

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
CATS PAWS SANCTUARY**

Rushtons
Chartered Accountants
Avroe House
Avroe Crescent
Blackpool Business Park
Blackpool
Lancashire
FY4 2DP

CATS PAWS SANCTUARY

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CATS PAWS SANCTUARY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objects are to rescue abandoned, injured and homeless cats and kittens (chiefly in the Fylde Coast area), providing veterinary care, food and accommodation as necessary, but with the ultimate aim of re-homing healthy animals wherever possible.

Public benefit

The charity serves the local community by providing care and accommodation to cats, as stated in the objects and objectives.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Covid-19 has made it a difficult year for us. However, the sanctuary staff have worked exceptionally hard to keep everything spotlessly clean and sanitized. Unfortunately, we had to let our volunteers go because of the restrictions. This has not impacted the care received by the cats in our care. We were also able to continue with existing staff and did not need to use the furlough option. Cat adoptions continued on a small scale via phone and video links using socially distanced handovers. We also now have a new website

We have upgraded our nursery by purchasing new pods and cladding the room to reduce infection and aid cleaning. The row of trees and shrubs which border the dyke have been pruned and cut. The dyke has been de-silted whilst new drains and pathway have been established at Pensilva.

Both of our charity shop have been upgraded. The Vicarage Lane shop has had a new hot water system installed and a refurbished toilet. The Westcliffe Drive shop has also benefitted from a new hot water system and in addition, the back yard has been converted into a sorting and storage facility.

FINANCIAL REVIEW

Reserves policy

The net incoming resources for the year resulted in an excess of expenditure over income of £6,620 (2019: £79,334 surplus) which, after deducting from reserves brought forward, gives total resources of £884,845.

The executive committee are mindful of the need to retain adequate reserves to meet any temporary shortfall between income and expenditure, which would otherwise affect the support services undertaken by the charity.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FUTURE PLANS

Looking forward, 2021's AGM has had to be cancelled due to lack of safe space for the committee and any public attendees. We very much hope that we can hold our annual open day this year as both of our shops have been closed for most of 2020/21 which has severely impacted revenue. Covid has meant that we have been unable to welcome members and supporters to any of our fundraising events which is sad as our committee and staff both enjoy these social get togethers. The sanctuary manager has run several small scale raffles during lockdown to keep members engaged and raise vital funds.

It is our intention to upgrade the final outdoor block this coming year which will benefit both the cats and the staff working in them. We plan to upgrade the outdoor pens on the west facing side of the sanctuary this coming year, which will bring those pens in line with all the others.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable association founded on 25 October 1993 and registered as charity number 1028641.

The association is constituted under terms which established the objects and powers of the company and is governed under constitution. Under that constitution three officers and up to twelve members of the company are elected annually to the Executive Committee. In addition, three further persons may be co-opted by the Executive Committee until the next Annual General Meeting. Members of the Executive Committee are Trustees of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1028641

Principal address

Pensilva
School Road
Marton
Blackpool

Trustees

Mrs C Barnes
Mrs G Smith
Mrs T M Caddoo
Mrs P Stafford
Mrs H Stephens
Mrs V S Woodward (appointed 5.5.20)

Independent Examiner

Rushtons
Chartered Accountants
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CATS PAWS SANCTUARY

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Approved by order of the board of trustees on16.08.2021..... and signed on its behalf by:

Milag Stephens
.....
Mrs H Stephens - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CATS PAWS SANCTUARY**

Independent examiner's report to the trustees of Cats Paws Sanctuary

I report to the charity trustees on my examination of the accounts of Cats Paws Sanctuary (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the 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 accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



C N Calvert
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Date:24/8/21.....

