

# Yorkshire Cat Rescue Annual Report for the year ended 31 March 2022



Trusted by Cats

# Trustees' Report

On behalf of the trustees I am pleased to present our Annual Report for the year ending March 2022.

The pandemic continued to cause our charity difficulties during the period in question and the legacy of it will, we believe, continue to present us with problems for the foreseeable future.

Over and above this, our CEO has given us notice of her intention to retire at some point in the near future. As the cat rescue is located on her property, a property she needs to sell to sustain her in retirement, the trustees have the task of establishing whether or not it is viable and appropriate to purchase or rent the property from her to continue to run the centre from the location where it has been for many years and is known to everyone.

The trustees will be working to determine the best way forwards for Yorkshire Cat Rescue, taking into account the lessons learned and changes made during the pandemic and the needs of YCR. As a board we are aware that it will require a significant amount of planning and a number of changes to ensure that the charity continues to provide the excellent service for which we are known.

We face this decision amidst a worsening economic crisis, a war in the east and a rise in inflation that has not been seen for several decades. These external factors may have a detrimental effect on Yorkshire Cat Rescue and on our future plans - we can only arm ourselves with the knowledge that there are these factors and take the best actions we can to mitigate their effects.

It is crucial that we find ways to increase our income - in the longterm our legacy programme will help but we need to find ways to increase our income in the short and medium term. We have plans to maximise our shops, to introduce new areas and to expand into online selling which will help, but we acknowledge the challenge ahead.

The pandemic, and its aftermath, have also shown us the best of our supporters. Those who can have helped by increasing their donations, buying items that we need - such as a new dishwasher! and of course cat food and by holding fundraisers to benefit our cats. As ever, we remain indebted to everyone who has helped in any way to shape the success we have had and enabled us to help the cats who came to us needing help.

On behalf of the trustees, I would like to thank everyone who has helped us in any way, and to extend my sincerest hopes that the charity will continue to prosper and benefit from the love and support shown by so many people.



Lyndon Campbell  
Chair of Trustees

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This report provides information about Yorkshire Cat Rescue, our aims, objectives and activities and their positive impact in the community in Yorkshire and beyond.

# Chief Executive Officer's Review

In the year that we celebrate 30 years since I founded Yorkshire Cat Rescue, we find ourselves facing situations that we could not have imagined even two or three years ago.

The pandemic had far-reaching consequences for charities working in animal rescue and Yorkshire Cat Rescue is no exception, encountering the problems and issues that beset so many other cat rescues.

We met the challenges of the pandemic by reassigning roles, working from home, introducing flexible working and changing our modus operandi with regards to cat care and cat rehoming. Towards the end of 2021 and into 2022 we began to see changes in the type of cats we were being asked to help - large numbers of older cats, cats with medical issues that their owners could not pay for and cats with behavioural issues that had not been addressed, leading to difficult behaviours and habits. There was no let-up in the number of multi-cat households that were brought to our attention - and many of these have cats with multiple issues and illnesses - interbreeding, ringworm, FIP and panleukopenia to name a few.

Along with this we saw a reduction in the number of homes being offered, a reduction in people making regular donations and a higher attrition rate for those who had previously set up regular donations.

Our fundraising events have, we believe, become victims of the cost of living crisis and the anticipated hike in fuel and heating costs. Events that during and shortly after lockdown were well supported have struggled to get off the ground since then. Fewer people are holding events to benefit Yorkshire Cat Rescue and fewer ad hoc donations are coming in.

A further unexpected difficulty lies with the changing landscape for veterinary surgeons. As more and more practices are bought out by "hedge funds" the personal touch disappears and there is no guarantee of continuity of care between appointments, which can result in a lengthier course of treatment for some cats than we would have had in the past. Fortunately, our main vet remains privately-owned but we dread the day that the owner retires and sells out!

It is our belief that this year, and the next few years, will be amongst the most difficult that we have experienced since Yorkshire Cat Rescue was founded.

Our four charity shops exceeded our expectations when they reopened - we had expected takings and stock donations to be reduced, but in fact they held up very well, and continue to do so. We have plans to take our charity shops to the next level over the coming years and hope to be able to report in the next annual report that the takings and activities in the shops are significantly higher.



Our partnership with Burgess provided food for our resident cats and for those cats going to their new homes



To add to the complexity of the situation, the time is fast approaching when I must retire and step back. The trustees will need to decide if the centre should remain in its present location and if so must either buy or rent the site from me and my husband. As a team we are working on this and hope to find a mutually satisfactory conclusion that will ensure Yorkshire Cat Rescue's future for decades to come.

I know that many of our supporters and well wishers are working to continue to help us help the cats, buying from and donating to our shops, spreading word of our work on social media, remembering us with a gift in their wills. I am incredibly grateful to everyone for their efforts during these difficult times.

Our teams will continue to do their utmost to save as many cats as possible, our fundraisers and shops teams will continue to raise funds to the best of their abilities and our admin and communications teams will offer their support and experience to ensure the best outcome for Yorkshire Cat Rescue.

But we can't pretend that the next few months, or even years, will be easy.

Thank you for all your support over the last 30 years and for your future support in the next 30 years.

*Sara*

Sara Atkinson

Founder and Chief Executive Officer

## Case study - Laguna



Cats can come to us from all sorts of different situations. One cat is Laguna. One of our team members rescued her from a local drained millpond after she was alerted by neighbours. Laguna was very thin and confused but ran straight into her rescuer's arms. We took her to the vets the next day. She was just 1.9kg, had hyperthyroidism (which would have contributed to her low body weight), was fighting an infection and was anaemic (she came with fleas). In spite of being so poorly, Laguna was delighted to be safe and to have food and comfort. She was doing well, gaining weight and strength but sadly the little fighter started struggling again. Her heart was failing her, she had cancer and the strain of that and the hyperthyroidism had ravaged her heart.

Her foster home became her fospice home. Fospice is our foster carer scheme for cats at the end of their lives. Providing they are not suffering, cats with a terminal diagnosis get heaped with all the love that they may have missed out on and they have someone beside them for that final journey. Laguna had a couple of weeks in fospice, where she was truly loved. She had as much of her favourite food (supermarket brand pouches, she turned her nose up at anything more fancy!) and all the fuss she wanted. When it was her time she was held, with love, until she left to a place without pain.

# Who we are

Yorkshire Cat Rescue (YCR) is a Charitable Incorporated Organisation (CIO) registered with and regulated by the Charity Commission for England and Wales with the registered charity number 1160138.

Previously, as an unincorporated association we were registered with the number 1058218. We changed from an unincorporated association to a CIO in 2015. We've also previously been known as Haworth Animal Welfare (Cat Rescue) and as Haworth Cat Rescue.

Yorkshire Cat Rescue, like other charities, is governed by a board of trustees who direct the running of the charity in line with our governing document.

Sara Atkinson, our founder and the Chief Executive Officer, reports back to the trustees at regular meetings and she is responsible for the overall day to day management of the charity and the charity shops.

The charity shops, of which there were four during the year, are operated by our trading subsidiary, Yorkshire Cat Rescue (Trading Enterprises) Ltd. All profits generated by the company are gift-aided to the charity so there are no net losses or profits there. Three of the trustees are also directors of the company.

Yorkshire Cat Rescue is a proud member of the Association of Dogs and Cats Homes (ADCH) and adheres to their minimum standards. Yorkshire Cat Rescue is also a member of the National Council for Voluntary Services (NCVO) and the Charity Retail Association (CRA). We achieved the Charity Excellence Framework "Quality Mark".

## Our vision

Our vision is a world where all cats and kittens have happy lives, free from harm and unnecessary suffering.

## Our Mission statement

Our mission is to do the right thing for every cat that comes into our care. We help cats in need have a good life, and inspire everyone to treat them with the compassion and respect they deserve.

