



Trustees' Annual Report for the period

From: 1st Jan 2022 Period start date to 31st Dec 2022 : Period end date

Charity name: Catastrophes Cat Rescue

Charity registration number: 1017304

Objectives and activities

| | SORP reference | |
|--|--------------------|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | The prevention of cruelty to and the relief of cats who are in need of care and attention by need of their ill health or abandonment, in particular by the provision of veterinary treatment and the provision of homes. |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | <p>We provide a rescue service for cats in need and work with veterinary and animal welfare professionals as well as the general public to provide shelter and homes where possible for cats in need. 2022 was another busy year with an increased number of emergency calls. The charity relies on public donations and the ongoing support of International Animal Rescue for operational funding. Total income for the year increased by £39,487 (to £378,738), mostly due to an increase in funding of £38,075 from International Animal Rescue.</p> <p>The charity aims to work within financial resources to provide and sustain a high level of veterinary care and welfare for the animals in our care. We continue to provide excellent veterinary care for our elderly cats to maintain a high quality of life.</p> |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | In consideration of The Charities Act 2011 definition of charitable purpose; the trustees of Catastrophes Cat Rescue consider that the objectives and activities of the Charity are for the public benefit by supporting the advancement of animal welfare. |

Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|------------------------|----------------|--|
| Policy on grant making | Para 1.38 | |

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| Policy on social investment including program related investment | Para 1.38 | |
| Contribution made by volunteers | Para 1.38 | |
| Other | | |

Achievements and performance

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| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | <p>We continued to increase liaison with other animal welfare organisations to support cooperation in the rescue of animals that need help. We increased our information and advice service to the public including directing people to vet professionals where appropriate. We also increased our effort to facilitate placement of cats from home to home without the need to enter our rescue centre. We also provided work experience for young adults on animal welfare courses at local colleges. We increased our visitor program to include elderly people accompanied by their carers or relatives.</p> <p>We continued to increase our volunteer support and have increased our Facebook and Instagram awareness.</p> <p>Facebook has over 2800 followers</p> <p>Instagram has over 3900 followers.</p> |
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Additional information (optional)

You may choose to include further statements where relevant about:

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| Achievements against objectives set | Para 1.41 | |
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| Performance of fundraising activities against objectives set | Para 1.41 | |
| Investment performance against objectives | Para 1.41 | |
| Other | | |

Financial Review

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| Review of the charity's financial position at the end of the period | Para 1.21 | |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | The Charity is reliant on donations from the general public and funding from International Animal Rescue and the Trustees make sure that the funding is in place for the year ahead. We do not hold deposits. |
| Amount of reserves held | Para 1.22 | |
| Reasons for holding zero reserves | Para 1.22 | |
| Details of fund materially in deficit | Para 1.24 | |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | |

Additional information (optional)

You may choose to include further statements where relevant about:

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| The charity's principal sources of funds (including any fundraising) | Para 1.47 | |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | |
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| A description of the principal risks facing the charity | Para 1.46 | |
| Other | | |

Structure, Governance and Management

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| Description of charity's trusts: | | |
| Type of governing document: for example, trust deed , memorandum and articles of association etc | Para 1.25 | Deed of trust |
| How is the charity constituted? for example limited company , unincorporated association , CIO | Para 1.25 | It is constituted as a charitable trust |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | Appointed by the existing trustees |
| | | |

Additional information (optional)

You may choose to include further statements where relevant about:

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| Policies and procedures adopted for the induction and training of trustees | Para 1.51 | |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | |
| Relationship with any related parties | Para 1.51 | |
| Other | | |

Reference and administrative details

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|-----------------------------|---|
| Charity name | Catastrophes Cat Rescue |
| Other name the charity uses | |
| Registered charity number | 1017304 |
| Charity's principal address | Half Moon Cottage Bakers Lane Dallington East Sussex TN21 9JS |