CATS PAWS SANCTUARY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		125,618	125,189
Other trading activities	2	15,446	52,075
Investment income	3	16,261	14,235
Total		157,325	191,499
 EXPENDITURE ON			
Raising funds	4	8,070	5,038
Charitable activities			
Raising donations and legacies		182,480	193,081
Total		190,550	198,119
NET INCOME/(EXPENDITURE)		(33,225)	(6,620)
 RECONCILIATION OF FUNDS			
Total funds brought forward		884,845	891,465
TOTAL FUNDS CARRIED FORWARD		851,620	884,845

The notes form part of these financial statements

CATS PAWS SANCTUARY

**BALANCE SHEET
31 MARCH 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	8	578,061	554,714
CURRENT ASSETS			
Debtors	9	1,473	2,744
Cash at bank and in hand		278,519	334,177
		279,992	336,921
CREDITORS			
Amounts falling due within one year	10	(6,433)	(6,790)
NET CURRENT ASSETS		273,559	330,131
TOTAL ASSETS LESS CURRENT LIABILITIES		851,620	884,845
NET ASSETS		851,620	884,845
FUNDS	11		
Unrestricted funds		851,620	884,845
TOTAL FUNDS		851,620	884,845

The financial statements were approved by the Board of Trustees and authorised for issue on16.8.2021..... and were signed on its behalf by:

Hilary Stephens
H Stephens - Trustee

CATS PAWS SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts are presented in Sterling (£) and all figures are rounded to the nearest pound.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 2% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	2,769	3,774
Shop income	12,677	48,301
	15,446	52,075
	15,446	52,075

3. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	15,920	13,610
Deposit Account Interest	341	625
	16,261	14,235
	16,261	14,235

4. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Advertising	2,808	30
Fund Raising Expenses	459	575
Support costs	1,899	1,281
	5,166	1,886
	5,166	1,886

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Staff	6	6
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	125,189
Other trading activities	52,075
Investment income	<u>14,235</u>
Total	191,499
EXPENDITURE ON	
Raising funds	5,038
Charitable activities	
Raising donations and legacies	193,081
	<u> </u>
Total	198,119
	<u> </u>
NET INCOME/(EXPENDITURE)	(6,620)
RECONCILIATION OF FUNDS	
Total funds brought forward	891,465
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>884,845</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2020	449,934	295,457	373
Additions	-	38,920	-
At 31 March 2021	<u>449,934</u>	<u>334,377</u>	<u>373</u>
DEPRECIATION			
At 1 April 2020	137,364	53,919	373
Charge for year	8,998	6,531	-
At 31 March 2021	<u>146,362</u>	<u>60,450</u>	<u>373</u>
NET BOOK VALUE			
At 31 March 2021	<u>303,572</u>	<u>273,927</u>	<u>-</u>
At 31 March 2020	<u>312,570</u>	<u>241,538</u>	<u>-</u>

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2020	15,844	20,620	2,174	784,402
Additions	-	-	369	39,289
At 31 March 2021	<u>15,844</u>	<u>20,620</u>	<u>2,543</u>	<u>823,691</u>
DEPRECIATION				
At 1 April 2020	15,631	20,620	1,781	229,688
Charge for year	213	-	200	15,942
At 31 March 2021	<u>15,844</u>	<u>20,620</u>	<u>1,981</u>	<u>245,630</u>
NET BOOK VALUE				
At 31 March 2021	<u>-</u>	<u>-</u>	<u>562</u>	<u>578,061</u>
At 31 March 2020	<u>213</u>	<u>-</u>	<u>393</u>	<u>554,714</u>

CATS PAWS SANCTUARY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
VAT	1,473	2,744
	<u>1,473</u>	<u>2,744</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Taxation and social security	3,101	1,406
Other creditors	3,332	5,384
	<u>6,433</u>	<u>6,790</u>

11. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	884,845	(33,225)	851,620
	<u>884,845</u>	<u>(33,225)</u>	<u>851,620</u>
TOTAL FUNDS	<u>884,845</u>	<u>(33,225)</u>	<u>851,620</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	157,325	(190,550)	(33,225)
	<u>157,325</u>	<u>(190,550)</u>	<u>(33,225)</u>
TOTAL FUNDS	<u>157,325</u>	<u>(190,550)</u>	<u>(33,225)</u>

Comparatives for movement in funds

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
Unrestricted funds			
General fund	891,465	(6,620)	884,845
	<u>891,465</u>	<u>(6,620)</u>	<u>884,845</u>
TOTAL FUNDS	<u>891,465</u>	<u>(6,620)</u>	<u>884,845</u>

CATS PAWS SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	191,499	(198,119)	(6,620)
TOTAL FUNDS	<u>191,499</u>	<u>(198,119)</u>	<u>(6,620)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.