

Charity registration number: 1160138

Yorkshire Cat Rescue

Annual Report and Financial Statements

for the Period from 23 January 2015 to 31 March 2016

Yorkshire Cat Rescue
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Yorkshire Cat Rescue
Reference and Administrative Details

Charity name	Yorkshire Cat Rescue
Charity registration number	1160138
Registered office	The Farm Lower Pierce Close Cross Roads Keighley BD22 9AQ
Trustees	L Campbell, Chairman L Randall A Dewhirst G Smith A McDougall H Bates
Chief executive officer	S Atkinson
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner	Watson Buckle Limited York House Cottingley Business Park Bradford BD16 1PE

Yorkshire Cat Rescue

Trustees' Report

Trustees' report for the year ended 31 March 2016

Structure Governance and Management

Yorkshire Cat Rescue is a Charitable Incorporated Organisation with a board of 6 trustees. Anyone wishing to become a trustee is interviewed by the current trustees; generally speaking recruitment for new trustees occurs if a trustee resigns or if the requirements of the charity are such that particular business skills are deemed necessary. The trustees meet approximately every two months and use email and telephone conference calls for matters arising in between meetings.

The charity employs staff to run the centre with a Chief Executive Officer to oversee it. Day to day operational decisions are made by the Charity's staff and executive decisions are made by the trustees.

The Chief Executive Officer liaises between the trustees and the charity's staff.

The charity is a member of, or subscribes to: The Association of Dogs and Cats Homes, The National Council for Voluntary Organisations, The Fundraising Standards Board, The Institute of Fundraising.

Objectives and activities

Yorkshire Cat Rescue operates a rehoming service for unwanted and stray cats and kittens. It operates in the Yorkshire area, covering mainly West Yorkshire with some work undertaken in North and South Yorkshire and in Lancashire. The charity aims to rehome or reunite every cat that comes into its care. No cats are kept to 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.

All the cats which are re-homed by Yorkshire Cat Rescue are neutered and microchipped to reduce the number of cats breeding and to reduce the number of cats which are unable to be reunited with their owners being handed in to rescue centres and vets. This in turn reduces the number of stray cats and minimises the nuisance effect they have when living wild in urban situations.

The charity aims to promote good cat welfare including the importance of neutering and microchipping.

Yorkshire Cat Rescue relies heavily on volunteers and recognises that volunteering provides benefits in the community as well as enabling the work of the charity to proceed at a lower cost. Volunteers assist both at the charity's centre and in its shops.

Various forms of media are used to promote the charity's work and ethic including social media.

Income was generated by fundraising activities, appeals for donations, adoption fees, selling of goods, legacies & bequests and Gift Aid tax reclaimed. The charity has a linked trading company - Yorkshire Cat Rescue (Trading Enterprises) Limited through which two charity shops are run, providing a further source of income.

Achievements and performance

During the year, Yorkshire Cat Rescue accepted 930 cats (including un-born kittens) into its care, and found homes for 826. A further 13 were reunited or returned to previous owners. A lost and found database was also run to assist with the reuniting of missing and/or found cats.

In 2014 the charity began a programme of renovation and replacement of the accommodation used to house the cats and this commenced into the current year. By the end of the period, work to replace five of the charity's six accommodation units had been completed or commenced. The trustees wish to thank Support Adoption for Pets, The Jean Sainsbury Animal Welfare Trust, The Emerald Foundation and The Marchig Animal Welfare Trust (Help Animals) who donated grants to fund this renovation programme.

During the period two Cat Care Assistants (CCA) were employed to provide better ongoing care to the cats at the centre. This brought the total of CCAs to three, with two on duty every day.

An appeal was launched to buy a second (smaller) van which will be used purely for animal transportation purposes and fitted out for this purpose. At the end of the year, the target had almost been achieved.

Yorkshire Cat Rescure

Trustees' Report

Financial Review

The trustees wish to express their thanks to all fundraisers, donors, trusts and legators who contributed financially to the success of Yorkshire Cat Rescure for the period in question.

The trustees recognise the importance of reserves and maintained at the end of the period reserves to cover approximately six months running costs.

The trustees review the financial situation on a regular basis and are cognisant of the fact that the charity must remain solvent.

