

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2025
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 2025

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Cat Lovers Animal Welfare Society

Report of the Trustees for the Year Ended 31 August 2025

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

Our objectives over the past year have changed slightly to be the long term care and welfare of our current cat residents. These are mainly the elderly cats and those with complex health issues that we are unable to rehome and who need our full attention.

We are now a sanctuary and these cats will remain with us for the rest of their lives. We will not be taking in any more animals in the short term so we can devote our time to our current residents.

We are still helping with the neutering, microchipping and vet bills for those in our area on low incomes.

We have not been fundraising this year due to the cost of stalls and our ageing volunteer group. We have been very fortunate to have received generous donations and legacies which have enabled us to continue with our work this year and into the future. We are extremely grateful for this.

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 2025

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 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.

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 2025

		31.8.25 Unrestricted fund £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		140,056	144,935
Other trading activities	2	1,000	1,000
Investment income	3	12,591	12,639
Total		<u>153,647</u>	<u>158,574</u>
EXPENDITURE ON			
Raising funds		1,137	1,029
Charitable activities			
Cat care costs		64,848	91,742
Other		15,871	19,874
Total		<u>81,856</u>	<u>112,645</u>
NET INCOME		71,791	45,929
RECONCILIATION OF FUNDS			
Total funds brought forward		643,393	597,464
TOTAL FUNDS CARRIED FORWARD		<u><u>715,184</u></u>	<u><u>643,393</u></u>

The notes form part of these financial statements

Cat Lovers Animal Welfare Society

Balance Sheet
31 August 2025

	Notes	31.8.25 Unrestricted fund £	31.8.24 Total funds £
FIXED ASSETS			
Tangible assets	6	38,601	51,569
CURRENT ASSETS			
Debtors	7	2,034	1,436
Cash at bank		678,106	595,881
		<u>680,140</u>	<u>597,317</u>
CREDITORS			
Amounts falling due within one year	8	(3,557)	(5,493)
		<u>676,583</u>	<u>591,824</u>
NET CURRENT ASSETS			
		<u>676,583</u>	<u>591,824</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		715,184	643,393
NET ASSETS		<u>715,184</u>	<u>643,393</u>
FUNDS	9		
Unrestricted funds		715,184	643,393
TOTAL FUNDS		<u>715,184</u>	<u>643,393</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 2025

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 2025 a contribution of £nil (2024 - £nil) was paid to Miss Gubbins.

2. OTHER TRADING ACTIVITIES

	31.8.25	31.8.24
	£	£
Calendar sales	1,000	1,000
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.8.25	31.8.24
	£	£
Deposit account interest	12,591	12,639
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	144,935
Other trading activities	1,000
Investment income	12,639
Total	<u>158,574</u>
 EXPENDITURE ON	
Raising funds	1,029
 Charitable activities	
Cat care costs	91,742
Other	19,874
Total	<u>112,645</u>

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
NET INCOME	45,929
RECONCILIATION OF FUNDS	
Total funds brought forward	597,464
TOTAL FUNDS CARRIED FORWARD	<u>643,393</u>

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 September 2024 and 31 August 2025	130,460	2,118	8,478	1,919	142,975
DEPRECIATION					
At 1 September 2024	80,622	1,033	8,120	1,631	91,406
Charge for year	12,459	217	90	202	12,968
At 31 August 2025	93,081	1,250	8,210	1,833	104,374
NET BOOK VALUE					
At 31 August 2025	37,379	868	268	86	38,601
At 31 August 2024	49,838	1,085	358	288	51,569

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25 £	31.8.24 £
Other debtors	1,523	911
Prepayments and accrued income	511	525
	<u>2,034</u>	<u>1,436</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25 £	31.8.24 £
Trade creditors	3,275	5,223
Other creditors	282	270
	<u>3,557</u>	<u>5,493</u>

9. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	643,393	71,791	715,184
	<u>643,393</u>	<u>71,791</u>	<u>715,184</u>
TOTAL FUNDS	<u>643,393</u>	<u>71,791</u>	<u>715,184</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	153,647	(81,856)	71,791
	<u>153,647</u>	<u>(81,856)</u>	<u>71,791</u>
TOTAL FUNDS	<u>153,647</u>	<u>(81,856)</u>	<u>71,791</u>

Comparatives for 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>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

9. MOVEMENT IN FUNDS - continued

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

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

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

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	597,464	117,720	715,184
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>597,464</u>	<u>117,720</u>	<u>715,184</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	312,221	(194,501)	117,720
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>312,221</u>	<u>(194,501)</u>	<u>117,720</u>

10. RELATED PARTY DISCLOSURES

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

Detailed Statement of Financial Activities
for the Year Ended 31 August 2025

	31.8.25 £	31.8.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	14,079	143,513
Gift aid	497	812
Legacies	124,822	-
Donated services and facilities	260	260
Insurance commission	398	350
	<hr/>	<hr/>
	140,056	144,935
Other trading activities		
Calendar sales	1,000	1,000
Investment income		
Deposit account interest	12,591	12,639
	<hr/>	<hr/>
Total incoming resources	153,647	158,574
EXPENDITURE		
Raising donations and legacies		
Advertising	400	381
Other trading activities		
Calendar purchases	737	648
Charitable activities		
Sundries	707	601
Waste disposal	4,073	3,882
Vets fees	41,896	61,044
Animal food	17,387	22,536
Cattery repairs	785	3,192
	<hr/>	<hr/>
	64,848	91,255
Support costs		
Management		
Postage, stationery and computer expenses	1,780	1,887
Improvements to property	12,460	16,613
Motor vehicles	89	119
	<hr/>	<hr/>
	14,329	18,619

Cat Lovers Animal Welfare Society

Detailed Statement of Financial Activities
for the Year Ended 31 August 2025

	31.8.25 £	31.8.24 £
Management Finance		
Bank charges	84	81
Fixtures and fittings	217	271
Computer equipment	202	202
	<hr/> 503	<hr/> 554
Governance costs		
Insurance	745	918
Independent examiner's fees	294	270
	<hr/> 1,039	<hr/> 1,188
Total resources expended	<hr/> 81,856	<hr/> 112,645
Net income	<hr/> <hr/> 71,791	<hr/> <hr/> 45,929

This page does not form part of the statutory financial statements