

# PAWS CARE UK

England & Wales · Charity number 1184157

## Details

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**Other names** PAWS CARE AND RESCUE UK

**Status** Registered

**Legal form** Trust

**Registered** 2019-06-28

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 10 Stonecrop  
Liverpool  
L18 3LU

**Phone** 07737899798

**Email** [gilliankeoghpawscareuk@aol.com](mailto:gilliankeoghpawscareuk@aol.com)

## Activities

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**Objects:** TO PROMOTE HUMANE BEHAVIOUR TOWARDS CATS AND DOGS LIVING ON THE ISLAND OF MAURITIUS BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR SUCH ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE AND TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS.

**Activities:** We raise funds for sterilisation, vaccination and veterinary treatment of sick and injured strays on the island of Mauritius. Also we provide educational and financial support for the NGO'S on the island with regard to Animal Welfare. Working on relations with the Mauritian Society of Animal Welfare to change their policy of catch and kill.

## Classification

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- **How:** Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Animals
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Mauritius
- Throughout England

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-05-31	£22,958	£21,384	-	-
2024-05-31	£23,255	£25,057	-	-
2023-05-31	£32,681	£33,234	-	-
2022-05-31	£72,299	£82,394	-	-
2021-05-31	£131,532	£122,743	-	-

## Trustees

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Name	Role	Appointed
GILLIAN KEOGH		2017-08-09

**PAWS CARE UK**

England & Wales - Charity number 1184157

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 May 2023**  
**for**  
**PAWS Care UK**

Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

**PAWS Care UK**

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**for the Year Ended 31 May 2023**

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## **PAWS Care UK**

### **Report of the Trustees** **for the Year Ended 31 May 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 May 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Paws Care UK, previously Paws Care and Rescue UK, was established by Gillian Keogh and Lisa Kendrick in 2017 and registered charity status was attained in 2019.

To promote humane behaviour to dogs and cats living on the island of Mauritius. By providing appropriate care, protection, treatment and security for such animals that require care and attention, by reasons of sickness, maltreatment, owner poverty or ill usage.

##### **Public benefit**

In shaping the objectives for the year and planning its activities, the trustees have considered the public benefit by ensuring its activities are accessible to the general public.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011, and to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## **PAWS Care UK**

### **Report of the Trustees** **for the Year Ended 31 May 2023**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

We have accomplished a great deal in the year ending May 31st 2023. Our liaisons with MSAW, Mauritius Society for Animal Welfare, have gone from strength to strength. Although there are many within the Mauritian Government who would like to see the return of catch and kill, we are confident with local and foreign pressure this will not happen. In fact CNR, catch, neuter and release, alongside mass sterilisation for owned dogs is progressing. Fortunately MSAW still has Julien George in situ as Director and his vision of a stray free island is still on track. Sadly, not at the pace he nor I and many others would wish. He has been restricted by lack of funding. Our aims were to bring in a team of specialised sterilisation vets from WVS, Worldwide Veterinary Services, to tackle the huge problem. We knew logistically this was not going to be easy but I have constantly hit a brick wall when discussing this with the Agro Minister, Manish Gobin.

On the positive side there are now more trained sterilisation vets, using the keyhole technique which enables animals to be released safely on the day of sterilisation, recruited from the vets already practising on the island. Keyur Patel, who is now working with an NGO, Animal House Rescue, has kindly trained at least three other vets and one other has come from India. These vets are slowly sterilising more and more dogs and hopefully will soon be competent enough to sterilise around 50 animals per day. Thanks to Paws Care UK these vets are now working closely with MSAW and are collaborating with the free sterilisation, microchipping and registering of dogs. On some days 250 animals are being spayed and castrated. This is reducing the numbers of errant dogs. At this rate though they are barely able to keep up with the pups that are being born daily. I remain positive though, as compared to two years ago we have progressed enormously. This is the reason we are still sponsoring sterilisation with our donations as we believe sterilisation is the main objective.

Over these last 12 months we have specifically addressed a huge problem in a very deprived area and have created a project HEARTS 4 PAWS BAMBOUS. Bambous and Rodrigues are shanty towns that house many thieves and drug abusers. The lack of humanity to all animals is very apparent. Horrendous cruelty is rife. Although hard to embrace this on a daily basis, Paws Care UK are determined to continue with our fight for injustice for burned, hanged, poisoned and beaten dogs. Yes, on a daily basis. We have amassed a team of brave individuals who feed, medicate, sterilise and attempt to educate, mainly the children. They encourage them to help with feeding and reporting sick or beaten dogs. In return they give the children pens and pencils and other equipment for school. We have had limited success as their parents are their role models. We would love to be more proactive with education but we are only very small and this is a government issue. That animal welfare should be a part of the school curriculum to children as young as possible. This is something we would love to see. I have attempted to contact the education minister on numerous occasions but have had no success.

We continue to liaise with international charities to learn from them but so many have virtually given up on Mauritius. We fight to keep the island in the public eye.

I have contacted travel companies in the UK to bring the plight of animals to their attention but sadly none have been prepared to act for obvious reasons. I do not expect them to withdraw from Mauritius but instead to get involved with encouraging hotels to be humane to the strays in their area and not to poison or remove to a remote area to die tied up to trees. It would be incorrect to ask them to withdraw completely from sending tourists to the island as there are many workers on very low wages working in hospitality and they would suffer.

We continue to contribute towards vet bills for accidented, sick and malnourished animals. We also contribute to many feeding programmes. Education and sterilisation are still of the most paramount importance.

No money is sent to any individual, other than registered NGOs, and then very little. Most moneys are sent direct to feed companies and vets on production of an invoice or pro forma invoice.

We continue to pressurise the vet council to issue foreign vets with work permits. The vet council is a very closed environment consisting of vets who want everything to remain a closed shop. We will keep pressure up to open their minds to change.

It is extremely difficult to change the culture of an entire island where most animals are vermin or unseen. As an example I approached a church to ask if we could use their facilities for a sterilisation day. The response was that nowhere in the bible are we told to help filthy dogs.

