

Sally's Cat Rescue

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2023

Sally's Cat Rescue
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Sally's Cat Rescue
Report of the Trustees
For the year ended 31 December 2023

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2023. 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

Name of Charity	Sally's Cat Rescue
Charity registration number	1155667
Principal address	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 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

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.



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 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Income and endowments from:					
Donations and legacies	2	62,798	3,999	66,797	80,451
Other trading activities	3	30,114	-	30,114	29,837
Investments	4	1,001	-	1,001	-
Total		93,913	3,999	97,912	110,288
Expenditure on:					
Raising funds	5	(105,803)	-	(105,803)	(86,562)
Total		(105,803)	-	(105,803)	(86,562)
Transfers between funds		2,999	(2,999)	-	-
Net movement in funds		(8,891)	1,000	(7,891)	23,726
Reconciliation of funds					
Total funds brought forward		28,367	105,107	133,474	109,748
Total funds carried forward		19,476	106,107	125,583	133,474

Sally's Cat Rescue
Statement of Financial Position
As at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	8	77,548	77,548
		77,548	77,548
Current assets			
Cash at bank and in hand		48,035	55,926
		48,035	55,926
Net current assets		48,035	55,926
Total assets less current liabilities		125,583	133,474
Net assets		125,583	133,474
The funds of the charity			
Restricted income funds	9	106,107	105,107
Unrestricted income funds	9	19,476	28,367
Total funds		125,583	133,474

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 2023

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	2023	2022
	£	£	£	£
Donations received	16,117	(1)	16,116	39,342
Legacies received	5,786	-	5,786	3,458
Grants received	-	4,000	4,000	5,000
Subscriptions received	12,995	-	12,995	11,446
Donated goods and services	27,900	-	27,900	21,205
	62,798	3,999	66,797	80,451

3. Income earned from other activities

	2023	2022
	£	£
Unrestricted funds		
Fund raising events	30,114	29,837
	30,114	29,837

4. Investment income

	2023	2022
	£	£
Unrestricted funds		
Bank interest receivable	1,001	-
	1,001	-

Sally's Cat Rescue
Notes to the Financial Statements Continued
For the year ended 31 December 2023

5. Expenditure on generating donations and legacies

	2023 £	2022 £
Unrestricted funds		
Support costs	105,803	86,562
	105,803	86,562

6. Analysis of support costs

	2023 £	2022 £
Voluntary Income		
Purchases	7,600	9,425
Vet fees	97,271	75,732
Food & litter	135	678
Advertising & Postage	557	497
Bank charges	240	230
	105,803	86,562

7. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2022 £
Income and endowments from:			
Donations and legacies	75,451	5,000	80,451
Other trading activities	29,837	-	29,837
Total	105,288	5,000	110,288
Expenditure on:			
Raising funds	(86,562)	-	(86,562)
Total	(86,562)	-	(86,562)
Transfers between funds	(22,559)	22,559	-
Net movement in funds	(3,833)	27,559	23,726
Reconciliation of funds			
Total funds brought forward	32,200	77,548	109,748
Total funds carried forward	28,367	105,107	133,474

Sally's Cat Rescue
Notes to the Financial Statements Continued
For the year ended 31 December 2023

8. Tangible fixed assets

Cost or valuation	Fixtures and fittings £
At 01 January 2023	77,548
At 31 December 2023	77,548
Net book values	
At 31 December 2023	77,548
At 31 December 2022	77,548

9. Movement in funds

Unrestricted Funds

	Balance at 01/01/2023 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/12/2023 £
<i>General</i>					
General	28,367	93,913	(105,803)	2,999	19,476
	28,367	93,913	(105,803)	2,999	19,476

Unrestricted Funds - Previous year

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

Purpose of unrestricted Funds

General

General funding

Restricted Funds

	Balance at 01/01/2023 £	Incoming resources £	Transfers £	Balance at 31/12/2023 £
Restricted	105,107	3,999	(2,999)	106,107
	105,107	3,999	(2,999)	106,107

Sally's Cat Rescue
Notes to the Financial Statements Continued
For the year ended 31 December 2023

Restricted Funds - Previous year

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

Purpose of restricted funds

Restricted

Restricted funding held back from general operating income and costs

10. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	-	19,476	19,476
Restricted funds			
Restricted	77,548	28,559	106,107
	77,548	48,035	125,583

Previous year

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

Sally's Cat Rescue
Detailed Statement of Financial Activities
For the year ended 31 December 2023

	2023	2022
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	16,116	39,342
Legacies	5,786	3,458
Grants receivable	4,000	5,000
Subscriptions	12,995	11,446
Donated goods and services	27,900	21,205
	66,797	80,451
Other trading activities		
Fund raising events	30,114	29,837
	30,114	29,837
Investments		
Bank interest receivable	1,001	-
	1,001	-
Total incoming resources	97,912	110,288
SUPPORT COSTS		
Purchases		
Purchases	(7,600)	(9,425)
	(7,600)	(9,425)
Vet fees		
Vet fees	(97,271)	(75,732)
	(97,271)	(75,732)
Food & litter		
Food & litter	(135)	(678)
	(135)	(678)
Advertising & Postage		
Advertising & Postage	(557)	(497)
	(557)	(497)
Bank charges		
Bank charges	(240)	(230)
	(240)	(230)
Total resources expended	(105,803)	(86,562)
Net Expenditure	(7,891)	23,726