

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2024
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 2024

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

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

We have had another busy year with many requests for us to take in unwanted cats. We have been full all year and due to the nature and health of the cats we have taken in, we have not been able to rehome as many as we would have liked.

We have finished replacing all the pens with large enclosures. This enables our long term residents to have space to live in and run around with each other, rather than being in individual pens. These pens will be kept for new arrivals and those needing quiet.

We have started helping with the cost of neutering, microchipping and vet bills for those in the area on low incomes.

Due to the age group of our volunteers, we do not attend fundraising events so all our income has come from donations and legacies, for which we are extremely grateful.

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

Cat Lovers Animal Welfare Society

Report of the Trustees
for the Year Ended 31 August 2024

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

.....
Mrs J Alder - Trustee

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 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.

Delia Allott

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

Date:

Cat Lovers Animal Welfare Society

Statement of Financial Activities
for the Year Ended 31 August 2024

		31.8.24 Unrestricted fund £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		144,935	108,730
Other trading activities	2	1,000	1,211
Investment income	3	12,639	5,189
Total		<u>158,574</u>	<u>115,130</u>
EXPENDITURE ON			
Raising funds		1,029	3,507
Charitable activities			
Cat care costs		91,742	50,468
Other		19,874	15,568
Total		<u>112,645</u>	<u>69,543</u>
NET INCOME		45,929	45,587
RECONCILIATION OF FUNDS			
Total funds brought forward		597,464	551,877
TOTAL FUNDS CARRIED FORWARD		<u><u>643,393</u></u>	<u><u>597,464</u></u>

The notes form part of these financial statements

Cat Lovers Animal Welfare Society

Balance Sheet
31 August 2024

		31.8.24 Unrestricted fund £	31.8.23 Total funds £
FIXED ASSETS	Notes		
Tangible assets	6	51,569	44,489
CURRENT ASSETS			
Debtors	7	1,436	1,510
Cash at bank		595,881	554,476
		<u>597,317</u>	<u>555,986</u>
CREDITORS			
Amounts falling due within one year	8	(5,493)	(3,011)
		<u>591,824</u>	<u>552,975</u>
NET CURRENT ASSETS			
		<u>591,824</u>	<u>552,975</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		643,393	597,464
NET ASSETS		<u>643,393</u>	<u>597,464</u>
FUNDS	9		
Unrestricted funds		643,393	597,464
TOTAL FUNDS		<u>643,393</u>	<u>597,464</u>

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 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.

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 2024

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 2024 a contribution of £nil (2023 - £nil) was paid to Miss Gubbins.

2. OTHER TRADING ACTIVITIES

	31.8.24	31.8.23
	£	£
Fundraising events	-	211
Calendar sales	1,000	1,000
	<u>1,000</u>	<u>1,211</u>

3. INVESTMENT INCOME

	31.8.24	31.8.23
	£	£
Deposit account interest	<u>12,639</u>	<u>5,189</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	108,730
Other trading activities	1,211
Investment income	<u>5,189</u>
Total	<u>115,130</u>
 EXPENDITURE ON	
Raising funds	3,507
 Charitable activities	
Cat care costs	50,468

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Other	15,568
Total	69,543
NET INCOME	45,587
RECONCILIATION OF FUNDS	
Total funds brought forward	551,877
TOTAL FUNDS CARRIED FORWARD	597,464

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 September 2023	106,432	2,118	8,478	1,662	118,690
Additions	24,028	-	-	257	24,285
At 31 August 2024	130,460	2,118	8,478	1,919	142,975
DEPRECIATION					
At 1 September 2023	64,009	762	8,001	1,429	74,201
Charge for year	16,613	271	119	202	17,205
At 31 August 2024	80,622	1,033	8,120	1,631	91,406
NET BOOK VALUE					
At 31 August 2024	49,838	1,085	358	288	51,569
At 31 August 2023	42,423	1,356	477	233	44,489

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	31.8.23
	£	£
Other debtors	911	990
Prepayments and accrued income	525	520
	<u>1,436</u>	<u>1,510</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	31.8.23
	£	£
Trade creditors	5,223	2,741
Other creditors	270	270
	<u>5,493</u>	<u>3,011</u>

9. MOVEMENT IN FUNDS

	At 1.9.23	Net movement in funds	At 31.8.24
	£	£	£
Unrestricted funds			
General fund	597,464	45,929	643,393
	<u>597,464</u>	<u>45,929</u>	<u>643,393</u>
TOTAL FUNDS	<u>597,464</u>	<u>45,929</u>	<u>643,393</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	158,574	(112,645)	45,929
	<u>158,574</u>	<u>(112,645)</u>	<u>45,929</u>
TOTAL FUNDS	<u>158,574</u>	<u>(112,645)</u>	<u>45,929</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	551,877	45,587	597,464
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>551,877</u>	<u>45,587</u>	<u>597,464</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	115,130	(69,543)	45,587
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>115,130</u>	<u>(69,543)</u>	<u>45,587</u>

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

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	551,877	91,516	643,393
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>551,877</u>	<u>91,516</u>	<u>643,393</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 £
Unrestricted funds			
General fund	273,704	(182,188)	91,516
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>273,704</u>	<u>(182,188)</u>	<u>91,516</u>

10. RELATED PARTY DISCLOSURES

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