## Our Values

**Trust** - we are led by the need to care for cats, kittens and their owners. We build our relationships on trust so that people feel able to support us, with their time, money and above all, with cat welfare. People can trust us to do the right thing.

**Compassion** - compassion is at the heart of our work. We care about cats, kittens and their owners and those who need to rehome their beloved pets. By treating people and cats with compassion, we stay true to our values.

**Respect** - we believe that everyone deserves respect. We also believe cats and kittens deserve to be respected as the amazing creatures they are. We are led by the desire to show a regard for the feelings, wishes and rights of people and cats

**Excellence** - we have over 30 years of experience caring for cats and kittens, so we are led by best practice and strive for excellence in all that we do. We pride ourselves on our standard of care and the quality of our services.

# What we do - The Public Benefit

The feedback we received during and after the pandemic lockdowns, ably demonstrated to us the value of our work. We were regularly told that the cats we had rehomed had been invaluable companions to people struggling with the lockdowns and their inability to see family and friends. "Another beating heart in the home" was often the type of feedback provided by people who had adopted cats from us.

Throughout the pandemic we were able to provide a service - helping people who had struggled with cat-related problems that were causing further detriment to the mental health of many. By taking in cats, reducing the number of cats in some households, by providing a safe place for cats to be taken to in the event of death or illness caused by COVID amongst other things, the trustees are satisfied that Yorkshire Cat Rescue provided a significant public benefit

## Case study - Hero

Hero was found in a flat with his deceased owner - she had been dead for approximately two weeks. On arrival Hero was so shut down that he was almost unable to move.

Several weeks of care by our foster team saw a great improvement in his demeanour and a loving home was found for him once he had overcome the trauma he had experienced.

He has become the adored companion of his new owners and is loved by them as much as he was by his original owner.



## Cat care

In the thirty years since the charity was founded, Yorkshire Cat Rescue has been taking in cats and kittens that needed new homes, meeting their medical and behavioural needs and then giving them their second chance. That is still what we do today. The cats that come to us, do so because their owners can no longer care for them or because they have been abandoned.

All the cats in our care are neutered, microchipped, vaccinated and given any other medical and behavioural treatment required before rehoming. We have a no-kill policy, so we do not put a cat to sleep unless recommended to do so by our dedicated vets due to the cat's quality of life being significantly compromised. Any cat in our care will be cared for until we find him or her a home.

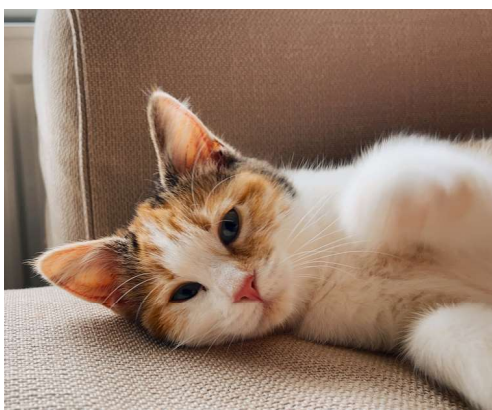
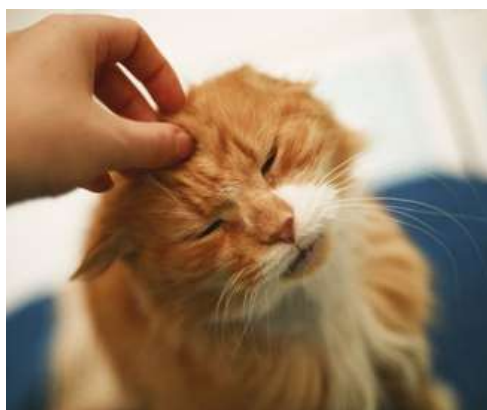
Our cats are cared for at our centre or in one of the many foster homes we have throughout Yorkshire.

Our volunteer foster carers are a huge asset to the charity and mean that kittens get to grow up in normal households with any cat struggling to cope in our cattery having somewhere else to go.

We have become one of International Cat Care's 'Cat Friendly' rehoming centres by changing the way we operate to ensure that we maximise the welfare of all our cats when they are with us and doing all we can to understand each individual cat, their needs, their personalities and what is the best outcome for them. At Yorkshire Cat Rescue the cat comes first. We work towards every cat coming into our rescue as being truly rescued, with every cat that passes through YCR going to live the life they need to thrive. Our aim is to better care for our cats, to understand them and to give them the outcome they deserve.

## Benefits of cat companionship

Yorkshire Cat Rescue is here for cats. We rescue and rehome cats and kittens so they can go on to have great lives. In doing so we make a lot of people happy too. Ever since cats went from controlling rodents around our homes to spending their time sprawled on our laps or entertaining us with their antics, we have welcomed them into our lives. Several studies have linked cat ownership to increases in wellbeing and decreases in stress. More than that though, having a cat in your life means you are never alone. Loneliness affects millions of people in the UK and social isolation has got a lot worse after the pandemic. Cats cannot cure all our problems but by taking them into our homes we always have someone to come home to who knows us, is waiting for us and needs us to care for them.



## Promotion of cat welfare issues

At Yorkshire Cat Rescue we care passionately about the welfare of all the cats that come to us for rehoming and so many of them represent the challenges that cats face today. Like the 14 cats and kittens we took from one home. All because of one female cat that the owner did not get neutered. These cats and kittens all had panleukopenia (parvo), cat flu and ringworm and most were poorly socialised because of the amount of cats, the conditions they were living in and because their owner just couldn't cope. We see cats with problems of aggression because they were sold before they were old enough to leave their families. We see neglected cats, lost cats, thin cats and cats with obesity, street and stray cats who just don't have anyone to care for them and much-loved and wanted cats who need rehoming due to changes in their owners' lives. We see kittens born outside in hidden places, and we see kittens born into homes where they aren't wanted and are treated as disposable and irrelevant.

We also know there are many cats on our waiting list that we will not be able to help. Cat overpopulation is still an enormous problem in Yorkshire and has got significantly worse during and after the pandemic. At Yorkshire Cat Rescue we work alongside other charities like Cats Protection to get more cats neutered. We work with Battersea and Oak Tree Animals' Charity to get more cats into loving homes.

We make sure we meet the welfare needs for each individual cat that comes into our care and we make sure their story is shared to benefit other cats, their owners and so that more people understand the welfare issues that are still affecting cats today.



# Who does it all

## Our staff team

We have a dedicated team of cat care professionals and this team employs most of our staff. Our Director of Operations oversees how we rescue and rehome cats and our Operations Manager makes sure that this is happening efficiently at our centre and in our foster homes. Both work towards finding more opportunities for the charity to help more cats. Our Feline Welfare Specialists are on hand everyday to make sure we are making the best decisions we can for our cats. They work with the Rehomingers who manage a number of cats from intake to adoption and the Cattery staff who make sure the cats at the centre have all their needs met.



Feline welfare supervisor Becca greeting volunteer pen cleaner, Alph.

In addition to our cat care professionals we have two fundraisers who work with our donors and supporters to build and steward relationships. They run events and raise funds to help pay our bills.

During the year our fundraisers began to put together our legacy programme, to encourage those people who can to leave a donation in their will to help our cats. They also make grant applications to trusts.

Our communications are run by one person who posts regularly on social media, our website, in the press and who sends out newsletters, both by email and post. It is vital that we are visible in the public domain, and the increased use of social media has really changed our communications landscape in recent years.

Our shops have a Charity Retail Manager who oversees all the shops. There is a manager and assistant manager in all the shops and in the larger ones we have retail assistants too. We also employ an individual to run our eBay sales and drivers to move stock. Towards the end of the year we took advantage of the Government's Kickstart Scheme and gave work experience opportunity to three young people.

Administration and accounts is undertaken by a small team and all the teams are overseen by our CEO.



