

Sally's Cat Rescue

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2025

Sally's Cat Rescue
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For the year ended 31 December 2025

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Sally's Cat Rescue
Report of the Trustees
For the year ended 31 December 2025

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 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 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 Stephen
Mrs J Franklin
Mrs L Hewings
Mrs Y Smith
Mr M Richards

Independent examiners	GSB Accountancy 10 Cormorant Drive St Austell Cornwall PL25 3BA
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Approved by the Board of Trustees and signed on its behalf by

..... 08 March 2026
Mrs S Hannaford

Sally's Cat Rescue
Independent Examiners Report to the Trustees
For the year ended 31 December 2025

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2025.

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

08 March 2026

Sally's Cat Rescue
Statement of Financial Activities
For the year ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 £	2024 £
Income and endowments from:					
Donations and legacies	2	97,510	-	97,510	81,100
Other trading activities	3	24,061	-	24,061	22,336
Investments	4	-	1,480	1,480	2,026
Total		121,571	1,480	123,051	105,462
Expenditure on:					
Raising funds	5	(61,799)	(901)	(62,700)	(107,331)
Total		(61,799)	(901)	(62,700)	(107,331)
Transfers between funds		(20,000)	20,000	-	-
Net movement in funds		39,772	20,579	60,351	(1,869)
Reconciliation of funds					
Total funds brought forward		16,010	107,704	123,714	125,583
Total funds carried forward		55,782	128,283	184,065	123,714

Sally's Cat Rescue
Statement of Financial Position
As at 31 December 2025

	Notes	2025 £	2024 £
Current assets			
Cash at bank and in hand		184,065	123,714
		184,065	123,714
Net current assets		184,065	123,714
Total assets less current liabilities		184,065	123,714
Net assets		184,065	123,714
The funds of the charity			
Restricted income funds	9	128,283	107,704
Unrestricted income funds	9	55,782	16,010
Total funds		184,065	123,714

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

.....
Mrs S Hannaford
Trustee
08 March 2026

Sally's Cat Rescue
Notes to the Financial Statements
For the year ended 31 December 2025

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).

Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of these financial statements. In particular, the Trustees have considered the charity's forecasts and projections, taking account of possible changes in performance and income, and believe that the charity has adequate resources to continue in operational existence for the foreseeable future. Therefore, the Trustees continue to adopt the going concern basis of accounting in preparing the annual financial statements.

2. Income from donations and legacies

	2025	2024
	£	£
Unrestricted funds		
Donations received	51,360	39,594
Legacies received	1,120	826
Grants received	2,000	-
Subscriptions received	18,200	15,875
Donated goods and services	24,830	24,805
	97,510	81,100

3. Income earned from other activities

	2025	2024
	£	£
Unrestricted funds		
Fund raising events	24,061	22,336
	24,061	22,336

Sally's Cat Rescue
Notes to the Financial Statements Continued
For the year ended 31 December 2025

4. Investment income

	2025	2024
	£	£
Restricted funds		
Bank interest receivable	1,480	2,026
	1,480	2,026

5. Expenditure on generating donations and legacies

	Unrestricted funds	Restricted funds	2025	2024
	£	£	£	£
Support costs	61,799	901	62,700	107,331
	61,799	901	62,700	107,331

6. Analysis of support costs

	2025	2024
	£	£
Voluntary Income		
Purchases	8,601	6,279
Vet fees	38,820	99,508
Food & litter	182	502
Advertising & Postage	365	700
Insurance	1,291	-
Bank charges	350	342
Companion care	12,190	-
Storage costs	901	-
	62,700	107,331

Sally's Cat Rescue
Notes to the Financial Statements Continued
For the year ended 31 December 2025

7. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2024 £
Income and endowments from:			
Donations and legacies	81,100	-	81,100
Other trading activities	22,336	-	22,336
Investments	429	1,597	2,026
Total	103,865	1,597	105,462
Expenditure on:			
Raising funds	(107,331)	-	(107,331)
Total	(107,331)	-	(107,331)
Net income/expenditure	(3,466)	1,597	(1,869)
Reconciliation of funds			
Total funds brought forward	19,476	106,107	125,583
Total funds carried forward	16,010	107,704	123,714

9. Movement in funds

Unrestricted Funds

	Balance at 01/01/2025 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/12/2025 £
<i>General</i>					
General	16,010	121,571	(61,799)	(20,000)	55,782
	16,010	121,571	(61,799)	(20,000)	55,782

Unrestricted Funds - Previous year

	Balance at 01/01/2024 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/12/2024 £
<i>General</i>					
General	19,476	103,865	(107,331)	-	16,010
	19,476	103,865	(107,331)	-	16,010

Purpose of unrestricted Funds

General

General funding

Sally's Cat Rescue
Notes to the Financial Statements Continued
For the year ended 31 December 2025

Restricted Funds

	Balance at 01/01/2025	Incoming resources	Outgoing resources	Transfers	Balance at 31/12/2025
	£	£	£	£	£
Restricted	107,704	1,480	(901)	20,000	128,283
	107,704	1,480	(901)	20,000	128,283

Restricted Funds - Previous year

	Balance at 01/01/2024	Incoming resources	Outgoing resources	Transfers	Balance at 31/12/2024
	£	£	£	£	£
Restricted	106,107	1,597	-	-	107,704
	106,107	1,597	-	-	107,704

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	-	55,782	55,782
Restricted funds			
Restricted	-	128,283	128,283
	-	184,065	184,065

Sally's Cat Rescue
Notes to the Financial Statements Continued
For the year ended 31 December 2025

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	-	16,010	16,010
Restricted funds			
Restricted	-	107,704	107,704
	-	123,714	123,714

Sally's Cat Rescue
Detailed Statement of Financial Activities
For the year ended 31 December 2025

	2025	2024
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	51,360	39,594
Legacies	1,120	826
Grants receivable	2,000	-
Subscriptions	18,200	15,875
Donated goods and services	24,830	24,805
	97,510	81,100
Other trading activities		
Fund raising events	24,061	22,336
	24,061	22,336
Investments		
Bank interest receivable	1,480	2,026
	1,480	2,026
Total incoming resources	123,051	105,462
SUPPORT COSTS		
Purchases		
Purchases	(8,601)	(6,279)
	(8,601)	(6,279)
Vet fees		
Vet fees	(38,820)	(99,508)
	(38,820)	(99,508)
Food & litter		
Food & litter	(182)	(502)
	(182)	(502)
Advertising & Postage		
Advertising & Postage	(365)	(700)
	(365)	(700)
Insurance		
Insurance	(1,291)	-
	(1,291)	-
Bank charges		
Bank charges	(350)	(342)
	(350)	(342)
Companion care		
Companion care	(12,190)	-
	(12,190)	-
Storage costs		
Storage costs	(901)	-
	(901)	-
Total resources expended	(62,700)	(107,331)

Sally's Cat Rescue
Detailed Statement of Financial Activities Continued
For the year ended 31 December 2025

Net Income	60,351	(1,869)
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