



Yorkshire Cat Rescue Annual Report for the year ended 31 March 2020



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Trustees' Report

About Yorkshire Cat Rescue

Yorkshire Cat Rescue is a Charitable Incorporated Organisation and registered charity, registered with and regulated by the Charity Commission For England And Wales. We operate from our rescue and rehoming centre near Haworth, West Yorkshire, our four charity shops, and through a wide network of volunteers throughout Yorkshire and beyond.

Yorkshire Cat Rescue is governed by a board of trustees, who direct the running of the charity acting in accordance with the charity's Constitution as the governing document.

It has a linked subsidiary trading company - Yorkshire Cat Rescue (Trading Enterprises) Ltd. Three of the trustees are also its directors. It currently operates the charity's charity shops, although it is probable that more of the charity's trading activities will be added to its activities in the future. All profits generated by the subsidiary are normally gift-aided to the charity, so no net profit or losses arise in the subsidiary.

The charity is not required to produce consolidated accounts of both entities, so the sales and costs for the charity shops are not part of the financial information given later in this report. This Trustees' Report nevertheless covers the shops as well, where appropriate.

We are proud to be an active member of the Association of Dogs and Cats Homes (ADCH) and to adhere to their Minimum Standards (96%).

We have a "no kill" policy and will never put a cat or kitten to sleep unless advised by a veterinary surgeon that it is the only option given poor quality of remaining life.



Objects and aims

Our Mission is to:

- Reduce the number of cats and kittens euthanised or entering the animal welfare system;
- Relieve the suffering of cats that are in need of care and attention;
- Restore lost cats to their owners wherever possible;
- Raise awareness of the benefits, requirements and responsibilities of cat ownership;
- Recommend neutering of cats wherever possible.

We operate from our rescue centre near Haworth in West Yorkshire where we have 18 large, modern and well-equipped cat pens some of which can be converted to quarantine facilities, along with a dedicated 12-unit kitten house. We cover mainly the Yorkshire area, especially West Yorkshire but increasingly with work undertaken in North and South Yorkshire, and in parts of Lancashire. The charity aims to rehome or reunite

every cat that comes into its care. No cats permanently live on site, although cats with a short life expectancy due to illness or age may be fostered by volunteers at the charity's expense. Most of our mothers and kittens at any one time are out in foster homes with our network of volunteer fosterers, and will return to the centre only when ready for rehoming

Cats come into our care for a variety of reasons, but the main ones are:

- Litters from unneutered mothers;
- Strays and orphans;
- Abandoned pets;
- Unwillingness or inability to address and treat medical conditions, illnesses or injury;
- Inability or unwillingness to continue with the lifetime commitment of looking after a pet animal;
- Over-population of properties by uncontrolled breeding of cats;
- Owners circumstances changing, including financial or having to go into care;
- Death of the owner.



All the cats which are rehomed by Yorkshire Cat Rescue are neutered to reduce the number of cats breeding and producing litters of unwanted kittens. They are all microchipped to reduce the number of cats which become lost and unable to be reunited with their owners. This in turn reduces the number of stray cats and minimises the nuisance effect they have when living wild. They are all treated for parasites and receive any urgent or necessary medical treatment. In some cases this treatment can run into thousands of pounds in veterinary costs for one animal.

We are taking on an increasing number of multi-cat households, returning a small number of neutered cats where possible - which generally prevents the home occupier obtaining others and allowing things to become out of control again. This not only assists the cats but also greatly aids the home occupier.

We aim to promote good cat welfare, including emphasising the importance of neutering and microchipping.

We rely heavily on a wide range of volunteers - it would be impossible to operate without them since we could not possibly afford paid staff to carry out the vast amount of work they do.

We utilise a wide range of media to promote our work and ethics including continual increase in our social media activity.

We enjoy working alongside other charities, large and small, local and national, to assist in rescuing and rehoming cats and promoting good cat welfare.

It is not only “just about helping cats and kittens...”

One big misconception about animal rescue charities is that “they only help animals, not people”. But in fact much of what we and other animal rescue charities do provides direct and tangible benefits to many individuals and the wider community.



For example, our rehoming service for unwanted and stray cats and kittens provides a valuable community benefit, by removing strays and colonies and other “nuisance” cats. We remove and rehome cats where requested from multi-cat households. This almost always improves the living conditions for the occupants and not infrequently can help them avoid eviction. In other cases, we can improve the situation for the all-too-common situation, where individuals are struggling with situations such as interbreeding that have accelerated out of hand.

This example often leads to multi-cat households, and in turn can then result in people living in poverty and squalor, and suffering from mental health issues. The tragedy is that people often end up in this situation having started with the best of intentions, and with a genuine concern for the welfare of their cats. Resolving the problem for them in a way that they know their cats will be looked after and find new homes often takes a huge load off their mind.

Helping people avoid eviction, or reducing or avoiding the need for support from social services, helps alleviate some of the load on local councils and housing associations.

For those people adopting cats, the benefits include companionship to families, couples and individuals. Many adopters report that their cat is their only or their best companion. This is particularly the case for many elderly, housebound and disabled adopters, and for adopters who may find engaging with other people challenging. During the pandemic, a significant number of cat-owners reported that without their cat they would have been totally isolated. Cats also give children an understanding of sharing, caring and compassion and they provide a source of fun, enjoyment and companionship to people of all ages and backgrounds.

Adopters can be sure that their new furrever friend has been neutered, vaccinated, checked for parasites, microchipped and generally health-checked. They know we are here to provide back-up advice or support if they need it and that we will always endeavour to take back for rehoming any cat we have adopted out, should the adopter’s circumstances change and they are unable to keep the cat. This gives people peace of mind that they may well not have had if they had acquired their cat in another way.

We are proud to offer volunteering opportunities both at our centre and in our shops, including work experience for college students and Duke of Edinburgh placements for participants. Volunteering is widely credited with benefits for participants which can variously include creating opportunities, developing skills, confidence and self-esteem providing a sense of achievement and helping counter feelings of loneliness and isolation.

We recognise the importance of education and of having well-trained individuals able to progress their careers in the sector. And for those where benefits like these are not directly needed volunteering helps people feel good about themselves knowing they are making a real difference.

So our work in rescuing and rehoming cats also directly provides wide public benefit, helping many individuals and the wider community. Something we really urge anyone not convinced about supporting us “because we do not help people” to please consider! And something we wish governments would consider as animal rescues are an extremely poor relation when it comes to government financial assistance. Indeed, this has been highlighted during the Covid-19 epidemic, where animal rescue charities did not receive a penny of the widely-publicised £750 million of emergency government financial assistance for charities.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011, to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Our People

Our trustees

We have a team of seven trustees, of whom six were in office throughout the financial year. The trustees have legal, accounting and safeguarding backgrounds. Two of the trustees volunteer regularly at our centre and at

one of our shops. The seventh trustee, who has a fundraising background, was appointed in January 2021.



The trustees direct our charity, working to the strategic plan and providing support to Sara Atkinson, the Chief Executive Officer (“CEO”).

The trustees invite anyone wishing to become a trustee to contact us in order to initiate discussions about what skills and expertise they will bring to the charity. New trustees are generally appointed if a trustee stands down or if the requirements of the charity are such that particular business, professional or

personal skills are deemed necessary. The trustees are always keen to hear from prospective new trustees, who feel they could help our charity further its objectives.

Trustees delegate day-to-day operational decisions to the CEO, who acts as liaison with the Trustees. Responsibility for significant executive and strategic decisions remains with the trustees.

The trustees usually meet formally four times each year, but may hold further ad-hoc meetings when necessary. Email and telephone conference calls are used regularly for matters arising in between meetings.

Our staff

We have a small team of part-time and full-time staff mostly based at our Rescue Centre, headed by the Founder and CEO, Sara Atkinson. In addition, we have our charity shops team working hard to help generate funds to support the charity. Here is the centre team, along with key staff from our shops:



Our Cat Care team comprises the Head of Cat Care and several Cat Care Assistants who provide 8am-6pm cover every day. We have two rescue coordinators who liaise with the staff, volunteers, fosterers, suppliers, customers and indeed any interested parties. Supporting administration, including communications, fundraising support and accounting is provided by two members of staff. Finally, we have our two part-time fundraisers, who were appointed in August 2019.

The trustees employed the fundraisers as a vital investment in the charity's future. Prior to their appointment, fundraising was largely volunteer-led and the huge amount of work put in by the volunteers was not supported by a developed fundraising strategy from the centre. Their appointment is intended to enable us to develop and extend our fundraising activities in a coherent manner, and to provide the volunteers with the support they deserve.