## **PAWS Care UK**

### **Report of the Trustees** **for the Year Ended 31 May 2023**

We still work very closely with journalists on the island and have had a big impact in getting the message of animal cruelty out to the population.

We are still recruiting fund raisers and donators but as with all charities this is a challenge in the current economic climate.

We support the following NGOs;

ALL LIFE MATTERS, RAID, MARLEYS ANIMAL RESCUE COMMUNITY, PINK PONY TRUST, HAPPY TAILS, WELLBEING OF STRAYS, THE PAW PACK, COMMUNITY STERILISATION CAMPAIGN, WOOF AND WAGS OF THE SOUTH.

Trustees do not receive any form of remuneration such as a salary or expenses. Every penny goes towards animal welfare in Mauritius.

We are still very positive and encouraged about the future. We are proud to be a huge part of this story. A great deal of the progression has been made due to Paws Care UK.

The trustees would like to thank all our supporters and donators who continue to help us with our fight for the animals and strays of Mauritius.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

Trustees are appointed by Gillian Keogh from supporters of the charity. We have agreed on a minimum of two and maximum of three at any one time.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1184157

##### **Principal address**

10 Stonecrop  
Liverpool  
L18 3LU

##### **Trustees**

G Keogh  
T Southwell

##### **Independent Examiner**

Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

Approved by order of the board of trustees on 20 March 2024 and signed on its behalf by:

G Keogh - Trustee

**Independent Examiner's Report to the Trustees of  
PAWS Care UK**

**Independent examiner's report to the trustees of PAWS Care UK**

I report to the charity trustees on my examination of the accounts of PAWS Care UK (the Trust) for the year ended 31 May 2023.

**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.

Gareth Evans

Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

20 March 2024

**PAWS Care UK**

**Statement of Financial Activities**  
**for the Year Ended 31 May 2023**

	Notes	31.5.23 Unrestricted fund £	31.5.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>32,681</u>	<u>72,299</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Animal welfare		<u>33,234</u>	<u>82,394</u>
<b>NET INCOME/(EXPENDITURE)</b>		(553)	(10,095)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>3,753</u>	<u>13,848</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>3,200</u></u>	<u><u>3,753</u></u>

The notes form part of these financial statements

**PAWS Care UK**

**Balance Sheet**  
**31 May 2023**

	Notes	31.5.23 Unrestricted fund £	31.5.22 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		3,200	3,753
<b>NET CURRENT ASSETS</b>		<u>3,200</u>	<u>3,753</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		3,200	3,753
<b>NET ASSETS</b>		<u>3,200</u>	<u>3,753</u>
<b>FUNDS</b>	4		
Unrestricted funds		<u>3,200</u>	<u>3,753</u>
<b>TOTAL FUNDS</b>		<u>3,200</u>	<u>3,753</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 March 2024 and were signed on its behalf by:

G Keogh - Trustee

## **PAWS Care UK**

### **Notes to the Financial Statements** **for the Year Ended 31 May 2023**

#### **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.

##### **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.

##### **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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

**PAWS Care UK**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2023**

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	72,299
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Animal welfare	82,394
<b>NET INCOME/(EXPENDITURE)</b>	(10,095)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	13,848
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>3,753</u>

**4. MOVEMENT IN FUNDS**

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
<b>Unrestricted funds</b>			
General fund	3,753	(553)	3,200
<b>TOTAL FUNDS</b>	<u>3,753</u>	<u>(553)</u>	<u>3,200</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	32,681	(33,234)	(553)
<b>TOTAL FUNDS</b>	<u>32,681</u>	<u>(33,234)</u>	<u>(553)</u>

**Comparatives for movement in funds**

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
<b>Unrestricted funds</b>			
General fund	13,848	(10,095)	3,753
<b>TOTAL FUNDS</b>	<u>13,848</u>	<u>(10,095)</u>	<u>3,753</u>

**PAWS Care UK**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2023**

**4. MOVEMENT IN FUNDS - continued**

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	72,299	(82,394)	(10,095)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>72,299</u>	<u>(82,394)</u>	<u>(10,095)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.21 £	Net movement in funds £	At 31.5.23 £
<b>Unrestricted funds</b>			
General fund	13,848	(10,648)	3,200
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>13,848</u>	<u>(10,648)</u>	<u>3,200</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	104,980	(115,628)	(10,648)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>104,980</u>	<u>(115,628)</u>	<u>(10,648)</u>

**5. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2023.

**PAWS Care UK**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 May 2023**

	31.5.23 £	31.5.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	32,681	72,267
Commissions received	-	32
	<hr/>	<hr/>
	32,681	72,299
<b>Total incoming resources</b>	<b>32,681</b>	<b>72,299</b>
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	318	269
Postage and stationery	214	1,599
Advertising	330	140
Sundries	89	1,426
Veterinary services	16,654	20,014
Transport and relocation	-	52,457
Food and supplies	4,215	649
Travelling	-	171
Donations	11,271	3,850
IT software and consumables	-	250
	<hr/>	<hr/>
	33,091	80,825
 <b>Support costs</b>		
<b>Finance</b>		
Bank charges	143	343
 <b>Governance costs</b>		
Accountancy and legal fees	-	1,226
	<hr/>	<hr/>
Total resources expended	33,234	82,394
<b>Net expenditure</b>	<b>(553)</b>	<b>(10,095)</b>

This page does not form part of the statutory financial statements

**PAWS CARE UK**

England & Wales - Charity number 1184157

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 May 2022**  
**for**  
**PAWS Care UK**

Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
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L18 1DG

**PAWS Care UK**

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**for the Year Ended 31 May 2022**

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## **PAWS Care UK**

### **Report of the Trustees for the Year Ended 31 May 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 May 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Paws Care UK, previously Paws Care and Rescue UK, was established by Gillian Keogh and Lisa Kendrick in 2017 and registered charity status was attained in 2019.