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|--------------|--------------------|-----------------------------------|---|
| 1 | Liz Varney | Executive Director | | |
| 2 | Clare Cook | | | |
| 3 | Ian Thompson | | | |
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Corporate trustees – names of the directors at the date the report was approved

| Director name | |
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Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year |
|--------------|-----------------------------------|
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Funds held as custodian trustees on behalf of others

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| Description of the assets held in this capacity | |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | |

Additional information (optional)

Names and addresses of advisers (optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
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Name of chief executive or names of senior staff members (optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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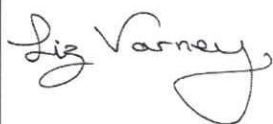
Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees/directors

| | | |
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| Signature(s) |  | |
| Full name(s) | Elizabeth Varney | |
| Position (for example Secretary, Chair, etc) | Executive Director | |

Date

18/8/23



| | | | | |
|---------------------------------------|-------------------|----|------------------------|-------------------|
| Catastrophes Cat Rescue | | | Charity No (if any) | 1017304 |
| Annual accounts for the period | | | | |
| Period start date | 01/01/2022 | To | Period end date | 31/12/2022 |

Section A Statement of financial activities


| Recommended categories by activity | Guidance Note | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|---|---------------|--------------------|-------------------------|-----------------|-----------------|------------------|
| | | £ F01 | £ F02 | £ F03 | £ F04 | £ F05 |
| Incoming resources (Note 3) | | | | | | |
| Income and endowments from: | | | | | | |
| Donations and legacies | S01 | 369,682 | - | - | 369,682 | 339,251 |
| Charitable activities | S02 | - | - | - | - | - |
| Other trading activities | S03 | - | - | - | - | - |
| Investments | S04 | - | - | - | - | - |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | 9,056 | - | - | 9,056 | - |
| Total | S07 | 378,738 | - | - | 378,738 | 339,251 |
| Resources expended (Note 6) | | | | | | |
| Expenditure on: | | | | | | |
| Raising funds | S08 | 2,745 | - | - | 2,745 | 2,859 |
| Charitable activities | S09 | 411,392 | - | - | 411,392 | 368,679 |
| Separate material item of expense | S10 | - | - | - | - | - |
| Other | S11 | - | - | - | - | - |
| Total | S12 | 414,136 | - | - | 414,136 | 371,538 |
| Net income/(expenditure) before investment gains/(losses) | | | | | | |
| | S13 | - 35,398 | - | - | - 35,398 | - 32,287 |
| Net gains/(losses) on investments | S14 | - | - | - | - | - |
| Net income/(expenditure) Extraordinary items | S15 | - 35,398 | - | - | - 35,398 | - 32,287 |
| Transfers between funds | S16 | - | - | - | - | - |
| Other recognised gains/(losses): | S17 | - | - | - | - | - |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18 | - | - | - | - | - |
| Other gains/(losses) | S19 | - | - | - | - | - |
| Net movement in funds | S20 | - 35,398 | - | - | - 35,398 | - 32,287 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | S21 | 38,276 | - | - | 38,276 | 70,563 |
| Total funds carried forward | S22 | 2,878 | - | - | 2,878 | 38,276 |

