

Charity registration number: 1160138

Yorkshire Cat Rescue
Annual Report and Financial Statements
for the Year Ended 31 March 2017

Yorkshire Cat Rescue

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Yorkshire Cat Rescue

Reference and Administrative Details

Charity Registration Number	1160138
Chief Executive Officer	S Atkinson
Trustees	L Campbell, Chairman L Randall A Dewhirst G Smith A McDougall H Bates
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
Independent Examiner	Watson Buckle Limited York House Cottingley Business Park Bradford BD16 1PE

Yorkshire Cat Rescue

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2017.

Objectives and activities

Objects and aims

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 rehomed 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) Ltd through which two charity shops are run, providing a further source of income.

Objectives, strategies and activities

During the year, Yorkshire Cat Rescue accepted 1046 cats (including un-born kittens) into its care, and found homes for 887. 18 were reunited or returned to previous owners and a further 66 were transferred to other charities for rehoming. 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 was completed in the current year. The trustees wish to thank Support Adoption for Pets, The Jean Sainsbury Animal Welfare Trust, The Emerald Foundation, Whiskas (Freuds) and The Marchig Animal Welfare Trust (Help Animals) who donated grants to fund this renovation programme.

Following a successful appeal to raise funds, a van which will be used purely for animal transportation purposes was purchased. The trustees would like to thank The Petplan Charitable Trust for their contribution towards the purchase of the van.

Public benefit

Helping to control the incidence and spread of disease and suffering in cat populations through vaccination, neutering and education, benefitting both human and animal health.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Yorkshire Cat Rescue

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 Rescue for the period in question.

The income of the charity for the year was £293,369 (2016 - £708,926 of which £300,041 related to funds transferred from the old charity number 1058218). Expenditure for the year was £310,091 (2016 - £277,982), resulting in a deficit for the year of £16,722 (2016 - £430,994 surplus).

Policy on reserves

The trustees recognise the importance of reserves and aim to hold funds to cover approximately six months running costs. At the current level of expenditure this equates to £150,000.

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 the level of unrestricted, free reserves not tied up in fixed assets amounted to £201,166. This is higher than the level required under the reserves policy and the trustees have agreed that they will designate the surplus funds to be used towards the future development of a purpose-built building as explained in the plans for future periods.

Plans for future periods

Aims and key objectives for future periods

Yorkshire Cat Rescue remains committed to working to alleviate the plight of unwanted and stray cats in Yorkshire and plans to recruit more staff to continue this work.

In the medium term, it is hoped that funds will be sufficient to erect a purpose-built building to accommodate the staff and to provide a better service to customers, and a less stressful area for incoming and outgoing cats. This project will be heavily dependent on receiving legacies and grants.

Structure, governance and management

Nature of governing document

Yorkshire Cat Rescue is a Charitable Incorporated Organisation registered with the Charity Commission on 23 January 2015, with a board of six trustees.

Recruitment and appointment of 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.

Yorkshire Cat Rescue

Trustees' Report


Organisational structure

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 Institute of Fundraising, and is registered with the Fundraising Regulator and the Information Commissioner's Office.

The annual report was approved by the trustees of the charity on 31 October 2017 and signed on its behalf by:


.....
L Campbell
Trustee

Yorkshire Cat Rescue

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 31 October 2017 and signed on its behalf by:

.....
L Campbell
Trustee

Yorkshire Cat Rescue

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

I report on the accounts of the charity for the year ended 31 March 2017 which are set out on pages 7 to 20.

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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 next statement.