Perhaps more to the point, our strategic plan showed that we could not stay as we were, as our veterinary and other costs were increasing significantly faster than our general income. We received an exceptional and unexpected large legacy in late 2018 and a second, substantially larger again, in the second half of 2019. Without these legacies our charity would have been facing an extremely uncertain future.

We therefore need, as a matter of urgency, to develop new income streams and support existing ones, firstly to ensure the continuity of the charity and to safeguard its future. Secondly that having been achieved, to hopefully provide a platform for us to be able to help more cats since the demand for our services always far outstrips what we are able to provide.

This investment in people, in the knowledge that it always takes some time before you start seeing the full benefits, was made possible by the two substantial legacies for which we will always be very, very grateful.

The severe impacts on our fundraising options and activities of the COVID-19 pandemic, which began shortly before our financial year end and have been ongoing ever since, have set back seeing the increasing benefits of this investment by at least a year. This despite a great deal of hard work to develop alternative (primarily online) new income streams. However, the trustees remain confident that the engagement of the fundraisers will have a very positive impact on our charity's finances over the longer-term.

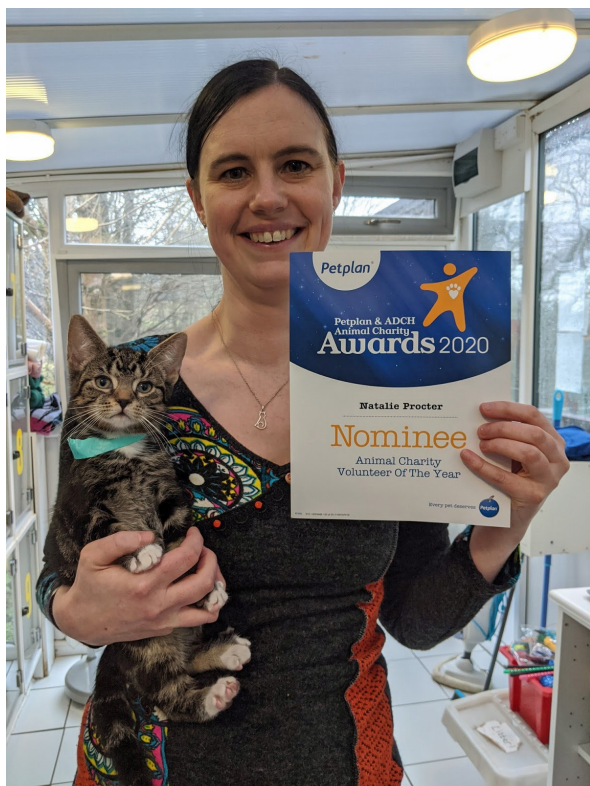
Our fosterers

Our brilliant volunteer foster team care in their own homes for pregnant and nursing queens, orphan kittens, kittens who need to be tamed (we call this “bravery training”), cats with injuries requiring cage rest to aid recovery and cats who don’t cope well with life at our centre. Our rescue coordinators regularly communicate with the fosterers by email and telephone, and we have a private Facebook group where the fosterers can chat to each other with concerns, questions, information or just fun photos to share! The foster community has grown year on year, and forms a substantial and absolutely vital part of our cat care operation, not obvious to anyone just visiting our rescue centre.



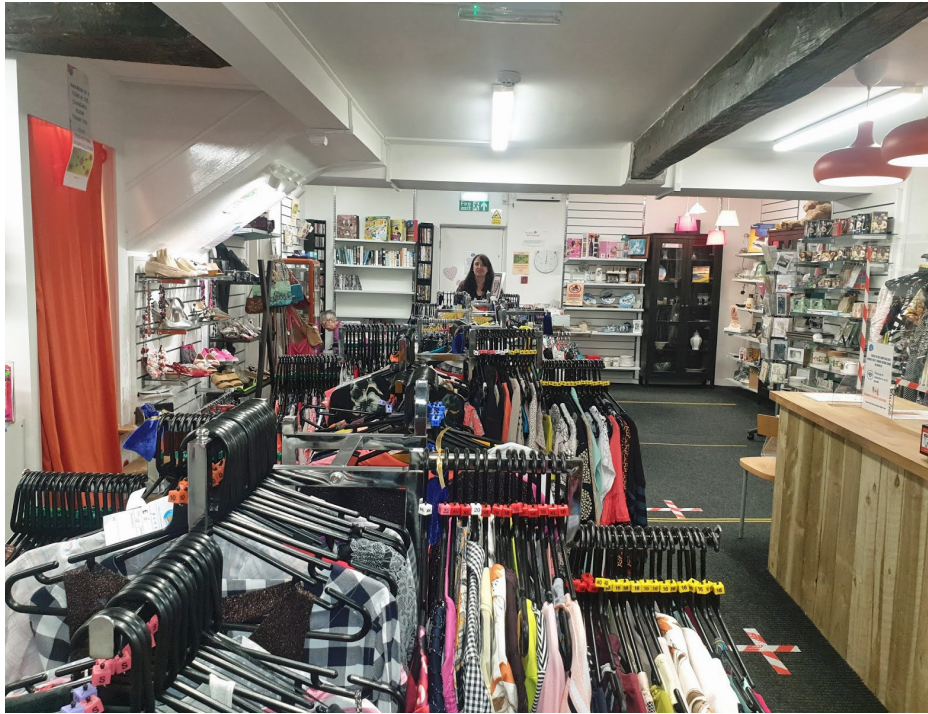
Our centre volunteers

We rely heavily on the input and support of volunteers. Our centre volunteers assist with almost all aspects of cat care and undertake other roles including telephone answering, admin, driving and organisation of stock and donated items. They range in age from teenagers to octogenarians. In late 2018 and throughout 2019, we introduced a new volunteer programme managed through a new volunteer database package and brought volunteer roles up to date with task descriptions. We received funding from The National Lottery Big Lottery Fund to undertake this project, for which we express our grateful thanks.



Our shop volunteers

Our shop volunteers help run our charity shops and without them this could never be a viable operation financially. The volunteers help sort donated items, stock the shops, assist with displays and man the tills.



Since the financial year end, when the shops were allowed to re-open volunteers have also helped manage the numbers of customers coming into the shops.

Our fundraising volunteers

Our fundraising volunteers play a vital role and bring in much-needed funds. Some run their own events, and others help out at events we have organised. Notable examples include the "Kittie Committee", a small team of volunteers who have run events such as our Furr Ball and our Afternoon Tea & Kitten Drive. The picture below shows another volunteer fundraiser with the stall

where she sells items (usually cat-themed) made by crafting supporters or donated by other supporters. She ran this stall at numerous local events during the financial year. Since then, through necessity she has moved the stall online and it has proved a major success. We are so grateful to everyone who donates their time and skills to raise funds for the charity.

We have also seen an increasing number of online/virtual events, such as "Missy, Chance and Terrance Online Pet shows" which raise funds for us and other local charities by running online pet photo competitions. Since the financial year end, and especially over the pandemic lockdowns, online events saw a dramatic rise. Our two employed fundraisers encourage individuals to fundraise in aid of us, and assist any individuals who run or join events as well as organising Yorkshire Cat Rescue events.



Our supporters

We receive a substantial amount of local support from well-wishers and individuals who love cats. As well as money donations, and time, this also includes donations of food, equipment and knitted and crocheted blankets. It is very difficult to place a value on food and other new items that people donate to the charity, without a great deal of recording work where the time would be better spent helping the cats. However, the totals will be significant, and make a massive difference in keeping our cats fed and cared for.

Many people also network on our behalf (including “sharing” on social media) and general support in the community. They too are an essential part of the charity.



The images show a cat and kittens enjoying the comfort of a crocheted blanket; three supporters undertaking the Three Peaks Challenge to raise funds; a young supporter running a virtual 5k to raise money; volunteers dressed up to undertake a collection day at a local supermarket; chicks knitted by volunteers - stuffed with Creme Eggs, the chicks are sold to raise funds; a display stand at a local event.