Staff attending a first aid course



Hayley and Megan receiving the PetPlan ADCH nomination for Charity of the Year

## Our charity shops

Our four charity shops - based in Keighley, Halifax, Brighouse and Skipton had to be closed for periods of the year due to the pandemic.

Despite this, they provided a first rate service to their respective towns, generating income but also providing a recycling service, volunteering opportunities and adding to the vibrancy of our towns.

Our charity shop staff work tirelessly to ensure that their shelves and rails are full of good quality items to tempt customers and to raise funds for our cats.

We have plans to increase the income from our shops, to add more shops to our portfolio and to significantly increase our online selling presence.



All the shops have an Upcycle area which is used for goods that are of a slightly lower quality, eg they might have a button missing or a slight mark.

Many customers buy items from our Upcycle area and use these to craft new items - toys, clothes, bags and other things.

Reducing the quantity of items going into landfill is very important to us and this element of our shops meets this objective to the full.

For those people on a lower income, the shops enable them to clothe themselves and their children. And at the end of the day, everyone loves a bargain!

## Volunteers at the rescue centre

Volunteers help us in all aspects of our work at the centre. They help answer the phones, transport cats, clean the cat accommodation, help with admin, foster cats and kittens for us, drive the cats to appointments and placings and even do the gardening.

They are there with our cats to spend time with them, letting them know they are loved and safe whilst respecting them as cats and as individuals. The charity is committed to creating a culture in which diversity and equality of opportunity are actively promoted. We welcome people from all walks of life and at any time of their life. If they wish to help cats we want them to help us help ours.

Here at Yorkshire Cat Rescue we also recognise that volunteering can be a rewarding option for people who may not be able to work due to physical or mental health problems. We benefit greatly from all of these people donating their time to us.



Volunteer Debbie making friends whilst she tidies up



## Case study - appeal for a magic light

Whilst the world got a huge insight into infection control over the last two years, we at Yorkshire Cat Rescue have always been on the frontline of battling infectious diseases. Cats come to us in all conditions and many arrive with various viruses, bacterial and fungal infections. They are then usually housed in a cattery with other cats. This is a stressful and strange environment so cats become more vulnerable to getting sick. The most vulnerable of all are the kittens. Young kittens have weak immune systems and they cannot yet be vaccinated. Infectious diseases can kill kittens so we want to get rid of any infection as soon as we can.

An American study on shelter cats found that using UV-C (ultra-violet C) light to disinfect the cats' accommodation reduced the incidence of cat flu in kittens by 80%. As soon as we discovered this we knew that we needed this piece of kit!

We approached several grant making trusts for funding and were delighted when our requests were favourably received.

After obtaining the funding our magic blue light arrived from cat-rescue friendly **Genesis Advance**. Using the light whenever we get an infection means we can clear it from the environment quicker and more effectively. The UV- light kills all viruses, bacterias and fungal spores. We have already used it when a group of cats came in with ringworm, curing them of this infection in a third of the time it would have normally taken to get the all clear.



We would like to extend our sincerest thanks to the following trusts who contributed to the purchase of our magic blue light:

**Animal Friends**

**The Ostacchini Family Charitable Trust**

**The Marshall and Viggars Charitable Trust**

**The Marjorie Coote Animal Charity Fund**



## Volunteers in our shops

Our shop volunteers are crucial to our four charity shops, as without them this could never be a viable operation. They help sort donated items, stock the shops, assist with displays, man the tills and look after customers generally. They also bring a wealth of knowledge to our teams, as many have interest and specialities in specific areas and can use this knowledge to maximise the selling potential of donated items.

We accept volunteers of all ages and have been pleased to offer placements for young people undertaking Duke of Edinburgh award challenges. Many of our shop volunteers are vulnerable with, in some cases, complex needs, and we are pleased to be able to offer them opportunities which increase their social contacts, enhance their skills and in some cases support them back into paid employment by offering them the opportunity to develop skills and gain confidence.

Our shop volunteers are fiercely loyal to both Yorkshire Cat Rescue and to the individual shop where they volunteer, and we are grateful to each and every one of them for all their hard work to help us help the cats of Yorkshire.

## Volunteer fosterers

Although we have an excellent centre, which often receives high praise from visitors, we utilise fosterers to care for our kittens, pregnant cats, cats recovering from accident or injury and cats who do not cope with the noise and bustle of the centre.

Our fosterers care for the cats in their own homes, providing their needs both physical and psychological, so that the best of each cat can be achieved. Our kittens come back from their foster homes in a very confident state, allowing us to maximise the potential of finding them a good and appropriate home. For those cats who are traumatised, the foster home provides a quiet and relaxing space where the cat can unwind and where we can accurately assess it so that we can ensure we are confident when looking for the perfect new home.

As a charity, we could not survive if we did not have such a good and dedicated foster community.