Section B

Balance sheet

| | | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year |
|--|-------------|----------------|--------------------|-------------------------|-----------------|-----------------|-----------------|
| | | | £ | £ | £ | £ | £ |
| | | | F01 | F02 | F03 | F04 | F05 |
| Fixed assets | | | | | | | |
| Intangible assets | (Note 15) | B01 | - | - | - | - | - |
| Tangible assets | (Note 14) | B02 | 23,910 | - | - | 23,910 | 29,387 |
| Heritage assets | (Note 16) | B03 | - | - | - | - | - |
| Investments | (Note 17) | B04 | - | - | - | - | - |
| Total fixed assets | | B05 | 23,910 | - | - | 23,910 | 29,387 |
| Current assets | | | | | | | |
| Stocks | (Note 18) | B06 | - | - | - | - | - |
| Debtors | (Note 19) | B07 | 7,116 | - | - | 7,116 | 6,115 |
| Investments | (Note 17.4) | B08 | - | - | - | - | - |
| Cash at bank and in hand | (Note 24) | B09 | 7,696 | - | - | 7,696 | 41,166 |
| Total current assets | | B10 | 14,812 | - | - | 14,812 | 47,281 |
| Creditors: amounts falling due within one year | (Note 20) | B11 | 35,844 | - | - | 35,844 | 38,392 |
| Net current assets/(liabilities) | | B12 | - 21,032 | - | - | - 21,032 | 8,889 |
| Total assets less current liabilities | | B13 | 2,878 | - | - | 2,878 | 38,276 |
| Creditors: amounts falling due after one year | (Note 20) | B14 | - | - | - | - | - |
| Provisions for liabilities | | B15 | - | - | - | - | - |
| Total net assets or liabilities | | B16 | 2,878 | - | - | 2,878 | 38,276 |
| Funds of the Charity | | | | | | | |
| Endowment funds | (Note 27) | B17 | - | - | - | - | - |
| Restricted income funds | (Note 27) | B18 | - | - | - | - | - |
| Unrestricted funds | | B19 | 2,878 | - | - | 2,878 | 38,276 |
| Revaluation reserve | | B20 | - | - | - | - | - |
| Total funds | | B21 | 2,878 | - | - | 2,878 | 38,276 |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval dd/mm/yyyy |
|---|------------|--------------------------------|
|  | Liz Varney | 18/08/2023 |
| | | |

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

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 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

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| ✓ |
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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

| |
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| YES |
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* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

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|--|--|
| An explanation as to those factors that support the conclusion that the charity is a going concern; | <p style="text-align: center;"><i>Although donations from the related party International Animal Rescue will end in December 2023, the trustees are confident that the charity is a going concern, due to lower operational spend (in particular a reduction to staff costs from Q3 2023 onwards and increased volunteers) combined with increased legacies and income from fundraising. Private funding will also be used if necessary.</i></p> |
| Disclosure of any uncertainties that make the going concern assumption doubtful; | <p style="text-align: center;">Not applicable</p> |
| Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. | <p style="text-align: center;">Not applicable</p> |

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

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 * -Tick as appropriate

No*

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Please disclose:

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| <p>(i) the nature of the change in accounting policy;</p> | |
| <p>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</p> | |
| <p>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</p> | |

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input type="checkbox"/> | |

Please disclose:

| | |
|--|--|
| <i>(i) the nature of any changes;</i> | |
| <i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i> | |
| <i>(iii) where practicable, the effect of the change in one or more future periods.</i> | |

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input type="checkbox"/> | |

Please disclose:

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| <i>(i) the nature of the prior period error;</i> | |
| <i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i> | |
| <i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i> | |

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

| | | | | |
|--|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Recognition of income | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Offsetting | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Grants and donations | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Legacies | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Government grants | The charity has received government grants in the reporting period | Yes | No | N/a |
| | | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Tax reclaims on donations and gifts | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Contractual income and performance related grants | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Donated goods | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Donated services and facilities | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Support costs | The charity has incurred expenditure on support costs. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Income from interest, royalties and dividends | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Income from membership subscriptions | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Settlement of insurance claims | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Investment gains and losses | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

2.3 EXPENDITURE AND LIABILITIES

| | | Yes | No | N/a |
|--|--|-------------------------------------|--------------------------|-------------------------------------|
| Liability recognition | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Governance and support costs | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Grants with performance conditions | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Grants payable without performance conditions | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Redundancy cost | The charity made no redundancy payments during the reporting period. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Deferred income | No material item of deferred income has been included in the accounts. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Provisions for liabilities | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Basic financial instruments | The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

2.4 ASSETS

| | | | | |
|---|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Tangible fixed assets for use by charity | These are capitalised if they can be used for more than one year, and cost at least £500 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | They are valued at cost. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | The depreciation rates and methods used are disclosed in note 9.2. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Intangible fixed assets | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5 | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | They are valued at cost. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Heritage assets | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | They are valued at cost. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Investments | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Stocks and work in progress | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Debtors | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Current asset investments | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | They are valued at fair value except where they qualify as basic financial instruments. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3

