

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

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 £
CURRENT ASSETS			
Cash at bank		3,200	3,753
NET CURRENT ASSETS		<u>3,200</u>	<u>3,753</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,200	3,753
NET ASSETS		<u>3,200</u>	<u>3,753</u>
FUNDS	4		
Unrestricted funds		3,200	3,753
TOTAL FUNDS		<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

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

4. MOVEMENT IN FUNDS

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	3,753	(553)	3,200
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	32,681	(33,234)	(553)
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	13,848	(10,095)	3,753
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	72,299	(82,394)	(10,095)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	13,848	(10,648)	3,200
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	104,980	(115,628)	(10,648)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	32,681	72,267
Commissions received	-	32
	<hr/>	<hr/>
	32,681	72,299
Total incoming resources	<hr/>	<hr/>
	32,681	72,299
EXPENDITURE		
Charitable activities		
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
Support costs		
Finance		
Bank charges	143	343
Governance costs		
Accountancy and legal fees	-	1,226
	<hr/>	<hr/>
Total resources expended	33,234	82,394
Net expenditure	<hr/>	<hr/>
	(553)	(10,095)

This page does not form part of the statutory financial statements