



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/04/2023 Period start date To 31/03/2024 Period end date

Charity name: Cat's Guidance

Charity registration number: 1185873

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objects of the CIO are: 1) For the public benefit to promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for 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. 2) The relief of poverty by providing support to persons who are unable to meet the costs of veterinary care for their animals due to economic disadvantage.
Summary of the main activities in relation to those	Para 1.17 and 1.19	Main activities:

purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.		Neutering and general welfare advice – advice and financial support to owners. Will benefit people of Wigan and Bolton by supporting them to care for their cats and reduce requests for re-homing Trap, neuter, return programmes – of feral cats/kittens. Will benefit public of Wigan and Bolton by managing stray population Advice and support to cat owners or those concerned about a cat's welfare. Will benefit all in Wigan and Bolton who wish to support cats in distress Working alongside similar organisations to maximise resources and benefit cats. Will benefit the people of Wigan and Bolton by providing maximum resource to support them and their cats Support owners with veterinary care where appropriate. Will Support target population with financial input where the situation requires it and the cat will suffer without such intervention
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have had regard to the guidance issued by the Charity Commission on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The charity does not provide grants
Policy on social investment including program related		N/A

investment	Para 1.38	
Contribution made by volunteers	Para 1.38	The charity is solely reliant on the contribution of volunteers to carry out its objectives
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Fostering and Re-homing Whilst we have assisted over 100 cats in the rehoming period, our foster space has been drastically reduced by the cessation of our agreement with a local cattery who have provided foster space for the rescue during this reporting period. This agreement came to an end in July 2023 and from that time we have been solely reliant on foster homes. Several traps loaned to owners to recapture lost pets and other cats scanned in order to identify owners, plus vet fees covered for a small number of cats for emergency treatment via our partner vets. Several cats with ongoing medical needs continue to be supported following their adoption until their issue is resolved/for the lifetime of the cat. This number is of course growing as the rescue continues. Challenges and successes <u>Cost of Living</u> This 12-month period has continued to see a reduction in adoptions leading to less capacity to bring in cats in need. This appears to be due to the increase in the cost of living, with people forced to budget accordingly. This pressure has also led to an increase in cats being surrendered creating a perfect storm for most rescues we are in contact with and together with our reduction in foster space it has made this period extremely challenging. <u>Pets at Home</u> We were excited to become partnered with Pets at Home St Helens and have spent the year taking part in various Pets Foundation campaigns in store with the Pets at Home store team. We have met lots of people and talked about the importance of neutering and chipping, run tombolas and lucky dips, promoted our cats for adoption and introduced our mascot Custard the cat - a life sized inflatable cat who is a hit with the children! <u>Care Packages</u> We launched a Care Package service whereby people could purchase a code from us for £90 which covered full vaccinations, neutering, chipping, health check, flea, worm and 4 weeks free insurance along with a bag of everyday essentials for humans! Uptake is slow but we are receiving applications. <u>Social Media</u>

		Sadly, we have learned a lot about the negative aspect of social media this year. Following several defamatory posts made about the rescue we sought advice from our solicitors via our insurers to ensure we were handling the situation correctly by not responding and continuing to focus solely on the positive work the charity does. All allegations towards us were and are completely unfounded and as such we have confidently continued to pour our energy into the purposes of the charity – rescuing and rehoming vulnerable animals. This has taught us a lot about how to respond in such a situation and how to seek advice via the correct channels. Our insurance has been invaluable. <u>Development of Charity</u> We have identified and part-purchased a plot of land with a view to building our own rescue and not for profit cattery which will partially fund the charity's activities. This is a hugely exciting period for us and will increase our rescue space whilst providing some financial stability. We also aim to provide temporary accommodation to the cats of those being evicted, fleeing domestic abuse or in hospital for a short period and find themselves otherwise looking to place their cat into rescue. Neutering will be an essential part of this agreement. We are aiming to link in with local primary schools to provide a 'Furry Tails' reading scheme where reluctant readers can read to our rescue cats, thereby increasing the cats' interaction with humans and allowing children to read aloud to a non-judgmental audience and improve their literacy – something which is imperative to improving their life chances and mental health. Furthermore, we will have an opportunity to educate the next generation of cat owners regarding responsible cat ownership. We are incredibly excited about our future! <u>Fundraising Team</u> Our fundraising team have gone from strength to strength and this is reflected in our accounts for this period. They have also made links with the community, attending various events put on by local organisations which has allowed us to network and spread the word about our work. One such organisation is CommUnity Corner which is a local resource running groups, classes and play sessions for the community. We aim to hold regular fundraising pop ups there and this is a fantastic way to engage with people who may not have heard of us. This is a fairly new venture for us and we are hoping it becomes a regular feature in our fundraising diary.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against		We are working towards our new objectives of building our own rescue and not for profit cattery. Not currently in our business plan but something we need to add; We are also considering looking for
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objectives set	Para 1.41	premises for a shop as we have noted a steady increase in donations of items for sale and our storage unit is no longer fit for purpose. We will explore if the cost of renting our unit (heavily subsidised by one of our wonderful supporters) would be better utilised on rental of a retail premises, also taking advantage of the council's reduced rates for charities scheme.
Performance of fundraising activities against objectives set	Para 1.41	Fundraising has remained the main source of income for the charity. After reaching crisis point in September 2022, fundraising has gone from strength to strength and the rescue is now receiving regular income that is able to meet its costs Fundraising has been adequate to meet the objectives of the charity as set out in the Governing Document and Business Plan
Investment performance against objectives	Para 1.41	N/A
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity has had an income of £122,787 in the reporting period with expenditure including administration costs of £87,274. The operating profit was therefore £35,513
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Cat's Guidance Reserves Policy is to maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to 3 months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time. It remains a challenge to hold sufficient reserves in a climate of increasing costs due to the demand for rescue and rising running costs.
Amount of reserves held	Para 1.22	£35000 as of 31/03/24
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Nil at time of report although access to adequate long-term funding remains a concern and challenge. However, the support of the charity's followers built on the established reputation means the situation in this reporting period was stable.

