

# CATS PAWS SANCTUARY

England & Wales · Charity number 1028641

## Details

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**Other names** CATS PROTECTION AND WELFARE SERVICE

**Status** Registered

**Legal form** Other

**Registered** 1993-11-16

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Cats Paws Sanctuary  
School Road  
Blackpool  
FY4 5EN

**Phone** 01253760007

**Email** [catspaws@tiscali.co.uk](mailto:catspaws@tiscali.co.uk)

**Website** [www.catspawssanctuary.uk](http://www.catspawssanctuary.uk)

## Activities

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**Objects:** TO RESCUE ABANDONED INJURED AND HOMELESS CATS AND KITTENS PROVIDING VETERINARY CARE FOOD AND ACCOMMODATION AS NECESSARY BUT WITH THE ULTIMATE AIM OF REHOMING HEALTHY ANIMALS WHENEVER POSSIBLE. IN ADITION TO TRAP NEUTER AND RETURN FERAL CATS BEFORE FERAL COLONIES BECOME ESTABLISHED

**Activities:** Rescue and rehome abandoned, unwanted and homeless cats & kittens.

## Classification

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- **How:** Other Charitable Activities
- **What:** Animals
- **Who:** Other Defined Groups

## Geography

- **Area of benefit:** CHIEFLY THE FYLDE COAST AREA
- Lancashire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£178,512	£192,053	-	-
2024-03-31	£195,347	£232,717	-	-
2023-03-31	£153,283	£220,938	-	-
2022-03-31	£157,277	£212,907	-	-
2021-03-31	£157,325	£190,550	-	-

## Trustees

Name	Role	Appointed
<b>Hilary Stephens</b>	Chair	
CHRISTINE BARNES		
Chloe Stafford		2024-05-02
David Dickerson		2024-05-02
GLORIA SMITH		
PALMIRA STAFFORD		
Vesta Sylvia Woodward		2020-05-05
Zara Zubrzycki		2024-05-02

**CATS PAWS SANCTUARY**

England & Wales - Charity number 1028641

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
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 2025**

	<b>Page</b>
<b>Chairperson's Report</b>	1
<b>Report of the Trustees</b>	2 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 11
<b>Detailed Statement of Financial Activities</b>	12 to 13

**CATS PAWS SANCTUARY**  
**CHAIRPERSON'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

The past 12 months have passed very quickly and relatively undramatically.

We are obviously at the mercy of governmental changes and these have impacted on us just the same as every other business or charity, culminating in increased costs of products, all insurance, vet bills etc.

The erection of our solar panels and the 'Cat Hotel' have helped offset some of these costs but we now find ourselves looking for another means of income.

Our staff, volunteers and wonderful supporters have continued to work hard helping wherever they are needed and coming up with new ideas and generous donations via the Amazon wishlist.

All the special public days we organised over the year were again very successful and that is down to our hard working staff and volunteers. Thank you so much.

We are also very grateful to our shop staff, all of who are volunteers. They work hard and we are grateful.

Thank you from the Trustees to all the above for keeping us afloat.

To the Charity Manager and the Sanctuary Manager a great debt of thanks.

Hillary Stephens  
Trustee

**CATS PAWS SANCTUARY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

The previous year has passed rapidly and reasonably quietly.

The governmental changes have impacted us financially and will continue to be felt throughout this next 12 months.

Our Cat Hotel bookings are looking good so far this year and along with installation of solar panels, should help to ease the financial burden a little.

Our annual subscriptions are down again this year and our Christmas Raffle was woeful but general donations have been uplifting along with wonderful donations via the Amazon wishlist.

At this moment we have nothing specific planned for the next year, but are trying to come up with ideas for a new income stream.

**FINANCIAL REVIEW**

**Reserves policy**

The net incoming resources for the year resulted in an excess of income over expenditure of £316,375 (2024: expenditure over income £37,370) which, after adding to reserves brought forward, gives total resources of £1,007,340. 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.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1028641

**Principal address**

Pensilva  
School Road  
Marton  
Blackpool

**Trustees**

Mrs C Barnes  
Mrs G Smith  
Mrs P Stafford  
Mrs H Stephens  
Mrs V S Woodward  
Mrs Z Zubrzycki Trustee (appointed 2.5.24)  
D Dickerson (appointed 2.5.25)  
Mrs C Stafford (appointed 2.5.25)

**CATS PAWS SANCTUARY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**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 ..... 25.09.25 ..... and signed on its behalf by:

Milary 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 2025.