Analysis of income

| Analysis | | Unrestricted | Restricted | Endowment | Total funds | Prior year |
|-----------------------------------|--|----------------|--------------|----------------|----------------|----------------|
| | | funds | income funds | funds | £ | £ |
| Donations and legacies: | Donations and gifts | 234,133 | - | - | 234,133 | 194,298 |
| | Gift Aid | 5,357 | - | - | 5,357 | 6,105 |
| | Legacies | 130,192 | - | - | 130,192 | 138,847 |
| | General grants provided by government/other charities | - | - | - | - | - |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | - |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | 9,056 | - | - | 9,056 | - |
| | Total | 378,738 | - | - | 378,738 | 339,251 |
| Charitable activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | - | - | - | - | - | |
| Other trading activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | - | - | - | - | - | |
| Income from investments: | Interest income | - | - | - | - | - |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | - | - | - | - | - | |
| Separate material item of income: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | - | - | - | - | - | |
| Other: | Conversion of endowment funds into income | - | - | - | - | - |
| | Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| | Gain on disposal of a programme related investment | - | - | - | - | - |
| | Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| TOTAL INCOME | 378,738 | - | - | 378,738 | 339,251 | |

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 6

Analysis of expenditure

| Analysis | This year | | | | Last year | | | |
|---|--------------------|-------------------------|-----------------|----------------|--------------------|-------------------------|-----------------|----------------|
| | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Unrestricted funds | Restricted income funds | Endowment funds | Total funds |
| Expenditure on raising funds: | | | | £ | | | | £ |
| Incurring seeking donations | - | - | - | - | - | - | - | - |
| Incurring seeking legacies | 619 | - | - | 619 | 651 | - | - | 651 |
| Incurring seeking grants | - | - | - | - | - | - | - | - |
| Operating membership schemes and social lotteries | - | - | - | - | - | - | - | - |
| Staging fundraising events | 216 | - | - | 216 | 299 | - | - | 299 |
| Fundraising agents | - | - | - | - | - | - | - | - |
| Operating charity shops | - | - | - | - | - | - | - | - |
| Operating a trading company undertaking non-charitable trading activity | - | - | - | - | - | - | - | - |
| Advertising, marketing, direct mail and publicity | 1,910 | - | - | 1,910 | 1,909 | - | - | 1,909 |
| Start up costs incurred in generating new source of future income | - | - | - | - | - | - | - | - |
| Database development costs | - | - | - | - | - | - | - | - |
| Other trading activities | - | - | - | - | - | - | - | - |
| Investment management costs: | - | - | - | - | - | - | - | - |
| Portfolio management costs | - | - | - | - | - | - | - | - |
| Cost of obtaining investment advice | - | - | - | - | - | - | - | - |
| Investment administration costs | - | - | - | - | - | - | - | - |
| Intellectual property licencing costs | - | - | - | - | - | - | - | - |
| Rent collection, property repairs and maintenance charges | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total expenditure on raising funds | 2,745 | - | - | 2,745 | 2,859 | - | - | 2,859 |
| Expenditure on charitable activities: | | | | | | | | |
| | 411,392 | - | - | 411,392 | 368,679 | - | - | 368,679 |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total expenditure on charitable activities | 411,392 | - | - | 411,392 | 368,679 | - | - | 368,679 |
| Separate material item of expense | | | | | | | | |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| Other | | | | | | | | |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total other expenditure | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURE | 414,136 | - | - | 414,136 | 371,538 | - | - | 371,538 |

Other information:

