

# 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.

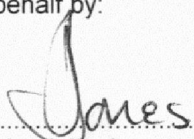
The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**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

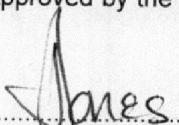
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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.



Marina 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		<u>(1,854)</u>	<u>(1,854)</u>
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>
	Note	Unrestricted funds £	Total 2020 £
<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		<u>(841)</u>	<u>(841)</u>
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.

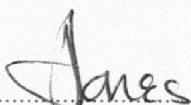
The notes on pages 7 to 11 form an integral part of these financial statements.  
Page 5

# 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	164,299	174,768
		164,299	177,696
<b>Creditors: Amounts falling due within one year</b>	11	(269)	(269)
<b>Net assets</b>		164,030	177,427
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		164,030	177,427
<b>Total funds</b>	12	164,030	177,427

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>	<b>17,963</b>	<b>17,963</b>
<b>Total for 2020</b>	<b>104,157</b>	<b>104,157</b>

**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>	<b>17,162</b>	<b>17,162</b>
<b>Total for 2020</b>	<b>46,617</b>	<b>46,617</b>

## 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>	<b>9</b>	<b>9</b>
<b>Total for 2020</b>	<b>96</b>	<b>96</b>

## 5 Expenditure on charitable activities

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

**Total  
expenditure  
£**

## 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>	<b>1,854</b>	<b>1,854</b>
<b>Total for 2020</b>	<b>841</b>	<b>841</b>



## 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	9	96
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>164,030</u>	<u>177,427</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>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>164,030</u>	<u>177,427</u>

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

	Total 2021 £	Total 2020 £
<b><i>Donations and legacies</i></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><i>Other trading activities</i></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><i>Investment income</i></b>		
Interest on cash deposits	9	96
	<u>9</u>	<u>96</u>
<b><i>Raising funds</i></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><i>Charitable activities</i></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.