At the year end total charity funds held amounted to £430,944 of which £72,310 related to funds with a restriction on expenditure.

Plans for future periods

Yorkshire Cat Rescure was registered as a Charitable Incorporated Organisation on 23 January 2015 and the charity's work commenced through that legal organisation with effect from 1 April 2015. The assets and liabilities including cats, property, vehicles and goodwill were transferred to the CIO (Registered charity number 1160138) on 1 April 2015.

The programme of renovation/replacement will continue and reach its conclusion during the forthcoming year.

Approved by the Trustees on 28 October 2016 and signed on their behalf by:

.....*Lyndon Campbell*.....

L Campbell
Trustee

Independent Examiner's Report to the Trustees of Yorkshire Cat Rescues

I report on the accounts of the Charity for the period ended 31 March 2016, which are set out on pages 5 to 17.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

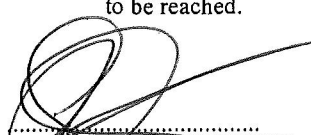
In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Susan M Sedgwick FCA
Watson Buckle Limited
Chartered Accountants

28 October 2016

York House
Cottingley Business Park
Bradford
BD16 1PE

Yorkshire Cat Rescue

Statement of Financial Activities for the Period Ended 31 March 2016

		Unrestricted Funds	Restricted Funds	Total Funds 2016
	Note	£	£	£
Incoming resources				
Incoming resources from generated funds				
Donations and legacies	2	381,155	68,248	449,403
Income from trading activities	4	21,618	-	21,618
Investment income	5	716	-	716
Incoming resources from charitable activities	6	222,688	5,501	228,189
Total incoming resources		<u>626,177</u>	<u>73,749</u>	<u>699,926</u>
Resources expended				
Costs of generating funds				
Fundraising trading: cost of goods sold and other costs	7	7,376	-	7,376
Charitable activities	7	<u>260,167</u>	<u>1,439</u>	<u>261,606</u>
Total resources expended		<u>267,543</u>	<u>1,439</u>	<u>268,982</u>
Net movements in funds		358,634	72,310	430,944
Reconciliation of funds				
Total funds brought forward		-	-	-
Total funds carried forward	16	<u>358,634</u>	<u>72,310</u>	<u>430,944</u>

All income and expenditure derives from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 17 form an integral part of these financial statements.

Yorkshire Cat Rescue
Balance Sheet as at 31 March 2016

		31 March 2016	
	Note	£	£
Fixed assets			
Tangible assets	11		122,180
Investments	12		<u>4</u>
			122,184
Current assets			
Stocks		407	
Debtors	13	33,061	
Cash at bank and in hand		<u>282,224</u>	
		315,692	
Creditors: Amounts falling due within one year	14	<u>(6,932)</u>	
Net current assets			<u>308,760</u>
Net assets			<u>430,944</u>
The funds of the charity:			
Restricted funds			72,310
Unrestricted funds			
Unrestricted income funds			<u>358,634</u>
Total charity funds	16		<u>430,944</u>

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the Board on 28 October 2016 and signed on its behalf by:

..... 

L Campbell
Trustee

The notes on pages 7 to 17 form an integral part of these financial statements.

Yorkshire Cat Rescue

Notes to the Financial Statements for the Period Ended 31 March 2016

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities, the Financial Reporting Standard for Smaller Entities (FRSSE), The Charities Act 2011 and applicable regulations.

Going concern

These financial statements have been prepared on a going concern basis.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 16.

Incoming resources

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

Income from gift aid is included in the statement of financial activities at the same time as the gift to which they relate.

Shop income and income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided).

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable 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 Period Ended 31 March 2016

Governance costs

Support costs have been differentiated between governance costs and other support costs.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the statutory independent examination and legal fees together with an apportionment of overhead and support costs relating to trustee Board and sub Committee meetings.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Fixed assets

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

Fixed assets were gifted to the charity from a previous charity (Yorkshire Cat Rescue) at net book value as at 31 March 2015.

Depreciation

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:

Motor vehicles	25% reducing balance
Freehold property	5% straight line basis

Investments

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

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments.