**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: .....30.9.25.....

**CATS PAWS SANCTUARY**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		99,803	-	99,803	127,717
Other trading activities	2	50,999	-	50,999	54,259
Investment income	3	27,710	-	27,710	13,370
<b>Total</b>		<u>178,512</u>	<u>-</u>	<u>178,512</u>	<u>195,346</u>
<b>EXPENDITURE ON</b>					
Raising funds		6,253	-	6,253	9,910
<b>Charitable activities</b>					
Raising donations and legacies		50,950	-	50,950	222,806
<b>Total</b>		<u>57,203</u>	<u>-</u>	<u>57,203</u>	<u>232,716</u>
Net gains on investments		195,066	-	195,066	-
<b>NET INCOME/(EXPENDITURE)</b>		316,375	-	316,375	(37,370)
Transfers between funds	11	13,860	(13,860)	-	-
<b>Net movement in funds</b>		330,235	(13,860)	316,375	(37,370)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		674,590	16,375	690,965	728,335
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,004,825</u>	<u>2,515</u>	<u>1,007,340</u>	<u>690,965</u>

The notes form part of these financial statements

**CATS PAWS SANCTUARY**

**BALANCE SHEET  
31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	396,637	-	396,637	545,500
Investment property	7	485,000	-	485,000	-
		<u>881,637</u>	<u>-</u>	<u>881,637</u>	<u>545,500</u>
<b>CURRENT ASSETS</b>					
Debtors	8	4,454	2,772	7,226	5,161
Cash at bank and in hand		135,153	-	135,153	154,340
		<u>139,607</u>	<u>2,772</u>	<u>142,379</u>	<u>159,501</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(16,419)	(257)	(16,676)	(14,036)
		<u>123,188</u>	<u>2,515</u>	<u>125,703</u>	<u>145,465</u>
<b>NET CURRENT ASSETS</b>					
		<u>1,004,825</u>	<u>2,515</u>	<u>1,007,340</u>	<u>690,965</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>1,004,825</u>	<u>2,515</u>	<u>1,007,340</u>	<u>690,965</u>
<b>NET ASSETS</b>					
		<u>1,004,825</u>	<u>2,515</u>	<u>1,007,340</u>	<u>690,965</u>
<b>FUNDS</b>	11				
Unrestricted funds				1,004,825	674,590
Restricted funds				2,515	16,375
<b>TOTAL FUNDS</b>				<u>1,007,340</u>	<u>690,965</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25-09-25 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 2025

#### 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, as modified by the revaluation of certain assets.

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

##### **Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

##### **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 2025**

**2. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Fundraising events	7,503	12,884
Shop income	23,392	25,664
Boarding income	20,104	15,711
	<u>50,999</u>	<u>54,259</u>

**3. INVESTMENT INCOME**

	2025	2024
	£	£
Rents received	21,258	12,763
Deposit Account Interest	6,452	607
	<u>27,710</u>	<u>13,370</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

During the year, one trustee received remuneration of £31,761 (2024: £31,662) for employment services provided to the charity.

No trustees were reimbursed expenses during the year (2024: £nil).

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

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

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	111,342	16,375	127,717
Other trading activities	54,259	-	54,259
Investment income	13,370	-	13,370
<b>Total</b>	<u>178,971</u>	<u>16,375</u>	<u>195,346</u>
<b>EXPENDITURE ON</b>			
Raising funds	9,910	-	9,910
<b>Charitable activities</b>			
Raising donations and legacies	222,806	-	222,806
<b>Total</b>	<u>232,716</u>	<u>-</u>	<u>232,716</u>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(53,745)</b>	<b>16,375</b>	<b>(37,370)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	728,335	-	728,335
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>674,590</u></u>	<u><u>16,375</u></u>	<u><u>690,965</u></u>

**CATS PAWS SANCTUARY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 1 April 2024	449,934	350,167	373
Additions	-	13,860	-
Reclassification	(289,934)	-	-
At 31 March 2025	<u>160,000</u>	<u>364,027</u>	<u>373</u>
<b>DEPRECIATION</b>			
At 1 April 2024	173,358	81,243	373
Charge for year	3,200	7,639	-
Reclassification/transfer	(138,050)	-	-
At 31 March 2025	<u>38,508</u>	<u>88,882</u>	<u>373</u>
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u>121,492</u>	<u>275,145</u>	<u>-</u>
At 31 March 2024	<u>276,576</u>	<u>268,924</u>	<u>-</u>

