

# FOUR PAWS CAT RESCUE

England & Wales - Charity number 1138455

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2010-10-18

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

## Contact

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**Address** 2 Wheatley Road  
Forest Hill  
Oxford  
OX33 1EH

**Phone** 07872450879

**Email** [FOURPAWSCATRESCUE@HOTMAIL.COM](mailto:FOURPAWSCATRESCUE@HOTMAIL.COM)

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

## Activities

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**Objects:** FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF ANIMALS IN NEED OF CARE AND ATTENTION AND IN PARTICULAR TO PROVIDE AND MAINTAIN RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH ANIMALS WITHIN THE OXFORDSHIRE AREA

**Activities:** To relieve the suffering of animals in need of care and attention and in particular to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals in the Oxfordshire area.

## Classification

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- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** OXFORDSHIRE
- Oxfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£29,876	£27,146	-	-
2024-05-31	£26,788	£23,744	-	-
2023-05-31	£36,157	£39,677	-	-
2022-05-31	£31,075	£33,828	-	-
2021-05-31	£35,134	£48,530	-	-

## Trustees

Name	Role	Appointed
Donna Louise Jones		2026-03-22
JULIE JONES		
TERESA JANE BROWN		2015-10-01

**FOUR PAWS CAT RESCUE**

England & Wales - Charity number 1138455

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2025  
for  
Four Paws Cat Rescue**

DUX Advisory Limited  
Chartered Accountants  
Kennel Club House  
Gatehouse Way  
Aylesbury  
Buckinghamshire  
HP19 8DB

**Four Paws Cat Rescue**

**Contents of the Financial Statements  
for the Year Ended 31 May 2025**

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## **Four Paws Cat Rescue**

### **Report of the Trustees for the Year Ended 31 May 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 May 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 objectives of the charity as per its governing document are:

- To provide and maintain rescue homes or other facilities to care for cats who need re-homing
- To provide suitable care, as necessary, to cats who need re-homing

##### **Activities Undertaken achieve objectives**

The Chair of the Trustees has a cattery at her home where cats are homed until permanent homes can be found for them.

All cats coming into the Charity's care are taken to the vet for a check up and, where necessary, neutering and microchipping, plus any other advised veterinary treatment.

Cats are rehomed with a full assessment of the proposed new owners and their living accommodation.

##### **Main activities undertaken to further the charity's purposes for the public benefit**

- Raising awareness of the importance of microchipping and neutering cats
- Holding fundraising events
- Rescuing and rehoming domestic cats and kittens in Oxfordshire and surrounding areas.
- We offer advice to cat owners as well as providing a safe environment, general care and treatment to unwanted or stray cats until we find them their forever homes.

#### **ACHIEVEMENTS AND PERFORMANCE**

The charity has re-homed 97 cats throughout the year.

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity has made a surplus for the year amounting to £2,730 (2024: £2,822)

##### **Reserves policy**

The reserves have built up over several years and particularly after large donations received during the year ended 31st May 2020. The charity continues with fundraising activities, concentrating on summer and christmas major events whilst also utilising the reserve funds to complete their main activities.

##### **Going concern**

The charity has adequate reserves to continue re-homing cats for the foreseeable future.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is an unincorporated charity governed by its constitution dated 20 August 2010 and was registered with the Charity Commission on 18 October 2010.

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

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

1138455

**Four Paws Cat Rescue**

**Report of the Trustees  
for the Year Ended 31 May 2025**

**Principal address**

2 Wheatley Road  
Forest Hill  
Oxford  
Oxfordshire  
OX33 1EH

**Trustees**

Miss M R Innes  
Mrs T J Brown  
Mrs J Jones

**Independent Examiner**

Bianca Permal FCA  
DUX Advisory Limited  
Chartered Accountants  
Kennel Club House  
Gatehouse Way  
Aylesbury  
Buckinghamshire  
HP19 8DB

Approved by order of the board of trustees on 26 Feb 2026 and signed on its behalf by:

  
.....  
Mrs J Jones - Trustee

**Independent Examiner's Report to the Trustees of  
Four Paws Cat Rescue**

**Independent examiner's report to the trustees of Four Paws Cat Rescue**

I report to the charity trustees on my examination of the accounts of Four Paws Cat Rescue (the Trust) for the year ended 31 May 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.



Bianca Permal FCA

DUX Advisory Limited  
Chartered Accountants  
Kennel Club House  
Gatehouse Way  
Aylesbury  
Buckinghamshire  
HP19 8DB

Date: .....26/2/26.....

