

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022  
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 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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.

## CATS PAWS SANCTUARY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

During the 3 years since we held our last AGM (due to Covid) we have made many changes and upgrades.

##### Sanctuary

Refurbishment of the right hand isolation block and new corridor, to make working in adverse weather easier and increase security of the block. New electrics and new lighting to upgrade the block.

Refurbishment of kitten block - due to flooding issues, this block was raised and re-worked. A storage area and a new corridor were added with large windows to increase air circulation and ventilation.

We have had various problems with flooding on our land and discovered that the dyke was blocked. We got all the trees and shrubs along the perimeter cut back to enable the dredger to clear out the dyke and reinforce the walls.

A new website was commissioned to increase opportunities for members of the public to find us online and to donate. The new website also means that we can advertise our cats that need a loving new home. An Amazon Wishlist is now well established on the site, it is constantly reviewed and updated. We have been staggered by the generosity we have received in terms of items being delivered directly to the Sanctuary.

As a result of Covid, we modified our adoption process to enable us to continue homing during lockdown safely. This has worked so successfully that we have adopted the temporary procedure permanently, it is far more time efficient but more importantly, has resulted in more streamline adoptions, particularly of older and problematic cats.

The way that we collate Gift Aid information and collect it has been overhauled to ensure that we are maximising opportunities to claim money back from HMRC.

##### New Trustee

Vesta Woodward was invited to join the Trustees- she has been involved in Cats Paws for over twenty years.

##### Marton Shop

This much loved shop has had a new hot water system installed and has had a bathroom re-fit. To the rear of the shop, the storage/sorting area has been refurbished making it completely weatherproof and easier to store incoming items prior to sorting. This has streamlined the whole process from acceptance of donations to filling the shelves/rails with new goods. Included in this project was a new fire door and exit.

Owing to a spate of fly tipping, we have installed a CCTV system which has resolved the issue.

##### Layton Shop

We have created a new front entrance to the flat above the shop on Westcliffe Drive. The old entrance was via a wooden staircase at the rear of the shop which was no longer fit for purpose. At the same time, the rear of the shop was altered to create more space for books. A sorting area at the rear of the shop has been created in the old back yard which has been completely enclosed with a new fully- insulated roof which makes this area weatherproof. New shelving, lighting and a purpose-built sorting table have made dealing with donations much easier. This stalwart on Westcliffe Drive has also benefitted from a new hot water system in the kitchen.

#### FINANCIAL REVIEW

##### Reserves policy

The net incoming resources for the year resulted in an excess of expenditure over income of £55,630 (2021: £33,225) which, after deducting from reserves brought forward, gives total resources of £795,990.

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.

**CATS PAWS SANCTUARY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**FUTURE PLANS**

We hope to install a new fire alarm system and emergency lighting at the Sanctuary and its outside accommodation.

We are going to apply for a boarding cattery licence to help with the financial impact of Covid and to ensure the financial future of the Sanctuary.

The gate and fencing which separates the Sanctuary from our rear garden and large pond is now very rotten due to the high water table. We will replace the gate and fence this Summer.

Cats Paws will celebrate its 20th Anniversary of the opening of the Sanctuary in June, we plan to unveil a new front garden with a commemorative windmill at our Open Day in July.

**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

**Independent Examiner**

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

Approved by order of the board of trustees on .....7.7.22..... and signed on its behalf by:

  
.....  
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 2022.

**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').

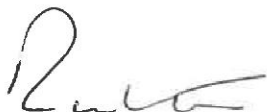
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

Date: ..... 17/10/2022 .....

**CATS PAWS SANCTUARY**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		87,060	125,618
Other trading activities	2	53,294	15,446
Investment income	3	16,923	16,261
<b>Total</b>		157,277	157,325
 <b>EXPENDITURE ON</b>			
Raising funds	4	8,087	8,070
 <b>Charitable activities</b>			
Raising donations and legacies		204,820	182,480
<b>Total</b>		212,907	190,550
<b>NET INCOME/(EXPENDITURE)</b>		(55,630)	(33,225)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		851,620	884,845
<b>TOTAL FUNDS CARRIED FORWARD</b>		795,990	851,620

The notes form part of these financial statements

**CATS PAWS SANCTUARY**

**BALANCE SHEET  
31 MARCH 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	571,842	578,061
<b>CURRENT ASSETS</b>			
Debtors	9	2,687	1,473
Cash at bank and in hand		226,677	278,519
		<hr/>	<hr/>
		229,364	279,992
<b>CREDITORS</b>			
Amounts falling due within one year	10	(5,216)	(6,433)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		224,148	273,559
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		795,990	851,620
		<hr/>	<hr/>
<b>NET ASSETS</b>		795,990	851,620
		<hr/>	<hr/>
<b>FUNDS</b>	11		
Unrestricted funds		795,990	851,620
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		795,990	851,620
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on .....27.22..... 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 2022

#### 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.

##### **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.

**CATS PAWS SANCTUARY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**2. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Fundraising events	21,163	2,769
Shop income	32,131	12,677
	53,294	15,446

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Rents received	16,920	15,920
Deposit Account Interest	3	341
	16,923	16,261

**4. RAISING FUNDS**

**Raising donations and legacies**

	2022	2021
	£	£
Advertising	1,294	2,808
Fund Raising Expenses	605	459
Support costs	2,233	1,899
	4,132	5,166

**5. TRUSTEES' REMUNERATION AND BENEFITS**

During the year, one trustee received remuneration of £29,292 (2021: £28,000) for employment services provided to the charity.

