserve fund when possible to ensure adequate funding is available to cover any emergency reparative works.

Future Plans

The trustees plan to continue to provide top-tier care for as many cats and kittens as the charity can financially support. FCR are also looking at upgrading some of the accommodation for cats on site over the coming year.

The main focus of the trustees is to find suitable sites to introduce a charity shop(s) to assist in funding the ongoing development of the charity and thus enable more cats to be helped. It is hoped that initially a suitable location can be found within Filey and if successful then future plans could see expansion into Scarborough and possibly Bridlington in the next few years.

We also intend to invest in a free will writing service to help to develop the prospect of legacies to help fund future development and running costs.

Structure, governance and management

The charity is controlled by its constitution as its governing document.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mark Lewis

Christina Lewis

Alan Lewis

Victoria Edwards

(Resigned 26 November 2023)

Thomas Moran

(Resigned 26 November 2023)

Daniel Stockdale

(Appointed 12 January 2024)

Linda Welch

(Appointed 12 January 2024)

Jessica O'Neill

(Appointed 12 January 2024)

FILEY CAT RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

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 year.

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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 sufficient accounting records that 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 trust deed. 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.

The trustees' report was approved by the Board of Trustees.

Mark Lewis
Trustee

27 September 2025

FILEY CAT RESCUE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FILEY CAT RESCUE

I report to the trustees on my examination of the financial statements of Filey Cat Rescue (the charity) for the year ended 5 April 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Nigel Everard BA FCA
HunterGee Holroyd
Club Chambers
Museum Street
York
YO1 7DN

Dated: 29 September 2025

FILEY CAT RESCUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	2	120,026	109,849
Total income		120,026	109,849
Expenditure on:			
Charitable activities	3	140,725	74,676
Total expenditure		140,725	74,676
Net income/(expenditure) and movement in funds		(20,699)	35,173
Reconciliation of funds:			
Fund balances at 6 April 2023		35,173	-
Fund balances at 5 April 2024		14,474	35,173

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

FILEY CAT RESCUE

BALANCE SHEET

AS AT 5 APRIL 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	8		11,746		-
Current assets					
Cash at bank and in hand		2,728		35,173	
		<u>2,728</u>		<u>35,173</u>	
Net current assets			2,728		35,173
Total assets less current liabilities			14,474		35,173
			<u>14,474</u>		<u>35,173</u>
The funds of the charity					
Unrestricted funds	9		14,474		35,173
			<u>14,474</u>		<u>35,173</u>

The financial statements were approved by the trustees on 27 September 2025

Mark Lewis
Trustee

FILEY CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

Charity information

Filey Cat Rescue is a Charitable Incorporated Organisation founded in 2022..

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised 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 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 or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FILEY CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Property improvements	2% straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

FILEY CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	120,026	109,849

FILEY CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

3 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Depreciation	244	-
Purchases	57,573	31,054
Veterinary expenses	56,426	27,717
Computer expenses	1,233	2,103
Insurance	214	214
Light and heat	5,467	1,738
Medication	4,688	752
Motor expenses	988	786
Postage, printing and stationery	773	263
Advertising	38	245
Repairs and maintenance	8,422	7,780
Subscriptions	995	626
Cleaning	1,924	1,382
Sundry expenses	220	16
	<u>139,205</u>	<u>74,676</u>
Share of support and governance costs (see note 4)		
Governance	1,520	-
	<u>140,725</u>	<u>74,676</u>
Analysis by fund		
Unrestricted funds	<u>140,725</u>	<u>74,676</u>

4 Support costs allocated to activities

	2024 £	2023 £
Governance costs	<u>1,520</u>	<u>-</u>
Analysed between:		
Charitable activities	<u>1,520</u>	<u>-</u>
Governance costs comprise:	2024 £	2023 £
Independent examiner's fees	1,500	-
Bank charges	20	-
	<u>1,520</u>	<u>-</u>

FILEY CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

5	Net movement in funds	2024	2023
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	1,500	-
Depreciation of owned tangible fixed assets	244	-
	<u> </u>	<u> </u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

8 Tangible fixed assets

	Property improvements	Motor vehicles	Total
	£	£	£
Cost			
Additions	7,500	4,490	11,990
	<u> </u>	<u> </u>	<u> </u>
At 5 April 2024	7,500	4,490	11,990
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
Depreciation charged in the year	150	94	244
	<u> </u>	<u> </u>	<u> </u>
At 5 April 2024	150	94	244
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 5 April 2024	7,350	4,396	11,746
	<u> </u>	<u> </u>	<u> </u>

9 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 6 April 2023	Incoming resources	Resources expended	At 5 April 2024
	£	£	£	£
General funds	35,173	120,026	(140,725)	14,474
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

FILEY CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

9 Unrestricted funds (Continued)

Previous Period:	At 6 April 2022	Incoming resources	Resources expended	At 5 April 2023
	£	£	£	£
General funds	-	109,849	(74,676)	35,173
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

10 Related party transactions

There were no disclosable related party transactions during the year.