

**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**

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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**

		31.5.25 Unrestricted fund £	31.5.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
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>		163,309	160,579
		<hr/> <hr/>	<hr/> <hr/>

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>		<u>162,311</u>	<u>160,579</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		163,309	160,579
<b>NET ASSETS</b>		<u>163,309</u>	<u>160,579</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>163,309</u>	<u>160,579</u>
<b>TOTAL FUNDS</b>		<u>163,309</u>	<u>160,579</u>

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

The notes form part of these financial statements

**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	<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	<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	<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  
£

TOTAL FUNDS CARRIED FORWARD

160,579

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

31.5.25  
£

31.5.24  
£

Other creditors

270

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>	<b>160,579</b>	<b>2,730</b>	<b>163,309</b>

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>	<b>29,876</b>	<b>(27,146)</b>	<b>2,730</b>

# 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.