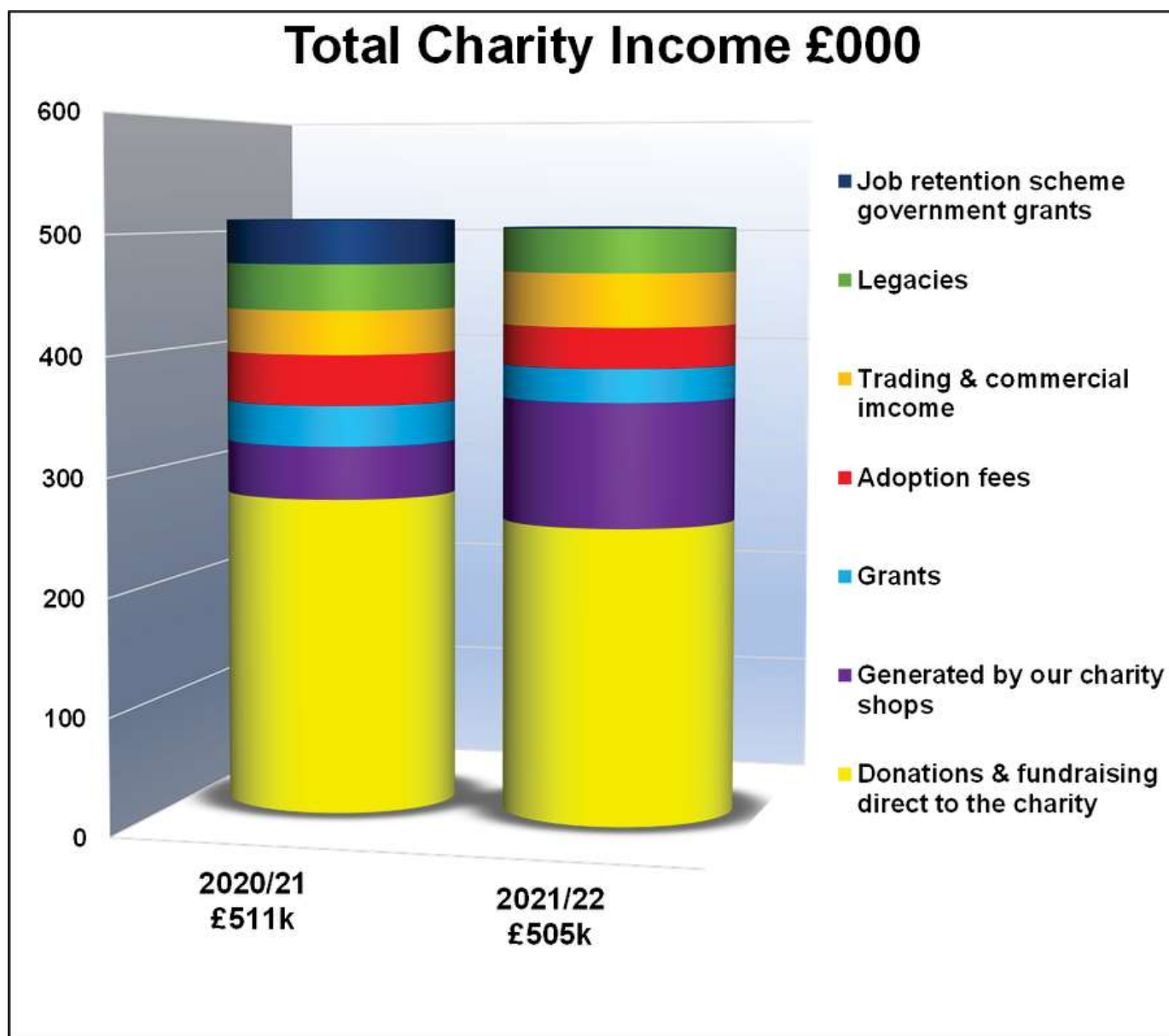


# How we pay for it

Providing a high standard of care for our cats costs a lot of money. It is essential that all our cats receive the medical attention they need and to be cared for whilst they are with us. We do not make decisions about what medical treatment a cat requires based on cost but on what our vet recommends for each cat. We never put a cat to sleep because it would cost us too much to alleviate its suffering or cure a disease.

Although some suppliers kindly offer a charitable discount, many do not. And virtually no one offers free work or services. To all intents, therefore, a charity is very much like any other business in that it has to pay for the services and goods it uses and buys. We therefore need to generate sufficient money to pay for our vet bills, staff and premises costs and other costs necessary to undertake our work.

We ask for an adoption fee to help cover the care and veterinary costs of each cat but it is very much lower than the amount each cat costs us. So we need help from our fundraisers, our charity shops and our supporters.



## Our shops

Our four shops provide both a "high street presence" welcoming donations of cash and cat food as well as items to sell. The shops hold many events alongside the regular day to day selling - our Halifax shop hosts a very popular craft fair each year and our Skipton and Brighouse shops play a part in local galas and parades. The Keighley shop is the main donation point for our donors and supporters and they send much of the donated items to our other shops for sale there.

We are confident that our shops will continue to thrive, providing as they do a benefit in the community with the sale of low-price good quality clothing offering a sustainable "green" solution, and offering volunteering opportunities to individuals which improve their skills, wellbeing and confidence.



The photo shows the preparation for the Halifax craft sale.

## Fundraising

In common with many other charities, fundraising activities play a significant part in our income generation. Animal charities do not qualify for any government support, apart from the ability to claim gift aid on certain donations, and so it is up to us to raise every penny by our own efforts.



### Yorkshire Cat Rescue Virtual Stall

2.4K likes · 47 following

As described in last year's report, one of our volunteer fundraisers who previously sold handmade items at various shows and fetes took her stall to the online market using the Facebook platform. The virtual stall has gone from strength to strength and continues to be a very popular place to buy the cutest handmade cat themed items! The virtual stall relies heavily on one or two supporters displaying and posting the items and on a team of volunteer crafters making items to sell. In the financial year ending March 2022 the stall raised an amazing £12776 and is showing no signs of slowing down. Well done and thank you to everyone involved.



Our wonderful crafters were also really busy knitting chicks for Easter. They were led by Linda who undertakes this mammoth task which includes sourcing wool, helping the crafters, collecting the chicks and distributing them for sale at shops/salons/receptions across the region. Then Linda orchestrates collecting in all the money and unsold chicks before we get the total raised.



Cat nip emojis crocheted by one of our talented crafters.



Easter Chicks - sold in vets, shops, salons, reception areas etc



Linda holding her nomination for charity volunteer of the year!!

## Appeals

We hold regular appeals from our website. The appeals are primarily to raise funds, but also serve to tell people about the situations we encounter and the types of cats we are often asked to help.

Elsie was the subject of one such appeal.

### Case study - Elsie



A kind person was shocked to find a very poorly, very tiny bundle of ginger fur alone outside. This was Elsie, underweight, full of cat flu and seemingly abandoned by her mother. She was helpless and the finder knew she had to do something fast. The lady rushed her to a vet who took Elsie in for emergency treatment and contacted us for help. She needed bottle feeding and lots of care to help her fight the infection and gain weight.

A foster carer came forward to give her the care and love she needed to recover. Elsie had a few scares whilst in foster and it took her a long time to recover and build up her strength.

Thanks to our vets, Elsie's foster carer and everyone who sent in donations Elsie made a full recovery and was adopted by the kind person who brought her to us. She has come on in leaps and bounds and has grown into a beautiful adult cat. Elsie would not be the cat she is today without the generosity of so many.

## Events



After being postponed a frustrating four times due to the pandemic, our Harrogate abseil event at The Crowne Plaza Hotel finally went ahead in July 2021. Despite the horrible drizzly wet weather everyone had a great day and thoroughly enjoyed themselves. We had 80 participants who all managed to complete the abseil, some with a little more nerves than others obviously!

Even our very own mascot, Haworth Cat, took part!

The event was a huge success raising over £25,000 and we'd like to thank everyone who took part, donated or volunteered on the day and of course the Crowne Plaza Hotel for hosting us.

We hope that this type of event will be successful for us and that we can hold similar events every year to raise funds.

### Case Study - Shirley Ann's Abseil

One of our amazing supporters challenged herself to undertake the Harrogate abseil and in order to raise funds for her challenge she began to run pet photo competitions. With the arrival of the pandemic and the subsequent lockdowns, Shirley Ann decided to continue her efforts, not least to occupy people.

By doing this she raised £3.8k - an amazing achievement and a success story during a very difficult time.

We held a second Firewalk in March 2022 at Keighley Cricket Club, with the addition this year of a Glasswalk. Some participants took on both walks while others chose one or the other.

The number of participants was lower than we had hoped, but the money raised by every person involved was fantastic. The atmosphere on the night was brilliant and everyone had a great time. We had local DJs from *Friends of Keighley on Air* in attendance, they went away and created a short video that is available at Keighley Aural Archive.

Thank you to everyone that took part, made baking donations and volunteered on the evening!

We are still in the early stages of our fundraising journey, and so events such as the abseil and the firewalks enable us to gauge the success (or not) of each type of event and help us to decide whether or not it is worth running such events in the future.







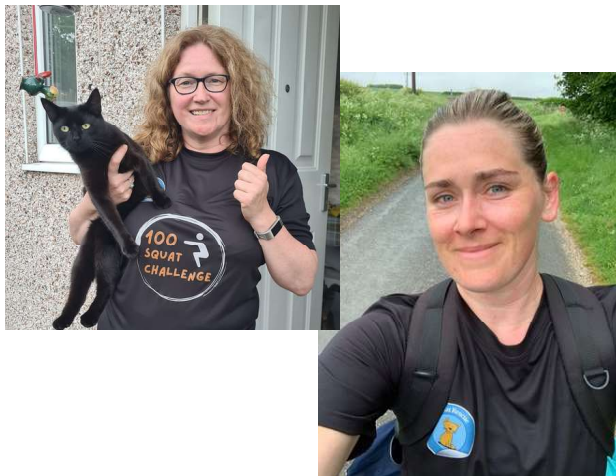
The year saw the return of some big third party events like the Great North Run and the Yorkshire Marathon.

We were able to put together a relay team for the Yorkshire Marathon - always a good local event to attend.

Our runners always put on a good show and of course, by asking for sponsorship they spread the word about the existence of Yorkshire Cat Rescue and the work we do.

We hope to continue to offer places in races such as the Yorkshire Marathon, the Great North Run and other similar events including the London Marathon.

## Online challenges



June 2021 saw us launch our first ever Facebook Fitness Challenge - 100 squats a day in June!

Around 35 people took part, raising approximately £3000 which was relatively successful for a first time event.