**Four Paws Cat Rescue**

**Statement of Financial Activities  
for the Year Ended 31 May 2025**

	Notes	31.5.25 Unrestricted fund £	31.5.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	29,876	26,787
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
Raising funds	3	791	637
<b>Charitable activities</b>	4		
Relieving the suffering of animals		26,355	23,328
		<hr/>	<hr/>
<b>Total</b>		27,146	23,965
		<hr/>	<hr/>
<b>NET INCOME</b>		2,730	2,822
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		160,579	157,757
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>163,309</u>	<u>160,579</u>

The notes form part of these financial statements

**Four Paws Cat Rescue**

**Balance Sheet  
31 May 2025**

	Notes	31.5.25 Total funds £	31.5.24 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	9	998	-
<b>CURRENT ASSETS</b>			
Cash at bank		162,581	160,849
<b>CREDITORS</b>			
Amounts falling due within one year	10	(270)	(270)
<b>NET CURRENT ASSETS</b>		162,311	160,579
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		163,309	160,579
<b>NET ASSETS</b>		163,309	160,579
<b>FUNDS</b>			
Unrestricted funds	11	163,309	160,579
<b>TOTAL FUNDS</b>		163,309	160,579

The financial statements were approved by the Board of Trustees and authorised for issue on 26-2-2026 and were signed on its behalf by:

  
.....  
J Jones - Trustee

## Four Paws Cat Rescue

### Notes to the Financial Statements for the Year Ended 31 May 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.

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention. The presentation currency of these financial statements is in sterling.

The financial statements have been prepared on a going concern basis. The trustees feel it is appropriate for the financial statements to be prepared on this basis.

##### **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**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on a straight-line basis. The useful life used is:

Computer equipment: 4 years

##### **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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Cash at bank and in hand**

Cash and cash equivalents include cash in hand and deposits held at call with banks.

**Four Paws Cat Rescue**

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

**2. DONATIONS AND LEGACIES**

	31.5.25	31.5.24
	£	£
Donations	29,876	26,147
Other income	-	640
	<u>29,876</u>	<u>26,787</u>

**3. RAISING FUNDS**

**Raising donations and legacies**

	31.5.25	31.5.24
	£	£
Fundraising costs	791	637
	<u>791</u>	<u>637</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Relieving the suffering of animals	20,918	5,437	26,355
	<u>20,918</u>	<u>5,437</u>	<u>26,355</u>

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.5.25	31.5.24
	£	£
Cleaning	490	332
Animal food and supplies	7,786	6,092
Vet fees	11,327	12,329
Cattery utilities	1,315	1,454
	<u>20,918</u>	<u>20,207</u>

**6. SUPPORT COSTS**

	Finance	Other	Governance costs	Totals
	£	£	£	£
Relieving the suffering of animals	(137)	5,304	270	5,437
	<u>(137)</u>	<u>5,304</u>	<u>270</u>	<u>5,437</u>

**Four Paws Cat Rescue**

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

**6. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

	31.5.25	31.5.24
	Relieving the suffering of animals £	Total activities £
Bank charges	(137)	207
Office expenses	542	840
Insurance	677	638
Postage and stationery	39	47
Travel	690	717
Repairs and renewals	2,560	-
Subscriptions	464	402
Depreciation of tangible fixed assets	332	-
Accountancy and legal fees	270	270
	<u>5,437</u>	<u>3,121</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	<u>26,787</u>
<b>EXPENDITURE ON</b>	
Raising funds	637
<b>Charitable activities</b>	
Relieving the suffering of animals	<u>23,328</u>
<b>Total</b>	<u>23,965</u>
<b>NET INCOME</b>	2,822
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	157,757

Four Paws Cat Rescue

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted fund
£
<u>160,579</u>

TOTAL FUNDS CARRIED FORWARD

9. TANGIBLE FIXED ASSETS

Computer equipment  
£

**COST**

Additions

1,330

**DEPRECIATION**

Charge for year

332

**NET BOOK VALUE**

At 31 May 2025

998

At 31 May 2024

-

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors

31.5.25  
£  
270

31.5.24  
£  
270

11. MOVEMENT IN FUNDS

	At 1.6.24 £	Net movement in funds £	At 31.5.25 £
<b>Unrestricted funds</b>			
General fund	160,579	2,730	163,309
<b>TOTAL FUNDS</b>	<u>160,579</u>	<u>2,730</u>	<u>163,309</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	29,876	(27,146)	2,730
<b>TOTAL FUNDS</b>	<u>29,876</u>	<u>(27,146)</u>	<u>2,730</u>

**Four Paws Cat Rescue**

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

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
<b>Unrestricted funds</b>			
General fund	157,757	2,822	160,579
<b>TOTAL FUNDS</b>	<u>157,757</u>	<u>2,822</u>	<u>160,579</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	26,787	(23,965)	2,822
<b>TOTAL FUNDS</b>	<u>26,787</u>	<u>(23,965)</u>	<u>2,822</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2025 nor for the year ended 31 May 2024.

**FOUR PAWS CAT RESCUE**

England & Wales - Charity number 1138455

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# Accounts

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FOUR PAWS CAT RESCUE  
FINANCIAL STATEMENTS  
FOR THE YEAR END  
31 May 2024

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**Chairman** Mrs Julie Jones

**Trustees** Mrs Julie Jones  
Miss Michelle Innes  
Mrs Teresa Brown

**Charity  
Registered  
Number** 1138455

**Registered  
Office** 2 Wheatley Road  
Forest Hill  
Oxford  
OX33 1EH

**Independent  
Examiner** Mrs Marina Hunt FCCA

Chimes Accountancy Services Ltd  
G02 Terriers House  
Amersham Road  
High Wycombe  
Bucks  
HP13 5AJ

I report to the trustees on my examination of the accounts of Four Paws Cat Rescue for the year ended 31st May 2024.