To promote humane behaviour, primarily to dogs but also to a lesser extent cats, living on the island of Mauritius. By providing appropriate care, protection, treatment and security for such animals that require care and attention, by reasons of sickness, maltreatment, owner poverty or ill usage.

##### **Public benefit**

In shaping the objectives for the year and planning its activities, the trustees have considered the public benefit by ensuring its activities are accessible to the general public.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011, and to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## **PAWS Care UK**

### **Report of the Trustees for the Year Ended 31 May 2022**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Here it is important to note that as from 31st December 2021, Paws care and Rescue UK became Paws Care UK. The two main trustees, Gillian Keogh and Lisa Kendrick could not agree on re-homing dogs in the UK, hence Lisa Kendrick resigned as a trustee. Gillian Keogh and Tanya Southwell remained as trustees of Paws Care UK with the aim of helping animals at source in Mauritius.

The main problem on the island are the huge numbers of unsterilised strays, and for every dog re-homed in the UK, 100 dogs could be sterilised. This potentially reduces the stray population by hundreds of thousands.

We have accomplished a great deal in the year ending May 2022. Our liaisons with the Mauritius Society of Animal Welfare, MSAW, have strengthened with the appointment of a new director, Julien George. Due to the discussions between Paws Care UK, MSAW, and the Mauritian Government, the catch and kill policy has ceased. Unfortunately, a new policy of catch, neuter and release, cnr, has been slow to materialise, but there is every hope that in the next financial year great progress will be made in this direction too.

Since we no longer bring dogs to the UK we have been able to sponsor many more sterilisation campaigns with NGO's on the island, sterilising over 5,000 more dogs and cats.

We are constantly in discussion with international charities, mainly, Worldwide Veterinary Service, WVS, as to how to implement cnr on the island. Their experience and knowledge is a major factor going forward.

We continue to recruit new regular donators and fundraisers to contribute towards mass sterilisation.

All Life Matters are still the only NGO who have a fully trained, keyhole sterilisation vet. This is the least invasive form of sterilisation and castration, and enables the animals to be released safely on the day of surgery. Mauritius has been slow in administering vet permits to foreign vets, but this process has been speeded up considerably, mainly with pressure from Paws Care UK, and in addition MSAW is recruiting two foreign vets. Other private vet practices are beginning to follow suit. We should see enormous progress over the next year.

We continue to contribute towards vet bills for accidental, sick and malnourished animals. We also contribute to feeding programmes. However, sterilisation is our main priority.

No money is sent directly to any individual, other than registered NGO's and then very little. Most moneys are sent direct to the vet or feed company on production of an invoice or pro forma invoice. Receipts are sent by NGO's receiving donations.

We continue to support the following registered NGO's:

All Life Matters

RAID

Marley's Animal Rescue Community

Pink Pony Trust

Happy Tails

Wellbeing of Strays

The Paw Pack

Community Sterilisation Campaign.

Trustee's do not receive any form of remuneration such as to a salary or expenses. Every penny goes towards animal welfare in Mauritius.

We are very encouraged and excited about the future. Over the next two years we believe there will be considerable strides made forward. We are proud to be a huge part of this story. Already, due to Paws Care UK, all owned dogs are being registered, microchipped and sterilised free by MSAW, and the next step forward will be the cnr programme. We will be a huge part of this programme.

## **PAWS Care UK**

### **Report of the Trustees for the Year Ended 31 May 2022**

Further into the future, Paws Care UK would like to be involved in an education programme. Children need to be educated in animal care and husbandry in schools. This is not something we will financially contribute towards, since it will be part of Government funding. However, we have firm contacts in government and regular zoom meetings with the minister of Agriculture, Maneesh Gobin, allowing us to make an impact on decision-making processes.

Sadly, we cannot change the mentality of the people in Mauritius. Animals are considered as disposable vermin, but Paws Care UK have worked with journalists from various local newspapers and we have helped considerably in getting the message of animal cruelty into the public domain.

The trustees would like to thank all our supporters and donators who continue to help us with our fight for the animals and strays of Mauritius.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

Trustees are appointed by Gillian Keogh from supporters of the charity. We have agreed on a minimum of two and maximum of three at any one time.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1184157