No trustees were reimbursed expenses during the year (2021: £nil).

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**6. STAFF COSTS**

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

	2022	2021
Staff	6	6
	6	6

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

**CATS PAWS SANCTUARY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	125,618
Other trading activities	15,446
Investment income	16,261
<b>Total</b>	157,325
 <b>EXPENDITURE ON</b>	
Raising funds	8,070
 <b>Charitable activities</b>	
Raising donations and legacies	182,480
<b>Total</b>	190,550
 <b>NET INCOME/(EXPENDITURE)</b>	(33,225)
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	884,845
 <b>TOTAL FUNDS CARRIED FORWARD</b>	851,620

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 1 April 2021	449,934	334,377	373
Additions	-	9,840	-
At 31 March 2022	449,934	344,217	373
 <b>DEPRECIATION</b>			
At 1 April 2021	146,362	60,450	373
Charge for year	8,999	6,837	-
At 31 March 2022	155,361	67,287	373
 <b>NET BOOK VALUE</b>			
At 31 March 2022	294,573	276,930	-
At 31 March 2021	303,572	273,927	-

**CATS PAWS SANCTUARY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**8. TANGIBLE FIXED ASSETS - continued**

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2021	15,844	20,620	2,543	823,691
Additions	-	-	-	9,840
	<u>15,844</u>	<u>20,620</u>	<u>2,543</u>	<u>833,531</u>
<b>DEPRECIATION</b>				
At 1 April 2021	15,844	20,620	1,981	245,630
Charge for year	-	-	223	16,059
	<u>15,844</u>	<u>20,620</u>	<u>2,204</u>	<u>261,689</u>
<b>NET BOOK VALUE</b>				
At 31 March 2022	<u>-</u>	<u>-</u>	<u>339</u>	<u>571,842</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>562</u>	<u>578,061</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
VAT	<u>2,687</u>	<u>1,473</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Taxation and social security	1,891	3,101
Other creditors	3,325	3,332
	<u>5,216</u>	<u>6,433</u>

**11. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	851,620	(55,630)	795,990
	<u>851,620</u>	<u>(55,630)</u>	<u>795,990</u>
<b>TOTAL FUNDS</b>	<u>851,620</u>	<u>(55,630)</u>	<u>795,990</u>

**CATS PAWS SANCTUARY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	157,277	(212,907)	(55,630)
<b>TOTAL FUNDS</b>	<u>157,277</u>	<u>(212,907)</u>	<u>(55,630)</u>

**Comparatives for movement in funds**

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

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

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

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**CATS PAWS SANCTUARY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	34,316	40,591
Gift aid	1,803	-
Legacies	46,941	61,027
Government Grants	4,000	24,000
	87,060	125,618
<b>Other trading activities</b>		
Fundraising events	21,163	2,769
Shop income	32,131	12,677
	53,294	15,446
<b>Investment income</b>		
Rents received	16,920	15,920
Deposit Account Interest	3	341
	16,923	16,261
<b>Total incoming resources</b>	<b>157,277</b>	<b>157,325</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Advertising	1,294	2,808
Fund Raising Expenses	605	459
	1,899	3,267
<b>Charitable activities</b>		
Wages	123,012	115,679
Pensions	2,252	2,118
Rates and water	1,977	1,707
Insurance	5,836	5,203
Light and heat	9,409	7,019
Telephone	1,521	1,665
Postage and stationery	1,788	1,985
Repairs & Renewals	6,059	6,114
Sundries	868	631
Motor Expenses	997	1,410
Freehold property	8,999	8,999
Improvements to property	6,837	6,531
Fixtures and fittings	-	213
Computer equipment	223	200
Food, Litter & Vets Fees	35,042	23,006
	204,820	182,480

This page does not form part of the statutory financial statements

**CATS PAWS SANCTUARY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
<b>Support costs</b>		
<b>Management</b>		
Bank Charges	2,595	1,899
<b>Governance costs</b>		
Professional Fees	488	-
Accountancy and legal fees	3,105	2,904
	<u>3,593</u>	<u>2,904</u>
Total resources expended	<u>212,907</u>	<u>190,550</u>
<b>Net expenditure</b>	<u>(55,630)</u>	<u>(33,225)</u>

This page does not form part of the statutory financial statements