

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 August 2022  
for  
Cat Lovers Animal Welfare Society

Two Rivers Accountancy  
38 Eton Wick Road  
Eton Wick  
Windsor  
Berkshire  
SL4 6JL

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for the Year Ended 31 August 2022

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## Cat Lovers Animal Welfare Society

### Report of the Trustees for the Year Ended 31 August 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 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, achievements and aims**

The objectives are the care, welfare, treatment and rehoming of stray, unwanted and elderly cats.

After two very difficult years, we have at last been able to welcome our loyal volunteers back to help with running the charity. We have been able to rehome a few cats to previous adopters but as in previous years, many of our animals are long term residents due to health or behavioural problems. We have been extremely fortunate to have received legacies, which have enabled us to build and run a large enclosure for the cats. This is a more natural environment than the pens that we have been using.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Society was formally established by a Deed of Trust dated 11th March 1998.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1062244

##### **Principal address**

PO Box 1646  
Maidenhead  
Berkshire  
SL6 3TL

##### **Trustees**

Miss B Gubbins  
Mrs D Miller  
Mrs J Alder

##### **Independent Examiner**

Two Rivers Accountancy  
38 Eton Wick Road  
Eton Wick  
Windsor  
Berkshire  
SL4 6JL

Approved by order of the board of trustees on 14/2/23 and signed on its behalf by:

  
.....  
Mrs J Alder - Trustee

Independent Examiner's Report to the Trustees of  
Cat Lovers Animal Welfare Society

**Independent examiner's report to the trustees of Cat Lovers Animal Welfare Society**

I report to the charity trustees on my examination of the accounts of Cat Lovers Animal Welfare Society (the Trust) for the year ended 31 August 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.



Delia Allott  
F.C.C.A  
Two Rivers Accountancy  
38 Eton Wick Road  
Eton Wick  
Windsor  
Berkshire  
SL4 6JL

Date: 14/2/23

Cat Lovers Animal Welfare Society

Statement of Financial Activities  
for the Year Ended 31 August 2022

	Notes	31.8.22 Unrestricted fund £	31.8.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		231,052	78,641
Other trading activities	2	1,408	716
Investment income	3	636	245
<b>Total</b>		<u>233,096</u>	<u>79,602</u>
 <b>EXPENDITURE ON</b>			
Raising funds		1,202	952
<b>Charitable activities</b>			
Cat care costs		46,299	35,758
Other		13,566	5,610
<b>Total</b>		<u>61,067</u>	<u>42,320</u>
 <b>NET INCOME</b>		 172,029	 37,282
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		379,848	342,566
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u>551,877</u>	 <u>379,848</u>

The notes form part of these financial statements

Cat Lovers Animal Welfare Society

Balance Sheet  
31 August 2022

	Notes	31.8.22 Unrestricted fund £	31.8.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	35,819	8,497
<b>CURRENT ASSETS</b>			
Debtors	7	3,620	582
Cash at bank		514,912	372,895
		518,532	373,477
<b>CREDITORS</b>			
Amounts falling due within one year	8	(2,474)	(2,126)
<b>NET CURRENT ASSETS</b>		516,058	371,351
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		551,877	379,848
<b>NET ASSETS</b>		551,877	379,848
<b>FUNDS</b>	9		
Unrestricted funds		551,877	379,848
<b>TOTAL FUNDS</b>		551,877	379,848

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

.....  
J Alder - Trustee

## **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.

### **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.

Improvements to property	- 25% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

### **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.

### **Donated expenses and services**

During the year the trustee, Miss B Gubbins, paid for insurance on a van. The cost attributed to the charity is included in income as donated expenses and services and the corresponding entry is included in insurance costs.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2022

**1. ACCOUNTING POLICIES - continued**

**Donated expenses and services**

Miss Gubbins also pays for the electricity to heat the areas where the cats are looked after. The cost of this electricity is difficult to determine as the bill covers personal areas of the property, as well as those used by the charity. In 2022 a contribution of £1,000 (2021 - £nil) was paid to Miss Gubbins.

**2. OTHER TRADING ACTIVITIES**

	31.8.22	31.8.21
	£	£
Fundraising events	408	-
Calendar sales	1,000	716
	<u>1,408</u>	<u>716</u>

**3. INVESTMENT INCOME**

	31.8.22	31.8.21
	£	£
Deposit account interest	636	245
	<u>636</u>	<u>245</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

**Trustees' expenses**

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

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	78,641
Other trading activities	716
Investment income	245
<b>Total</b>	<u>79,602</u>
<b>EXPENDITURE ON</b>	
Raising funds	952
<b>Charitable activities</b>	
Cat care costs	35,758



5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Other	Unrestricted fund £ 5,610
<b>Total</b>	<u>42,320</u>
<b>NET INCOME</b>	37,282
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	342,566
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>379,848</u></u>

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 September 2021	45,624	-	8,478	1,312	55,414
Additions	<u>37,295</u>	<u>2,118</u>	<u>-</u>	<u>-</u>	<u>39,413</u>
At 31 August 2022	<u>82,919</u>	<u>2,118</u>	<u>8,478</u>	<u>1,312</u>	<u>94,827</u>
<b>DEPRECIATION</b>					
At 1 September 2021	38,850	-	7,630	437	46,917
Charge for year	<u>11,017</u>	<u>424</u>	<u>212</u>	<u>438</u>	<u>12,091</u>
At 31 August 2022	<u>49,867</u>	<u>424</u>	<u>7,842</u>	<u>875</u>	<u>59,008</u>
<b>NET BOOK VALUE</b>					
At 31 August 2022	<u>33,052</u>	<u>1,694</u>	<u>636</u>	<u>437</u>	<u>35,819</u>
At 31 August 2021	<u>6,774</u>	<u>-</u>	<u>848</u>	<u>875</u>	<u>8,497</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2022

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Other debtors	3,259	205
Prepayments and accrued income	361	377
	<u>3,620</u>	<u>582</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Trade creditors	2,204	1,856
Other creditors	270	270
	<u>2,474</u>	<u>2,126</u>

9. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	379,848	172,029	551,877
<b>TOTAL FUNDS</b>	<u>379,848</u>	<u>172,029</u>	<u>551,877</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	233,096	(61,067)	172,029
<b>TOTAL FUNDS</b>	<u>233,096</u>	<u>(61,067)</u>	<u>172,029</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2022

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	342,566	37,282	379,848
<b>TOTAL FUNDS</b>	<u>342,566</u>	<u>37,282</u>	<u>379,848</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	79,602	(42,320)	37,282
<b>TOTAL FUNDS</b>	<u>79,602</u>	<u>(42,320)</u>	<u>37,282</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	342,566	209,311	551,877
<b>TOTAL FUNDS</b>	<u>342,566</u>	<u>209,311</u>	<u>551,877</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	312,698	(103,387)	209,311
<b>TOTAL FUNDS</b>	<u>312,698</u>	<u>(103,387)</u>	<u>209,311</u>

**10. RELATED PARTY DISCLOSURES**

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