##### **Principal address**

10 Stonecrop  
Liverpool  
L18 3LU

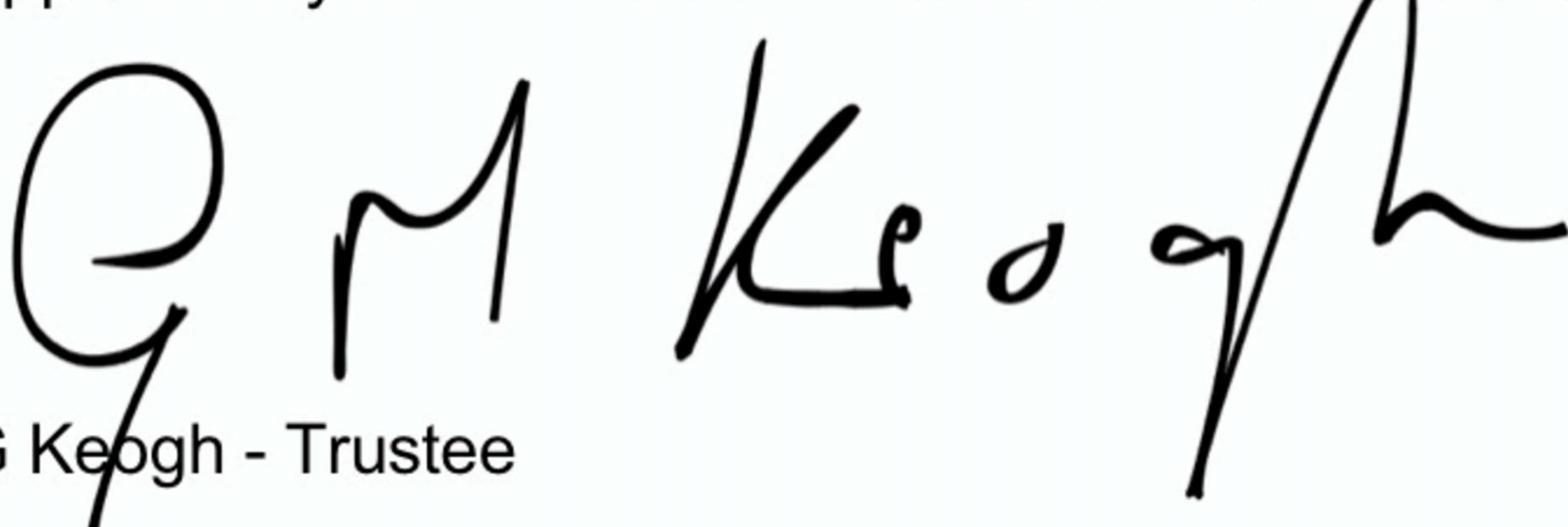
##### **Trustees**

G Keogh  
T Southwell  
L L Kendrick (resigned 31.12.21)

##### **Independent Examiner**

Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

Approved by order of the board of trustees on 28 March 2023 and signed on its behalf by:



G Keogh - Trustee

**Independent Examiner's Report to the Trustees of  
PAWS Care UK**

**Independent examiner's report to the trustees of PAWS Care UK**

I report to the charity trustees on my examination of the accounts of PAWS Care UK (the Trust) for the year ended 31 May 2022.

**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.

Gareth Evans  
FCCA  
Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

28 March 2023

**PAWS Care UK**

**Statement of Financial Activities  
for the Year Ended 31 May 2022**

	Notes	31.5.22 Unrestricted fund £	31.5.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		72,299	131,532
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Animal welfare		82,394	122,743
<b>NET INCOME/(EXPENDITURE)</b>		(10,095)	8,789
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		13,848	5,059
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>3,753</u>	<u>13,848</u>

The notes form part of these financial statements

**PAWS Care UK**

**Balance Sheet**  
**31 May 2022**

	Notes	31.5.22 Unrestricted fund £	31.5.21 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		3,753	13,848
<b>NET CURRENT ASSETS</b>		<u>3,753</u>	<u>13,848</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		3,753	13,848
<b>NET ASSETS</b>		<u>3,753</u>	<u>13,848</u>
<b>FUNDS</b>	4		
Unrestricted funds		<u>3,753</u>	<u>13,848</u>
<b>TOTAL FUNDS</b>		<u>3,753</u>	<u>13,848</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 March 2023 and were signed on its behalf by:



G Keogh - Trustee

**Notes to the Financial Statements  
for the Year Ended 31 May 2022**

**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.

**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.

**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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

**PAWS Care UK**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2022**

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	131,532
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Animal welfare	122,743
<b>NET INCOME</b>	8,789
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	5,059
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>13,848</u>

**4. MOVEMENT IN FUNDS**

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
<b>Unrestricted funds</b>			
General fund	13,848	(10,095)	3,753
<b>TOTAL FUNDS</b>	<u>13,848</u>	<u>(10,095)</u>	<u>3,753</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	72,299	(82,394)	(10,095)
<b>TOTAL FUNDS</b>	<u>72,299</u>	<u>(82,394)</u>	<u>(10,095)</u>

**Comparatives for movement in funds**

	At 1.6.20 £	Net movement in funds £	At 31.5.21 £
<b>Unrestricted funds</b>			
General fund	5,059	8,789	13,848
<b>TOTAL FUNDS</b>	<u>5,059</u>	<u>8,789</u>	<u>13,848</u>

**PAWS Care UK**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2022**

**4. MOVEMENT IN FUNDS - continued**

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	131,532	(122,743)	8,789
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>131,532</u>	<u>(122,743)</u>	<u>8,789</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.20 £	Net movement in funds £	At 31.5.22 £
<b>Unrestricted funds</b>			
General fund	5,059	(1,306)	3,753
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>5,059</u>	<u>(1,306)</u>	<u>3,753</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	203,831	(205,137)	(1,306)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>203,831</u>	<u>(205,137)</u>	<u>(1,306)</u>

**5. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2022.

**PAWS Care UK**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 May 2022**

	31.5.22 £	31.5.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	72,267	131,309
Commissions received	32	223
	<hr/>	<hr/>
	72,299	131,532
<b>Total incoming resources</b>	<hr/>	<hr/>
	72,299	131,532
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	269	-
Postage and stationery	1,599	490
Advertising	140	-
Sundries	1,426	611
Veterinary services	20,014	20,519
Transport and relocation	52,457	99,923
Food and supplies	649	450
Travelling	171	-
Donations	3,850	-
IT software and consumables	250	-
	<hr/>	<hr/>
	80,825	121,993
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	343	750
<b>Governance costs</b>		
Accountancy and legal fees	1,226	-
	<hr/>	<hr/>
Total resources expended	82,394	122,743
<b>Net (expenditure)/income</b>	<hr/>	<hr/>
	(10,095)	8,789

This page does not form part of the statutory financial statements

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 May 2022**  
**for**  
**PAWS Care UK**

Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

**PAWS Care UK**

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**for the Year Ended 31 May 2022**

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## **PAWS Care UK**

### **Report of the Trustees for the Year Ended 31 May 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 May 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Paws Care UK, previously Paws Care and Rescue UK, was established by Gillian Keogh and Lisa Kendrick in 2017 and registered charity status was attained in 2019.

To promote humane behaviour, primarily to dogs but also to a lesser extent cats, living on the island of Mauritius. By providing appropriate care, protection, treatment and security for such animals that require care and attention, by reasons of sickness, maltreatment, owner poverty or ill usage.

##### **Public benefit**

In shaping the objectives for the year and planning its activities, the trustees have considered the public benefit by ensuring its activities are accessible to the general public.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011, and to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## **PAWS Care UK**

### **Report of the Trustees for the Year Ended 31 May 2022**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Here it is important to note that as from 31st December 2021, Paws care and Rescue UK became Paws Care UK. The two main trustees, Gillian Keogh and Lisa Kendrick could not agree on re-homing dogs in the UK, hence Lisa Kendrick resigned as a trustee. Gillian Keogh and Tanya Southwell remained as trustees of Paws Care UK with the aim of helping animals at source in Mauritius.