Training and development

We believe passionately in providing our people with relevant training, be it in-house or from external providers. This provides not just benefit to the charity, but recognises our desire to help the individuals in their own personal development

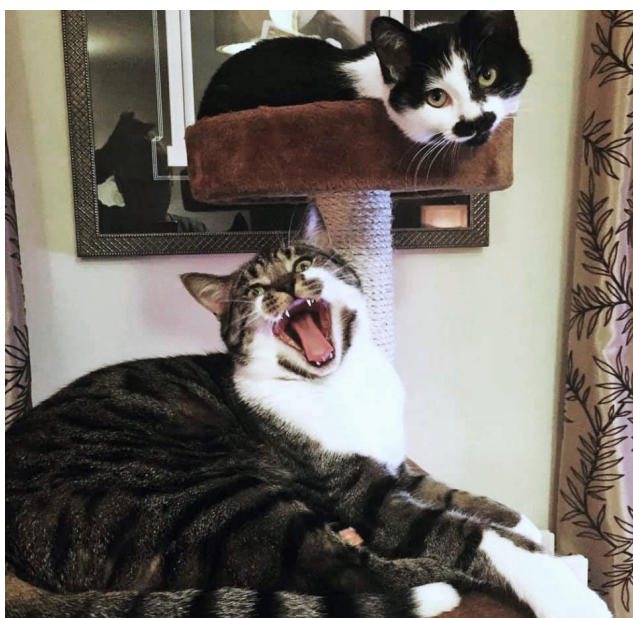
During the year our centre staff undertook both animal-based training courses, and wider skills courses including for management and health and safety. Staff and volunteers in our charity shops attended courses covering health and safety and shop processes.

In specific examples, our CEO attended a strategy planning course and our fundraisers attended a fundraising strategy planning course at the Battersea Academy. Our Cat Care team attended First Aid and Fire prevention courses and such courses as *The Truth about Cats and Dogs* (University of Edinburgh), *Cat Care in Rescue* (Battersea Academy), and webinars concerning obesity in cats, the link between animal abuse and domestic violence, and the management of feline lower urinary tract disorders.



Our cats

The cats we helped



During the year we accepted 860 cats (including unborn kittens) into our care (2019 - 888), and found homes for 805 (2019- 821). 23 were reunited or returned to previous owners (2019 - 8) and a further 7 were

transferred to other charities for rehoming (2019 - 55). A lost and found database was also run to assist with the reuniting of missing and/or found cats.



All the cats we care for are given an initial health check (IHC) on arrival at our centre. The IHC determines the condition of the cat and establishes any treatment required. In addition to 'routine' treatment the IHC may identify dental issues, allergies, fungal infections such as ringworm, cat diseases such as caliche virus or feline coronavirus and injuries on the cats' bodies. Routine treatment comprises neutering, vaccinating, microchipping and parasite control. The Cat Care Team undertake daily observations of all cats at our centre so that any wellbeing issues can be identified and dealt with promptly. These might include behavioural

issues, diarrhoea and constipation, and anorexia amongst other things.

Our cat pens are furnished appropriately to each cat, and are enriched with hiding places, high places, toys, scratch mats and (in most cases) an outside area. We are proud to be members of the ADCH and to adhere to, and contribute to, their minimum standards and other guidelines.

The Five Animal Welfare Standards

We work hard to ensure that the five minimum standards are met for each cat both in our care (at our centre and in foster homes) and when being adopted to permanent homes. These are:

- The need for a suitable environment;
- The need for a suitable diet;
- The need to exhibit normal behaviour patterns;
- The need to be housed with, or apart from, other animals;
- The need to be protected from pain, suffering and disease.

The cats were all neutered by local veterinary practices and any other treatment was provided by either these practices or other local practices, depending on the location of the cat when being cared for by our fosterers.

Case studies

Olivia

Olivia and her three two week old babies came to us from a multi cat household. At her initial health check we realised that her breathing was laboured and she was very thin around her abdominal area.



Our vets diagnosed a diaphragmatic hernia (a ruptured diaphragm) which is caused by blunt force or trauma, possibly a kick or road traffic accident. A diaphragmatic hernia is when the diaphragm - which separates all the internal organs from the lungs and rib cages - is ruptured, causing all the organs in the abdomen to get pushed up into the lungs. This of course makes it very very difficult - almost impossible - to breathe.

Her injuries were severe and of course giving birth to kittens had made things so much worse, putting extra pressure on her to simply breathe.



Our vets performed emergency surgery with little expectation of success, but she made it through the operation and recovered very quickly.

The kittens were poorly not long after Olivia had her operation, succumbing to calice virus, but with care they made a full recovery. Olivia went on to accept a little orphan kitten of the same age as her kittens, raised all four kittens successfully and was ultimately found a loving home as were her kittens. A successful fundraising campaign was launched, which paid for the surgery costs for Olivia.

Trinket

Trinket was found living in a garden as a stray kitten with her mother and 3 brothers. After being handed into a local vet, they all came to us where we noticed that Trinket was half the size of her brothers and she only had one eye. Our vets believed she was only born only with one eye, as the eye socket structures looked "normal".



Trinket went out to foster where she was given daily eye drops and antibiotics for weeks on end because of multiple infections in her eye. The vets eventually decided they would have to close up her eye socket to prevent further problems, but couldn't do so until all the infections had cleared up. Eventually, after multiple vet visits, swabs, tests and treatments Trinket was finally able to have her surgery.

Once sedated the vet examined her eye socket carefully and found a structure that they believed was an undeveloped eyeball entwined in blood vessels deep in the

socket. They felt it was too risky to remove, so they cleaned and closed the eye socket, hoping it wouldn't cause any future problems.

After this ordeal Trinket was put back on antibiotics and returned to her foster home where she did really well. Unfortunately a few days later her eye socket suddenly swelled up and she was rushed back to the vets where her wound needed to be drained. Again she recovered really well and was finally able to be adopted.

The eye, however, continued to leak fluid so a specialist vet was consulted and it was decided that Trinket would need further surgery to try and remove the undeveloped eyeball as it was believed that it would continue to cause constant infections. The surgery was extremely complex but Trinket made a full recovery and remains happy and loved in her forever home.

Arnold and Troy

Arnold and Troy were two brothers who were born on a farm to a feral cat. They, and their sister, had deformities to their back legs, and sadly their sister had such significant deformities that euthanasia was the only option.

Arnold had a twisted back leg which he dragged along and although Troy seemed to be physically normal on initial examination, it became apparent very quickly that he walked on tiptoes and had a very odd gait. They were diagnosed with flexural tendon contracture and it was believed that the condition was caused by them being squashed in the womb and unable to stretch. Both needed immediate and extensive physiotherapy which was a challenge as up to the point that they came to us, neither kitten had been handled.



Now both kittens have become very loving, gentle and friendly, both walk well - albeit with a unique gait - and can jump small heights. They have learned to climb very well to get to high places. The kittens were rehomed together and are very much loved by their humans.

Our partnerships

Burns Pet Food



We were delighted to be selected as one of the first “cat-only” charities to be Charity of the Year (2019) by Burns Pet Food. Burns offered us free dry food for all the cats in our care, starter packs for cats going to new homes and taster packs for use at fundraising events. Burns were keen to choose a cat-only charity as one of their charities of the year, as their brand has been predominantly for dog food and they are looking to expand their range. During the year, as well as enjoying the donated food, the cats participated in food trials to test new flavours.

Pets At Home



Pets At Home (PAH) operate a scheme called Very Important Pets (VIP). Customers who sign up to the VIP scheme simply swipe a card at the till, and points are then recorded which in turn are donated by PAH to charities. We received several such donations during the year, and were able to exchange the points for goods - especially their excellent cat litter - at their Keighley store.

Battersea

We continued with our partnership with Battersea Dogs and Cats Home (BDCH) and were able to send a small number of cats to their London (Battersea) centre for rehoming. This enabled us to reduce the number of cats on our waiting list.

Friends of Baxter



We invited Friends of Baxter to visit our centre. This is a local organisation devoted to improving the lives of animals using holistic therapies. Their founder attended with colleagues and trainees and they were able to use Reiki to calm some of the more stressed cats at our centre. When it was impossible for the practitioners to visit, due to Covid and other reasons, distance healing was sent. We feel that the Reiki practices helped many of our more stressed cats to relax and ultimately to find good homes sooner.

Our Communications

We continued to grow and develop our presence on social media, as well as information and updates through our website. The introduction of the donations function on Facebook and Instagram enabled us to start running Facebook appeals regularly, adding to those run through the website and raising both our income and our profile. We also made some use of Twitter, but this proved a less effective medium for us.