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2024	15,844	20,620	2,543	839,481
Additions	-	-	-	13,860
Reclassification	-	-	-	(289,934)
At 31 March 2025	<u>15,844</u>	<u>20,620</u>	<u>2,543</u>	<u>563,407</u>
<b>DEPRECIATION</b>				
At 1 April 2024	15,844	20,620	2,543	293,981
Charge for year	-	-	-	10,839
Reclassification/transfer	-	-	-	(138,050)
At 31 March 2025	<u>15,844</u>	<u>20,620</u>	<u>2,543</u>	<u>166,770</u>
<b>NET BOOK VALUE</b>				
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>396,637</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>545,500</u>

**7. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
Revaluation	195,066
Reclassification	289,934
At 31 March 2025	<u>485,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u>485,000</u>
At 31 March 2024	<u>-</u>

**CATS PAWS SANCTUARY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**7. INVESTMENT PROPERTY - continued**

Fair value at 31 March 2025 is represented by:

	<b>£</b>	
Valuation in 2025	195,066	
Cost	289,934	
		485,000

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

	2025	2024
	£	£
VAT	2,772	1,940
Prepayments and accrued income	4,454	3,221
	7,226	5,161

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

	2025	2024
	£	£
Bank loans and overdrafts (see note 10)	257	-
Taxation and social security	5,629	3,907
Other creditors	10,790	10,129
	16,676	14,036

**10. LOANS**

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	257	-

**11. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	674,590	316,375	13,860	1,004,825
<b>Restricted funds</b>				
Vera Wolstencroft Trust	16,375	-	(13,860)	2,515
<b>TOTAL FUNDS</b>	690,965	316,375	-	1,007,340

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	178,512	(57,203)	195,066	316,375
<b>TOTAL FUNDS</b>	178,512	(57,203)	195,066	316,375

**CATS PAWS SANCTUARY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	728,335	(53,745)	674,590
<b>Restricted funds</b>			
Vera Wolstencroft Trust	-	16,375	16,375
<b>TOTAL FUNDS</b>	<u>728,335</u>	<u>(37,370)</u>	<u>690,965</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	178,971	(232,716)	(53,745)
<b>Restricted funds</b>			
Vera Wolstencroft Trust	16,375	-	16,375
<b>TOTAL FUNDS</b>	<u>195,346</u>	<u>(232,716)</u>	<u>(37,370)</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**CATS PAWS SANCTUARY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	44,920	76,566
Gift aid	4,454	3,221
Legacies	45,429	42,930
Government Grants	5,000	5,000
	<u>99,803</u>	<u>127,717</u>
<b>Other trading activities</b>		
Fundraising events	7,503	12,884
Shop income	23,392	25,664
Boarding income	20,104	15,711
	<u>50,999</u>	<u>54,259</u>
<b>Investment income</b>		
Rents received	21,258	12,763
Deposit Account Interest	6,452	607
	<u>27,710</u>	<u>13,370</u>
<b>Total incoming resources</b>	<b>178,512</b>	<b>195,346</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Advertising	326	422
Fund Raising Expenses	1,297	1,093
	<u>1,623</u>	<u>1,515</u>
<b>Charitable activities</b>		
Wages	126,557	127,724
Pensions	2,544	2,446
Rates and water	2,462	3,929
Insurance	6,443	6,192
Light and heat	9,103	22,303
Telephone	2,568	2,078
Postage and stationery	1,553	2,201
Repairs & Renewals	8,820	12,960
Sundries	318	764
Motor Expenses	2,013	1,912
Freehold property	(134,850)	8,999
Improvements to property	7,639	7,003
Computer equipment	-	115
Food,Litter & Vets Fees	15,780	24,180
	<u>50,950</u>	<u>222,806</u>
<b>Support costs</b>		
<b>Management</b>		
Bank Charges	899	3,099
<b>Governance costs</b>		
Professional Fees	376	1,950
Carried forward	376	1,950

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 2025**

	2025 £	2024 £
<b>Governance costs</b>		
Brought forward	376	1,950
Accountancy and legal fees	3,355	3,346
	<u>3,731</u>	<u>5,296</u>
Total resources expended	57,203	232,716
Net income/(expenditure)	<u>121,309</u>	<u>(37,370)</u>

This page does not form part of the statutory financial statements

**CATS PAWS SANCTUARY**

England & Wales - Charity number 1028641

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# Accounts

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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  
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Lancashire  
FY4 2DP

