

REGISTERED CHARITY NUMBER: 1028641

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
CATS PAWS SANCTUARY**

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

CATS PAWS SANCTUARY

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13

CATS PAWS SANCTUARY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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

The past year has been a difficult one once again.

The cost of living has hit us hard and the necessities of cat food, vets bills and gas and electric - the prices of which all went through the roof, has drained our bank account somewhat.

On the upside, we did very well with our Cat Hotel which was fully booked for many weeks during 2023 and we have lots of booking for this year also.

That along with a few bequests have helped the situation and whilst our annual subscriptions are way down this year, donations have gone up substantially.

Solar panels are due to be installed within the next two weeks and will therefore help with our utility bills.

FINANCIAL REVIEW

Reserves policy

The net incoming resources for the year resulted in an excess of expenditure over income of £37,370 (2023: £67,655) which, after deducting from reserves brought forward, gives total resources of £690,965.

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 2024

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 on23.07.24..... 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 2024.

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
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FY4 2DP

Date: 25/07/24

CATS PAWS SANCTUARY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		127,054	16,375	143,429	97,834
Other trading activities	2	38,548	-	38,548	38,698
Investment income	3	13,370	-	13,370	16,751
Total		<u>178,972</u>	<u>16,375</u>	<u>195,347</u>	<u>153,283</u>
 EXPENDITURE ON					
Raising funds		9,911	-	9,911	15,902
 Charitable activities					
Raising donations and legacies		222,806	-	222,806	205,036
Total		<u>232,717</u>	<u>-</u>	<u>232,717</u>	<u>220,938</u>
 NET INCOME/(EXPENDITURE)		 (53,745)	16,375	 (37,370)	 (67,655)
 RECONCILIATION OF FUNDS					
Total funds brought forward		728,335	-	728,335	795,990
 TOTAL FUNDS CARRIED FORWARD		 <u>674,590</u>	 <u>16,375</u>	 <u>690,965</u>	 <u>728,335</u>

The notes form part of these financial statements

CATS PAWS SANCTUARY

**BALANCE SHEET
31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	545,500	-	545,500	561,616
CURRENT ASSETS					
Debtors	7	5,161	-	5,161	2,400
Cash at bank and in hand		137,965	16,375	154,340	172,191
		<u>143,126</u>	<u>16,375</u>	<u>159,501</u>	<u>174,591</u>
CREDITORS					
Amounts falling due within one year	8	(14,036)	-	(14,036)	(7,872)
NET CURRENT ASSETS		<u>129,090</u>	<u>16,375</u>	<u>145,465</u>	<u>166,719</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>674,590</u>	<u>16,375</u>	<u>690,965</u>	<u>728,335</u>
NET ASSETS		<u>674,590</u>	<u>16,375</u>	<u>690,965</u>	<u>728,335</u>
FUNDS	9				
Unrestricted funds				674,590	728,335
Restricted funds				16,375	-
TOTAL FUNDS				<u>690,965</u>	<u>728,335</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23.07.24 and were signed on its behalf by:

H Stephens
.....
H Stephens - Trustee

The notes form part of these financial statements

CATS PAWS SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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 2024

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

	2024	2023
	£	£
Fundraising events	12,884	8,850
Shop income	25,664	29,848
	<u>38,548</u>	<u>38,698</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	12,763	16,497
Deposit Account Interest	607	254
	<u>13,370</u>	<u>16,751</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year, one trustee received remuneration of £31,662 (2023: £29,400) for employment services provided to the charity.