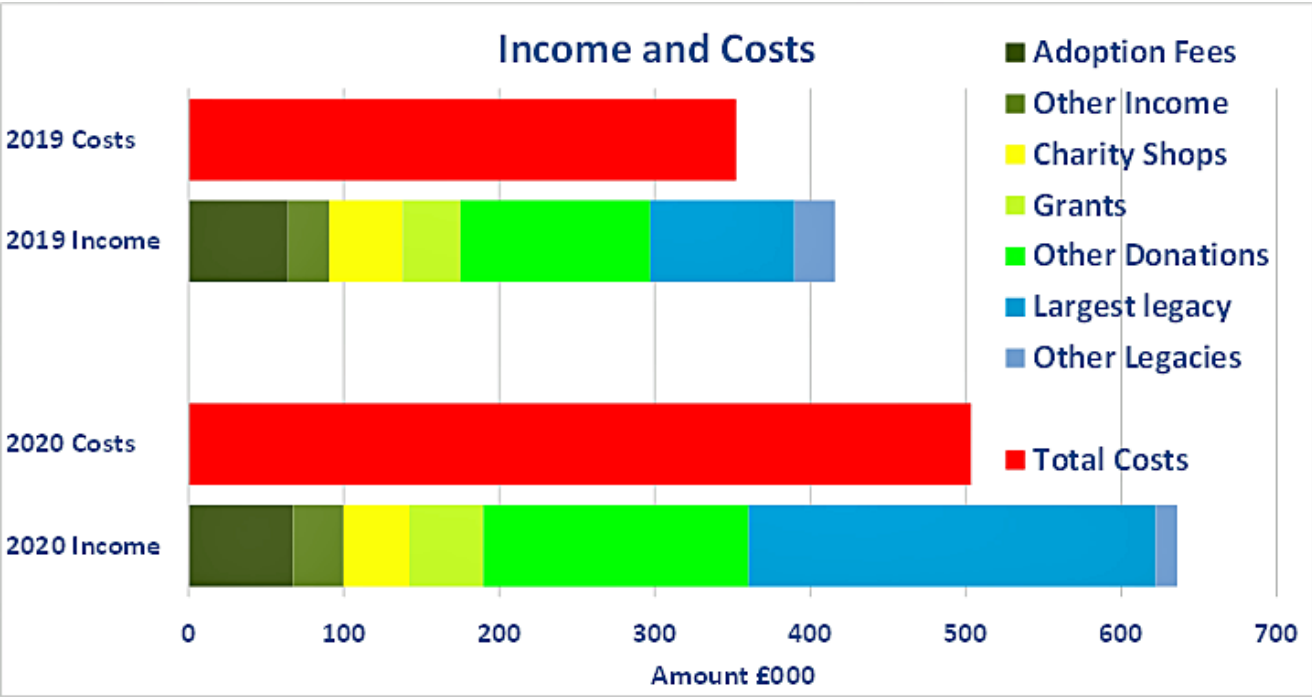
In January we began to write a blog on our website. The idea of the blog is to bring to people's attention elements of our everyday work. The successes, the sad times, the work involved, the money required -

anything that is relevant to our work. The aim is to give people a realistic impression of what goes on at our charity, the amount of work involved, the outcomes and the costs.

Other communications included the monthly e-bulletin (The “E-Mews”) which is also copied into paper form to be sent quarterly to those supporters who do not have email. Formal internal communications include a weekly bulletin to volunteers.

Our income, our fundraising and our expenditure

This is where our income came from, and how it compares with our costs:.



(excludes gross income generated by, and the operating costs of, our charity shops. The net contribution from the shops is included in “Charity Shops” above).

On the face of it, this suggests the charity has had two good years financially. And indeed, at the top level this is the case. However, the split of income shows that this was due entirely to a very substantial one-off legacy in each year. Without those, the charity would have reported a substantial deficit of nearly £130,000, and in the previous year, of nearly £30,000.

With legacies, it can be many years between the “donation” in the will and when the income eventuates. As with most fairly young charities, and especially being one that has grown significantly only in the last few years, there is no pattern to this income, and we have to treat all legacies received as unexpected and cannot rely on any such income. To help reinforce this point, by the end of December 2020 with much of 2020/21 already gone, legacy income was less than £30,000 - around a tenth of that for 2019/20.

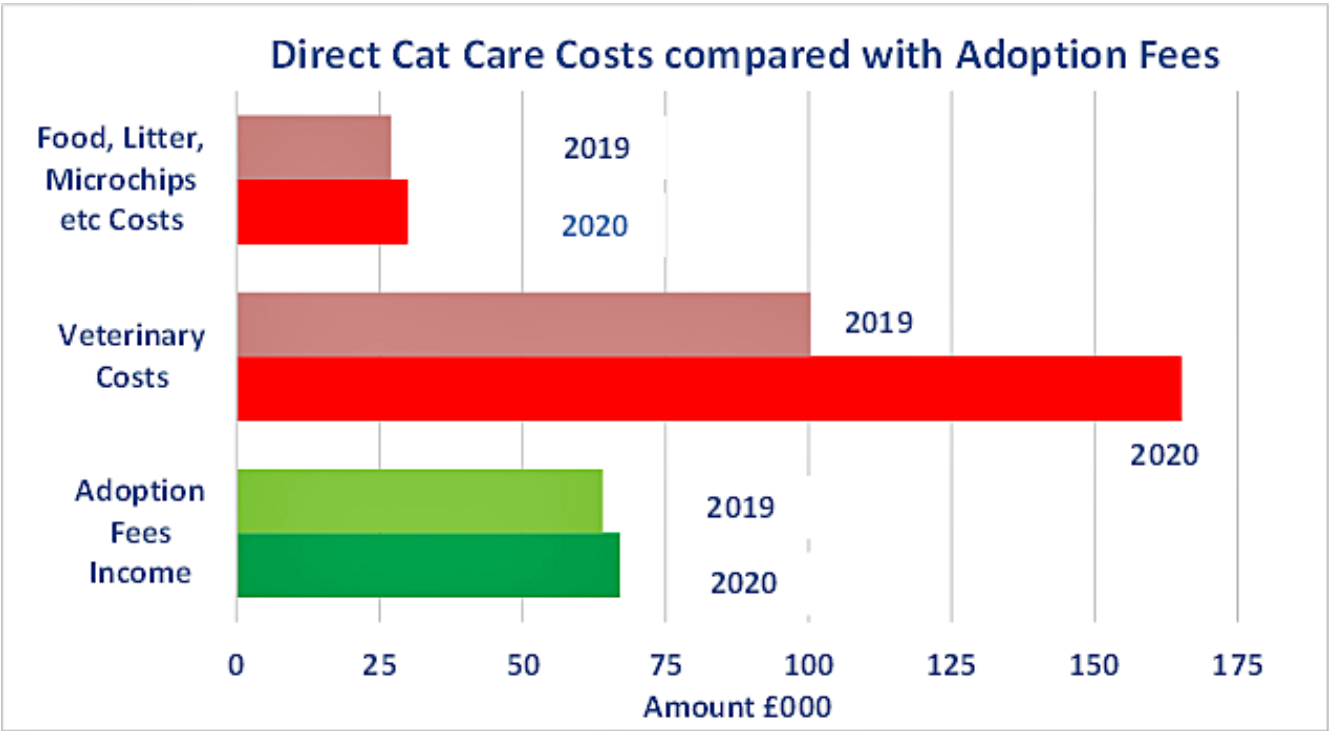
The two large legacies enabled us to cope with the much-increased costs without very seriously depleting our reserves. As explained earlier, they also enabled us to make investments in fundraising resources, as part of our strategy for increasing income overall in future years. Very importantly, since the financial year-end, and

along with the wonderful contributions from so many of our supporters and well-wishers, they have very much helped us ameliorate the massive impact of the Covid-19 pandemic on our income and activities.

Nevertheless, a huge financial challenge we face as a charity is that we cannot rely on legacy income bridging the gap between costs and all our other income as we have had to do in these last two years. This is why our investment in fundraising resources is so crucial.

Adoption Fees

Animal rescues charge adopters an “adoption fee” when they adopt a kitten or cat. We explain to adopters that this fee is a contribution towards the vet costs, fostering, neutering, vaccinating, treating for parasites and microchipping of their new cat. We also explain that these fees only represent a small proportion of the direct costs we actually pay, as you can see:



And yet, these in turn are only a part of our total costs. We then have to pay our staff, pay to run our rescue centre and pay the whole raft of other costs necessary to operate the charity.

Fundraising events and activities income

This has been a very small part of our income until very recently. Many other established charities generate significant income from this activity, and we are looking to generate very considerably more in the future now we have engaged the two fundraisers.

We began a lottery shortly before the financial year end. It is managed and run by Unity Lottery, who run many charity lotteries, so there is no financial or operational risk to the charity. It made a small contribution in those first few weeks, but since then has continued to grow and is now a significant income contributor. There have been a number of prize winners, including one for £1,000.

Our fundraisers organised a sponsored Firewalk which took place just before the COVID-19 lockdown and which generated useful funds for the charity in individual sponsorship. Other events including quizzes, pop-up cafes, collections and stalls were also arranged by our fundraisers. The fundraisers had arranged further sponsored events, including an abseil and places on the Great North run, and were in the process of

arranging a zip-wire event when the pandemic struck. All these events were cancelled or postponed due to the pandemic.