Participants enjoyed taking part and it was good fun seeing everyone's various 'squatting' photos and videos.

We will use what we learnt from this event to build on further Facebook Challenge events in the future, as Facebook remains a very reliable income source for us.

## Yorkshire Cat Rescue Lottery

Our online lottery run by external operator Unity Lotteries, continues to grow and grow and is now a significant regular contributor to income.

We have winners every week and we all have our fingers crossed that one of our supporters will win the big £25,000 jackpot soon. Several people have won the second prize of £1000, so it is perhaps only a matter of time!

## Regular donations

As well as running the appeals, we encouraged people to consider setting up regular donations, usually monthly, to support our general costs. Many people responded to our appeal for regular donors when we launched our Fospice scheme, which demonstrates to us that there is a need for long-term supportive care for cats in the last (comfortable) stages of their lives.

Regular donations help us plan. We know roughly how much income we will have each month from regular donations, unlike appeals and individual donations which are more ad hoc, and because of this we are never quite sure how much income they will generate. Regular donations, being more predictable, make planning easier for us.

## Legacies

Historically, Yorkshire Cat Rescue has never promoted legacies, however kind donors have often remembered us in their wills, leaving us money that we have used for projects and running costs. In the light of the difficult economic situation and future uncertainty, we have now begun to promote legacy giving and we anticipate that this source of income will increase in the years ahead.

We remember with gratitude the following people from whom we received legacy gifts in the year:

- Jane Tate
- Gillian Margaret Dishman
- Eunice Pye
- Patricia Escott
- Jessie Stead
- Vera Waller
- Patricia Buttery
- Elizabeth Jennifer Darvill
- Joan Mullins
- Blanche Lilian Barrett

## Grants

There are very few grant-making trusts which give to animal rescue charities, but we are grateful to the following trusts and foundations which responded to our appeals:

### Restricted grants

- Animal Rescue Foundation (Vet Bills)
- The David Family Foundation (neutering costs)
- Marshall Viggars Charitable Trust (UV-C Light)
- Ostacchini Family Charitable Trust (UV-C Light)
- Animal Friends (UV-C Light)
- Marjory Coote Animal Charity Trust (UV-C Light)

### Unrestricted grants

- The Animal Defence Trust
- Marjory Coote Animal Charity Trust
- Edna Smylie Memorial Fund

And we extend our continued thanks to the trusts that donate to us annually

- The Emerald Foundation (now renamed The Keith Howard Foundation)
- The Linden Charitable Trust
- The Walker 597 Animal Trust

# Financial Review

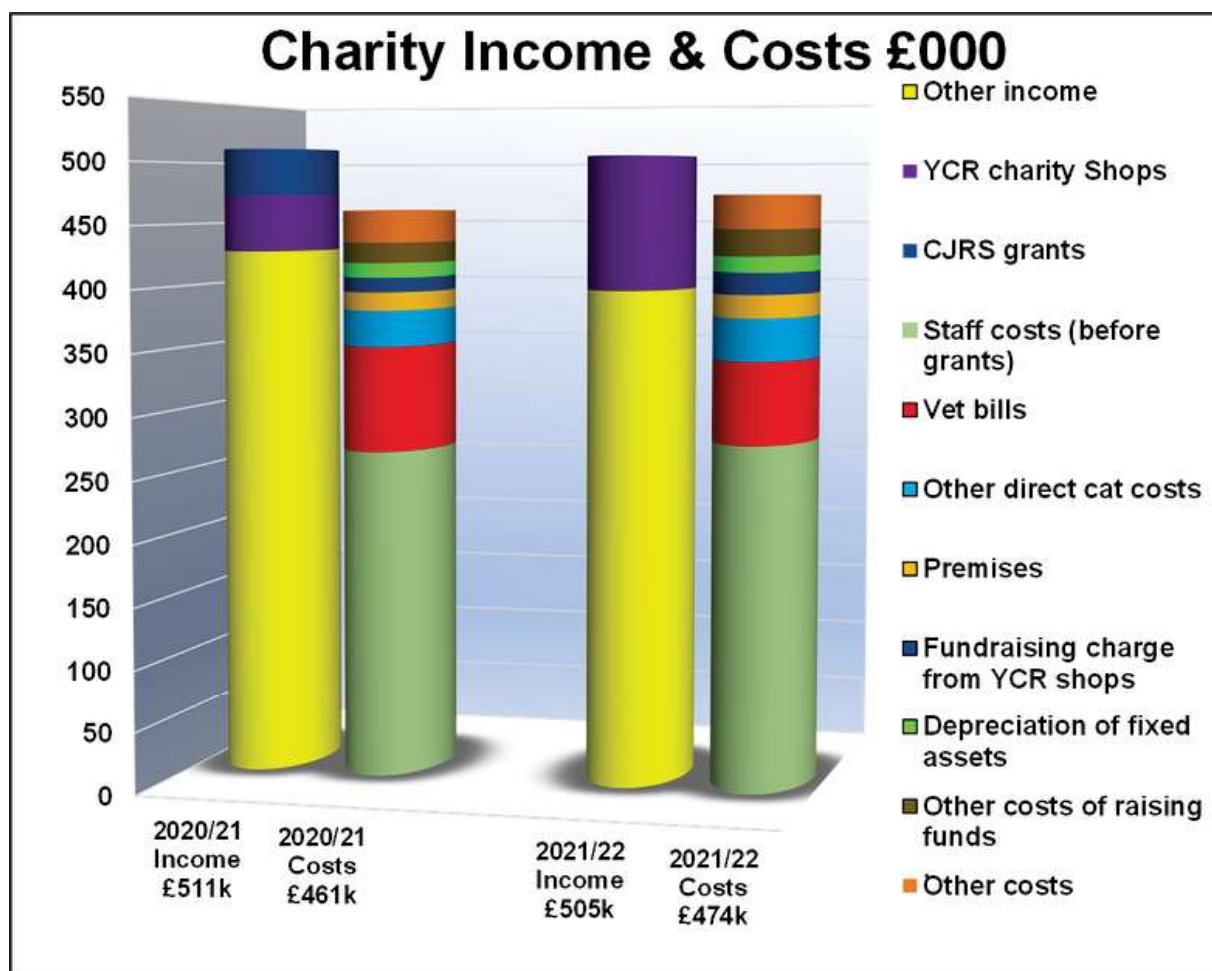
## Our income, our fundraising and our expenditure

Charities like ours expect to have some years where costs exceed income, but hopefully more years where the opposite is the case. Thankfully our income exceeded our costs in both the financial year and the previous financial year, although both years were ones of much lower activity than historically because of the pandemic restrictions and related consequences. The impact of the pandemic makes comparison and interpretation of income and costs trends more difficult.

When we look back to the last two “normal” financial years 2018/19 and 2019/20 - those immediately before the pandemic - we see that our operating costs were considerably higher than our general income. In each of those years, it was only an exceptional legacy that enabled us to cover our costs.

We must hold and build reserves, to cover years in deficit; the impact of inflation on our costs (which has suddenly become a massive issue in the months since the end of the financial year); unexpected income shortfalls; and (particularly) to secure the long-term future of the charity.

As activity eventually returns to more normal levels, we cannot rely on exceptional legacy income to keep bridging gaps between costs and other income. This will increasingly be the case, as the economic situation and inflation cause our costs to increase faster than our income. This is why our investment in our shops and other fundraising resources becomes increasingly crucial.



## **People Costs £277,491 (2021: £266,108) (note: before CJRS grants)**

Because of the pandemic and economic situation, staff did not receive any annual increases in April 2021 other than if subject to National Minimum Wage regulations. Following extended responsibilities, cat care staff received increases at the end of 2021, to apply throughout 2022/23. The pay of other staff was reviewed in April 2022, after a two-year freeze.