# CATS PAWS SANCTUARY

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

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 11
<b>Detailed Statement of Financial Activities</b>	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 on .....23.07.24..... 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  
Avroe House  
Avroe Crescent  
Blackpool Business Park  
Blackpool  
Lancashire  
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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
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
<b>Total</b>		<u>178,972</u>	<u>16,375</u>	<u>195,347</u>	<u>153,283</u>
 <b>EXPENDITURE ON</b>					
Raising funds		9,911	-	9,911	15,902
 <b>Charitable activities</b>					
Raising donations and legacies		222,806	-	222,806	205,036
<b>Total</b>		<u>232,717</u>	<u>-</u>	<u>232,717</u>	<u>220,938</u>
 <b>NET INCOME/(EXPENDITURE)</b>		 (53,745)	16,375	 (37,370)	 (67,655)
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		728,335	-	728,335	795,990
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <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 £
<b>FIXED ASSETS</b>					
Tangible assets	6	545,500	-	545,500	561,616
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(14,036)	-	(14,036)	(7,872)
<b>NET CURRENT ASSETS</b>		<u>129,090</u>	<u>16,375</u>	<u>145,465</u>	<u>166,719</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>674,590</u>	<u>16,375</u>	<u>690,965</u>	<u>728,335</u>
<b>NET ASSETS</b>		<u>674,590</u>	<u>16,375</u>	<u>690,965</u>	<u>728,335</u>
<b>FUNDS</b>	9				
Unrestricted funds				674,590	728,335
Restricted funds				16,375	-
<b>TOTAL FUNDS</b>				<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	97,834	-	97,834
Other trading activities	38,698	-	38,698
Investment income	16,751	-	16,751
<b>Total</b>	<u>153,283</u>	<u>-</u>	<u>153,283</u>
 <b>EXPENDITURE ON</b>			
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 £
<b>Charitable activities</b>			
Raising donations and legacies	205,036	-	205,036
<b>Total</b>	<u>220,938</u>	<u>-</u>	<u>220,938</u>
<b>NET INCOME/(EXPENDITURE)</b>	(67,655)	-	(67,655)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	795,990	-	795,990
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>			
At 1 April 2023 and 31 March 2024	449,934	350,167	373
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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 £
<b>COST</b>				
At 1 April 2023 and 31 March 2024	15,844	20,620	2,543	839,481
<b>DEPRECIATION</b>				
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
<b>NET BOOK VALUE</b>				
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 £
<b>Unrestricted funds</b>			
General fund	728,335	(53,745)	674,590
<b>Restricted funds</b>			
Vera Wolstencroft Trust	-	16,375	16,375
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	178,972	(232,717)	(53,745)
<b>Restricted funds</b>			
Vera Wolstencroft Trust	16,375	-	16,375
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	795,990	(67,655)	728,335
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	153,283	(220,938)	(67,655)
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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
<b>Other trading activities</b>		
Fundraising events	12,884	8,850
Shop income	25,664	29,848
	38,548	38,698
<b>Investment income</b>		
Rents received	12,763	16,497
Deposit Account Interest	607	254
	13,370	16,751
<b>Total incoming resources</b>	195,347	153,283
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Advertising	422	518
Fund Raising Expenses	1,094	2,344
	1,516	2,862
<b>Charitable activities</b>		
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 £
<b>Charitable activities</b>		
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>
<b>Support costs</b>		
<b>Management</b>		
Bank Charges	3,099	2,967
<b>Governance costs</b>		
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>
<b>Net expenditure</b>	<u>(37,370)</u>	<u>(67,655)</u>

This page does not form part of the statutory financial statements

**CATS PAWS SANCTUARY**

England & Wales - Charity number 1028641

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# Accounts

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**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

## CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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

**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 on .....26/1/24..... 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').

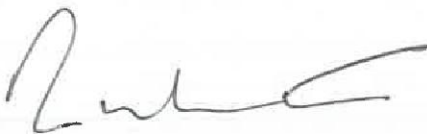
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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

The notes form part of these financial statements

**CATS PAWS SANCTUARY**

**BALANCE SHEET  
31 MARCH 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on .....20/1/24..... 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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	87,060
Other trading activities	53,294
Investment income	16,923
<b>Total</b>	<u>157,277</u>
<b>EXPENDITURE ON</b>	
Raising funds	8,087
<b>Charitable activities</b>	
Raising donations and legacies	204,820
<b>Total</b>	<u>212,907</u>
<b>NET INCOME/(EXPENDITURE)</b>	(55,630)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	851,620
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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 £
<b>COST</b>				
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>
<b>DEPRECIATION</b>				
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>
<b>NET BOOK VALUE</b>				
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**

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

<b>10.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	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>