Analysis of expenditure on charitable activities

| Activity or programme | This year | | | | Last year | | | |
|-----------------------|--------------------------------|-----------------------------|---------------|-----------------|--------------------------------|-----------------------------|---------------|-----------------|
| | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Activities undertaken directly | Grant funding of activities | Support Costs | Total last year |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Activity 1 | - | - | - | - | - | - | - | - |
| Activity 2 | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

| This year £ | Last year £ |
|----------------|----------------|
| 840 | - |
| - | - |
| - | - |
| - | - |

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

| | This year £ | Last year £ |
|---|----------------|----------------|
| Salaries and wages | 100,382 | 86,923 |
| Social security costs | - | - |
| Pension costs (defined contribution scheme) | 1,272 | 1,009 |
| Other employee benefits | - | - |
| Total staff costs | 101,654 | 87,932 |

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

| Band | Number of employees | |
|----------------------|---------------------|-----------|
| | This year | Last year |
| £60,000 to £69,999 | - | - |
| £70,000 to £79,999 | - | - |
| £80,000 to £89,999 | - | - |
| £90,000 to £99,999 | - | - |
| £100,000 to £109,999 | - | - |

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

| This year £ | Last year £ |
|----------------|----------------|
| - | - |

11.2 Average head count in the year

The parts of the charity in which the employees work

| | This year Number | Last year Number |
|-----------------------|---------------------|---------------------|
| Fundraising | - | - |
| Charitable Activities | 10 | 13 |
| Governance | - | - |
| Other | - | - |
| Total | 10 | 13 |

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

| | |
|-----------|--|
| This year | |
| Last year | |

Please state the legal authority or reason for making the payment

| | |
|-----------|--|
| This year | |
| Last year | |

Please state the amount of the payment (or value of any waiver of a right to an asset)

| This year | Last year |
|-----------|-----------|
| £ | £ |
| - | - |

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

| This year | Last year |
|-----------|-----------|
| £ | £ |
| - | - |

The nature of the payment (cash, asset etc.)

| | |
|--|--|
| | |
|--|--|

The extent of redundancy funding at the balance sheet date

| This year | Last year |
|-----------|-----------|
| £ | £ |
| - | - |

Please state the accounting policy for any redundancy or termination payments

| | |
|--|--|
| | |
|--|--|

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 Please complete this note if a defined contribution pension scheme is operated.

| | This year £ | Last year £ |
|--|----------------|----------------|
| Amount of contributions recognised in the SOFA as an expense | 1,272 | 1,009 |

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

| | |
|--|--|
| | |
|--|--|

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

| | |
|--|--|
| | |
|--|--|

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

| | |
|--|--|
| | |
|--|--|

Note 14 Tangible fixed assets
 Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

| | Freehold land & buildings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total |
|------------------------------|---------------------------|------------------------|-------------------------------------|----------------------------------|--------|
| | £ | £ | £ | £ | £ |
| At the beginning of the year | - | - | - | 69,563 | 69,563 |
| Additions | - | - | - | 500 | 500 |
| Revaluations | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | - | - | - | 70,063 | 70,063 |

14.2 Depreciation and impairments

| | | | | | |
|----------------|--|----------|----------|----------|----------|
| **Basis | SL or RB (Straight Line or Reducing Balance) | SL or RB | SL or RB | SL or RB | SL or RB |
| ** Rate | | | | 20% RB | |

| | | | | | |
|--------------------------|---|---|---|--------|--------|
| At beginning of the year | - | - | - | 40,176 | 40,176 |
| Disposals | - | - | - | - | - |
| Depreciation | - | - | - | 5,977 | 5,977 |
| Impairment | - | - | - | - | - |
| Transfers* | - | - | - | - | - |
| At end of the year | - | - | - | 46,153 | 46,153 |

14.3 Net book value

| | | | | | |
|---|---|---|---|--------|--------|
| Net book value at the beginning of the year | - | - | - | 29,387 | 29,387 |
| Net book value at the end of the year | - | - | - | 23,910 | 23,910 |

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

| |
|--|
| |
|--|

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

| |
|--|
| |
|--|

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

| | This year | Last year |
|--|-----------|-----------|
| | | |
| | | |
| | | |
| | - | - |