#### Responsibilities and basis of report

As the charity trustees of Four Paws Cat Rescue 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 Four Paws Cat Rescue's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Four Paws Cat Rescue 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 accounting requirements concerning the form and content of the 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.



Marina Hunt FCCA  
Chimes Accountancy Services Ltd  
G02 Terriers House  
Amersham Road  
High Wycombe  
Bucks  
HP13 5AJ

Date: 7/2/25

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 May 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Income and endowments from:</b>				
Donations and legacies	2	26,788	26,788	34,088
Charitable activities	3	-	-	2,069
<b>Total</b>		<b>26,788</b>	<b>26,788</b>	<b>36,157</b>
<b>Expenditure on:</b>				
Raising funds	4	22,578	22,578	38,658
Charitable activities	5	1,166	1,166	1,019
<b>Total</b>		<b>23,744</b>	<b>23,744</b>	<b>39,677</b>
<b>Net income/(expenditure)</b>		<b>2,823</b>	<b>2,823</b>	<b>(3,520)</b>
<b>Net movement in funds</b>		<b>2,823</b>	<b>2,823</b>	<b>(3,520)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		157,756	157,756	161,275
<b>Total funds carried forward</b>		<b>160,579</b>	<b>160,579</b>	<b>157,755</b>

## BALANCE SHEET

FOR THE YEAR ENDED 31 May 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Current assets				
Cash at bank and in hand	6	160,849	160,849	158,026
<b>Total current assets</b>		<b>160,849</b>	<b>160,849</b>	<b>158,026</b>
Creditors: amounts falling due within one year	7	270	270	270
<b>Net current assets/(liabilities)</b>		<b>160,759</b>	<b>160,759</b>	<b>157,756</b>
<b>Total net assets or liabilities</b>		<b>160,759</b>	<b>160,759</b>	<b>157,756</b>
<b>Funds of the Charity</b>				
Unrestricted funds	8	160,579	160,579	157,756
Restricted income funds	8	-	-	-
Endowment funds	8	-	-	-
<b>Total funds</b>		<b>160,579</b>	<b>160,579</b>	<b>157,756</b>

The financial statements were approved by the Board on 07-Feb-2025 and signed on its behalf by:

Julie Jones  
Chairman



## 1 Accounting Policies

### 1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

### 1.2 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

### 1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

## 2 Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Donation and gifts	26,148	26,148	34,088
Other	640	640	-
	<u>26,788</u>	<u>26,788</u>	<u>34,088</u>

## 3 Income from Charitable Activities

Analysis	Total funds 2024	Total funds 2023
	£	£
Sale of Good	-	2,069
	<u>-</u>	<u>2,069</u>

## 4 Expenditure on Raising Funds

	Total funds 2024	Total funds 2023
Analysis	£	£
Fundraising costs	637	1,265
Animal food and supplies	6,092	7,457
Vet fees	12,329	25,478
Bank charges	207	337
Office expenses	840	1,324
Insurance	638	610
Accountancy	270	270
Cattery rent & utilities	1,454	845
Cleaning & waste disposal	332	1,072
	<u>22,799</u>	<u>38,658</u>

## 5 Expenditure on Charitable Activities

	Total funds 2024	Total funds 2023
Analysis	£	£
Printing, postage & stationery	47	51
Subscription	402	245
Travel expenses	717	723
	<u>1,166</u>	<u>1,019</u>

## 6 Cash at bank and in hand

	Total funds 2024	Total funds 2023
	£	£
Barclays account	87,311	79,236
Lloyds account	73,538	78,790
	<u>160,849</u>	<u>158,026</u>

## 7 Creditors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Accruals and deferred income	270	270
	<u>270</u>	<u>270</u>

## 8 Charity funds

### 8.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
	157,756	26,787	(23,965)	-	-	160,578
<b>Total</b>	<u>157,756</u>	<u>26,566</u>	<u>(23,744)</u>	<u>-</u>	<u>-</u>	<u>160,578</u>

### 8.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
	161,275	36,157	(39,676)	-	-	157,756
<b>Total</b>	<u>161,275</u>	<u>36,157</u>	<u>(39,676)</u>	<u>-</u>	<u>-</u>	<u>157,756</u>

1. The first part of the document is a list of names and addresses.

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**FOUR PAWS CAT RESCUE**

England & Wales - Charity number 1138455

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# Accounts

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**FOUR PAWS CAT RESCUE**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR END**  
**31 May 2023**

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Chairman:	Mrs Julie Jones
Trustees	Mrs Julie Jones
	Miss Michelle Innes
	Mrs Teresa Brown
Charity Registered Number	1138455
Registered Office	2 Wheatley Road Forest Hill Oxford OX33 1EH
Independent Examiner	Mrs Marina Legge FCCA Chimes Accountancy Services Ltd G02 Terriers House Amersham Road High Wycombe Bucks HP13 5AJ

I report to the trustees on my examination of the accounts of Four Paws Cat Rescue for the year ended 31st May 2023.

### **Responsibilities and basis of report**

As the charity trustees of Four Paws Cat Rescue 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 Four Paws Cat Rescue's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Four Paws Cat Rescue 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 accounting requirements concerning the form and content of the 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.