Our annual ball, the Furr Ball was organised by the volunteer-led Kittie Committee. This was due to take place at the end of March, but like other events due to the COVID-19 lockdown, this was postponed and subsequently cancelled in another hit to our income

We began to make much more use of the Facebook fundraising function, and raised money for the treatment of several cats and other general appeals.

We began, or increased, our promotion of Amazon Smile and Give as You Live - sites where a percentage of the sale cost is given to participating charities nominated by users. We were fortunate to be a spotlight charity on Amazon Smile for one week, which significantly increased the number of people selecting to support our charity - support which continues and grows

Our supporters held many events to raise funds for us, both online and offline, including Facebook fundraisers and birthday appeals, online photographic competitions and stalls at events run by other charities. We showed some examples earlier.

Yorkshire Cat Rescue is registered with the Fundraising Regulator and is thus open and accountable about fundraising operations including records of any complaints received. No complaints were received in the year.



Other trading income

We receive no public funding for our charitable activity. We earn some additional income from selling Christmas cards, cat carriers and other goods and from insurance commissions. But to cover most of our costs, we are reliant on voluntary income from donations, grants & legacies.

Income generated by the charity shops

Our trading company, Yorkshire Cat Rescue (Trading Enterprises) Ltd, operates our charity shops in Keighley, Halifax, Brighouse and Skipton. They take in and sell donations of goods no longer wanted, and operate the Retail Gift Aid scheme to maximise the income raised.

A significant proportion of the donations are made to the Keighley shop, which having the advantage of a loading bay outside makes it easy for donors to park and deliver their donations. Keighley shop provides donated goods to all four shops, and we employ a van driver to move goods from one shop to another and collect items from donors.

Halifax shop has the largest floor space, and the smallest is the Brighouse shop. Each shop has a manager and an assistant manager and the two larger shops also have retail assistants. All the shops rely heavily on volunteers. We also employ an Area Manager to oversee the shops, and an assistant who sells higher-value donated goods on eBay. All staff but one are part-time.

As well as income from the sale of donated items in the shops or through Ebay and other online platforms and from selling a limited range of bought-in goods, the subsidiary generates considerable income directly for the charity which does not appear in its own accounts. Most of this arises under the retail gift aid scheme, where donors of goods empower the subsidiary to sell the items on their behalf, then donate the net proceeds to the charity. Further income for the charity arises from donations and fundraising income collected directly, and the shops act as a visible high-street presence and focus for the charity's activities.

The subsidiary charges the charity a fee for carrying out these activities out and for the sales income foregone. The financial benefit to the charity is considerably more than the cost.

In the financial year, the charity shops generated a net £42,428 income for the charity, impacted at the end by the pandemic (2019 £47,195). This includes trading profits, donations collected, gift aid and items sold on behalf of the charity.

Grants

We are extremely grateful to the following charitable Trusts, Foundations and organisations, to which we applied for and from which we received financial support in the year totalling £47,768 (2019: £37,293)

- Animal Rescue Live (for vets bills);
- Beryl Evetts & Robert Luff Animal Welfare Trust (for vets bills);
- City of Bradford MDCC (for a branded gazebo for fundraising);
- Ecclesiastical Insurance 12 Days of Giving Grant;
- Jean Sainsbury Animal Welfare Trust (for vets bills);
- Mollie Croysdale Charitable Trust;
- Support Adoption for Pets (for vets bills);
- The Audrey Emma Lamb Charitable Trust.



And to the following trusts and foundations, which continued to support us annually:

- Emerald Foundation;
- Linden Charitable Trust;
- Walker 597 Animal Trust.

Other donations

Regular monthly donors, donations generated from appeals, donations through or from a range of online platforms and one-off donations combine to make donations, at £147,564 (2019 £101,365), easily our largest source of income other than exceptional legacies. We received further benefit through gift aid increasing the value of qualifying donations by 25%. We continue to be extremely grateful to all the people who have collectively donated especially since we have only limited dependable income from our charitable activities.

Legacies

As well as the exceptional legacy in excess of £260,000 from the estate of Danuta Krupowicz, we also received legacies from the estates of Muriel Peacock, Reta Reader, Mary Joyce Woodward, Pauline French, Patricia Fairbank and John William Heaton. We send our condolences to the families and friends of all those who left us legacies, and remember them with gratitude. As we have shown earlier, these made a massive difference to our ability to continue helping the cats that those generous people so clearly loved. In total, we received £275, 572 in legacies.

We had wanted to ringfence the legacy from Danuta Krupowicz for future development and sustainability, possibly to contribute towards the erection of a building to accommodate offices, quarantine, a vet room and other ancillary facilities. However the onset of the pandemic put these plans on hold, and instead we have been grateful that this legacy - along with the wonderful support of so many donors - has enabled us to survive the financial impact without critical financial damage.

Vet Costs

2019/20 was a quite horrendous year for veterinary costs. The early summer saw a massive increase in the number of poorly kittens and mothers we took in compared to previous years and over a kitten season that lasted longer than normal. Then we had an outbreak of parvovirus brought into our rescue centre, happily fully-contained because of prompt and effective activation of our outbreak protocols, but which led to further additional vet costs.

Furthermore, we saw a very significant increase in vet bill claims for cats adopted out, where we have committed to pay the future costs for specified conditions - sometimes acute, often chronic. This is something we have to do to facilitate adoption of many cats where the prospect of ongoing vet costs makes the cat difficult to rehome - insurance companies will not, of course, pay for pre-existing conditions.

Given the much-increased scale of such costs, as explained in the notes to the accounts we have made a provision in the accounts for such costs for the next twelve months. Beyond that, because of the time-scales of the commitments for chronic conditions, the fact that adopters often do not seek to recover costs they incur, and because many adopters do not advise the charity when the cat has passed away, it is not possible to determine with any reasonable certainty what the future liability of the charity will be. The Trustees have therefore set aside a sum of £45,000 as a reserve to cover these future costs.

People Costs

Appointing the fundraisers, accommodating the effects of the substantial increase in pay to meet the National Living Wage (an initiative the Charity nevertheless fully supports) and the need to recognise the much-increased responsibilities of some of the cat-facing team reflected in a significant increase in our payroll costs. We see this though as very much an investment in our people, for securing our charity's future and giving us a platform to increase the number of cats we can help. In addition a lot of extra time was spent by the cat care team in looking after sick cats, especially a large litter infected with ringworm. This added considerably to our cat care payroll costs.

Other Costs

We resurfaced the part of the access drive that we were permitted to, since this had become a problem for those visiting the centre. We also had to carry out major sewer replacement from the centre toilet. These added approximately £7,000 to our costs. Otherwise, we generally managed to contain our operating costs to those of the previous year or less.

Taking all this into account, the charity reports total income of £706,581 (2019: £493,487) and a surplus of income over expenditure of £132,467 (2019: £63,686).

Our Future Plans

Our plans for 2020/21 included the proposed installation of a Customer Relationship Management (CRM) system to assist our fundraising efforts, a significant increase in the number and variety of fundraising events and a reorganisation of some of our centre-procedures. We have also created a new veterinary room, with the intention of carrying out minor procedures, examinations and administering medicines at the centre as a less stressful (for the cats) and cheaper alternative to some of the existing veterinary arrangements



The very end of the year saw the outbreak of the global coronavirus pandemic which, as explained in more detail below, has delayed the completion of all of these plans.

Our longer term strategic plan aims to secure the future sustainability of the charity and to increase the scale and scope of its activities. This requires securing a significant and preferably more dependable increase in income - the reason the charity invested in two new fundraisers.

The rescue centre is currently located in the grounds of, and is immediately adjacent to the home of the founder and CEO. This situation will become untenable when she retires in a few years time. Solutions include a purpose-built building to include office space, a veterinary suite, meeting rooms and adequate storage facilities amongst other facilities in the house grounds but further away. The existing extensive cat pens could remain in situ. An alternative would be for the charity to purchase and convert the house. In both cases subject to planning consent, but more significantly subject to raising the necessary funding.

In the short term, we are considering the practicalities and financial viability of employing a vet to operate from a small unit in a local business centre or similar. This would reduce the stress for the cats being transported to external practices and would increase the veterinary care that the cats would have access to at our centre. Again financial considerations will determine this project's viability. And again, progressing these plans has been adversely affected by the pandemic.

Impact of the Coronavirus pandemic

The first restrictions in response to the Coronavirus epidemic were imposed effective 20 March 2020, just before the end of the financial year. We had already seen increasing impact even before that date. On 26 March the charity's shops were closed by law, and we had to close our rescue centre and cease nearly all cat movements. DEFRA placed major restrictions on permitted animal movements. Substantially all cats then still at the rescue care were put into foster homes. Thankfully, we had sufficient volunteers able to accommodate them. The pandemic therefore impacted on the financial year, but had a far more significant and severe impact from the financial year end onwards.