In both years, we employed the equivalent of 11 staff, five being full-time and the rest being part-time or job-share. The support of our wonderful volunteers enables us to employ staff only when needed for expertise, experience, qualification or responsibility.

## **Veterinary costs £65,947 (2021: £85,123)**

Costs were unusually low, partly reflecting the much-reduced number of cats we were able to take in compared with before the pandemic, and partly because we were fortunate in not having any major disease outbreaks or high numbers of cats requiring extensive treatment. We were also helped by our “house” vets managing to maintain their prices to us for routine treatments, and contain other cost increases, in the face of what to them were major cost pressures.

To put this in perspective, since the financial year by October 2022 we have already incurred veterinary costs equal to all of 2021/22. Our vets are seeing huge cost increases, and they have no alternative but to now pass at least some of these on.

We continue to actively develop new processes, protocols and procedures, both to secure the best outcome for cats in our care and to ensure we incur only required veterinary costs that cannot be avoided. Ideas include investment in equipment and innovative treatments, reducing the number of vet trips for cats, meaning they suffer less stress and have less need for treatments and medications.

## **Other direct cat costs £33,542 (2021: £29,242)**

The main cost increases were in sanitation supplies and medicines, due largely to the consequences of the pandemic.

## **Premises costs £17,247 (2021: £14,233)**

The increase largely reflects the centre gradually being reopened for cats, and especially costs like electricity – where we have seen absolutely massive cost increases since the financial year end.

## **Contribution from the charity shops**

The charity accounts do not include the gross sales and costs of our charity shops, only their net contribution to the charity. This contribution is a complex combination of: net proceeds of goods sold under the Retail Gift Aid scheme, which are treated by law as directly donated to the charity (included in donations income); the Gift Aid these sales generate; cash donations to, and charity goods sold, by the shops; fundraising and events support; fees charged to the charity for all of these; and the remaining trading profits of the shops, which are usually modest after all the other items.



Our shops reopened in April 2021, and generated a net total of £88,683 for the charity (2021: £33,849). Without the various government covid support grants, we would not have been able to retain the shops over the pandemic.

## Other costs of raising funds £21,967 (2021: £16,624)

The increase largely reflects the costs of service providers for fundraising events we were able to run once pandemic restrictions were eased, and cost of wills under our new will-writing service.

## Other costs, and depreciation of fixed assets £40,139 (2021: £37,567)

These continue to be modest, with the largest cost being the cost of cat pens and equipment spread over their useful lives.

## Our reserves

Charities are required to retain adequate reserves, so they can continue operating and not be at risk of financial failure in the event of unexpected shortfalls in income or sudden increases in costs.

Most of the charity's income is voluntary and variable (especially legacies) but most costs are either largely fixed in the short term (especially people) or reflect the number of cats and kittens that we find homes for (especially vet fees). The trustees must therefore be cautious. To assist them they receive regular management accounts, and they review the financial position of the charity regularly. The trustees aim to hold reserve funds sufficient to cover approximately six months total charity operating costs. At the 2021/22 historic levels of expenditure, this would have been approximately £229,000.

However, the pandemic reduced the number of cats we were able to take in, and expenditure especially for cat care costs was less than "normal". This, and the prospect (which unfortunately has since been realised) of severe cost inflation as 2022 unfolded, means the trustees believe it remains prudent in the current uncertainties to maintain a reasonable margin of safety above this amount.

At 31st March 2022, the charity's reserves totalled £628,636 (2021: £597,648). £70,932 (2021: £70,725) of these were "restricted" i.e. for use only for the specific purposes for which they were donated. The trustees retained the reserve of £45,000 (2021 £45,000) for veterinary care commitments for cats adopted with specific medical conditions.

Remaining unrestricted reserves, not tied up in (harder to realise) fixed assets, were £409,891 (2021 - £371,978). This is equivalent to approximately 9.0 months' costs, based on the costs incurred over the subsequent six months which in times of high inflation is a more appropriate measure than using historic levels (2021: 9.9 months). Therefore, the reserve policy continues to be satisfied.

# Our Future Plans

The ongoing economic downturn and the consequences this brings for fundraising, donations and cat adoptions, make it difficult to commit to any specific plans. We will, however, continue to pursue appropriate opportunities for income generation, in order to continue our quest to help as many cats and kittens as we possibly can.

The fundraising arena has changed significantly since the pandemic and we are seeing a slower take up for fundraising events. We have no reason to think that this will change in the year or for some time afterwards, however our fundraising team will continue to explore avenues as they open to try and raise as much as possible. A greater emphasis will be placed on fundraising from trusts and foundations than has previously been the case.

Whilst our donation levels have been reasonable, we can expect them to level off or even drop as the reality of higher household bills hits donors and the regular donors feel unable to continue. We will continue to run appeals, offer lottery and raffle opportunities and encourage people to make regular donations. We hope our legacy campaign will generate more legacies and that these will begin to become a robust source of income going forwards.

We anticipate that we may struggle to find homes for more "challenging" or expensive cats and we also anticipate that the long months during the pandemic in which vets reduced their neutering appointments will have an impact on the number of cats we are asked to help. We will, of course, continue to work hard to rescue and rehome as many cats as we can without compromising their welfare.

On the plus side, we anticipate that demand for goods from our charity shops will remain steady and may even increase and we have plans to increase our online selling presence quite significantly. We will also continue to grow our virtual stall and crafter-made items sales, using both online platforms and face to face locations such as our shops and local fetes and fayres.

Our founder, Sara Atkinson, has announced her intention to retire and the trustees will be working to replace her, and to navigate the unsettled waters ahead. There are few examples of charities of our size - bigger than the small charities but smaller than the big ones - who have successfully managed the retirement of the founder. The matter is further complicated by the situation of the location of the charity which is on Sara's property. Should she sell it it would mean that the charity has to move - an expensive and difficult process, however, she cannot live in it once retired and because she works from her home there is no provision for office space for her replacement. The trustees will be considering these factors in an attempt to navigate an exit strategy for Sara that meets both her needs and those of the charity.

The trustees, with our dedicated team of staff, will continue to work to secure the future sustainability of the charity, and are confident that with the hard work of the staff and the support and loyalty of donors, funders and legators the charity will grow from strength to strength.

The new leader will bring changes and the charity will begin to reflect this, however our commitment to the cats and kittens of Yorkshire will remain untarnished and their welfare will always be at the heart of what we do.

# Reference information

Charity Registration Number 1160138 (England and Wales)

Chief Executive Officer Sara Atkinson

Trustees  
Lyndon Campbell (Chair)  
Lyndsey Randall  
Hannah Bates  
Anne-Marie Dewhirst  
Andrew McDougall  
Judith Robertshaw  
Tom Piercy

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

Virgin Money  
No current branch

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

## Approval

This annual report was approved by the trustees of the charity on 30 December 2022 and was signed on its behalf by:



Lyndon 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 2022 which are set out on pages 24 to 39.

## 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

I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales.