Marina Legge FCCA

Chimes Accountancy Services Ltd

G02 Terriers House

Amersham Road

High Wycombe

Bucks HP13 5AJ

Date:

Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Incoming resources</b>						
<b>Income and endowments from:</b>						
Donations and legacies	2	28,735	0	0	28,735	18,577
Charitable activities	3	2,069	0	0	2,069	3,835
Other trading activities	4	5,353	0	0	5,353	8,663
<b>Total</b>		<b>36,157</b>	<b>0</b>	<b>0</b>	<b>36,157</b>	<b>31,075</b>
<b>Resources expended</b>						
<b>Expenditure on:</b>						
Raising funds	5	38,658	0	0	38,658	32,819
Charitable activities	6	1,019	0	0	1,019	1,008
<b>Total</b>		<b>39,677</b>	<b>0</b>	<b>0</b>	<b>39,677</b>	<b>33,827</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>		<b>(3,520)</b>	<b>0</b>	<b>0</b>	<b>(3,520)</b>	<b>(2,752)</b>
<b>Net income/(expenditure)</b>		<b>(3,520)</b>	<b>0</b>	<b>0</b>	<b>(3,520)</b>	<b>(2,752)</b>
<b>Net movement in funds</b>		<b>(3,520)</b>	<b>0</b>	<b>0</b>	<b>(3,520)</b>	<b>(2,752)</b>
Reconciliation of funds:						
Total funds brought forward		161,275	0	0	161,275	
<b>Total funds carried forward</b>		<b>157,755</b>	<b>0</b>	<b>0</b>	<b>157,755</b>	<b>(2,752)</b>

Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total Funds 2023 £	Total Funds 2022 £
Current assets						
Cash at bank and in hand	7	158,026	0	0	158,026	161,545
Total current assets		158,026	0	0	158,026	161,545
Creditors: amounts falling due within one year	8	270	0	0	270	270
Net current assets/(liabilities)		157,756	0	0	157,756	161,275
<b>Total assets less current liabilities</b>		<b>157,756</b>	<b>0</b>	<b>0</b>	<b>157,756</b>	<b>161,275</b>
<b>Total net assets or liabilities</b>		<b>157,756</b>	<b>0</b>	<b>0</b>	<b>157,756</b>	<b>161,275</b>
Funds of the Charity						
Unrestricted funds	9	157,755			157,755	161,275
Restricted income funds	9		0		0	0
Endowment funds	9			0	0	0
<b>Total funds</b>		<b>157,755</b>	<b>0</b>	<b>0</b>	<b>157,755</b>	<b>161,275</b>

The financial statements were approved by the Board on 08-Feb-2024 and signed on its behalf by:

Julie Jones  
Chairman

# 1 Accounting Policies

## 1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice (SORP) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

## 1.2 Basis of preparation

Four Paws Cat Rescue meets the definition of a public benefit entity under FRS 102. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

## 1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

## 1.4 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

## 1.5 Other trading income

Other trading income from non-charitable sources is recognised over the period to which it relates, Any relating to future periods is deferred.

## 1.6 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

### 1.7 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

## 2 Income from Donations and Legacies

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Donation and gifts	28,735	0	0	28,735	18,577
<b>Total</b>	<b>28,735</b>	<b>0</b>	<b>0</b>	<b>28,735</b>	<b>18,577</b>

## 3 Income from Charitable Activities

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Sale of Good	2,069	0	0	2,069	3,835
<b>Total</b>	<b>2,069</b>	<b>0</b>	<b>0</b>	<b>2,069</b>	<b>3,835</b>

## 4 Income from Other Trading Activities

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Events	0	0	0	0	77
Re-homing	5,353	0	0	5,353	8,586
<b>Total</b>	<b>5,353</b>	<b>0</b>	<b>0</b>	<b>5,353</b>	<b>8,663</b>

## 5 Expenditure on Raising Funds

	Total funds 2023	Total funds 2022
Analysis	£	£
Fundraising costs	1,265	1,950
Animal food and supplies	7,457	3,457
Vet fees	25,478	24,727
Bank charges	337	606
Office expenses	1,324	317
Insurance	610	584
Accountancy	270	270
Cattery rent & utilities	845	416
Cleaning & waste disposal	1,072	492
<b>Total</b>	<b>38,658</b>	<b>32,819</b>

## 6 Expenditure on Charitable Activities

Analysis	Total funds 2023 £	Total funds 2022 £
Printing, postage & stationery	51	65
Telephone	0	13
Subscription	245	110
Travel expenses	723	775
Advertising and marketing	0	45
<b>Total</b>	<b>1,019</b>	<b>1,008</b>

## 7 Cash at bank and in hand

	Total funds 2023 £	Total funds 2022 £
Barclays account	79,236	80,967
Lloyds account	78,790	80,578
<b>Total</b>	<b>158,026</b>	<b>161,545</b>

## 8 Creditors: Amounts falling due within one year

	Total funds 2023 £	Total funds 2022 £
Accruals and deferred income	270	270
<b>Total</b>	<b>270</b>	<b>270</b>