<b>11.</b>	<b>MOVEMENT IN FUNDS</b>		Net movement	
		At 1.4.22	in funds	At
		£	£	31.3.23
				£
	<b>Unrestricted funds</b>			
	General fund	795,990	(67,655)	728,335
		<u>          </u>	<u>          </u>	<u>          </u>
	<b>TOTAL FUNDS</b>	<u>795,990</u>	<u>(67,655)</u>	<u>728,335</u>

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

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

**Comparatives for movement in funds**

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

#### 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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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
<b>Other trading activities</b>		
Fundraising events	8,850	21,163
Shop income	29,848	32,131
	38,698	53,294
<b>Investment income</b>		
Rents received	16,497	16,920
Deposit Account Interest	254	3
	16,751	16,923
<b>Total incoming resources</b>	153,283	157,277
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Advertising	518	1,294
Fund Raising Expenses	2,344	605
	2,862	1,899
<b>Charitable activities</b>		
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 £
<b>Charitable activities</b>		
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
	205,036	204,820
 <b>Support costs</b>		
<b>Management</b>		
Bank Charges	2,967	2,595
 <b>Governance costs</b>		
Professional Fees	6,492	488
Accountancy and legal fees	3,581	3,105
	10,073	3,593
 Total resources expended	220,938	212,907
 <b>Net expenditure</b>	(67,655)	(55,630)

This page does not form part of the statutory financial statements

**CATS PAWS SANCTUARY**

England & Wales - Charity number 1028641

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# Accounts

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**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

## CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 11
<b>Detailed Statement of Financial Activities</b>	12 to 13

**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').

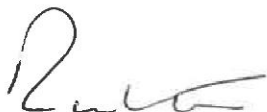
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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

**CATS PAWS SANCTUARY**

England & Wales - Charity number 1028641

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# Accounts

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**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

## CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 12
<b>Detailed Statement of Financial Activities</b>	13 to 14

# 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.

## **CATS PAWS SANCTUARY**

### **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  
Avroe House  
Avroe Crescent  
Blackpool Business Park  
Blackpool  
Lancashire  
FY4 2DP

**CATS PAWS SANCTUARY**

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

Approved by order of the board of trustees on ..... 16.08.2021 ..... 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  
Rushtons  
Chartered Accountants  
Avroe House  
Avroe Crescent  
Blackpool Business Park  
Blackpool  
Lancashire  
FY4 2DP

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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		125,618	125,189
Other trading activities	2	15,446	52,075
Investment income	3	16,261	14,235
<b>Total</b>		157,325	191,499
 <b>EXPENDITURE ON</b>			
Raising funds	4	8,070	5,038
<b>Charitable activities</b>			
Raising donations and legacies		182,480	193,081
<b>Total</b>		190,550	198,119
<b>NET INCOME/(EXPENDITURE)</b>		(33,225)	(6,620)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		884,845	891,465
<b>TOTAL FUNDS CARRIED FORWARD</b>		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 £
<b>FIXED ASSETS</b>			
Tangible assets	8	578,061	554,714
<b>CURRENT ASSETS</b>			
Debtors	9	1,473	2,744
Cash at bank and in hand		278,519	334,177
		279,992	336,921
<b>CREDITORS</b>			
Amounts falling due within one year	10	(6,433)	(6,790)
<b>NET CURRENT ASSETS</b>		273,559	330,131
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		851,620	884,845
<b>NET ASSETS</b>		851,620	884,845
<b>FUNDS</b>	11		
Unrestricted funds		851,620	884,845
<b>TOTAL FUNDS</b>		851,620	884,845

The financial statements were approved by the Board of Trustees and authorised for issue on .....16.8.2021..... 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.

## CATS PAWS SANCTUARY

### 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

#### 3. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	15,920	13,610
Deposit Account Interest	341	625
	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. 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.

**CATS PAWS SANCTUARY**

**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>6</u>	<u>6</u>

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

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

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

**CATS PAWS SANCTUARY**

**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 £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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 £
<b>COST</b>				
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>
<b>DEPRECIATION</b>				
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>
<b>NET BOOK VALUE</b>				
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
	£	£	£
<b>Unrestricted funds</b>			
General fund	884,845	(33,225)	851,620
	<u>884,845</u>	<u>(33,225)</u>	<u>851,620</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	157,325	(190,550)	(33,225)
	<u>157,325</u>	<u>(190,550)</u>	<u>(33,225)</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	891,465	(6,620)	884,845
	<u>891,465</u>	<u>(6,620)</u>	<u>884,845</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	191,499	(198,119)	(6,620)
<b>TOTAL FUNDS</b>	<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.