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  
Independent Examiner  
Watson Buckle Limited  
Bradford



# Financial Statements

## Yorkshire Cat Rescue

### Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account)

		Unrestric- ted funds	Restricted income	Total funds	Total funds
		General	Funds	2022	2021
	Note	£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	3	413,757	11,000	424,757	392,211
Charitable activities	4	34,260	-	34,260	43,353
Other trading activities	5	43,665	-	43,665	36,598
Investments	6	1,627	-	1,627	1,313
Other (Job Retention Scheme Grants)	7	512	-	512	37,495
<b>Total income and endowments</b>		<b>493,821</b>	<b>11,000</b>	<b>504,821</b>	<b>510,970</b>
<b>Expenditure on:</b>					
Raising funds	8	(97,134)	(126)	(97,260)	(82,971)
Charitable activities	9	(365,906)	(10,667)	(376,573)	(377,676)
<b>Total expenditure</b>		<b>(463,040)</b>	<b>(10,793)</b>	<b>(473,833)</b>	<b>(460,647)</b>
<b>Net movement in funds</b>		<b>30,781</b>	<b>207</b>	<b>30,988</b>	<b>50,323</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		526,923	70,725	597,648	547,325
Total funds carried forward		<b>557,704</b>	<b>70,932</b>	<b>628,636</b>	<b>597,648</b>

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 2022**

		<b>2022</b>	<b>2021</b>
	<b>Note</b>	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>			
Tangible assets	12	143,487	149,871
Investments	13	4	4
		<u>143,491</u>	<u>149,875</u>
<b>Current Assets</b>			
Stocks		7,380	5,076
Debtors	14	55,832	61,695
Cash at bank and in Hand		467,361	439,919
		<u>530,573</u>	<u>506,690</u>
<b>Creditors: Amounts falling due within one year</b>	15	<u>(45,428)</u>	<u>(58,917)</u>
<b>Net Current Assets</b>		<u>485,145</u>	<u>447,773</u>
<b>Total assets less current liabilities</b>		<u>628,636</u>	<u>597,648</u>
<b>Net Assets</b>		<u><b>628,636</b></u>	<u><b>597,648</b></u>
<b>Funds of the Charity:</b>			
Restricted Income Funds		70,932	70,725
Unrestricted Funds		557,704	526,923
<b>Total Funds</b>	19	<u><b>628,636</b></u>	<u><b>597,648</b></u>

The financial statements on pages 24 to 39 were approved by the trustees, and authorised for issue on 30 December 2022 and signed on their behalf by:

*Lyndon Campbell*

Lyndon Campbell, Trustee

# **Yorkshire Cat Rescue**

## **Notes to the Financial Statements for the Year Ended 31 March 2022**

### **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 2021**

### ***Lottery***

The charity's lottery is operated and managed by a third-party operator of not-for-profits lotteries, to which players pay their entry fees. The operator pays the prizes out of the funds it collects, and retains a proportion to cover its operating costs and margin before paying the remainder to the beneficiary organisations. The charity accounts for income receivable from the operator when the amounts are advised by the operator. This represents a change from the previous financial year, where the gross amounts paid by players was recognised as income, and the prizes paid out and amounts retained by the operator were recognised as costs, the impact of which is not material.

### ***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 now recognised in the financial statements. Prior to 1 April 2020, it was not practicable to reliably measure the values of all these numerous, often small, donations, because of the disproportionate amount of time required.

Gifts donated for sale are included as income when they are sold. Services or facilities provided to the charity as a donation, where these 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, and very considerable, services donated by the charity's foster, rescue centre, fundraising and other volunteer, without whom the Charity could never be remotely viable financially.

### ***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.



# Yorkshire Cat Rescue

## Notes to the Financial Statements for the Year Ended 31 March 2022

### Support Costs

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

### 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:

<b><i>Asset Class</i></b>	<b><i>Depreciation method and rate</i></b>
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 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.

# Yorkshire Cat Rescue

## Notes to the Financial Statements for the Year Ended 31 March 2022

### **Creditors**

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

### **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.

### **Going Concern**

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

## **3 Donations and legacies**

	<b>Unrestricted funds</b>	<b>Restricted Income</b>	<b>Total Funds</b>	<b>Total Funds</b>
	<b>General</b>	<b>Funds</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Appeals and donations	203,524	1,000	204,524	212,996
Legacies	37,061	-	37,061	39,424
Gift aid tax reclaimed	46,318	-	46,318	37,027
Grants	18,540	10,000	28,540	35,116
Donated goods and services	26,565	-	26,565	24,750
Donated proceeds - goods sold by trading subsidiary as agent under the Retail Gift Aid Scheme.	68,206	-	68,206	22,556
Profits from trading subsidiary gift-aided to the charity	12,576	-	12,576	13,592
Sale of donated goods	2,243	-	2,243	6,750
Items donated to other cat rescue organisations	(1,276)	-	(1,276)	-
	<b>413,757</b>	<b>11,000</b>	<b>424,757</b>	<b>392,211</b>

# Yorkshire Cat Rescue

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 4 Income from Charitable activities

	Unrestric- ted funds	Total Funds	Total Funds
	General	2021	2020
	£	£	£
Cat adoption fees	34,260	34,260	43,353

### 5 Other trading activities

	Unrestric- ted funds	Total Funds	Total Funds
	General	2022	2021
	£	£	£
Lottery - Net amount received from lottery operator	18,486	18,486	12,914
Commissions receivable	17,732	17,732	16,180
Sale of goods	3,790	3,790	4,583
Fundraising events under the charity's direction	3,130	3,130	2,414
Other trading income	527	527	507
	<b>43,665</b>	<b>43,665</b>	<b>36,598</b>

### 6 Income from investments

	Unrestric- ted funds	Total Funds	Total Funds
	General	2022	2021
	£	£	£
Interest receivable and similar income:			
Interest receivable on bank deposits	1,616	1,616	1,313
Other Interest Receivable	11	11	-
	<b>1,627</b>	<b>1,627</b>	<b>1,313</b>

# Yorkshire Cat Rescue

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 7 Other Income

	Unrestric- ted funds general £	Total Funds 2022 £	Total Funds 2021 £
Job Retention Scheme grants receivable	512	512	37,495

### 8 Expenditure on raising funds

	Unrestric- ted funds general £	Restricted income funds £	Total Funds 2022 £	Total Funds 2021 £
Staff costs (Note 11)	57,793	-	57,793	54,597
Fundraising services charges from trading subsidiary (Note 13)	17,500	-	17,500	11,750
Website, online platforms and payment costs	8,800	-	8,800	7,854
Costs of holding events	5,730	-	5,730	325
Platform implementation and fundraising advice	1,098	-	1,098	3,960
Cost of goods sold	1,581	-	1,581	1,526
Advertising & mailings	2,862	-	2,862	1,052
Telecoms, office supplies, postage etc	563	-	563	969
Depreciation of tangible fixed assets	353	126	479	126
Other costs of raising funds	853	-	853	812
	<b>97,134</b>	<b>126</b>	<b>97,260</b>	<b>82,971</b>



# Yorkshire Cat Rescue

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 9 Expenditure on Charitable Activities

	Unrestricted funds	Restricted Income	Total Funds	Total
	General	Funds	2022	2021
	£	£	£	£
Direct Cat Care Costs				
Veterinary fees	59,947	6,000	65,947	85,123
Food, litter, medicines and other cat care supplies	30,338	-	30,338	28,103
Waste disposal and sanitation	3,204	-	3,204	1,139
	93,489	6,000	99,489	114,365
People Costs				
Staff costs (Note 11)	219,698	-	219,698	211,511
Contractors	4,771	-	4,771	-
Training, protective clothing and other staff costs	1,183	-	1,183	329
Travelling expenses and other volunteer costs	2,607	-	2,607	1,938
	228,259	-	228,259	213,778
Premises costs	17,247	-	17,247	14,233
Depreciation of tangible fixed assets	7,291	4,667	11,958	11,680
Website, online platforms and payment costs	3,809	-	3,809	5,512
Motor expenses - cat ambulance/transport vans	5,574	-	5,574	6,355
Telecoms, office supplies, postage etc	6,310	-	6,310	6,635
Independent examiner's fee	1,863	-	1,863	2,880
Communications and other operating costs	2,065	-	2,065	2,238
	<b>365,906</b>	<b>10,667</b>	<b>376,573</b>	<b>377,676</b>

### 10 Trustees remuneration and expenses

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

#### **A McDougall**

£83 (2021: £nil) of expenses were reimbursed to A McDougall during the year.

#### **J Robertshaw**

£11 (2021: £180) of expenses were reimbursed to J Robertshaw during the year.