## 9 Charity funds

### 9.1 Details of material funds held and movements during the CURRENT reporting period

<b>Fund names</b>	<b>Fund balances brought forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Gains and losses</b>	<b>Fund balances carried forward</b>
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
	161,275	36,157	(39,676)	0	0	157,756
<b>Total</b>	161,275	36,157	(39,676)	0	0	157,756

### 9.2 Details of material funds held and movements during the PREVIOUS reporting period

<b>Fund names</b>	<b>Fund balances brought forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Gains and losses</b>	<b>Fund balances carried forward</b>
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
	164,029	31,075	(33,828)	0	0	161,275
<b>Total</b>	164,029	31,075	(33,828)	0	0	161,275

**FOUR PAWS CAT RESCUE**

England & Wales - Charity number 1138455

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# Accounts

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# Four Paws Cat Rescue

Annual Report and Financial Statements

for the Year Ended 31 May 2022

## Contents

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## Reference and Administrative Details

<b>Chairman</b>	Mrs Julie Jones
<b>Trustees</b>	Mrs Julie Jones Ms Michelle Ruth Innes Mrs Teresa Brown
<b>Charity Registration Number</b>	1138455
<b>Principal Office</b>	2 Wheatley Road Forest Hill Oxford Oxon OX331EH
<b>Independent Examiner</b>	Marina Legge Chimes Accountancy Services Ltd 173 Hicks Farm Rise High Wycombe Bucks HP13 7SQ

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 May 2022

### Objectives and activities

#### *Objects and aims*

The aim of Four Paws Cat Rescue is to provide provisional accommodation, care and veterinary treatment to any neglected, unwanted or stray cat or kitten that is admitted into our care, prior to finding a permanent and suitable home.

#### *Public benefit*

We assist and educate the public in the importance of animal welfare including neutering and appropriate care.

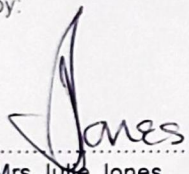
The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Structure, governance and management

#### *Nature of governing document*

The charity's constitution was adopted on 20th August 2010, and the rescue achieved its charity status on 18th October 2010.

The annual report was approved by the trustees of the charity on <sup>2<sup>nd</sup> Feb. 23</sup> and signed on its behalf by:



.....  
Mrs Julie Jones  
Chairman and Trustee

## Statement of Trustees' Responsibilities

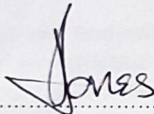
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 2<sup>nd</sup> Feb 23 and signed on its behalf by:



.....  
Mrs Julie Jones  
Chairman and Trustee

## Independent Examiner's Report to the trustees of Four Paws Cat Rescue

I report to the trustees on my examination of the accounts of Four Paws Cat Rescue for the year ended 31 May 2022.

### Responsibilities and basis of report

As the charity trustees of Four Paws Cat Rescue you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

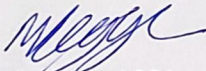
I report in respect of my examination of the Four Paws Cat Rescue's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### 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 Four Paws Cat Rescue 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 accounting 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.



Marina Legge ACCA  
Chimes Accountancy Services Ltd

173 Hicks Farm Rise  
High Wycombe  
Bucks  
HP13 7SQ

Date: 21/2/23.

## Statement of Financial Activities for the Year Ended 31 May 2022

	Note	Unrestricted funds £	Total 2022 £
<b>Income and Endowments from:</b>			
Donations and legacies		18,577	18,577
Other trading activities		12,498	12,498
Investment income	4	0	0
Total income		31,075	31,075
<b>Expenditure on:</b>			
Raising funds		32,704	32,704
Charitable activities		1,124	1,124
Total expenditure		33,828	33,828
Net expenditure		(2,753)	(2,753)
Net movement in funds			
<b>Reconciliation of funds</b>			
Total funds brought forward		164,030	164,030
Total funds carried forward	12	161,277	161,277
	Note	Unrestricted funds £	Total 2021 £
<b>Income and Endowments from:</b>			
Donations and legacies		17,963	17,963
Other trading activities		17,162	17,162
Investment income	4	9	9
Total income		35,134	35,134
<b>Expenditure on:</b>			
Raising funds		(46,676)	(46,676)
Charitable activities		(1,854)	(1,854)
Total expenditure		(48,530)	(48,530)
Net expenditure		(13,396)	(13,396)
Net movement in funds		(13,396)	(13,396)
<b>Reconciliation of funds</b>			
Total funds brought forward		177,426	177,426
Total funds carried forward	12	164,030	164,030

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2020 is shown in note 12.

(Registration number: 1138455)  
Balance Sheet as at 31 May 2022

	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors	9		
Cash at bank and in hand	10	<u>161,547</u>	<u>164,299</u>
		161,547	164,299
<b>Creditors: Amounts falling due within one year</b>	11	<u>{ 270 }</u>	<u>{ 69 }</u>
<b>Net assets</b>		<u>161,277</u>	<u>164,030</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>161,277</u>	<u>164,030</u>
<b>Total funds</b>	12	<u>161,277</u>	<u>164,030</u>

The financial statements on pages 5 to 11 were approved by the trustees, and authorised for issue on 2<sup>nd</sup> Feb. 23 and signed on their behalf by:

  
.....  
Mrs Julie Jones

Chairman and trustee

The notes on pages 7 to 11 form an integral part of these financial statements.