The main problem on the island are the huge numbers of unsterilised strays, and for every dog re-homed in the UK, 100 dogs could be sterilised. This potentially reduces the stray population by hundreds of thousands.

We have accomplished a great deal in the year ending May 2022. Our liaisons with the Mauritius Society of Animal Welfare, MSAW, have strengthened with the appointment of a new director, Julien George. Due to the discussions between Paws Care UK, MSAW, and the Mauritian Government, the catch and kill policy has ceased. Unfortunately, a new policy of catch, neuter and release, cnr, has been slow to materialise, but there is every hope that in the next financial year great progress will be made in this direction too.

Since we no longer bring dogs to the UK we have been able to sponsor many more sterilisation campaigns with NGO's on the island, sterilising over 5,000 more dogs and cats.

We are constantly in discussion with international charities, mainly, Worldwide Veterinary Service, WVS, as to how to implement cnr on the island. Their experience and knowledge is a major factor going forward.

We continue to recruit new regular donators and fundraisers to contribute towards mass sterilisation.

All Life Matters are still the only NGO who have a fully trained, keyhole sterilisation vet. This is the least invasive form of sterilisation and castration, and enables the animals to be released safely on the day of surgery. Mauritius has been slow in administering vet permits to foreign vets, but this process has been speeded up considerably, mainly with pressure from Paws Care UK, and in addition MSAW is recruiting two foreign vets. Other private vet practices are beginning to follow suit. We should see enormous progress over the next year.

We continue to contribute towards vet bills for accidental, sick and malnourished animals. We also contribute to feeding programmes. However, sterilisation is our main priority.

No money is sent directly to any individual, other than registered NGO's and then very little. Most moneys are sent direct to the vet or feed company on production of an invoice or pro forma invoice. Receipts are sent by NGO's receiving donations.

We continue to support the following registered NGO's:

All Life Matters

RAID

Marley's Animal Rescue Community

Pink Pony Trust

Happy Tails

Wellbeing of Strays

The Paw Pack

Community Sterilisation Campaign.

Trustee's do not receive any form of remuneration such as to a salary or expenses. Every penny goes towards animal welfare in Mauritius.

We are very encouraged and excited about the future. Over the next two years we believe there will be considerable strides made forward. We are proud to be a huge part of this story. Already, due to Paws Care UK, all owned dogs are being registered, microchipped and sterilised free by MSAW, and the next step forward will be the cnr programme. We will be a huge part of this programme.

## **PAWS Care UK**

### **Report of the Trustees for the Year Ended 31 May 2022**

Further into the future, Paws Care UK would like to be involved in an education programme. Children need to be educated in animal care and husbandry in schools. This is not something we will financially contribute towards, since it will be part of Government funding. However, we have firm contacts in government and regular zoom meetings with the minister of Agriculture, Maneesh Gobin, allowing us to make an impact on decision-making processes.

Sadly, we cannot change the mentality of the people in Mauritius. Animals are considered as disposable vermin, but Paws Care UK have worked with journalists from various local newspapers and we have helped considerably in getting the message of animal cruelty into the public domain.

The trustees would like to thank all our supporters and donators who continue to help us with our fight for the animals and strays of Mauritius.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

Trustees are appointed by Gillian Keogh from supporters of the charity. We have agreed on a minimum of two and maximum of three at any one time.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1184157

##### **Principal address**

10 Stonecrop  
Liverpool  
L18 3LU

##### **Trustees**

G Keogh  
T Southwell  
L L Kendrick (resigned 31.12.21)

##### **Independent Examiner**

Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

Approved by order of the board of trustees on 28 March 2023 and signed on its behalf by:



G Keogh - Trustee

**Independent Examiner's Report to the Trustees of  
PAWS Care UK**

**Independent examiner's report to the trustees of PAWS Care UK**

I report to the charity trustees on my examination of the accounts of PAWS Care UK (the Trust) for the year ended 31 May 2022.

**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.

Gareth Evans  
FCCA  
Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

28 March 2023

**PAWS Care UK**

**Statement of Financial Activities  
for the Year Ended 31 May 2022**

	Notes	31.5.22 Unrestricted fund £	31.5.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>72,299</u>	<u>131,532</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Animal welfare		<u>82,394</u>	<u>122,743</u>
<b>NET INCOME/(EXPENDITURE)</b>		(10,095)	8,789
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		13,848	5,059
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>3,753</u></u>	<u><u>13,848</u></u>

The notes form part of these financial statements

**PAWS Care UK**

**Balance Sheet**  
**31 May 2022**

	Notes	31.5.22 Unrestricted fund £	31.5.21 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		3,753	13,848
<b>NET CURRENT ASSETS</b>		<u>3,753</u>	<u>13,848</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		3,753	13,848
<b>NET ASSETS</b>		<u>3,753</u>	<u>13,848</u>
<b>FUNDS</b>	4		
Unrestricted funds		<u>3,753</u>	<u>13,848</u>
<b>TOTAL FUNDS</b>		<u>3,753</u>	<u>13,848</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 March 2023 and were signed on its behalf by:



G Keogh - Trustee

**Notes to the Financial Statements  
for the Year Ended 31 May 2022**

**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.

**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.

**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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

**PAWS Care UK**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2022**

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	131,532
<b>EXPENDITURE ON</b>	
Charitable activities	
Animal welfare	122,743
<b>NET INCOME</b>	8,789
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	5,059
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>13,848</u>

**4. MOVEMENT IN FUNDS**

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
<b>Unrestricted funds</b>			
General fund	13,848	(10,095)	3,753
<b>TOTAL FUNDS</b>	<u>13,848</u>	<u>(10,095)</u>	<u>3,753</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
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General fund	72,299	(82,394)	(10,095)
<b>TOTAL FUNDS</b>	<u>72,299</u>	<u>(82,394)</u>	<u>(10,095)</u>