In view of this, we need to include an update on the operational and financial impact on the charity since the financial year end, and how we have responded.



The first lockdown (late March-mid June) had a massive impact on both our intake and on our rehoming abilities and methods. Our initial hopes, that the lockdowns and subsequent restrictions would not create long-term difficulties for us, were dashed as both the ongoing restrictions and their impact were significantly more severe than we had first anticipated. This impact continued to be severe, and nine months and more later the rescue centre remains closed.

Perhaps most seriously of all, vets effectively closed down for all but the most urgent of cases. This had a profound effect on our ability to take in cats, and for many weeks it was impossible to get a cat neutered. This caused serious issues for the cats' welfare, as kittens started to develop into un-neutered adolescents. Even nine months after the start of the restrictions, many vets continued to struggle to get near to pre-pandemic activity, and vet availability remained a serious limiting factor.

The lockdowns and subsequent restrictions forced us to re-examine urgently our adoption, intake and fostering procedures. We developed and put in place remote adoptions of cats, and revised admission procedures. Once DEFRA eased the movements rules, this allowed us to resume adoptions at an increasing rate whilst still observing the social distancing and other requirements necessitated by the pandemic.

The positive results we can take from this experience are that remote adoptions proved no less successful than adoptions from the centre, and that the cats generally cope well in foster homes - some better than they cope at the centre. The increased time to undertake both adoptions and admissions including the need for

centre volunteers and staff having to transport cats, however, greatly exceeds the time it takes under normal operating conditions. This both continues to limit the number of cats we can handle to levels well below what we were previously able to, and to significantly increase our costs. The ongoing limitations on vet availability only exacerbates the problems.

Because we had to close the centre, with permitted cat movements severely restricted, we had no choice but to furlough our Cat Care Team under the government scheme. We were able to gradually bring them back as our remote adoptions became increasingly successful. Most of the staff worked from home, and continue to do so, with only one or two members of staff attending our centre to care for any cats onsite.

We were obliged to cancel many fundraising events, including our Furr Ball, the planned abseil and zip wire experiences together with many quizzes, pop-up cafes and other local scheduled or planned events. We ran a successful emergency fundraising campaign in the early stages of the pandemic, and were humbled by the amazing and generous response from our wonderful supporters. In the absence of any financial support at all from the government beyond the furlough scheme, as well as making a vital difference over the early weeks when our normal adoption, shops and fundraising income all but disappeared, it provided a massive morale boost at a time when our staff and volunteers were facing bleak times. We were also fortunate enough to be awarded some grants from charitable trusts and other providers towards our ongoing costs in the absence of normal income.

Just as the pandemic caused us as a high-priority to re-evaluate our operational processes, so we had to urgently reconsider our whole fundraising strategy and approach. We held a number of online events with a high degree of success, as did others for our benefit for which we are very grateful. We did a few Facebook Live posts, and these were so well received by our supporters and followers that these became a regular part of our communications, and we will continue these after the pandemic has passed.



Our shops were very severely impacted, as they remained closed for three months in the spring, normally among the best months for takings and for a month in the autumn - historically the best two periods in the year for takings. When the shops were required to close, we had no alternative but to furlough all the shop staff, again under the government's Jobs Retention Scheme.

As with all the rest of the High Street, the restrictions even when the shops were permitted to be open significantly impacted on footfall and turnover. Unlike the charity, government support in the form of specific grants for smaller retail premises and suspension of business rates was provided.

The shops staff and volunteers rose to the occasion magnificently, and their efforts generated considerably better sales in the months when the shops were allowed to open than we feared might be the case. Like the charity's staff and volunteers, they can all be very proud of how they responded to the major adversity.

The vaccine breakthrough means we expect a gradual easing of restrictions as 2021 progresses. We believe we can weather any further periods of enforced lockdown in the intervening months. Many of the different ways of operating forced on us by the pandemic, such as remote adoptions, more online fundraising and selective working from home, are ones that we can continue with after the pandemic is over. This is a

continuing process, and we will continue to actively investigate and pursue ideas to improve our services and operations. It has also given us the opportunity to review many of our policies and procedures, and this will positively affect the way we manage cats and some of the conditions and behaviours we encounter.

Our Reserves, and going forward

Charities are required to retain adequate reserves to enable them to continue operating and not be at risk of financial failure in the event of unexpected shortfalls in funding streams or sudden increases in costs. As explained earlier, most of the charity's income is voluntary and highly variable (most especially legacies), but most costs are either largely fixed in the short term (especially people) or reflect the number of cats and kittens, like those pictured, that we find homes for (especially vet fees).

The trustees must therefore be cautious. They receive regular interim management accounts, and review the financial position of the charity regularly to ensure it retains adequate reserves for its ongoing activities.

The trustees aim to hold reserve funds, over and above those needed for specific purposes, sufficient to cover approximately six months total charity operating costs. At the 2019/20 level of expenditure, this would have been approximately £252,000.



At the year end, the charity had total reserves of £547,325 (2019: £414,858). Of this total, £72,993 (2019: £82,828) was “restricted”, in that the funds can only be used for the specific purposes for which they were donated. In addition, as explained earlier the trustees designated £45,000 (2019 £nil) of remaining funds as a specific reserve, to cover the future costs of commitments the charity has given for veterinary care for certain cats adopted out with specific medical conditions.

The remaining unrestricted, free reserves not tied up in fixed assets (most of which cannot readily be sold) amounted to £311,604 (2019 - £206,687), or approximately 7.4 months' costs. The Trustees therefore are satisfied the reserve policy objective continues to be achieved.

Since the financial year end, as explained above, the impact of the pandemic on the charity and its regular and planned income has been significant. There has been no Government support for the charity at all, apart from the CJRS grants enabling us to pay staff we had to furlough. The shops have fared better, with government support in the form of enforced closure grants, CJRS grants and retail business rates relief. Without this support we would probably have had to close the shops for good very early in the pandemic.

However, through a combination of the outstanding contributions from our supporters and our people, from some grant funders, the substantial legacy from Danuta Krupowicz, and a wide range of measures taken to ameliorate the pandemic impact, the trustees are satisfied that the charity's funds continue to remain adequate and appropriate. The trustees are confident that, on present information, the charity should be able to weather the current pandemic difficulties. When restrictions are eased and ultimately lifted, they are confident we will be able to return to our development plan for the charity, the aim of which is to be able to help increasing numbers of unwanted cats and kittens find their new loving new homes.

Reference and Administrative Information

Charity Registration Number	1160138 (England & Wales)
Chief Executive Officer	Sara Atkinson
Trustees	Lyndon Campbell (Chair) Hannah Bates Anne-Marie Dewhirst Andrew McDougall Thomas Piercy (appointed 12 January 2021) Lyndsey Randall Judith Robertshaw
Principal Office	The Farm Lower Pierce Close Cross Roads Keighley BD22 9AQ
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Yorkshire Bank 73 North Street Keighley BD21 3SD
Independent Examiner	Selina Armitage Watson Buckle Limited York House Cottingley Business Park Bradford BD16 1PE

Approval

This annual report was approved by the trustees of the charity on 12 January 2021 and was signed on its behalf by:



L Campbell, Trustee

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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, including income and expenditure, 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 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 business.

The trustees are responsible for keeping proper 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 12 January 2021 and signed on their behalf by:

A handwritten signature in black ink that reads "Lyndon Campbell". The signature is written in a cursive, slightly slanted style.

L Campbell, Trustee

Independent Examiner's Report to the trustees of Yorkshire Cat Rescue

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2020 which are set out on pages 28 to 42.

Respective responsibilities of trustees and examiner

As the charity's trustees of Yorkshire Cat Rescue 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 Yorkshire Cat Rescue'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

Since Yorkshire Cat Rescue's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants In England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Yorkshire Cat Rescue as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



Selina Armitage FCA
Watson Buckle Limited
York House
Cottingley Business Park
Bradford
BD16 1PE

12 January 2021

Financial Statements

Yorkshire Cat Rescue

Statement of Financial Activities for the Year Ended 31 March 2020

(Including Income and Expenditure Account)

		Unrestricted funds	Restricted income	Total funds	Total funds
		General	Funds	2020	2019
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	3	575,175	31,825	607,000	402,991
Charitable activities	4	67,105	-	67,105	63,959
Other trading activities	5	29,835	-	29,835	25,930
Investments	6	1,177	-	1,177	607
Other	7	1,464	-	1,464	-
Total income and endowments		674,756	31,825	706,581	493,487
Expenditure on:					
Raising funds	8	(122,526)	(200)	(122,726)	(93,631)
Charitable activities	9	(409,928)	(41,460)	(451,388)	(336,170)
Total expenditure		(532,454)	(41,660)	(574,114)	(429,801)
Net movement in funds		142,302	(9,835)	132,467	63,686
Reconciliation of funds					
Total funds brought forward		332,030	82,828	414,858	351,172
Total funds carried forward		474,332	72,993	547,325	414,858

All of the charity's activities derive from continuing operations during the above two periods.