# Notes to the Financial Statements for the Year Ended 31 May 2022

## 1 Accounting policies

### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### **Basis of preparation**

Four Paws Cat Rescue meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Notes to the Financial Statements for the Year Ended 31 May 2022

### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

## 2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies:		
Donations from individuals	18,577	18,577
Gift aid reclaimed		
Grants, including capital grants:		
Grants from other charities		
<b>Total for 2022</b>	<u>18,577</u>	<u>18,577</u>
<b>Total for 2021</b>	<u>17,963</u>	<u>17,963</u>

## 3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income:		
Shop income from sale of donated goods and services		
Sales of goods and services	12,421	12,421
Events income:		
Other events income	77	77
<b>Total for 2022</b>	<u>12,498</u>	<u>12,498</u>
<b>Total for 2021</b>	<u>17,162</u>	<u>17,162</u>

## Notes to the Financial Statements for the Year Ended 31 May 2022

### 4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits		
<b>Total for 2022</b>		
<b>Total for 2021</b>	9	9

### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs		1,124	1,170
<b>Total for 2021</b>		1,854	1,854

**Total  
expenditure  
£**

### 6 Analysis of governance and support costs

#### Governance costs

	Unrestricted funds General £	Total funds £
Marketing and publicity	125	171
Other governance costs	999	999
<b>Total for 2022</b>	1,124	1,170
<b>Total for 2021</b>	1,854	1,854

## Notes to the Financial Statements for the Year Ended 31 May 2022

### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

### 9 Debtors

	2022 £	2021 £
Other debtors	-	-

### 10 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	161,545	164,299

### 11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	270	269

### 12 Funds

	Balance at 1 June 2021 £	Incoming resources £	Resources expended £	Balance at 31 May 2022 £
<b>Unrestricted funds</b>				
General	<u>164,030</u>	<u>31,075</u>	<u>(33,828)</u>	<u>161,277</u>
	<b>Balance at 1 June 2020 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 May 2021 £</b>
<b>Unrestricted funds</b>		35,134		
General	<u>177,426</u>		<u>(48,530)</u>	164,030

## Statement of Financial Activities by fund for the Year Ended 31 May 2022

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
<b>Income and Endowments from:</b>		
Donations and legacies	18,577	17,963
Other trading activities	12,498	17,162
Investment income	-	9
Total income	31,075	35,134
<b>Expenditure on:</b>		
Raising funds	(32,704)	(46,676)
Charitable activities	(1,124)	(1,854)
Total expenditure	(33,828)	(48,530)
Net (expenditure)/income	(2,753)	(13,396)
Net movement in funds	(2,753)	(13,396)
<b>Reconciliation of funds</b>		
Total funds brought forward	164,030	177,426
Total funds carried forward	161,277	164,030

## Detailed Statement of Financial Activities for the Year Ended 31 May 2022

	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	18,577	17,963
Other trading activities (analysed below)	12,498	17,162
Investment income (analysed below)	-	9
	31,075	35,134
<b>Expenditure on:</b>		
Raising funds (analysed below)	(32,704)	(46,676)
Charitable activities (analysed below)	(1,124)	(1,854)
	(33,828)	(48,530)
Net (expenditure)/income	(2,753)	(13,396)
Net movement in funds	(2,753)	(13,396)
<b>Reconciliation of funds</b>		
Total funds brought forward	164,030	177,426
	161,277	164,030
Total funds carried forward	161,277	164,030

## Detailed Statement of Financial Activities for the Year Ended 31 May 2022

	Total 2022 £	Total 2021 £
<b>Donations and legacies</b>		
Legacies and bequests		
Fundraising and donations	18,577	17,203
Gift Aid tax reclaimed	-	460
Grants - other agencies	-	300
	18,577	17,963
<b>Other trading activities</b>		
Shop income		32
Rags & Scrap	3,912	3,522
Homing	8,586	13,608
	12,498	17,162
<b>Investment income</b>		
Interest on cash deposits	-	9
	-	9
<b>Raising funds</b>		
Fundraising costs	(263)	(985)
Direct costs	(1,687)	(685)
Shop costs	(950)	(5,013)
Cattery rent & utilities	(416)	(1,278)
Cleaning & waste disposal	(492)	(1,027)
Insurance	(584)	(564)
Repairs and maintenance	-	(76)
Animal food/livery	(2,507)	(6,195)
Vet fees	(24,727)	(27,573)
Office expenses	(202)	(2,914)
Accountancy fees	(270)	(270)
Bank charges	(606)	(96)
	(32,704)	(46,676)
<b>Charitable activities</b>		
Telephone and fax	(13)	(747)
Printing, postage and stationery	(291)	(70)
Motor & travel expenses	(775)	(791)
Advertising	(45)	(246)
	(1,124)	(1,854)

This page does not form part of the statutory financial statements.

