

Sally's Cat Rescue

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2022

Sally's Cat Rescue  
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For the year ended 31 December 2022

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Sally's Cat Rescue  
Report of the Trustees  
For the year ended 31 December 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2022. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

## REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Name of Charity</b>	Sally's Cat Rescue
<b>Charity registration number</b>	1155667
<b>Principal address</b>	1 Nettles Corner Boscundle Tregrehan Mills St Austell PL25 3RH

### Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mrs S Hannaford  
Mrs G Stevens  
Mrs J Franklin  
Mrs L Hewings  
Mrs Y Smith  
Mr M Richards

### Independent examiners

GSB Accountancy  
10 Cormorant Drive  
St Austell  
Cornwall  
PL25 3BA

Approved by the Board of Trustees and signed on its behalf by



Mrs S Hannaford

05 March 2024

Sally's Cat Rescue  
Independent Examiners Report to the Trustees  
For the year ended 31 December 2022

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity'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 examiners statement**

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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.



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G Bawden

GSB Accountancy  
10 Cormorant Drive  
St Austell  
Cornwall  
PL25 3BA

05 March 2024

Sally's Cat Rescue  
Statement of Financial Activities  
For the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 £	2021 £
<b>Income and endowments from:</b>					
Donations and legacies	2	75,451	5,000	80,451	91,077
Other trading activities	3	29,837	-	29,837	31,677
<b>Total</b>		<b>105,288</b>	<b>5,000</b>	<b>110,288</b>	<b>122,754</b>
<b>Expenditure on:</b>					
Raising funds	4	(86,562)	-	(86,562)	(52,202)
<b>Total</b>		<b>(86,562)</b>	<b>-</b>	<b>(86,562)</b>	<b>(52,202)</b>
<b>Transfers between funds</b>		<b>(22,559)</b>	<b>22,559</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(3,833)</b>	<b>27,559</b>	<b>23,726</b>	<b>70,552</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		32,200	77,548	109,748	129,196
<b>Total funds carried forward</b>		<b>28,367</b>	<b>105,107</b>	<b>133,474</b>	<b>199,748</b>

Sally's Cat Rescue  
Statement of Financial Position  
As at 31 December 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	7	77,548	77,548
		<b>77,548</b>	<b>77,548</b>
<b>Current assets</b>			
Cash at bank and in hand		55,926	32,200
		<b>55,926</b>	<b>32,200</b>
<b>Net current assets</b>		<b>55,926</b>	<b>32,200</b>
<b>Total assets less current liabilities</b>		<b>133,474</b>	<b>109,748</b>
<b>Net assets</b>		<b>133,474</b>	<b>109,748</b>
<b>The funds of the charity</b>			
Restricted income funds	8	105,107	77,548
Unrestricted income funds	8	28,367	32,200
<b>Total funds</b>		<b>133,474</b>	<b>109,748</b>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



Mrs S Hannaford  
Trustee

05 March 2024

Sally's Cat Rescue  
Notes to the Financial Statements  
For the year ended 31 December 2022

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Sally's Cat Rescue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**2. Income from donations and legacies**

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Donations received	39,342	-	39,342	64,814
Legacies received	3,458	-	3,458	3,000
Grants received	-	5,000	5,000	12,388
Subscriptions received	11,446	-	11,446	10,875
Donated goods and services	21,205	-	21,205	-
	<b>75,451</b>	<b>5,000</b>	<b>80,451</b>	<b>91,077</b>

**3. Income earned from other activities**

	2022	2021
	£	£
<b>Unrestricted funds</b>		
Fund raising events	29,837	31,677
	<b>29,837</b>	<b>31,677</b>

**4. Expenditure on generating donations and legacies**

	2022	2021
	£	£
<b>Unrestricted funds</b>		
Support costs	86,562	52,202
	<b>86,562</b>	<b>52,202</b>

Sally's Cat Rescue  
Notes to the Financial Statements Continued  
For the year ended 31 December 2022

**5. Analysis of support costs**

	2022	2021
	£	£
<b>Voluntary Income</b>		
Purchases	9,425	8,201
Vet fees	75,732	42,580
Food & litter	678	330
Advertising & Postage	497	-
Insurance	-	742
Bank charges	230	349
	<b>86,562</b>	<b>52,202</b>