Trade debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Yorkshire Cat Rescue

Notes to the Financial Statements for the Period Ended 31 March 2016

..... continued

Trade creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 23 January 2015 to 31 March 2016 £
Donations and legacies			
Legacies and bequests	69,103	750	69,853
Appeals and donations	229,582	57,498	287,080
Gift aid	188	-	188
Gift aid from group undertakings	78,461	-	78,461
Entry donations	3,121	-	3,121
	380,455	58,248	438,703
 Grants			
Grants - other agencies	700	10,000	10,700
	381,155	68,248	449,403

3 Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 23 January 2015 to 31 March 2016 £
Grants - other agencies	700	10,000	10,700

Yorkshire Cat Rescue

Notes to the Financial Statements for the Period Ended 31 March 2016

..... continued

4 Income from trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 23 January 2015 to 31 March 2016 £
Shops			
Sales of donated goods	2,296	-	2,296
Sales of purchased goods	5,285	-	5,285
Internet sales	837	-	837
	<u>8,418</u>	<u>-</u>	<u>8,418</u>
Events			
Appeals and donations	2,836	-	2,836
Sponsored event	265	-	265
YCR Organised event	6,847	-	6,847
Other income	3,252	-	3,252
	<u>13,200</u>	<u>-</u>	<u>13,200</u>
	<u>21,618</u>	<u>-</u>	<u>21,618</u>

5 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 23 January 2015 to 31 March 2016 £
Interest received	<u>716</u>	<u>-</u>	<u>716</u>

Yorkshire Cat Rescue
Notes to the Financial Statements for the Period Ended 31 March 2016

..... continued

6 Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 23 January 2015 to 31 March 2016 £
Charitable activity			
Gift aid	19,797	-	19,797
Sales of donated goods	52,231	5,501	57,732
Fees and supplies	142,056	-	142,056
Commission earned	8,604	-	8,604
	<u>222,688</u>	<u>5,501</u>	<u>228,189</u>

Yorkshire Cat Rescue

Notes to the Financial Statements for the Period Ended 31 March 2016

..... continued

7 Total resources expended

For the Period from 23 January 2015 to 31 March 2016

	Shops	Events	Charitable activity	Governance costs	Total
	£	£	£	£	£
Direct costs					
Cost of goods sold	4,769	1,778	27	-	6,574
Other direct costs	-	-	123,154	-	123,154
Equipment hire	-	-	307	-	307
Motor expenses	-	-	3,155	-	3,155
Entertainment	-	-	160	-	160
Depreciation of tangible fixed assets	-	-	6,905	-	6,905
	<u>4,769</u>	<u>1,778</u>	<u>133,708</u>	<u>-</u>	<u>140,255</u>
Support costs					
Employment costs	-	-	86,208	-	86,208
Establishment costs	-	-	4,014	-	4,014
Repairs and maintenance	-	-	3,770	-	3,770
Office expenses	-	-	3,836	-	3,836
Printing, posting and stationery	-	-	8,743	-	8,743
Subscriptions and donations	-	-	1,028	-	1,028
Sundry and other costs	-	-	1,878	-	1,878
Cleaning	-	-	655	-	655
Travel and subsistence	-	-	4,745	-	4,745
Advertising and promotion	-	-	9,643	-	9,643
Accountancy fees	-	-	-	1,200	1,200
Independent examiners' fee	-	-	-	800	800
Legal and professional costs	-	-	1,159	-	1,159
Bank charges	829	-	219	-	1,048
	<u>829</u>	<u>-</u>	<u>125,898</u>	<u>2,000</u>	<u>128,727</u>
	<u>5,598</u>	<u>1,778</u>	<u>259,606</u>	<u>2,000</u>	<u>268,982</u>

8 Trustees' remuneration and expenses

No trustee received any remuneration or was reimbursed for any expenses during the period.

Yorkshire Cat Rescue
Notes to the Financial Statements for the Period Ended 31 March 2016

..... continued

9 Net incoming resources

Net incoming resources is stated after charging:

	23 January 2015 to 31 March 2016 £
Hire of other assets - spot hire	307
Depreciation of owned assets	<u>6,905</u>

10 Employees' remuneration

The average number of persons employed by the charity (including trustees) during the period, analysed by category, was as follows:

	23 January 2015 to 31 March 2016 No.
Charitable activities	6
Governance	<u>3</u>
	<u>9</u>

The aggregate payroll costs of these persons were as follows:

	23 January 2015 to 31 March 2016 £
Wages and salaries	82,398
Social security	<u>2,495</u>
	<u>84,893</u>

No employee received total emoluments of over £60,000.