**FOUR PAWS CAT RESCUE**

England & Wales - Charity number 1138455

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# Accounts

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# Four Paws Cat Rescue

Annual Report and Financial Statements

for the Year Ended 31 May 2021

# Four Paws Cat Rescue

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Reference and Administrative Details

<b>Chairman</b>	Mrs Julie Jones
<b>Trustees</b>	Mrs Julie Jones Ms Michelle Ruth Innes Mrs Teresa Brown Mr Wendy Edens
<b>Charity Registration Number</b>	1138455
<b>Principal Office</b>	2 Wheatley Road Forest Hill Oxford Oxon OX33 1EH
<b>Independent Examiner</b>	Marina Legge Chimes Accountancy Services Ltd 173 Hicks Farm Rise High Wycombe Bucks HP13 7SQ

**Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 May 2021.

**Objectives and activities**

***Objects and aims***

The aim of Four Paws Cat Rescue is to provide provisional accommodation, care and veterinary treatment to any neglected, unwanted or stray cat or kitten that is admitted into our care, prior to finding a permanent and suitable home.

***Public benefit***

We assist and educate the public in the importance of animal welfare including neutering and appropriate care.

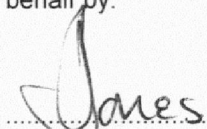
The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**Structure, governance and management**

***Nature of governing document***

The charity's constitution was adopted on 20th August 2010, and the rescue achieved its charity status on 18th October 2010.

The annual report was approved by the trustees of the charity on 20.12.21 and signed on its behalf by:

  
.....

Mrs Julie Jones  
Chairman and trustee

## Statement of Trustees' Responsibilities

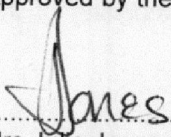
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 20.12.21 and signed on its behalf by:

  
.....  
Mrs Julie Jones  
Chairman and trustee

## Independent Examiner's Report to the trustees of Four Paws Cat Rescue

I report to the trustees on my examination of the accounts of Four Paws Cat Rescue for the year ended 31 May 2021.

### Responsibilities and basis of report

As the charity trustees of Four Paws Cat Rescue you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

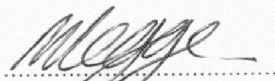
I report in respect of my examination of the Four Paws Cat Rescue's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### 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 Four Paws Cat Rescue 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 accounting 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.



Marisa Legge  
Chimes Accountancy Services Ltd  
ACCA

173 Hicks Farm Rise  
High Wycombe  
Bucks  
HP13 7SQ

Date: 20/12/2021

Statement of Financial Activities for the Year Ended 31 May 2021

	Note	Unrestricted funds £	Total 2021 £
<b>Income and Endowments from:</b>			
Donations and legacies		17,963	17,963
Other trading activities		17,162	17,162
Investment income	4	9	9
Total income		<u>35,134</u>	<u>35,134</u>
<b>Expenditure on:</b>			
Raising funds		(46,676)	(46,676)
Charitable activities		(1,854)	(1,854)
Total expenditure		<u>(48,530)</u>	<u>(48,530)</u>
Net expenditure		<u>(13,396)</u>	<u>(13,396)</u>
Net movement in funds		(13,396)	(13,396)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>177,426</u>	<u>177,426</u>
Total funds carried forward	12	<u>164,030</u>	<u>164,030</u>
		<b>Unrestricted funds £</b>	<b>Total 2020 £</b>
<b>Income and Endowments from:</b>			
Donations and legacies		104,157	104,157
Other trading activities		46,617	46,617
Investment income	4	96	96
Total income		<u>150,870</u>	<u>150,870</u>
<b>Expenditure on:</b>			
Raising funds		(59,149)	(59,149)
Charitable activities		(841)	(841)
Total expenditure		<u>(59,990)</u>	<u>(59,990)</u>
Net income		<u>90,880</u>	<u>90,880</u>
Net movement in funds		90,880	90,880
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>86,547</u>	<u>86,547</u>
Total funds carried forward	12	<u>177,427</u>	<u>177,427</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2020 is shown in note 12.

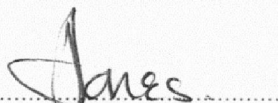
The notes on pages 7 to 11 form an integral part of these financial statements.  
Page 5

# Four Paws Cat Rescue

(Registration number: 1138455)  
Balance Sheet as at 31 May 2021

	Note	2021 £	2020 £
<b>Current assets</b>			
Debtors	9	-	2,928
Cash at bank and in hand	10	<u>164,299</u>	<u>174,768</u>
		164,299	177,696
<b>Creditors: Amounts falling due within one year</b>	11	<u>(269)</u>	<u>(269)</u>
<b>Net assets</b>		<u>164,030</u>	<u>177,427</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>164,030</u>	<u>177,427</u>
<b>Total funds</b>	12	<u>164,030</u>	<u>177,427</u>

The financial statements on pages 5 to 11 were approved by the trustees, and authorised for issue on ~~20.12.21~~ and signed on their behalf by:



Mrs Julie Jones  
Chairman and trustee

## Notes to the Financial Statements for the Year Ended 31 May 2021

### 1 Accounting policies

#### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

Four Paws Cat Rescue meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

## Notes to the Financial Statements for the Year Ended 31 May 2021

### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Notes to the Financial Statements for the Year Ended 31 May 2021

**Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

**Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

**2 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Donations from individuals	17,203	17,203
Gift aid reclaimed	460	460
Grants, including capital grants;		
Grants from other charities	300	300
<b>Total for 2021</b>	<u>17,963</u>	<u>17,963</u>
<b>Total for 2020</b>	<u>104,157</u>	<u>104,157</u>