**Comparatives for movement in funds**

	At 1.6.20 £	Net movement in funds £	At 31.5.21 £
<b>Unrestricted funds</b>			
General fund	5,059	8,789	13,848
<b>TOTAL FUNDS</b>	<u>5,059</u>	<u>8,789</u>	<u>13,848</u>

**PAWS Care UK**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2022**

**4. MOVEMENT IN FUNDS - continued**

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	131,532	(122,743)	8,789
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>131,532</u>	<u>(122,743)</u>	<u>8,789</u>

A current year 12 months and prior year 12 months combined position is as follows:

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	<hr/>	<hr/>	<hr/>
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A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
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	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>203,831</u>	<u>(205,137)</u>	<u>(1,306)</u>

**5. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2022.

**PAWS Care UK**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 May 2022**

	31.5.22 £	31.5.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	72,267	131,309
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**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 May 2022**  
**for**  
**PAWS Care UK**

Matthews Sutton & Co Ltd  
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48 - 52 Penny Lane  
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**PAWS Care UK**

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**for the Year Ended 31 May 2022**

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## **PAWS Care UK**

### **Report of the Trustees for the Year Ended 31 May 2022**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

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##### **Public benefit**

In shaping the objectives for the year and planning its activities, the trustees have considered the public benefit by ensuring its activities are accessible to the general public.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011, and to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## **PAWS Care UK**

### **Report of the Trustees for the Year Ended 31 May 2022**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Here it is important to note that as from 31st December 2021, Paws care and Rescue UK became Paws Care UK. The two main trustees, Gillian Keogh and Lisa Kendrick could not agree on re-homing dogs in the UK, hence Lisa Kendrick resigned as a trustee. Gillian Keogh and Tanya Southwell remained as trustees of Paws Care UK with the aim of helping animals at source in Mauritius.

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We are constantly in discussion with international charities, mainly, Worldwide Veterinary Service, WVS, as to how to implement cnr on the island. Their experience and knowledge is a major factor going forward.

We continue to recruit new regular donators and fundraisers to contribute towards mass sterilisation.

All Life Matters are still the only NGO who have a fully trained, keyhole sterilisation vet. This is the least invasive form of sterilisation and castration, and enables the animals to be released safely on the day of surgery. Mauritius has been slow in administering vet permits to foreign vets, but this process has been speeded up considerably, mainly with pressure from Paws Care UK, and in addition MSAW is recruiting two foreign vets. Other private vet practices are beginning to follow suit. We should see enormous progress over the next year.

We continue to contribute towards vet bills for accidental, sick and malnourished animals. We also contribute to feeding programmes. However, sterilisation is our main priority.

No money is sent directly to any individual, other than registered NGO's and then very little. Most moneys are sent direct to the vet or feed company on production of an invoice or pro forma invoice. Receipts are sent by NGO's receiving donations.

We continue to support the following registered NGO's:

All Life Matters

RAID

Marley's Animal Rescue Community

Pink Pony Trust

Happy Tails

Wellbeing of Strays

The Paw Pack

Community Sterilisation Campaign.

Trustee's do not receive any form of remuneration such as to a salary or expenses. Every penny goes towards animal welfare in Mauritius.

We are very encouraged and excited about the future. Over the next two years we believe there will be considerable strides made forward. We are proud to be a huge part of this story. Already, due to Paws Care UK, all owned dogs are being registered, microchipped and sterilised free by MSAW, and the next step forward will be the cnr programme. We will be a huge part of this programme.

## **PAWS Care UK**

### **Report of the Trustees for the Year Ended 31 May 2022**

Further into the future, Paws Care UK would like to be involved in an education programme. Children need to be educated in animal care and husbandry in schools. This is not something we will financially contribute towards, since it will be part of Government funding. However, we have firm contacts in government and regular zoom meetings with the minister of Agriculture, Maneesh Gobin, allowing us to make an impact on decision-making processes.

Sadly, we cannot change the mentality of the people in Mauritius. Animals are considered as disposable vermin, but Paws Care UK have worked with journalists from various local newspapers and we have helped considerably in getting the message of animal cruelty into the public domain.

The trustees would like to thank all our supporters and donators who continue to help us with our fight for the animals and strays of Mauritius.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

Trustees are appointed by Gillian Keogh from supporters of the charity. We have agreed on a minimum of two and maximum of three at any one time.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1184157

##### **Principal address**

10 Stonecrop  
Liverpool  
L18 3LU

##### **Trustees**

G Keogh  
T Southwell  
L L Kendrick (resigned 31.12.21)

##### **Independent Examiner**

Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

Approved by order of the board of trustees on 28 March 2023 and signed on its behalf by:



G Keogh - Trustee

**Independent Examiner's Report to the Trustees of  
PAWS Care UK**

**Independent examiner's report to the trustees of PAWS Care UK**

I report to the charity trustees on my examination of the accounts of PAWS Care UK (the Trust) for the year ended 31 May 2022.

**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.

Gareth Evans  
FCCA  
Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

28 March 2023

**PAWS Care UK**

**Statement of Financial Activities  
for the Year Ended 31 May 2022**

	Notes	31.5.22 Unrestricted fund £	31.5.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>72,299</u>	<u>131,532</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Animal welfare		<u>82,394</u>	<u>122,743</u>
<b>NET INCOME/(EXPENDITURE)</b>		(10,095)	8,789
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		13,848	5,059
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>3,753</u></u>	<u><u>13,848</u></u>

The notes form part of these financial statements

**PAWS Care UK**

**Balance Sheet**  
**31 May 2022**

	Notes	31.5.22 Unrestricted fund £	31.5.21 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		3,753	13,848
<b>NET CURRENT ASSETS</b>		<u>3,753</u>	<u>13,848</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		3,753	13,848
<b>NET ASSETS</b>		<u>3,753</u>	<u>13,848</u>
<b>FUNDS</b>	4		
Unrestricted funds		<u>3,753</u>	<u>13,848</u>
<b>TOTAL FUNDS</b>		<u>3,753</u>	<u>13,848</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 March 2023 and were signed on its behalf by:



G Keogh - Trustee

**Notes to the Financial Statements  
for the Year Ended 31 May 2022**

**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.

**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.

**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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

**PAWS Care UK**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2022**

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	131,532
<b>EXPENDITURE ON</b>	
Charitable activities	
Animal welfare	122,743
<b>NET INCOME</b>	8,789
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	5,059
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>13,848</u>

**4. MOVEMENT IN FUNDS**

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
<b>Unrestricted funds</b>			
General fund	13,848	(10,095)	3,753
<b>TOTAL FUNDS</b>	<u>13,848</u>	<u>(10,095)</u>	<u>3,753</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	72,299	(82,394)	(10,095)
<b>TOTAL FUNDS</b>	<u>72,299</u>	<u>(82,394)</u>	<u>(10,095)</u>

**Comparatives for movement in funds**

	At 1.6.20 £	Net movement in funds £	At 31.5.21 £
<b>Unrestricted funds</b>			
General fund	5,059	8,789	13,848
<b>TOTAL FUNDS</b>	<u>5,059</u>	<u>8,789</u>	<u>13,848</u>

**PAWS Care UK**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2022**

**4. MOVEMENT IN FUNDS - continued**

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	131,532	(122,743)	8,789
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>131,532</u>	<u>(122,743)</u>	<u>8,789</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.20 £	Net movement in funds £	At 31.5.22 £
<b>Unrestricted funds</b>			
General fund	5,059	(1,306)	3,753
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>5,059</u>	<u>(1,306)</u>	<u>3,753</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	203,831	(205,137)	(1,306)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>203,831</u>	<u>(205,137)</u>	<u>(1,306)</u>

**5. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2022.

**PAWS Care UK**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 May 2022**

	31.5.22 £	31.5.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	72,267	131,309
Commissions received	32	223
	72,299	131,532
<b>Total incoming resources</b>	72,299	131,532
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	269	-
Postage and stationery	1,599	490
Advertising	140	-
Sundries	1,426	611
Veterinary services	20,014	20,519
Transport and relocation	52,457	99,923
Food and supplies	649	450
Travelling	171	-
Donations	3,850	-
IT software and consumables	250	-
	80,825	121,993
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	343	750
<b>Governance costs</b>		
Accountancy and legal fees	1,226	-
	82,394	122,743
<b>Total resources expended</b>	82,394	122,743
<b>Net (expenditure)/income</b>	(10,095)	8,789

**PAWS CARE UK**

England & Wales - Charity number 1184157

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# Accounts

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Charity registration number: 1184157

# PAWS Care UK

Annual Report and Financial Statements

for the Year Ended 31 May 2021

# PAWS Care UK

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# PAWS Care UK

## Reference and Administrative Details

<b>Trustees</b>	L. L. Kendrick G. Keogh T. Southwell
<b>Principal Office</b>	274 Church Lane Whitwick Leicestershire LE67 5DL
<b>Charity Registration Number</b>	1184157
<b>Independent Examiner</b>	Robert Whowell & Partners Westwood House 78 Loughborough Road Quorn Loughborough Leicestershire LE12 8DX

# PAWS Care UK

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 May 2021.

### **Objectives and activities**

#### ***Objects and aims***

PAWS Care UK (previously UK PAWS Care and Rescue UK) was established by Lisa Kendrick and Gillian Keogh in 2017 and Registered Charity Status was obtained in 2019.

To promote humane behaviour towards dogs and cats and all other animals living on the island of Mauritius. By providing appropriate care, protection, treatment and security for such animals which are in need of care and attention by reasons of sickness, maltreatment, poor circumstances or ill usage. Education of the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering amongst animals.

#### ***Public benefit***

In shaping the objectives for the year and planning its activities, the trustees have considered the public benefit by ensuring its activities are accessible to the general public.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Achievements and performance**

As during the previous period it has not been easy accomplishing our objectives but we have made some further progress and have gained a better understanding of the infrastructure in Mauritius concerning animal welfare.

We have had very little success with changing the attitude of MSAW (Mauritius Society of Animal Welfare) to change their policy of Catch and Kill to Catch, Neuter and Release but this is still a very important objective that we will continue to push for change.

We continue to contact other charities from around the world, Humane Society International being one of them, to help put pressure on the Mauritian Government to invest in mass sterilisation to control the stray population.

We are still working with many N.G.O'S on the island with regard to education of the local communities as they can speak the local Creole language.

We are also still working hard at convincing independent rescuers to obtain N.G.O. status with some success and there are now several more that have obtained this status.

We continue to recruit regular donators and also fundraising events to contribute to mass sterilisation. Sterilisation and Education is the way forward on the island to reduce their amount of stray animals.

## **PAWS Care UK**

### **Trustees' Report**

We still work closely with All Life Matters Animal Sanctuary who has the only vet on the island trained by WVS (World Veterinary Service) in keyhole sterilisation. This allows the animals to be released safely back to streets on the same day of surgery.

We have reached out to WVS to try and get them to bring some vets onto the island to train other local vets in keyhole sterilisation surgery.

We continue to contribute to vets bills for accidented, sick and malnourished animals.

Unfortunately due to many factors we have decided to cease adoptions of the Mauritian dogs to the UK.

Many of the older dogs would be euthanised or put back on the streets to die as there are no people to adopt them on the island so we try to focus on finding a safe place for them to live the rest of the lives on the island.

We continue to fundraise for food for the thousands of strays on the island so that the N.G.O'S and rescuers can go out to feed them on a regular basis. We now purchase the food directly on the island ensuring that all donations go to exactly where they should.

Trust of individuals on the island continues to be a problem so we try to work with recognised N.G.O'S wherever possible. List below,

All Life Matters Animal Sanctuary  
PAWS Mauritius  
Pink Pony Trust  
RAID  
Happy Tails  
Well Being of Strays  
Marley's Animal Rescue Community

We also now support a new project, Community Sterilisation Campaign and their Catch, Neuter and Release in the Trou aux Biches area where local communities are being encouraged to look after the beach dogs.