#### **T Piercy**

£44 (2021: £nil) of expenses were reimbursed to T Piercy 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 £138 for the year (2021 - £180).

# Yorkshire Cat Rescue

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 11 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Wages and salaries	255,694	246,839
Social security costs	16,486	14,532
Pension costs	5,311	4,737
	<b>277,491</b>	<b>266,108</b>

Key management personnel comprises Sara Atkinson, Chief Executive Officer. Her remuneration and benefits (including employers' NIC) totalled £26,882 (2021 - £25,264).

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

	2022	2021
	No	No
Charitable Activities	7	7
Fundraising	2	2
Management & administration	2	2
	<b>11</b>	<b>11</b>

10 (2021 - 10) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £5,311 (2021 - £4,737).

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

### 12 Tangible fixed assets

	Leasehold buildings	Furniture & equipment	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2021	201,000	4,453	9,296	214,749
Additions	-	6,053	-	6,053
At 31 March 2022	<b>201,000</b>	<b>10,506</b>	<b>9,296</b>	<b>220,802</b>
<b>Depreciation</b>				
At 1 April 2021	55,885	1,904	7,089	64,878
Charge for the year	10,050	2,044	343	12,437
At 31 March 2022	<b>65,935</b>	<b>3,948</b>	<b>7,432</b>	<b>77,315</b>
<b>Net book value</b>				
At 31 March 2022	<b>135,065</b>	<b>6,558</b>	<b>1,864</b>	<b>143,487</b>
At 31 March 2021	<b>145,115</b>	<b>2,549</b>	<b>2,207</b>	<b>149,871</b>

# Yorkshire Cat Rescue

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 13 Fixed asset investments

	2022	2021
	£	£
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 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 net of selling commission to the charity.

The turnover of Yorkshire Cat Rescue (Trading Enterprises) Limited for the year ended 31 March 2021

was £300,860 (2021 - £124,401). This included a charge to the charity of £17,500 (2021 £11,750), in recognition of profits on what would otherwise be its own sales income foregone, and fundraising activities undertaken on behalf of the charity. This amount is included in Expenditure on Raising Funds (Note 8).

Yorkshire Cat Rescue (Trading Enterprises) Limited's expenditure was £321,224 (2021 - £306,974) and its profit after government Covid-related grants and tax for the year, all of which was donated to the charity, was £12,576 (2021 - £13,620). The aggregate amount of its capital and reserves at 31 March 2021 was £104 (2021 - £104).

### 14 Debtors

	2022	2021
	£	£
Trade debtors	4,458	5,469
Due from group undertakings	20,951	17,562
Prepayments and accrued income	15,724	18,954
VAT recoverable	10,876	10,418
Other debtors	3,823	9,292
	<b>55,832</b>	<b>61,695</b>

### 15 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	2,686	6,546
Other Taxation and social security	8,782	4,008
Accruals and deferred income	33,960	48,363
	<b>45,428</b>	<b>58,917</b>

# **Yorkshire Cat Rescue**

## **Notes to the Financial Statements for the Year Ended 31 March 2022**

### **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 £5,311 (2021 - £4,737).

### **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 £1,246 (2021 - £2,314).

### **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 £14,344 (2021 - £15,598).



# Yorkshire Cat Rescue

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 19 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<i><b>General</b></i>					
General fund	481,923	493,821	(463,040)	-	512,704
<i><b>Designated</b></i>					
Veterinary costs fund	45,000	-	-	-	45,000
	526,923	493,821	(463,040)	-	557,704
<b>Restricted funds</b>					
1000 Champions	29,144	1,000	-	-	30,144
Jean Salisbury Animal Welfare Trust	7,980	-	(570)	-	7,410
Support Adoption for Pets	10,830	-	(774)	-	10,056
The Machig Animal Welfare Trust	1,330	-	(95)	-	1,235
The Emerald Foundation	11,250	-	(750)	-	10,500
Cat Ambulance	2,411	-	(547)	-	1,864
Freuds	3,750	-	(250)	-	3,500
To help with Vet Bills - Various	-	6,000	(6,000)	-	-
Mars Petcare Ltd	2,018	-	(828)	-	1,190
The Big Lottery Fund	-	-	-	-	-
Bradford Council	357	-	(126)	-	231
Battersea DCH/Assoc Dogs & Cats Homes	1,655	-	(353)	-	1,302
Sanitising Light System	-	4,000	(500)	-	3,500
<b>Total restricted funds</b>	70,725	11,000	(10,793)	-	70,932
<b>Total funds</b>	<b>597,648</b>	<b>504,821</b>	<b>(473,833)</b>	<b>-</b>	<b>628,636</b>

# Yorkshire Cat Rescue

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 19 Funds (Continued)

	Balance at 1 April 2020	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
<b>General</b>					
General fund	429,332	507,761	(455,170)	-	481,923
<b>Designated</b>					
Veterinary costs fund	45,000	-	-	-	45,000
	474,332	507,761	(455,170)	-	526,923
<b>Restricted funds</b>					
1000 Champions	29,082	62	-	-	29,144
Jean Salisbury Animal Welfare Trust	8,550	-	(570)	-	7,980
Support Adoption for Pets	11,604	-	(774)	-	10,830
Help Animals (The Machig Animal Welfare Tr	1,425	-	(95)	-	1,330
The Emerald Foundation	12,000	-	(750)	-	11,250
Motor Vehicles	3,146	-	(735)	-	2,411
Freuds	4,000	-	(250)	-	3,750
Vets Bills	-	9,925	(9,925)	-	-
Mars (Veterinary Room)	2,703	-	(685)	-	2,018
Big Lottery Fund	-	-	-	-	-
Bradford Council	483	-	(126)	-	357
Battersea DCH/Assoc Dogs & Cats Homes	-	3,750	(2,095)	-	1,655
<b>Total restricted funds</b>	72,993	13,737	(16,005)	-	70,725
<b>Total funds</b>	<b>547,325</b>	<b>521,498</b>	<b>(471,175)</b>	<b>-</b>	<b>597,648</b>

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.

# **Yorkshire Cat Rescue**

## **Notes to the Financial Statements for the Year Ended 31 March 2022**

### **19 Funds (Continued)**

#### **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.

##### ***Support Adoption for Pets***

These funds relate to the building of new cat pens.

##### ***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.

##### ***Cat Ambulance***

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 Petcare Ltd***

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

##### ***The 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.

##### ***Battersea Dogs & Cats Home/Association of Dogs and Cats Homes***

These funds were provided to purchase equipment necessary for staff to work at home over the Covid-19 pandemic.

##### ***Sanitising Light System***

These funds were provided by several donors, to fund the purchase of a specialised ultra-violet light system for sanitising cat pens after housing cats being treated for ringworm and other infectious conditions.

# Yorkshire Cat Rescue

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 20 Analysis of net assets between funds

	General Fund	Veterinary Costs Fund	Unrestricted funds	Restricted funds	Total Funds
	£	£	£	£	£
Tangible fixed assets	102,813	-	102,813	40,674	143,487
Fixed asset investments	4	-	4	-	4
Current assets	455,315	45,000	500,315	30,258	530,573
Current liabilities	(45,428)	-	(45,428)	-	(45,428)
Total net assets	<b>512,704</b>	<b>45,000</b>	<b>557,704</b>	<b>70,932</b>	<b>628,636</b>

### 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 £12,576 (2021 - £13,620) was received from Yorkshire Cat Rescue (Trading Enterprises) Limited. The charity paid Yorkshire Cat Rescue (Trading Enterprises) Limited £17,500 (2021 - £11,750) 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 £20,951 (2021 - £17,562).

#### **Key management personnel**

##### **Sara Atkinson** (Chief Executive Officer)

An amount of £9,000 (2021 - £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.





# Yorkshire Cat Rescue

<https://yorkshirecatrescue.org>

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