

Four Paws Cat Rescue

Annual Report and Financial Statements

for the Year Ended 31 May 2022

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Reference and Administrative Details

Chairman	Mrs Julie Jones
Trustees	Mrs Julie Jones Ms Michelle Ruth Innes Mrs Teresa Brown
Charity Registration Number	1138455
Principal Office	2 Wheatley Road Forest Hill Oxford Oxon OX331EH
Independent Examiner	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.

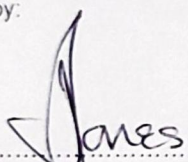
The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

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 2nd Feb 23 and signed on its behalf by:


.....
Mrs Julie Jones
Chairman and Trustee

Statement of Trustees' Responsibilities

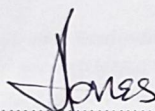
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 2nd 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').

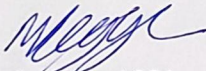
I report in respect of my examination of the Four Paws Cat Rescue's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 £
Income and Endowments from:			
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
Expenditure on:			
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			
Reconciliation of funds			
Total funds brought forward		164,030	164,030
Total funds carried forward	12	161,277	161,277
	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
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
Expenditure on:			
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			
Reconciliation of funds			
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.

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

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

	Note	2022 £	2021 £
Current assets			
Debtors	9		
Cash at bank and in hand	10	161,547	164,299
		161,547	164,299
Creditors: Amounts falling due within one year	11	(270)	(69)
Net assets		<u>161,277</u>	<u>164,030</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		161,277	164,030
Total funds	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 2nd Feb 23 and signed on their behalf by:



 Mrs Julie Jones

Chairman and trustee

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		
Total for 2022	18,577	18,577
Total for 2021	17,963	17,963

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
Total for 2022	12,498	12,498
Total for 2021	17,162	17,162

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		
Total for 2022		
Total for 2021	9	9

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs		1,124	1,170
Total for 2021		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
Total for 2022	1,124	1,170
Total for 2021	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 £
Unrestricted funds				
General	<u>164,030</u>	<u>31,075</u>	<u>(33,828)</u>	<u>161,277</u>
	Balance at 1 June 2020 £	Incoming resources £	Resources expended £	Balance at 31 May 2021 £
Unrestricted funds		35,134		
General	<u>177,426</u>		<u>(48,530)</u>	<u>164,030</u>

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

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	18,577	17,963
Other trading activities	12,498	17,162
Investment income	-	9
Total income	31,075	35,134
Expenditure on:		
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)
Reconciliation of funds		
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 £
Income and Endowments from:		
Donations and legacies (analysed below)	18,577	17,963
Other trading activities (analysed below)	12,498	17,162
Investment income (analysed below)	-	9
Total income	31,075	35,134
Expenditure on:		
Raising funds (analysed below)	(32,704)	(46,676)
Charitable activities (analysed below)	(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)
Reconciliation of funds		
Total funds brought forward	164,030	177,426
Total funds carried forward	<u>161,277</u>	<u>164,030</u>

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

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Legacies and bequests		
Fundraising and donations	18,577	17,203
Gift Aid tax reclaimed	-	460
Grants - other agencies	-	300
	<u>18,577</u>	<u>17,963</u>
<i>Other trading activities</i>		
Shop income		32
Rags & Scrap	3,912	3,522
Homing	8,586	13,608
	<u>12,498</u>	<u>17,162</u>
<i>Investment income</i>		
Interest on cash deposits	-	9
	<u>-</u>	<u>9</u>
<i>Raising funds</i>		
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)
	<u>(32,704)</u>	<u>(46,676)</u>
<i>Charitable activities</i>		
Telephone and fax	(13)	(747)
Printing, postage and stationery	(291)	(70)
Motor & travel expenses	(775)	(791)
Advertising	(45)	(246)
	<u>(1,124)</u>	<u>(1,854)</u>

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