Yorkshire Cat Rescue

Notes to the Financial Statements for the Period Ended 31 March 2016

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11 Tangible fixed assets

	Freehold property (including heritage assets) £	Motor vehicles £	Total £
Cost			
Additions	<u>126,835</u>	<u>2,250</u>	<u>129,085</u>
Depreciation			
Charge for the period	<u>6,342</u>	<u>563</u>	<u>6,905</u>
Net book value			
As at 31 March 2016	<u><u>120,493</u></u>	<u><u>1,687</u></u>	<u><u>122,180</u></u>

Yorkshire Cat Rescue
Notes to the Financial Statements for the Period Ended 31 March 2016

..... continued

12 Investments held as fixed assets

	Investments in group and associated undertakings £
Market value	
Additions	4
Net book value	
As at 31 March 2016	4

The charity holds more than 20% of the share capital of the following company:

	Country of incorporation	Principal activity	Class	%
Subsidiary undertakings				
Yorkshire Cat Rescue (Trading Enterprises) Limited	England & Wales	Charity shops	Ordinary	100

	Capital & reserves £	Profit/(loss) for the period £
Subsidiary undertakings		
Yorkshire Cat Rescue (Trading Enterprises) Limited	578	79,035

13 Debtors

	31 March 2016 £
Trade debtors	58
Amounts due from group undertaking	26,742
Other debtors	4,919
Prepayments and accrued income	1,342
	33,061

Yorkshire Cat Rescue
Notes to the Financial Statements for the Period Ended 31 March 2016

..... continued

14 Creditors: Amounts falling due within one year

	31 March 2016
	£
Trade creditors	3,474
Taxation and social security	1,458
Accruals and deferred income	2,000
	<u>6,932</u>

15 Related parties

Controlling entity

The charity is controlled by the trustees.

Related party transactions

During the period gift aid of £78,461 was received from the wholly owned subsidiary, Yorkshire Cat Rescue (Trading Enterprises) Limited. At the period end £26,742 was due from Yorkshire Cat Rescue (Trading Enterprises) Limited.

16 Analysis of funds

	At 23 January 2015	Incoming resources	Resources expended	At 31 March 2016
	£	£	£	£
General Funds				
Unrestricted income fund	-	626,177	(267,543)	358,634
Restricted Funds				
1000 Champions	-	24,376	-	24,376
Jean Salisbury Animal Welfare Trust	-	11,400	(570)	10,830
Support Adoption for Pets	-	15,472	(774)	14,698
Help Animals (The Marchig Animal Welfare Trust)	-	1,900	(95)	1,805
The Emerald Foundation	-	15,000	-	15,000
New van	-	4,500	-	4,500
Feline Forts	-	1,001	-	1,001
Memorial Garden	-	100	-	100
	-	<u>73,749</u>	<u>(1,439)</u>	<u>72,310</u>
	-	<u>699,926</u>	<u>(268,982)</u>	<u>430,944</u>

Yorkshire Cat Rescue

Notes to the Financial Statements for the Period Ended 31 March 2016

..... continued

Restricted funds

1000 Champions

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

Jean Salisbury Animal Welfare Trust

These funds relate to the expenditure of new cat pens.

Support Adoption for Pets

These funds relate to the expenditure of new cat pens.

Help Animals (The Marchig Animal Welfare Trust)

These funds relate to the expenditure of new cat pens.

The Emerald Foundation

These funds relate to new cat pens that had not been purchased at the year end.

New Van

These funds have been raised to purchase a new van for day to day operations.

Feline Forts

These funds are from a donation to be spent on cat protection

Memorial Garden

These funds relate to expenditure to the upkeep of the memorial garden at the rescue centre.

17 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 31 March 2016
	£	£	£
Tangible assets	94,847	27,333	122,180
Investments	4	-	4
Current assets	270,715	44,977	315,692
Creditors: Amounts falling due within one year	(6,932)	-	(6,932)
Net assets	358,634	72,310	430,944