Additional information (optional)

You may choose to include further statements **where relevant about:**

The charity's principal sources of funds (including any fundraising)	Para 1.47	Fundraising continues to be primary source of income We were fortunate to receive a grant of £10,000 from Pets at Home towards vets costs, food and equipment. Animal Friends and Milliken also contributed small but very much appreciated grants this financial year.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A

A description of the principal risks facing the charity	Para 1.46	1. Consistent funding continues to be a concern, enabling us to bring in new cats who need our help and care for those already under our care including those adopted but with ongoing medical needs. We monitor this carefully and do not go into debt with our vets – every bill is paid on receipt and we monitor our reserves and account balance and adjust our intake accordingly. 2. We appreciate the risk of purchasing land that currently sits within Green Belt and in order to mitigate this risk, enlisted the services of a local planning company who know the area well, including previous planning decisions, prior to going ahead with the purchase. The land is perfectly located for the rescue and we are hopeful for support from the local planning department. The land remains a profitable investment for the rescue. All decisions were made in consultation with the Trustees and involved the fundraising team leads who have been so instrumental in us being in a position to purchase the land. 3. Rescue space continues to be a challenge for ourselves and most rescues. We are not able to help as many cats as we would like due to a lack of fosterers and a lack of the type of space required to care for certain cats needing space i.e. cats who require isolation, feral cats etc. This links to risk number 2 above. 4. Irresponsible pet ownership and lack of education/interest in neutering remain among the biggest risks to animal rescues as the outcomes of both place a huge drain on our resources. Whilst we are here to support animals in need, we do not have the resource required to meet the scale of risk posed by the aforementioned groups and cats are suffering. 5. Online bullying, harassment, trolling and other negative behaviours are very real issues facing rescues. In addition to the pressures of dealing with animals in distress and at times very unpleasant situations with the humans around them, 'virtual' rescue has become a very toxic place to be. The toll on rescuer's mental health is immense and is worthy of mention here. Many rescues are folding under such pressures and whilst we are not in that position it is important to highlight such issues in this report. As individuals, we have very much been affected this year and have supported each other in taking time away from social media and from the rescue itself as needed.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation (CIO)
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Elected by Trustees with regard to skills and abilities to contribute to the charity's objectives administration of its activities

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	We have a comprehensive collection of policies and procedures that we continue to add to as we mature. These include: - Safeguarding Adults - Safeguarding Children - Lone Working - GDPR - Conflict of Interest - Complaints - Privacy Notice - Whistleblowing - Equal Opportunities - Code of Behaviour - Vulnerable Person's - Donation Return - Homing Policy
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		Intake Policy Euthanasia Policy
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Cat's Guidance
Other name the charity uses	Cat's Guidance Rescue
Registered charity number	1185873
Charity's principal address	30 Arnside Road Hindley Green Wigan WN2 4LB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Samantha Ann Gallagher			
2	Janette Aylward-Barton			
3	Angela Goodwin			
4	Ian Aylward-Barton			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)	Samantha Ann Gallagher	Janeite Aylward-Barton
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Full name(s)	Samantha Ann Gallagher	Janette Aylward-Barton
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Position (eg Secretary, Chair, etc)	Chair	Vice Chair
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Date	13/01/25
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**CATS GUIDANCE RESCUE
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