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

| | This year | Last year |
|--|-----------|-----------|
| | £ | £ |
| | - | - |
| | - | - |
| | | |

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

| This year | Last year |
|-----------|-----------|
| £ | £ |
| 0 | 0 |
| 654 | 0 |
| 6,462 | 6,115 |
| 7,116 | 6,115 |

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

| This year | Last year |
|-----------|-----------|
| £ | £ |
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

| | Amounts falling due within one year | | Amounts falling due after more than one year | |
|--|-------------------------------------|----------------|--|----------------|
| | This year £ | Last year £ | This year £ | Last year £ |
| Accruals for grants payable | - | - | - | - |
| Bank loans and overdrafts | - | - | - | - |
| Trade creditors | 21,675 | 23,480 | - | - |
| Payments received on account for contracts or performance-related grants | | - | - | - |
| Accruals and deferred income | 1,103 | 1,834 | - | - |
| Taxation and social security | 567 | 580 | - | - |
| Other creditors | 12,498 | 12,498 | - | - |
| Total | 35,844 | 38,392 | - | - |

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

| This year | Last year |
|-----------|-----------|
| | |

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

| This year £ | Last year £ |
|----------------|----------------|
| - | - |
| - | - |
| - | - |
| - | - |

Section C**Notes to the accounts****(cont)****Note 26** **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

| | This year | Last year |
|---|---|------------------|
| Please provide details of the nature of the event | The funding from the charity International Animal Rescue (a related party) will be reduced in Q3 2023 and will end in December 2023. As a result of this, a reduction to staff hours/costs is being made from Q3 2023, along with other cost savings. | |
| Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made | The trustees are confident that the reduction in funding from International Animal Rescue will be offset by the lower costs base (including reduced staff costs) plus higher legacy and fundraising income. Private funding will also be used if necessary. | |

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|-----------------|--|-------------------------------|----------------------|---|-------|-------|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | £ | £ | £ |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|-----------------|--|-------------------------------|----------------------|---|-------|-------|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | £ | £ | £ |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

| |
|------|
| TRUE |
|------|

| Type of expenses reimbursed | This year | Last year |
|-----------------------------|-----------|-----------|
| | £ | £ |
| Travel | - | - |
| Subsistence | - | - |
| Accommodation | - | - |
| Other (please specify): | - | - |
| | - | - |
| TOTAL | - | - |

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

| | |
|--|--|
| | |
|--|--|

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

| |
|-------|
| FALSE |
|-------|

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|--------------------------------------|--|--|----------|-----------------------|---------------------------------------|---|
| International Animal Rescue | Alan Knight (partner of Founder/Trustee) is the President of International Animal Rescue | The Trustees of International Animal Rescue have continued to provide funding for the work of Catastrophes in line with their own charity objectives | £202,076 | £ | £ | £ |
| | | | | | | |
| | | | | | | |
| | | | | | | |

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

| |
|------|
| None |
|------|

For any related party, please provide details of any guarantees given or received.

| |
|------|
| None |
|------|

Last year

There have been no related party transactions in the reporting period (True or False)

FALSE

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|--------------------------------------|--|---|----------|-----------------------|---------------------------------------|---|
| International Animal Rescue | Alan Knight (Partner of Founder/Trustee) is the President of International Animal Rescue | The Trustees of International Animal Rescue provided funding for the work of Catastrophes in line with their own charity objectives | £164,000 | £ | £ | £ |
| | | | | | | |
| | | | | | | |
| | | | | | | |

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

None

For any related party, please provide details of any guarantees given or received.

None

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF**

CATASTROPHES CAT RESCUE

I report on the financial statements of the Charity for the year ended 31st December 2022.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the financial statements did not accord with the accounting records; or
- the financial statements did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



V M R Anderson BA (Hons) FCA DChA
Chartered Accountant
Clark Brownscombe
2 St Andrews Place
Lewes
East Sussex

Date: 6th September 2023