**3 Income from other trading activities**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Trading income;		
Shop income from sale of donated goods and services	32	32
Sales of goods and services	3,522	3,522
Events income;		
Other events income	13,608	13,608
<b>Total for 2021</b>	<u>17,162</u>	<u>17,162</u>
<b>Total for 2020</b>	<u>46,617</u>	<u>46,617</u>

Notes to the Financial Statements for the Year Ended 31 May 2021

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	9	9
<b>Total for 2021</b>	<u>9</u>	<u>9</u>
<b>Total for 2020</b>	<u>96</u>	<u>96</u>

5 Expenditure on charitable activities

	Unrestricted funds General £	Total funds £
Governance costs	1,854	1,854
<b>Total for 2020</b>	<u>841</u>	<u>841</u>
		<b>Total expenditure £</b>

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Marketing and publicity	246	246
Other governance costs	1,608	1,608
<b>Total for 2021</b>	<u>1,854</u>	<u>1,854</u>
<b>Total for 2020</b>	<u>841</u>	<u>841</u>

Notes to the Financial Statements for the Year Ended 31 May 2021

**7 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

**8 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

**9 Debtors**

	2021 £	2020 £
Other debtors	-	2,928

**10 Cash and cash equivalents**

	2021 £	2020 £
Cash at bank	164,299	174,768

**11 Creditors: amounts falling due within one year**

	2021 £	2020 £
Accruals	269	269

**12 Funds**

	Balance at 1 June 2020 £	Incoming resources £	Resources expended £	Balance at 31 May 2021 £
<b>Unrestricted funds</b>				
General	177,426	35,134	(48,530)	164,030
	Balance at 1 June 2019 £	Incoming resources £	Resources expended £	Balance at 31 May 2020 £
<b>Unrestricted funds</b>				
General	86,547	150,870	(59,990)	177,427

Statement of Financial Activities by fund for the Year Ended 31 May 2021

	Total Unrestricted Funds 2021 £	Total Unrestricted Funds 2020 £
<b>Income and Endowments from:</b>		
Donations and legacies	17,963	104,157
Other trading activities	17,162	46,617
Investment income	<u>9</u>	<u>96</u>
Total income	<u>35,134</u>	<u>150,870</u>
<b>Expenditure on:</b>		
Raising funds	(46,676)	(59,149)
Charitable activities	<u>(1,854)</u>	<u>(841)</u>
Total expenditure	<u>(48,530)</u>	<u>(59,990)</u>
Net (expenditure)/income	<u>(13,396)</u>	<u>90,880</u>
Net movement in funds	(13,396)	90,880
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>177,426</u>	<u>86,547</u>
Total funds carried forward	<u><u>164,030</u></u>	<u><u>177,427</u></u>

## Detailed Statement of Financial Activities for the Year Ended 31 May 2021

	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	17,963	104,157
Other trading activities (analysed below)	17,162	46,617
Investment income (analysed below)	9	96
Total income	<u>35,134</u>	<u>150,870</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(46,676)	(59,149)
Charitable activities (analysed below)	<u>(1,854)</u>	<u>(841)</u>
Total expenditure	<u>(48,530)</u>	<u>(59,990)</u>
Net (expenditure)/income	<u>(13,396)</u>	<u>90,880</u>
Net movement in funds	(13,396)	90,880
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>177,426</u>	<u>86,547</u>
Total funds carried forward	<u><u>164,030</u></u>	<u><u>177,427</u></u>

This page does not form part of the statutory financial statements.

## Detailed Statement of Financial Activities for the Year Ended 31 May 2021

	Total 2021 £	Total 2020 £
<b>Donations and legacies</b>		
Legacies and bequests	-	81,249
Fundraising and donations	17,203	9,406
Gift Aid tax reclaimed	460	468
Grants - other agencies	300	13,034
	<u>17,963</u>	<u>104,157</u>
<b>Other trading activities</b>		
Shop income	32	35,053
Rags & Scrap	3,522	4,594
Homing	13,608	6,970
	<u>17,162</u>	<u>46,617</u>
<b>Investment income</b>		
Interest on cash deposits	9	96
	<u>9</u>	<u>96</u>
<b>Raising funds</b>		
Fundraising costs	(985)	(238)
Direct costs	(685)	-
Shop costs	(5,013)	(17,044)
Cattery rent & utilities	(1,278)	(4,293)
Cleaning & waste disposal	(1,027)	(1,297)
Insurance	(564)	(920)
Repairs and maintenance	(76)	(5,866)
Animal food/livery	(6,195)	(8,404)
Vet fees	(27,573)	(17,483)
Office expenses	(2,914)	(2,878)
Accountancy fees	(270)	(270)
Bank charges	(96)	(456)
	<u>(46,676)</u>	<u>(59,149)</u>
<b>Charitable activities</b>		
Telephone and fax	(747)	-
Printing, postage and stationery	(70)	-
Motor & travel expenses	(791)	(841)
Advertising	(246)	-
	<u>(1,854)</u>	<u>(841)</u>

This page does not form part of the statutory financial statements.