**6. Comparative for the Statement of Financial Activities**

	Unrestricted funds £	Restricted funds £	2021 £
<b>Income and endowments from:</b>			
Donations and legacies	78,688	12,389	91,077
Other trading activities	31,677	-	31,677
<b>Total</b>	<b>110,365</b>	<b>12,389</b>	<b>122,754</b>
<b>Expenditure on:</b>			
Raising funds	(52,202)	-	(52,202)
<b>Total</b>	<b>(52,202)</b>	<b>-</b>	<b>(52,202)</b>
<b>Transfers between funds</b>	(1,062)	1,062	-
<b>Net movement in funds</b>	<b>57,101</b>	<b>13,451</b>	<b>70,552</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	65,099	64,097	129,196
<b>Total funds carried forward</b>	<b>122,200</b>	<b>77,548</b>	<b>199,748</b>



Sally's Cat Rescue  
Notes to the Financial Statements Continued  
For the year ended 31 December 2022

**7. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Fixtures and fittings £</b>
At 01 January 2022	77,548
At 31 December 2022	<b>77,548</b>
<b>Net book values</b>	
At 31 December 2022	<b>77,548</b>
At 31 December 2021	<b>77,548</b>

**8. Movement in funds**

**Unrestricted Funds**

	<b>Balance at 01/01/2022 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfers £</b>	<b>Balance at 31/12/2022 £</b>
<i>General</i>					
General	32,200	105,288	(86,562)	(22,559)	28,367
	<b>32,200</b>	<b>105,288</b>	<b>(86,562)</b>	<b>(22,559)</b>	<b>28,367</b>

**Unrestricted Funds - Previous year**

	<b>Balance at 01/01/2021 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfers £</b>	<b>Balance at 31/12/2021 £</b>
<i>General</i>					
General	65,099	110,365	(52,202)	(91,062)	32,200
	<b>65,099</b>	<b>110,365</b>	<b>(52,202)</b>	<b>(91,062)</b>	<b>32,200</b>

**Purpose of unrestricted Funds**

General

General funding

**Restricted Funds**

	<b>Balance at 01/01/2022 £</b>	<b>Incoming resources £</b>	<b>Transfers £</b>	<b>Balance at 31/12/2022 £</b>
Restricted	77,548	5,000	22,559	105,107
	<b>77,548</b>	<b>5,000</b>	<b>22,559</b>	<b>105,107</b>

Sally's Cat Rescue  
Notes to the Financial Statements Continued  
For the year ended 31 December 2022

**Restricted Funds - Previous year**

	Balance at 01/01/2021	Incoming resources	Transfers	Balance at 31/12/2021
	£	£	£	£
Restricted	64,097	12,389	1,062	77,548
	<b>64,097</b>	<b>12,389</b>	<b>1,062</b>	<b>77,548</b>

**Purpose of restricted funds**

Restricted

Restricted funding held back from general operating income and costs

**9. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	-	28,367	28,367
<b>Restricted funds</b>			
Restricted	77,548	27,559	105,107
	<b>77,548</b>	<b>55,926</b>	<b>133,474</b>

**Previous year**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	-	32,200	32,200
<b>Restricted funds</b>			
Restricted	77,548	-	77,548
	<b>77,548</b>	<b>32,200</b>	<b>109,748</b>

Sally's Cat Rescue  
Detailed Statement of Financial Activities  
For the year ended 31 December 2022

	2022	2021
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	39,342	64,814
Legacies	3,458	3,000
Grants receivable	5,000	12,388
Subscriptions	11,446	10,875
Donated goods and services	21,205	-
	<b>80,451</b>	<b>91,077</b>
<b>Other trading activities</b>		
Fund raising events	29,837	31,677
	<b>29,837</b>	<b>31,677</b>
<b>Total incoming resources</b>	<b>110,288</b>	<b>122,754</b>
<b>SUPPORT COSTS</b>		
<b>Purchases</b>		
Purchases	(9,425)	(8,201)
	<b>(9,425)</b>	<b>(8,201)</b>
<b>Vet fees</b>		
Vet fees	(75,732)	(42,580)
	<b>(75,732)</b>	<b>(42,580)</b>
<b>Food &amp; litter</b>		
Food & litter	(678)	(330)
	<b>(678)</b>	<b>(330)</b>
<b>Advertising &amp; Postage</b>		
Advertising & Postage	(497)	-
	<b>(497)</b>	<b>-</b>
<b>Insurance</b>		
Insurance	-	(742)
	<b>-</b>	<b>(742)</b>
<b>Bank charges</b>		
Bank charges	(230)	(349)
	<b>(230)</b>	<b>(349)</b>
<b>Total resources expended</b>	<b>(86,562)</b>	<b>(52,202)</b>
<b>Net Income</b>	<b>23,726</b>	<b>70,552</b>