

FILEY CAT RESCUE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

Charity registration number 1198181

FILEY CAT RESCUE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mark Lewis Christina Lewis Alan Lewis Daniel Stockdale Linda Welch Jessica O'Neill
Charity number (England and Wales)	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

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FILEY CAT RESCUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2025

The trustees of Filey Cat Rescue (FCR) present their report alongside their financial statements of the charity for the year ended 5 April 2025.

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 2025

Public benefit

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

Achievements and performance

Significant activities and achievements against objectives

In this our third year as a registered charity, Filey Cat Rescue has taken in 502 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 374 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 36 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 27 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 22 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 238 cats, microchipped 198 cats and vaccinated 206 cats.

FILEY CAT RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

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 days
- 8 car boot sale stalls
- 2 unpaid features on local radio stations
- 4 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 2025

Financial review

Reserves policy

Principle Funding Source

Filey Cat Rescue's operational performance for 2024/25 exceeded expectations. Income increased from £120,026 to £215,799, expenditure increased from £140,725 to £199,399 with a total surplus of £16,400.

The charity's main source of income is donations from the general public amounting to £215,799. As this was our only our third 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 £7,000 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.

I am delighted to report that the charity did take up the lease of a shop unit in Filey and invested in completely overhauling the accommodation to create a high quality retail environment. The unit was acquired in June 2024 and commenced trading on 29th August 2024. Donations were abundant and the shop has already created an excellent reputation in the town as a 'go to' charity shop where quality items can be purchased at a fraction of their new cost.

Given the success of this unit, it is hoped that a second larger unit can be sought in either Scarborough or Bridlington.

We did invest in a free will writing service to help to develop the prospect of legacies to help fund future development and running costs although take up has been disappointing. A decision on taking this out for another year will be made before then end of 2025.

Following the purchase of an air-conditioned car (Honda CRV) to enable the safe transport of cats/kittens to and from veterinary appointments, a second car of the same model was acquired as there were several occasions during the year where urgent appointments were missed due to not having transport available. Both vehicles are classed as 'pool cars' and insured for any driver through a competitive policy with Zurich Insurance. Total cost for both vehicles was £8,000 which has proved to be exceptional value, and the trustees are delighted with them.

Structure, governance and management

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

FILEY CAT RESCUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

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

Daniel Stockdale

Linda Welch

Jessica O'Neill

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

12 May 2026

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 2025.

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.

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

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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: 12 May 2026

FILEY CAT RESCUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	2	215,799	120,026
Total income		215,799	120,026
Expenditure on:			
Charitable activities	3	199,399	140,725
Total expenditure		199,399	140,725
Net income/(expenditure) and movement in funds		16,400	(20,699)
Reconciliation of funds:			
Fund balances at 6 April 2024		14,474	35,173
Fund balances at 5 April 2025		30,874	14,474

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 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	8		14,330		11,746
Current assets					
Cash at bank and in hand		18,152		2,728	
Creditors: amounts falling due within one year	9	(1,608)		-	
Net current assets			16,544		2,728
Total assets less current liabilities			30,874		14,474
The funds of the charity					
Unrestricted funds	10		30,874		14,474
			30,874		14,474

The financial statements were approved by the trustees on 12 May 2026

Mark Lewis
Trustee

FILEY CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

Charity information

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

1.1 Basis of preparation

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" 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)". 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 2025

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 2025

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 2025 £	Unrestricted funds 2024 £
Donations and gifts	166,503	120,026
Shop income	49,296	-
	<u>215,799</u>	<u>120,026</u>

FILEY CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

3 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Depreciation	1,416	244
Purchases	81,403	57,573
Veterinary expenses	71,942	61,114
Computer expenses	5,799	1,233
Insurance	581	214
Light and heat	1,734	5,467
Motor expenses	553	988
Postage, printing and stationery	1,547	773
Advertising	1,871	38
Repairs and maintenance	15,472	8,422
Subscriptions	5,060	995
Cleaning	2,091	1,924
Sundry expenses	2,621	220
Other charitable expenditure	5,521	-
	<u>197,611</u>	<u>139,205</u>
Share of support and governance costs (see note 4)		
Governance	1,788	1,520
	<u>199,399</u>	<u>140,725</u>
Analysis by fund		
Unrestricted funds	<u>199,399</u>	<u>140,725</u>

4 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>1,788</u>	<u>1,520</u>
Analysed between:		
Charitable activities	<u>1,788</u>	<u>1,520</u>
Governance costs comprise:	2025 £	2024 £
Independent examiner's fees	1,608	1,500
Bank charges	180	20
	<u>1,788</u>	<u>1,520</u>

FILEY CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

5	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	1,608	1,500
	Depreciation of owned tangible fixed assets	1,416	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
		£	£
	Cost		
	At 6 April 2024	7,500	4,490
	Additions	-	4,000
		<u> </u>	<u> </u>
	At 5 April 2025	7,500	8,490
		<u> </u>	<u> </u>
	Depreciation and impairment		
	At 6 April 2024	150	94
	Depreciation charged in the year	150	1,266
		<u> </u>	<u> </u>
	At 5 April 2025	300	1,360
		<u> </u>	<u> </u>
	Carrying amount		
	At 5 April 2025	7,200	7,130
		<u> </u>	<u> </u>
	At 5 April 2024	7,350	4,396
		<u> </u>	<u> </u>
9	Creditors: amounts falling due within one year	2025	2024
		£	£
	Accruals and deferred income	1,608	-
		<u> </u>	<u> </u>

FILEY CAT RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

10 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 2024 £	Incoming resources £	Resources expended £	At 5 April 2025 £
General funds	14,474	215,799	(199,399)	30,874
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	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>

11 Related party transactions

There were no disclosable related party transactions during the year.