

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

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

PAWS Care UK

Balance Sheet
31 May 2022

	Notes	31.5.22 Unrestricted fund £	31.5.21 Total funds £
CURRENT ASSETS			
Cash at bank		3,753	13,848
NET CURRENT ASSETS		<u>3,753</u>	<u>13,848</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,753	13,848
NET ASSETS		<u>3,753</u>	<u>13,848</u>
FUNDS	4		
Unrestricted funds		<u>3,753</u>	<u>13,848</u>
TOTAL FUNDS		<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 £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	131,532
EXPENDITURE ON	
Charitable activities	
Animal welfare	122,743
NET INCOME	8,789
RECONCILIATION OF FUNDS	
Total funds brought forward	5,059
TOTAL FUNDS CARRIED FORWARD	13,848

4. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

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 £
Unrestricted funds			
General fund	131,532	(122,743)	8,789
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	5,059	(1,306)	3,753
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	203,831	(205,137)	(1,306)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	72,267	131,309
Commissions received	32	223
	<hr/>	<hr/>
	72,299	131,532
	<hr/>	<hr/>
Total incoming resources	72,299	131,532
 EXPENDITURE		
Charitable activities		
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
 Support costs		
Finance		
Bank charges	343	750
 Governance costs		
Accountancy and legal fees	1,226	-
	<hr/>	<hr/>
Total resources expended	82,394	122,743
	<hr/>	<hr/>
Net (expenditure)/income	<u>(10,095)</u>	<u>8,789</u>

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PAWS Care UK

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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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
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Trustees

G Keogh
T Southwell
L L Kendrick (resigned 31.12.21)

Independent Examiner

Matthews Sutton & Co Ltd
Chartered Certified Accountants
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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

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

PAWS Care UK

Balance Sheet
31 May 2022

	Notes	31.5.22 Unrestricted fund £	31.5.21 Total funds £
CURRENT ASSETS			
Cash at bank		3,753	13,848
NET CURRENT ASSETS		<u>3,753</u>	<u>13,848</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,753	13,848
NET ASSETS		<u>3,753</u>	<u>13,848</u>
FUNDS	4		
Unrestricted funds		<u>3,753</u>	<u>13,848</u>
TOTAL FUNDS		<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 £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	131,532
EXPENDITURE ON	
Charitable activities	
Animal welfare	122,743
NET INCOME	8,789
RECONCILIATION OF FUNDS	
Total funds brought forward	5,059
TOTAL FUNDS CARRIED FORWARD	13,848

4. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

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 £
Unrestricted funds			
General fund	131,532	(122,743)	8,789
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	5,059	(1,306)	3,753
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	203,831	(205,137)	(1,306)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	72,267	131,309
Commissions received	32	223
	<hr/>	<hr/>
	72,299	131,532
	<hr/>	<hr/>
Total incoming resources	72,299	131,532
 EXPENDITURE		
Charitable activities		
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
 Support costs		
Finance		
Bank charges	343	750
 Governance costs		
Accountancy and legal fees	1,226	-
	<hr/>	<hr/>
Total resources expended	82,394	122,743
	<hr/>	<hr/>
Net (expenditure)/income	<u>(10,095)</u>	<u>8,789</u>

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

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

PAWS Care UK

Balance Sheet
31 May 2022

	Notes	31.5.22 Unrestricted fund £	31.5.21 Total funds £
CURRENT ASSETS			
Cash at bank		3,753	13,848
NET CURRENT ASSETS		<u>3,753</u>	<u>13,848</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,753	13,848
NET ASSETS		<u>3,753</u>	<u>13,848</u>
FUNDS	4		
Unrestricted funds		<u>3,753</u>	<u>13,848</u>
TOTAL FUNDS		<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 £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	131,532
EXPENDITURE ON	
Charitable activities	
Animal welfare	122,743
NET INCOME	8,789
RECONCILIATION OF FUNDS	
Total funds brought forward	5,059
TOTAL FUNDS CARRIED FORWARD	13,848

4. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

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 £
Unrestricted funds			
General fund	131,532	(122,743)	8,789
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	5,059	(1,306)	3,753
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	203,831	(205,137)	(1,306)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	72,267	131,309
Commissions received	32	223
	<hr/>	<hr/>
	72,299	131,532
	<hr/>	<hr/>
Total incoming resources	72,299	131,532
 EXPENDITURE		
Charitable activities		
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
 Support costs		
Finance		
Bank charges	343	750
 Governance costs		
Accountancy and legal fees	1,226	-
	<hr/>	<hr/>
Total resources expended	82,394	122,743
	<hr/>	<hr/>
Net (expenditure)/income	<u>(10,095)</u>	<u>8,789</u>