Yorkshire Cat Rescue
(Registration number: 1160138)
Balance Sheet as at 31 March 2020

		2020	2019
	Note	£	£
Fixed Assets			
Tangible assets	12	160,432	171,592
Investments	13	4	4
		160,436	171,596
Current Assets			
Stocks		5,154	4,153
Debtors	14	63,575	59,906
Cash at bank and in Hand		367,391	206,056
		436,120	270,115
Creditors: Amounts falling due within one year	15	(49,231)	(26,853)
Net Current Assets		386,889	243,262
Total assets less current liabilities		547,325	414,858
Net Assets		547,325	414,858
Funds of the Charity:			
Restricted Income Funds		72,993	82,828
Unrestricted Funds		474,332	332,030
Total Funds	19	547,325	414,858

The financial statements on pages 28 to 42 were approved by the trustees, and authorised for issue on 12 January 2021 and signed on their behalf by:



L Campbell, Trustee

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2020

1 General information

The entity is a Charitable Incorporated Organisation governed by its constitution. Its registered address is: The Farm, Lower Pierce Close, Cross Roads, Keighley BD22 9AQ.

2 Accounting policies

Basis of preparation and statement of compliance

The financial statements have been prepared 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 issued in October 2019 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared under the historical cost convention except that, as disclosed in the accounting policies, certain items are shown at fair value.

The charity's functional and presentation currency is the pound sterling.

The charity is a public benefit entity as defined by FRS102.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and has therefore not included a cash flow statement in these financial statements.

Fund structure

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the general 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 by specific conditions imposed by funders or donors to that area or purpose.

Designated Funds are those set aside at the discretion of the Trustees for specific purposes. They would otherwise form part of general unrestricted funds.

Income and endowments

Income, including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Income is deferred where the charity has to fulfil conditions before becoming entitled to it, where the income is received specifically for expenditure in a future accounting period, or where donations, sponsorship and entry fees are received in anticipation of a fundraising event to be held in a future accounting period.

Legacies

Legacies are recognised as income when probate has been granted, the charity has established its entitlement to the funds, and the funds have either been received, or receipt is reasonably assured.

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2020

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in kind and volunteers' contributions

The charity benefits greatly from a wide range of gifts in kind and voluntary contributions. The fair value of cat food and other cat supplies, other consumables and small items donated for fundraising activities, is not recognised in the financial statements because of the disproportionate time and cost involved in attempting to reliably measure the values of all these numerous, often small, donations.

Gifts donated for sale are included as income when they are sold. Services or facilities are provided to the charity as a donation that would normally be purchased from suppliers are included in the financial statements at fair value or, if fair value cannot be reliably measured, then at the cost to the donor. No amounts are included in the financial statements for the invaluable services donated by the charity's foster, rescue centre, fundraising and other volunteers.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured by the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising Funds

These are costs incurred in attracting voluntary income and in organising fundraising activities, purchases of goods for resale, and the costs of operating the lottery and of running fundraising events.

Charitable activities

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2020

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible Fixed Assets

Individual fixed assets costing £500 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<i>Asset Class</i>	<i>Depreciation method and rate</i>
Motor vehicles	25% reducing balance
Leasehold property	5% straight line
Furniture, fittings & equipment	25% straight line

Significant judgements and estimates

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include:

Depreciation

Management review its estimates of the useful lives of the depreciable assets at each reporting date based on the expected utility of the assets; however. By their nature, component life cannot be determined with absolute certainty.

Fixed Asset Investments

Fixed asset investments are included at historical cost less provision for diminution in value.

Stock

Stock is valued at the lower of cost and estimated selling price.

Debtors

Debtors are recognised initially when they become due at the transaction price. They are subsequently measured at amortised cost using the effective interest rate method, less provision for impairment. A provision for impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the debtors.

Creditors

Creditors are obligations to pay for goods and services that have been acquired by the charity. Creditors are initially recognised at the transaction price and subsequently measured at amortised cost using the effective interest method.

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2020

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Pensions and other post retirement obligations

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as an employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3 Donations and legacies

	Unrestric- ted funds General £	Restricted Income Funds £	Total Funds 2020 £	Total Funds 2019 £
Legacies	275,572	-	275,572	118,714
Appeals and donations	147,564	-	147,564	101,365
Donated proceeds - goods sold by trading subsidiary as agent	70,743	-	70,743	77,698
Profits from trading subsidiary gift-aided to the charity	16,612	-	16,612	25,119
Gift aid tax reclaimed	37,915	-	37,915	32,505
Grants	15,943	31,825	47,768	37,293
Sale of Donated Goods	1,826	-	1,826	1,297
Donated services and facilities (Note 21)	9,000	-	9,000	9,000
	575,175	31,825	607,000	402,991

4 Income from Charitable activities

	Unrestric- ted funds General £	Total Funds 2020 £	Total Funds 2019 £
Cat adoption fees	67,105	67,105	63,959

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2020

5 Other trading activities

	Unrestricted funds	Total Funds	Total Funds
	General	2020	2019
	£	£	£
Commissions receivable	15,453	15,453	14,587
Fundraising events under the charity's direction	6,549	6,549	7,894
Sale of goods	4,506	4,506	3,449
Lottery	3,327	3,327	-
	29,835	29,835	25,930

6 Income from investments

	Unrestricted funds	Total Funds	Total Funds
	General	2020	2019
	£	£	£
Interest receivable and similar income:			
Interest receivable on bank deposits	1,177	1,177	607

7 Other Income

	Unrestricted funds	Total Funds	Total Funds
	general	2020	2019
	£	£	£
Job Retention Scheme grants receivable	1,464	1,464	-

8 Expenditure on raising funds

	Unrestricted funds	Restricted income	Total Funds	Total Funds
	general	funds	2020	2019
	£	£	£	£
Contribution to operating costs of trading subsidiary (Note 13)	70,743	-	70,743	77,698
Staff costs (Note 11)	33,021	-	33,021	-
Website, online platforms and payment costs	4,606	-	4,606	3,657
Lottery costs and prizes and fundraising events	4,185	-	4,185	4,197
Advertising & mailings	2,651	-	2,651	6,251
Cost of goods sold	2,283	-	2,283	1,580
Depreciation of tangible fixed assets	21	-	21	-
Other costs of raising funds	5,016	200	5,216	248
	122,526	200	122,726	93,631

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2020

9 Expenditure on Charitable Activities

	Unrestricted funds General £	Restricted Income Funds £	Total Funds 2020 £	Total 2019 £
Direct Cat Care Costs				
Veterinary fees	132,830	32,325	165,155	100,343
Food, litter and other cat care supplies	28,658	296	28,954	26,203
Waste disposal and sanitation	941	-	941	824
	162,429	32,621	195,050	127,370
People Costs				
Staff costs (Note 11)	181,244	5,735	186,979	142,370
Training, protective clothing and other staff costs	2,927	-	2,927	2,527
Travelling expenses and other volunteer costs	7,951	42	7,993	7,767
	192,122	5,777	197,899	152,664
Premises costs	28,422	-	28,422	22,194
Depreciation of tangible fixed assets	8,750	2,962	11,712	11,535
Telecoms, office supplies, postage etc	7,314	-	7,314	9,438
Website, online platforms and payment costs	4,073	-	4,073	4,141
Motor expenses - cat ambulance van	3,231	-	3,231	2,664
Independent examiner's fee	1,500	-	1,500	850
Other operating costs	2,087	100	2,187	5,314
	409,928	41,460	451,388	336,170

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

L Campbell

£48 (2019: £nil) of expenses were reimbursed to L Campbell during the year.

H Bates

£12 (2019: £152) of expenses were reimbursed to H Bates during the year.

J Robertshaw

£5 (2019: £833) of expenses were reimbursed to J Robertshaw during the year.

A McDougall

£nil (2019: £251) of expenses were reimbursed to A McDougall during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £65 for the year (2019 - £1,236).