No trustees were reimbursed expenses during the year (2023: £nil).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	97,834	-	97,834
Other trading activities	38,698	-	38,698
Investment income	16,751	-	16,751
Total	<u>153,283</u>	<u>-</u>	<u>153,283</u>
 EXPENDITURE ON			
Raising funds	15,902	-	15,902

CATS PAWS SANCTUARY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Charitable activities			
Raising donations and legacies	205,036	-	205,036
Total	<u>220,938</u>	<u>-</u>	<u>220,938</u>
NET INCOME/(EXPENDITURE)	(67,655)	-	(67,655)
RECONCILIATION OF FUNDS			
Total funds brought forward	795,990	-	795,990
TOTAL FUNDS CARRIED FORWARD	<u><u>728,335</u></u>	<u><u>-</u></u>	<u><u>728,335</u></u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2023 and 31 March 2024	449,934	350,167	373
DEPRECIATION			
At 1 April 2023	164,360	74,240	373
Charge for year	8,998	7,003	-
At 31 March 2024	<u>173,358</u>	<u>81,243</u>	<u>373</u>
NET BOOK VALUE			
At 31 March 2024	<u><u>276,576</u></u>	<u><u>268,924</u></u>	<u><u>-</u></u>
At 31 March 2023	<u><u>285,574</u></u>	<u><u>275,927</u></u>	<u><u>-</u></u>

CATS PAWS SANCTUARY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

6. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2023 and 31 March 2024	15,844	20,620	2,543	839,481
DEPRECIATION				
At 1 April 2023	15,844	20,620	2,428	277,865
Charge for year	-	-	115	16,116
At 31 March 2024	15,844	20,620	2,543	293,981
NET BOOK VALUE				
At 31 March 2024	-	-	-	545,500
At 31 March 2023	-	-	115	561,616

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
VAT	1,940	2,400
Prepayments and accrued income	3,221	-
	<u>5,161</u>	<u>2,400</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Taxation and social security	3,907	5,245
Other creditors	10,129	2,627
	<u>14,036</u>	<u>7,872</u>

9. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	728,335	(53,745)	674,590
Restricted funds			
Vera Wolstencroft Trust	-	16,375	16,375
TOTAL FUNDS	<u>728,335</u>	<u>(37,370)</u>	<u>690,965</u>

CATS PAWS SANCTUARY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	178,972	(232,717)	(53,745)
Restricted funds			
Vera Wolstencroft Trust	16,375	-	16,375
TOTAL FUNDS	<u>195,347</u>	<u>(232,717)</u>	<u>(37,370)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	795,990	(67,655)	728,335
TOTAL FUNDS	<u>795,990</u>	<u>(67,655)</u>	<u>728,335</u>

Comparative 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)
TOTAL FUNDS	<u>153,283</u>	<u>(220,938)</u>	<u>(67,655)</u>

CATS PAWS SANCTUARY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

CATS PAWS SANCTUARY

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	92,278	67,917
Gift aid	3,221	3,440
Legacies	42,930	21,477
Government Grants	5,000	5,000
	143,429	97,834
Other trading activities		
Fundraising events	12,884	8,850
Shop income	25,664	29,848
	38,548	38,698
Investment income		
Rents received	12,763	16,497
Deposit Account Interest	607	254
	13,370	16,751
Total incoming resources	195,347	153,283
EXPENDITURE		
Raising donations and legacies		
Advertising	422	518
Fund Raising Expenses	1,094	2,344
	1,516	2,862
Charitable activities		
Wages	127,724	123,014
Pensions	2,446	2,230
Rates and water	3,929	2,803
Insurance	6,192	5,597
Light and heat	22,303	13,464
Telephone	2,078	1,829
Postage and stationery	2,201	2,745
Repairs & Renewals	12,960	5,694
Sundries	764	869
Motor Expenses	1,912	710
Carried forward	182,509	158,955

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 2024

	2024 £	2023 £
Charitable activities		
Brought forward	182,509	158,955
Freehold property	8,999	8,999
Improvements to property	7,003	6,953
Computer equipment	115	223
Food,Litter & Vets Fees	24,180	29,906
	<u>222,806</u>	<u>205,036</u>
Support costs		
Management		
Bank Charges	3,099	2,967
Governance costs		
Professional Fees	1,950	6,492
Accountancy and legal fees	3,346	3,581
	<u>5,296</u>	<u>10,073</u>
Total resources expended	<u>232,717</u>	<u>220,938</u>
Net expenditure	<u>(37,370)</u>	<u>(67,655)</u>

This page does not form part of the statutory financial statements