We have also had good success sterilising dogs of poor families who look after their dogs well but cannot afford sterilisation.

#### **Financial review**

The charity achieved a surplus in funds for the year of £8,789 (see page 7) and has unrestricted reserves of £13,848 to carry forward (see page 8) into future periods.

#### ***Policy on reserves***

It is the policy of the charity to hold sufficient reserves to ensure it can continue to operate for a minimum of six months.

# PAWS Care UK

## Trustees' Report

### Plans for future periods

#### *Aims and key objectives for future periods*

We aim to continue raising awareness of our charity and the plight of the animals in Mauritius by social media and fundraising.

Increasing the amount of sterilisations, vaccinations and education on the island.

To continue with pressure on MSAW to encourage a change from Catch and Kill to Catch, Neuter and Release.

The Trustees would like to thank all of our supporters and donators for their continuing support in our fight for the animals and strays of Mauritius.

### Structure, governance and management

#### *Nature of governing document*

Our Charity is governed by a Trust Deed and is constituted as a Trust.

#### *Recruitment and appointment of trustees*

Trustees are appointed by Lisa Kendrick and Gillian Keogh from supporters of the charity. We have agreed on a minimum of three and maximum of five at any one time.

The annual report was approved by the trustees of the charity on 24 March 2022 and signed on its behalf by:

 .....

Lisa Kendrick (Mar 28, 2022, 10:02am)

Trustee

## PAWS Care UK

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 24 March 2022 and signed on its behalf by:



.....  
Mrs L. L. Kendrick (Mar 28, 2022, 10:02am)

L. L. Kendrick

Trustee

## PAWS Care UK

### Independent Examiner's Report to the trustees of PAWS Care UK

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 May 2021 which are set out on pages 7 to 11.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of PAWS Care UK 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 PAWS Care UK'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 PAWS Care UK 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 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.

.....  
I. C. F. S. Agar  
Institute of Chartered Accountants in England and Wales

Westwood House  
78 Loughborough Road  
Quorn  
Loughborough  
Leicestershire  
LE12 8DX

24 March 2022

## PAWS Care UK

### Statement of Financial Activities for the Year Ended 31 May 2021

	Note	Unrestricted funds £	Total 2021 £
<b>Income and Endowments from:</b>			
Donations and legacies	2	<u>131,532</u>	<u>131,532</u>
Total income		<u>131,532</u>	<u>131,532</u>
<b>Expenditure on:</b>			
Charitable activities	3	(121,993)	(121,993)
Other expenditure	4	<u>(750)</u>	<u>(750)</u>
Total expenditure		<u>(122,743)</u>	<u>(122,743)</u>
Net income		<u>8,789</u>	<u>8,789</u>
Net movement in funds		8,789	8,789
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>5,059</u>	<u>5,059</u>
Total funds carried forward		<u>13,848</u>	<u>13,848</u>
		<b>Unrestricted funds £</b>	<b>Total 2020 £</b>
	Note		
<b>Income and Endowments from:</b>			
Donations and legacies		<u>29,530</u>	<u>29,530</u>
Total income		<u>29,530</u>	<u>29,530</u>
<b>Expenditure on:</b>			
Charitable activities		(24,051)	(24,051)
Other expenditure	4	<u>(420)</u>	<u>(420)</u>
Total expenditure		<u>(24,471)</u>	<u>(24,471)</u>
Net income		<u>5,059</u>	<u>5,059</u>
Net movement in funds		<u>5,059</u>	<u>5,059</u>
<b>Reconciliation of funds</b>			
Total funds carried forward		<u>5,059</u>	<u>5,059</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 9 to 11 form an integral part of these financial statements.

## PAWS Care UK

### (Registration number: 1184157) Balance Sheet as at 31 May 2021

	2021 £	2020 £
<b>Current assets</b>		
Cash at bank and in hand	<u>13,848</u>	<u>5,059</u>
<b>Funds of the charity:</b>		
<b>Unrestricted income funds</b>		
Unrestricted funds	<u>13,848</u>	<u>5,059</u>
<b>Total funds</b>	<u>13,848</u>	<u>5,059</u>

The financial statements on pages 7 to 11 were approved by the trustees, and authorised for issue on 24 March 2022 and signed on their behalf by:



.....  
Mr L Kendrick (Mar 28, 2022, 10:02am)  
Trustee

# PAWS Care UK

## Notes to the Financial Statements for the Year Ended 31 May 2021

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

PAWS Care UK 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 notes.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees's meetings and reimbursed expenses.

## PAWS Care UK

### Notes to the Financial Statements for the Year Ended 31 May 2021

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

#### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Donations	131,532	131,532
<b>Total for year ended 31 May 2021</b>	<u>131,532</u>	<u>131,532</u>
<b>Total for period ended 31 May 2020</b>	<u>29,530</u>	<u>29,530</u>

#### 3 Expenditure on charitable activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Veterinary, transport and relocation	120,442	120,442
Governance	1,551	1,551
<b>Total for year ended 31 May 2021</b>	<u>121,993</u>	<u>121,993</u>
<b>Total for period ended 31 May 2020</b>	<u>24,051</u>	<u>24,051</u>

## PAWS Care UK

### Notes to the Financial Statements for the Year Ended 31 May 2021

#### 4 Other expenditure

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Bank charges	750	750
<b>Total for year ended 31 May 2021</b>	<u>750</u>	<u>750</u>
<b>Total for period ended 31 May 2020</b>	<u>420</u>	<u>420</u>

#### 5 Analysis of governance and support costs

##### Governance costs

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Miscellaneous	1,551	1,551
<b>Total for year ended 31 May 2021</b>	<u>1,551</u>	<u>1,551</u>
<b>Total for period ended 31 May 2020</b>	<u>2,381</u>	<u>2,381</u>

#### 6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.



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**Parties involved with this document**

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Date	Action
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