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2020

11 Staff costs

The aggregate payroll costs were as follows:

	2020	2019
	£	£
Wages and salaries	205,703	138,138
Social security costs	10,807	2,951
Pension costs	3,490	1,281
	220,000	142,370

Key management personnel comprises Sara Atkinson, Chief Executive Officer. Her remuneration and benefits (including employers' NIC) totalled £23,648 (2019 - £23,512).

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020	2019
	No	No
Charitable Activities	7	6
Fundraising	1	-
Management & administration	2	2
	10	8

9 (2019 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £3,490 (2019 - £1,281).

No employee received emoluments of more than £60,000 during the year

12 Tangible fixed assets

	Leasehold buildings £	Furniture & equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2019	201,000	2,636	9,296	212,932
Additions	-	573	-	573
At 31 March 2020	201,000	3,209	9,296	213,505
Depreciation				
At 1 April 2019	35,741	225	5,374	41,340
Charge for the year	10,072	681	980	11,733
At 31 March 2020	45,813	906	6,354	53,073
Net book value				
At 31 March 2020	155,187	2,303	2,942	160,432
At 31 March 2019	165,259	2,411	3,922	171,592

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2020

13 Fixed asset investments

	2020 £	2019 £
Shares in group undertakings and participating interests	4	4

Subsidiaries

The charity wholly owns the issued share capital of Yorkshire Cat Rescue (Trading Enterprises) Limited, Company number 07518205, which operates the charity's four charity shops. Yorkshire Cat Rescue (Trading Enterprises) Limited donates all its profits to, and also carries out fundraising activities for, the charity.

These activities include a substantial amount generated by selling goods on behalf of donors rather than on its own account, where donors can then gift-aid the proceeds to the charity.

The turnover of Yorkshire Cat Rescue (Trading Enterprises) Limited for the year ended 31 March 2020 was £346,631 (2019 - £325,958). This included a contribution by the charity towards its operating costs of £70,743 (2019 £77,698), in recognition of income foregone and fundraising activity undertaken. This amount is included in Expenditure on Raising Funds (Note 8).

Yorkshire Cat Rescue (Trading Enterprises) Limited's expenditure was £330,019 (2019 - £300,839) and its profit for the year, all of which was donated to the charity, was £16,612 (2019 - £25,119). The aggregate amount of its capital and reserves at 31 March 2020 was £104 (2019 - £104).

14 Debtors

	2020 £	2019 £
Trade debtors	6,320	672
Due from group undertakings	26,598	36,302
Prepayments and accrued income	11,052	6,206
VAT recoverable	12,406	12,943
Other debtors	7,199	3,783
	63,575	59,906

15 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	14,329	17,926
Other Taxation and social security	3,246	1,451
Other creditors	-	211
Accruals and deferred income	31,656	7,265
	49,231	26,853

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £3,490 (2019 - £1,281).

17 Commitments

Other financial commitments

The financial commitment relates to an operating lease. The total amount of other financial commitments not provided in the financial statements was £3,382 (2019 - £4,450).

18 Contingent liabilities

Future veterinary bills

The charity has committed to covering future veterinary costs for specified medical or age conditions of certain harder-to-rehome cats. As the charity has a "no kill" policy, giving commitments to help with veterinary costs is sometimes necessary to enable such cats to be rehomed.

These commitments comprise both costs for acute treatment, which may be required soon after the cat is adopted and are not expected to recur, and costs that the charity has agreed to cover for chronic lifetime conditions or for general old age.

Because of the nature of the costs, the time-scale of the commitments for chronic conditions, the fact that adopters often do not seek to recover costs they incur, and because many adopters do not advise the charity when the cat has died, it is not possible to determine with any reasonable certainty what the future liability of the charity will be.

An informed estimate can be made for the liability for the following 12 months, and this estimate is included in Accruals and deferred income (Note 15). Beyond this period, given the large number of variables involved, there is no objective basis for determining the liability.

As an indication of the annual cost of veterinary bills incurred under this commitment, the total cost incurred in the financial year for both acute and chronic conditions was £16,220 (2019 - £9,738).

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2020

19 Funds

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
<i>General</i>					
General fund	332,030	674,756	(532,454)	(45,000)	429,332
<i>Designated</i>					
Veterinary costs fund	-	-	-	45,000	45,000
	332,030	674,756	(532,454)	-	474,332
Restricted funds					
1000 Champions	29,082	-	-	-	29,082
Jean Salisbury Animal Welfare Trust	9,120	-	(570)	-	8,550
Support Adoption for Pets	12,376	-	(772)	-	11,604
Help Animals (The Machig Animal Welfare Tr	1,520	-	(95)	-	1,425
The Emerald Foundation	12,750	-	(750)	-	12,000
Motor Vehicles	4,126	-	(980)	-	3,146
Freuds	4,250	-	(250)	-	4,000
Vets Bills	-	31,325	(31,325)	-	-
Mars (Veterinary Room)	3,527	-	(824)	-	2,703
Big Lottery Fund	6,077	-	(6,077)	-	-
Bradford Council	-	500	(17)	-	483
Total restricted funds	82,828	31,825	(41,660)	-	72,993
Total funds	414,858	706,581	(574,114)	-	547,325

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2020

19 Funds (Continued)

	Balance at 1 April 2018	Incoming resources	Resources expended	Balance at 31 March 2019
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General fund	274,289	399,194	(341,453)	332,030
Restricted funds				
1000 Champions	28,995	87	-	29,082
Jean Salisbury Animal Welfare Trust	9,690	-	(570)	9,120
Support Adoption for Pets	13,150	-	(774)	12,376
Help Animals (The Machig Animal Welfare Trust)	1,615	-	(95)	1,520
The Emerald Foundation	13,500	-	(750)	12,750
Motor Vehicles	5,433	-	(1,307)	4,126
Freuds	4,500	-	(250)	4,250
Vets Bills	-	1,750	(1,750)	-
Mars (Veterinary Room)	-	4,758	(1,231)	3,527
Big Lottery Fund	-	10,000	(3,923)	6,077
Total restricted funds	76,883	16,595	(10,650)	82,828
Total funds	351,172	415,789	(352,103)	414,858

The specific purposes for which the funds are to be applied are as follows:

General Fund

This fund can be used without restriction for any of the purposes and activities of the charity

Designated Funds

Veterinary Costs Fund

This fund has been designated by the Trustees, for where the charity has committed to covering future costs for specified medical or age conditions of certain harder-to-rehome cats to the extent provision for such costs is not already included in these accounts.

Restricted Funds

1000 Champions

These funds will be used to help purchase or build a new rescue centre.

Jean Salisbury Animal Welfare Trust

These funds relate to the building of new cat pens.

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2020

19 Funds (Continued)

Support Adoption for Pets

These funds relate to the building of new cat pens.

Help animals (The Machig Animal Welfare Trust)

These funds relate to the building of new cat pens.

The Emerald Foundation

These funds relate to the building of new cat pens.

Motor Vehicles

These funds were raised to purchase a new van for day to day cat transport and general operations.

Freuds

These funds relate to the building of new cat pens.

Veterinary Bills

These funds were provided by various donors, to help pay the charity's ongoing veterinary bills.

Mars - Vet Room

These funds were provided to enable a dedicated veterinary room to be created and equipped.

Big Lottery Fund

These funds were provided in the year to facilitate the establishment of a comprehensive programme for training and managing volunteers and ensuring their welfare and development.

Bradford City Council

These funds were provided for the purchase of a branded gazebo for fundraising activities.

20 Analysis of net assets between funds

	General Fund	Veterinary Costs Fund	Unrestricted funds	Restricted funds	Total Funds
	£	£	£	£	£
Tangible fixed assets	117,728	-	117,728	42,704	160,432
Fixed asset investments	4	-	4	-	4
Current assets	360,831	45,000	405,831	30,289	436,120
Current liabilities	(49,231)	-	(49,231)	-	(49,231)
Total net assets	429,332	45,000	474,332	72,993	547,325

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2020

21 Related party transactions

During the year the charity made the following related party transactions:

Yorkshire Cat Rescue (Trading Enterprises) Limited (a subsidiary of Yorkshire Cat Rescue.)

During the year, gift aid of £16,612 (2019 - £25,119) was received from Yorkshire Cat Rescue (Trading Enterprises) Limited. The charity paid Yorkshire Cat Rescue (Trading Enterprises) Limited £70,743 (2019 - £77,698) for raising donations and other funds for and generally supporting & promoting the charity through its charity shops. At the balance sheet date the amount due from Yorkshire Cat Rescue (Trading Enterprises) Limited was £26,598 (2019 - £36,302).

Key management personnel

Sara Atkinson (*Chief Executive Officer*)

An amount of £9,000 (2019 - £9,000) is included as a donated service. This amount is the value of the rent given free of charge to the charity for the use of the land at Sara's property.



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