

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 £
Incoming resources						
Income and endowments from:						
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
Total		36,157	0	0	36,157	31,075
Resources expended						
Expenditure on:						
Raising funds	5	38,658	0	0	38,658	32,819
Charitable activities	6	1,019	0	0	1,019	1,008
Total		39,677	0	0	39,677	33,827
Net income/(expenditure) before investment gains/(losses)		(3,520)	0	0	(3,520)	(2,752)
Net income/(expenditure)		(3,520)	0	0	(3,520)	(2,752)
Net movement in funds		(3,520)	0	0	(3,520)	(2,752)
Reconciliation of funds:						
Total funds brought forward		161,275	0	0	161,275	
Total funds carried forward		157,755	0	0	157,755	(2,752)

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
Total assets less current liabilities		157,756	0	0	157,756	161,275
Total net assets or liabilities		157,756	0	0	157,756	161,275
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
Total funds		157,755	0	0	157,755	161,275

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
Total	28,735	0	0	28,735	18,577

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
Total	2,069	0	0	2,069	3,835

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
Total	5,353	0	0	5,353	8,663

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
Total	38,658	32,819

6 Expenditure on Charitable Activities

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

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
Total	158,026	161,545

8 Creditors: Amounts falling due within one year

	Total funds 2023	Total funds 2022
	£	£
Accruals and deferred income	270	270
Total	270	270

9 Charity funds

9.1 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
	£	£	£	£	£	£
Unrestricted funds						
	161,275	36,157	(39,676)	0	0	157,756
Total	161,275	36,157	(39,676)	0	0	157,756

9.2 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
	£	£	£	£	£	£
Unrestricted funds						
	164,029	31,075	(33,828)	0	0	161,275
Total	164,029	31,075	(33,828)	0	0	161,275