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 Charities Act 2011; 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

York House
Cottingley Business Park
Bradford
BD16 1PE

31 October 2017

Yorkshire Cat Rescue

Statement of Financial Activities for the Year Ended 31 March 2017 (Including Income and Expenditure Account)

		Unrestricted funds		Total 31 March 2017	Total 23 January 2015 to 31 March 2016
	Note	General £	Restricted funds £	£	£
Income and endowments from					
Donations and legacies	3	175,719	13,736	189,455	478,200
Other trading activities	5	14,412	-	14,412	18,366
Investments	6	770	-	770	716
Charitable activities	4	88,732	-	88,732	211,644
Total income and endowments		<u>279,633</u>	<u>13,736</u>	<u>293,369</u>	<u>708,926</u>
Expenditure					
Raising funds	7	(2,851)	-	(2,851)	(7,376)
Charitable activities	8	(301,376)	(5,864)	(307,240)	(270,606)
Total expenditure		<u>(304,227)</u>	<u>(5,864)</u>	<u>(310,091)</u>	<u>(277,982)</u>
Net movement in funds		<u>(24,594)</u>	<u>7,872</u>	<u>(16,722)</u>	<u>430,944</u>
Reconciliation of funds					
Total funds brought forward		358,634	72,310	430,944	-
Total funds carried forward		<u>334,040</u>	<u>80,182</u>	<u>414,222</u>	<u>430,944</u>


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 2017

	Note	31 March 2017 £	31 March 2016 £
Fixed assets			
Tangible assets	13	184,944	122,180
Investments	14	<u>4</u>	<u>4</u>
		<u>184,948</u>	<u>122,184</u>
Current assets			
Stocks	15	2,699	407
Debtors	16	38,541	33,061
Cash at bank and in hand		<u>195,425</u>	<u>282,224</u>
		236,665	315,692
Creditors: Amounts falling due within one year	17	<u>(7,391)</u>	<u>(6,932)</u>
Net current assets		<u>229,274</u>	<u>308,760</u>
Net assets		<u>414,222</u>	<u>430,944</u>
Funds of the charity:			
Restricted funds		80,182	72,310
Unrestricted income funds			
Unrestricted funds		<u>334,040</u>	<u>358,634</u>
Total funds	18	<u>414,222</u>	<u>430,944</u>

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on 31 October 2017 and signed on their behalf by:


.....
L Campbell
Trustee

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2017

1 General information

The entity is an unincorporated registered charity governed by their constitution.

Their 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

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 is a public benefit entity as defined by FRS102.

Exemption from preparing a cash flow statement

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

Fund structure

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

Restricted income 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.

Income and endowments

Voluntary 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.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

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.

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2017

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

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, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Going concern

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

Support costs

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

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.

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

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2017

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:

Asset class	Depreciation method and rate
Motor vehicles	25% reducing balance
Freehold property	5% straight line

Significant judgements and estimates

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

Depreciation

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

Fixed asset investments

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

Stock

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

Debtors

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

Creditors

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

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.

Transition to FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. No restatements are required as a result of the transition to FRS 102.

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.

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2017

3 Donations and legacies

	Unrestricted funds		Total 31 March 2017	Total 23 January 2015 to 31 March 2016
	General £	Restricted funds £	£	£
Legacies	3,750	-	3,750	69,853
Appeals and donations	80,431	3,736	84,167	287,080
Gift aid from group undertakings	44,247	-	44,247	78,649
Gift aid tax reclaimed	22,663	-	22,663	19,797
Grants, including capital grants;				
Grants	12,200	10,000	22,200	10,700
Donated services and facilities	9,000	-	9,000	9,000
Entry donations	3,428	-	3,428	3,121
	<u>175,719</u>	<u>13,736</u>	<u>189,455</u>	<u>478,200</u>

4 Income from Charitable activities

	Unrestricted funds		Total 23 January 2015 to 31 March 2016
	General £	Total 31 March 2017 £	£
Sale of donated goods	-	-	57,732
Fees and supplies	76,444	76,444	145,308
Comissions received	12,288	12,288	8,604
	<u>88,732</u>	<u>88,732</u>	<u>211,644</u>

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2017

5 Other trading activities

	Unrestricted funds		
	General	Total	Total
	£	31 March 2017	23 January 2015 to 31 March 2016
	£	£	£
Shop income from sale of donated goods and services	931	931	2,296
Sale of goods	4,807	4,807	6,122
Events income;			
Appeals and donations	3,743	3,743	2,836
Sponsored event	-	-	265
YCR Organised event	4,931	4,931	6,847
	<u>14,412</u>	<u>14,412</u>	<u>18,366</u>

