

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

Trustees	L. L. Kendrick G. Keogh T. Southwell
Principal Office	274 Church Lane Whitwick Leicestershire LE67 5DL
Charity Registration Number	1184157
Independent Examiner	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:



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

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



.....
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.

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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

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

3 Expenditure on charitable activities

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

	Unrestricted funds General £	Total funds £
Bank charges	750	750
Total for year ended 31 May 2021	750	750
Total for period ended 31 May 2020	420	420

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Miscellaneous	1,551	1,551
Total for year ended 31 May 2021	1,551	1,551
Total for period ended 31 May 2020	2,381	2,381

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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Mon, 28th Mar 2022 9:27:39 BST	Mrs LL Kendrick has been assigned to this envelope (89.38.125.46)
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Mon, 28th Mar 2022 9:24:57 BST	Envelope generated by Samantha Kelly (89.38.125.46)