

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
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 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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

During the year we have had many problems to overcome.

As the cost of living has risen, so have all our necessities - cat food, vets bills, gas and electricity etc.

We could not continue to do things as we had previously and decided to turn some of our outdoor pens into an upmarket Cat Hotel. Blackpool Council were pleased with what they saw and, after a few small changes, granted us a licence. It is proving very popular and will help us financially to carry on helping homeless cats and kittens.

We are pursuing the erection of solar panels and storage tanks at the sanctuary, in order to future proof our reliance on electricity and we are also considering selling off one of our assets to successfully balance our books.

FINANCIAL REVIEW

Reserves policy

The net incoming resources for the year resulted in an excess of expenditure over income of £67,655 (2022: £55,630) which, after deducting from reserves brought forward, gives total resources of £728,335.

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.

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.

CATS PAWS SANCTUARY

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

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 on26/1/24..... and signed on its behalf by:

Hilary 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 2023.

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').

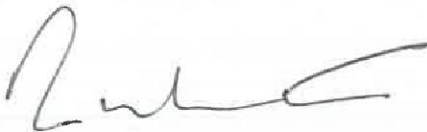
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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:26/1/24.....

CATS PAWS SANCTUARY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		97,834	87,060
Other trading activities	2	38,698	53,294
Investment income	3	16,751	16,923
Total		153,283	157,277
 EXPENDITURE ON			
Raising funds	4	15,902	8,087
Charitable activities			
Raising donations and legacies		205,036	204,820
Total		220,938	212,907
NET INCOME/(EXPENDITURE)		(67,655)	(55,630)
 RECONCILIATION OF FUNDS			
Total funds brought forward		795,990	851,620
TOTAL FUNDS CARRIED FORWARD		728,335	795,990

The notes form part of these financial statements

CATS PAWS SANCTUARY

**BALANCE SHEET
31 MARCH 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	8	561,616	571,842
CURRENT ASSETS			
Debtors	9	2,400	2,687
Cash at bank and in hand		172,191	226,677
		174,591	229,364
CREDITORS			
Amounts falling due within one year	10	(7,872)	(5,216)
		166,719	224,148
NET CURRENT ASSETS			
		728,335	795,990
TOTAL ASSETS LESS CURRENT LIABILITIES			
		728,335	795,990
NET ASSETS		728,335	795,990
FUNDS	11		
Unrestricted funds		728,335	795,990
TOTAL FUNDS		728,335	795,990

The financial statements were approved by the Board of Trustees and authorised for issue on20/1/24..... 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 2023

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.

CATS PAWS SANCTUARY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

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

	2023	2022
	£	£
Fundraising events	8,850	21,163
Shop income	29,848	32,131
	<u>38,698</u>	<u>53,294</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	16,497	16,920
Deposit Account Interest	254	3
	<u>16,751</u>	<u>16,923</u>

4. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Advertising	518	1,294
Fund Raising Expenses	2,344	605
Support costs	-	2,233
	<u>2,862</u>	<u>4,132</u>

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 2023 nor for the year ended 31 March 2022.

CATS PAWS SANCTUARY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

6. STAFF COSTS

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

	2023	2022
Staff	-	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	87,060
Other trading activities	53,294
Investment income	16,923
Total	<u>157,277</u>
EXPENDITURE ON	
Raising funds	8,087
Charitable activities	
Raising donations and legacies	204,820
Total	<u>212,907</u>
NET INCOME/(EXPENDITURE)	(55,630)
RECONCILIATION OF FUNDS	
Total funds brought forward	851,620
TOTAL FUNDS CARRIED FORWARD	<u>795,990</u>

CATS PAWS SANCTUARY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2022	449,934	344,217	373
Additions	-	5,950	-
At 31 March 2023	<u>449,934</u>	<u>350,167</u>	<u>373</u>
DEPRECIATION			
At 1 April 2022	155,361	67,287	373
Charge for year	8,999	6,953	-
At 31 March 2023	<u>164,360</u>	<u>74,240</u>	<u>373</u>
NET BOOK VALUE			
At 31 March 2023	<u>285,574</u>	<u>275,927</u>	<u>-</u>
At 31 March 2022	<u>294,573</u>	<u>276,930</u>	<u>-</u>

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2022	15,844	20,620	2,543	833,531
Additions	-	-	-	5,950
At 31 March 2023	<u>15,844</u>	<u>20,620</u>	<u>2,543</u>	<u>839,481</u>
DEPRECIATION				
At 1 April 2022	15,844	20,620	2,204	261,689
Charge for year	-	-	224	16,176
At 31 March 2023	<u>15,844</u>	<u>20,620</u>	<u>2,428</u>	<u>277,865</u>
NET BOOK VALUE				
At 31 March 2023	<u>-</u>	<u>-</u>	<u>115</u>	<u>561,616</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>339</u>	<u>571,842</u>

CATS PAWS SANCTUARY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

9.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
		£	£
	VAT	2,400	2,687
		<u> </u>	<u> </u>

10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
		£	£
	Taxation and social security	5,245	1,891
	Other creditors	2,627	3,325
		<u> </u>	<u> </u>
		<u>7,872</u>	<u>5,216</u>

11.	MOVEMENT IN FUNDS		
		At 1.4.22	Net movement in funds
		£	£
	Unrestricted funds		At 31.3.23
	General fund	795,990	(67,655)
		<u> </u>	<u> </u>
	TOTAL FUNDS	<u>795,990</u>	<u>(67,655)</u>
		<u> </u>	<u> </u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	153,283	(220,938)	(67,655)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>153,283</u>	<u>(220,938)</u>	<u>(67,655)</u>

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	851,620	(55,630)	795,990
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<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 2023

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	157,277	(212,907)	(55,630)
TOTAL FUNDS	<u>157,277</u>	<u>(212,907)</u>	<u>(55,630)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

CATS PAWS SANCTUARY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	67,917	34,316
Gift aid	3,440	1,803
Legacies	21,477	46,941
Government Grants	5,000	4,000
	97,834	87,060
Other trading activities		
Fundraising events	8,850	21,163
Shop income	29,848	32,131
	38,698	53,294
Investment income		
Rents received	16,497	16,920
Deposit Account Interest	254	3
	16,751	16,923
Total incoming resources	153,283	157,277
EXPENDITURE		
Raising donations and legacies		
Advertising	518	1,294
Fund Raising Expenses	2,344	605
	2,862	1,899
Charitable activities		
Wages	123,014	123,012
Pensions	2,230	2,252
Rates and water	2,803	1,977
Insurance	5,597	5,836
Light and heat	13,464	9,409
Telephone	1,829	1,521
Postage and stationery	2,745	1,788
Repairs & Renewals	5,694	6,059
Sundries	869	868
Motor Expenses	710	997
Carried forward	158,955	153,719

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 2023**

	2023 £	2022 £
Charitable activities		
Brought forward	158,955	153,719
Freehold property	8,999	8,999
Improvements to property	6,953	6,837
Computer equipment	223	223
Food,Litter & Vets Fees	29,906	35,042
	<u>205,036</u>	<u>204,820</u>
 Support costs		
Management		
Bank Charges	2,967	2,595
 Governance costs		
Professional Fees	6,492	488
Accountancy and legal fees	3,581	3,105
	<u>10,073</u>	<u>3,593</u>
 Total resources expended	<u>220,938</u>	<u>212,907</u>
 Net expenditure	<u><u>(67,655)</u></u>	<u><u>(55,630)</u></u>

This page does not form part of the statutory financial statements