6 Income from investments

	Unrestricted funds		
	General	Total	Total
	£	31 March 2017	23 January 2015 to 31 March 2016
	£	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	770	770	716
	<u>770</u>	<u>770</u>	<u>716</u>

7 Expenditure on raising funds

	Direct costs	Allocated support costs	Total	Total
	£	£	31 March 2017	23 January 2015 to 31 March 2016
	£	£	£	£
Costs of goods sold	1,859	-	1,859	6,547
Bank charges	-	992	992	829
	<u>1,859</u>	<u>992</u>	<u>2,851</u>	<u>7,376</u>

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2017

8 Expenditure on Charitable Activities

	Unrestricted funds		Total 31 March 2017	Total 23 January 2015 to 31 March 2016
	General £	Restricted funds £	£	£
Cost of goods sold	1,018	-	1,018	27
Other direct costs	120,477	-	120,477	123,154
Equipment hire	1,007	-	1,007	307
Motor expenses	2,387	-	2,387	3,155
Entertainment	171	-	171	160
Depreciation of tangible fixed assets	7,262	4,763	12,025	6,905
Loss on disposal of tangible fixed assets	87	-	87	-
Establishment costs	7,511	-	7,511	4,014
Repairs and maintenance	2,734	1,101	3,835	3,770
Office expenses	4,828	-	4,828	3,836
Printing, postage and stationery	7,474	-	7,474	8,743
Subscriptions and donations	896	-	896	1,028
Sundry and other costs	1,376	-	1,376	1,878
Cleaning	981	-	981	655
Travel and subsistence	3,988	-	3,988	4,745
Advertising and promotion	3,287	-	3,287	9,643
Accountancy fees	950	-	950	1,200
Independent examiners fee	800	-	800	800
Legal and professional costs	8,222	-	8,222	1,159
Bank charges	33	-	33	219
Rent	9,000	-	9,000	9,000
Staff costs	116,887	-	116,887	86,208
	<u>301,376</u>	<u>5,864</u>	<u>307,240</u>	<u>270,606</u>

9 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	31 March 2017 £
Loss on disposal of fixed assets held for the charity's own use	<u>87</u>

10 Trustees remuneration and expenses

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

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2017

11 Staff costs

The aggregate payroll costs were as follows:

	2017 £	31 March 2016 £
Staff costs during the year were:		
Wages and salaries	113,845	82,398
Social security costs	994	2,495
	<u>114,839</u>	<u>84,893</u>

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

	31 March 2017 No	31 March 2016 No
Charitable activities	8	6
Governance	3	3
	<u>11</u>	<u>9</u>

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

The total employee benefits of the key management personnel of the charity were £19,951 (2016 - £16,906).

12 Taxation

The organisation is a registered charity and is, therefore, exempt from taxation.

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2017

13 Tangible fixed assets

	Land and buildings £	Motor vehicles £	Total £
Cost			
At 1 April 2016	126,835	2,250	129,085
Additions	67,180	9,296	76,476
Disposals	-	(2,250)	(2,250)
At 31 March 2017	<u>194,015</u>	<u>9,296</u>	<u>203,311</u>
Depreciation			
At 1 April 2016	6,342	563	6,905
Charge for the year	9,701	2,324	12,025
Eliminated on disposals	-	(563)	(563)
At 31 March 2017	<u>16,043</u>	<u>2,324</u>	<u>18,367</u>
Net book value			
At 31 March 2017	<u>177,972</u>	<u>6,972</u>	<u>184,944</u>
At 31 March 2016	<u>120,493</u>	<u>1,687</u>	<u>122,180</u>

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2017

14 Fixed asset investments

	31 March 2017 £	31 March 2016 £
Shares in group undertakings and participating interests	<u>4</u>	<u>4</u>

Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
Cost		
At 1 April 2016	<u>4</u>	<u>4</u>
At 31 March 2017	<u>4</u>	<u>4</u>
Net book value		
At 31 March 2017	<u>4</u>	<u>4</u>
At 31 March 2016	<u>4</u>	<u>4</u>

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held	Principal activity
Subsidiary undertakings				
Yorkshire Cat Rescue (Trading Enterprises) Limited	England & Wales	Ordinary	100%	Charity shops

The profit for the financial period of Yorkshire Cat Rescue (Trading Enterprises) Limited was £44,947 and the aggregate amount of capital and reserves at the end of the period was £1,278.

15 Stock

	31 March 2017 £	31 March 2016 £
Stocks	<u>2,699</u>	<u>407</u>

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2017

16 Debtors

	31 March 2017 £	31 March 2016 £
Trade debtors	362	58
Due from group undertakings	17,981	26,742
Prepayments and accrued income	7,112	1,342
VAT recoverable	10,573	3,793
Other debtors	2,513	1,126
	<u>38,541</u>	<u>33,061</u>

17 Creditors: amounts falling due within one year

	31 March 2017 £	31 March 2016 £
Trade creditors	4,496	3,474
Other taxation and social security	1,145	1,458
Accruals	1,750	2,000
	<u>7,391</u>	<u>6,932</u>

18 Funds

	Balance at 1 April 2016 £	Incoming resources £	Resources expended £	Balance at 31 March 2017 £
Unrestricted funds				
<i>Unrestricted general funds</i>				
General fund	358,634	279,633	(304,227)	334,040
Restricted funds				
1000 Champions	24,376	3,736	-	28,112
Jean Salisbury Animal Welfare Trust	10,830	-	(570)	10,260
Support Adoption for Pets	14,698	-	(774)	13,924
Help Animals (The Machig Animal Welfare trust)	1,805	-	(95)	1,710
The Emerald Foundation	15,000	-	(750)	14,250
Motor Vehicles	4,500	5,000	(2,324)	7,176
Feline Forts	1,001	-	(1,001)	-
Memorial Garden	100	-	(100)	-
Freuds	-	5,000	(250)	4,750
Total restricted funds	<u>72,310</u>	<u>13,736</u>	<u>(5,864)</u>	<u>80,182</u>
Total funds	<u>430,944</u>	<u>293,369</u>	<u>(310,091)</u>	<u>414,222</u>

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2017

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

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 Machig Animal Welfare Trust)

These funds relate to the expenditure of new cat pens.

The Emerald Foundation

These funds relate to the expenditure of new cat pens.

Motor Vehicles

These funds have been raised towards the purchase of a new van for day to day operations and include a grant of £5,000 from Petplan Charitable Trust.

Feline forts

These funds are from a donation and have been spent on cat protection.

Memorial Garden

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

Freuds

These funds relate to the expenditure of new cat pens.

19 Analysis of net assets between funds

	Unrestricted funds General funds £	Restricted funds £	Total funds £
Tangible fixed assets	132,874	52,070	184,944
Fixed asset investments	4	-	4
Current assets	208,553	28,112	236,665
Current liabilities	(7,391)	-	(7,391)
Total net assets	<u>334,040</u>	<u>80,182</u>	<u>414,222</u>

Yorkshire Cat Rescue

Notes to the Financial Statements for the Year Ended 31 March 2017

20 Financial instruments

Categorisation of financial instruments

	31 March 2017 £	31 March 2016 £
Financial assets that are debt instruments measured at amortised cost	226,853	313,943
Financial liabilities measured at amortised cost	7,391	6,932

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 £44,247 (2016 - £78,649) was received from Yorkshire Cat Rescue (Trading Enterprises) Limited. At the balance sheet date the amount due from Yorkshire Cat Rescue (Trading Enterprises) Limited was £17,981 (2016 - £26,742).

Sara Atkinson

(Chief Executive Officer)

An amount of £9,000 (2016 - £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. At the balance sheet date the amount due to/from Sara Atkinson was £Nil (2016 - £Nil).