**CATS GUIDANCE RESCUE
ANNUAL REPORT AND UNAUDITED ACCOUNTS
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**CATS GUIDANCE RESCUE
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024**

Directors

Samantha Gallagher
Ian Aylward-Barton
Janette Aylward-Barton
Angela Goodwin

Company Number

CE019234 (England and Wales)

Registered Office

30 ARNSIDE ROAD
HINDLEY GREEN
WIGAN
Lancashire
WN2 4LB
United Kingdom

Accountants

P A Hull & Co
Beech House
23 Ladies Lane
Hindley, Wigan
Lancashire
WN2 2QA

CATS GUIDANCE RESCUE
(COMPANY NO: CE019234 ENGLAND AND WALES)
DIRECTORS' REPORT

The directors present their report and accounts for the year ended 31 March 2024.

Directors

The following directors held office during the whole of the period:

Samantha Gallagher
Ian Aylward-Barton
Janette Aylward-Barton
Angela Goodwin

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

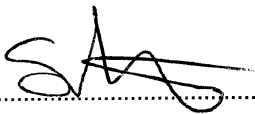
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors


.....

Samantha Gallagher
Director

Approved by the board on: 9 December 2024

CATS GUIDANCE RESCUE
INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
Turnover	122,787	108,498
Cost of sales	(72,668)	(75,219)
Gross profit	<u>50,119</u>	<u>33,279</u>
Administrative expenses	(14,606)	(16,068)
Operating profit	<u>35,513</u>	<u>17,211</u>
Interest receivable and similar income	318	-
Profit on ordinary activities before taxation	<u>35,831</u>	<u>17,211</u>
Tax on profit on ordinary activities	-	-
Profit for the financial year	<u><u>35,831</u></u>	<u><u>17,211</u></u>

CATS GUIDANCE RESCUE
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2024

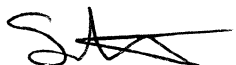
	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	4	95,161	864
Current assets			
Cash at bank and in hand		12,992	4,803
Creditors: amounts falling due within one year	5	(9,939)	(480)
Net current assets		3,053	4,323
Total assets less current liabilities		98,214	5,187
Creditors: amounts falling due after more than one year	6	(37,157)	-
Net assets		61,057	5,187
Capital and reserves			
Profit and loss account		61,057	5,187
Shareholders' funds		61,057	5,187

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 9 December 2024 and were signed on its behalf by



Samantha Gallagher
Director

Company Registration No. CE019234

CATS GUIDANCE RESCUE NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1 Statutory information

Cats Guidance Rescue is a private company, limited by shares, registered in England and Wales, registration number CE019234. The registered office is 30 ARNSIDE ROAD, HINDLEY GREEN, WIGAN, Lancashire, WN2 4LB, United Kingdom.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	25% Reducing Balance Method
Fixtures & fittings	25% Reducing Balance Method
Computer equipment	25% Reducing Balance Method

4 Tangible fixed assets

	Land & buildings £	Fixtures & fittings £	Computer equipment £	Total £
Cost or valuation	At cost	At cost	At cost	
At 1 April 2023	-	400	1,081	1,481
Additions	94,732	-	-	94,732
At 31 March 2024	94,732	400	1,081	96,213
Depreciation				
At 1 April 2023	-	125	492	617
Charge for the year	219	69	147	435
At 31 March 2024	219	194	639	1,052
Net book value				
At 31 March 2024	94,513	206	442	95,161
At 31 March 2023	-	275	589	864

**CATS GUIDANCE RESCUE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

5 Creditors: amounts falling due within one year

	2024	2023
	£	£
Obligations under finance leases and hire purchase contracts	9,399	-
Accruals	540	480
	<u>9,939</u>	<u>480</u>

6 Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Obligations under finance leases and hire purchase contracts	<u>37,157</u>	<u>-</u>

7 Average number of employees

During the year the average number of employees was 0 (2023: 0).

Cats Guidance Rescue

Independent Examiner's Report to the trustees of Cats Guidance Rescue

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 5 to 8.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Charities (Accounts and Reports) Regulations 2008 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

 M T Hothersall FCA

M T Hothersall FCA

P A Hull & Co
Beech House
23 Ladies Lane
Hindley
Wigan
WN2 2QA

Date: 10 December 2024

**CATS GUIDANCE RESCUE
ANNUAL REPORT AND UNAUDITED ACCOUNTS
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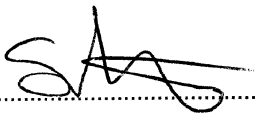
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CATS GUIDANCE RESCUE
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2024

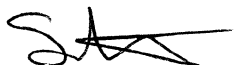
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At 1 April 2023	-	400	1,081	1,481
Additions	94,732	-	-	94,732
At 31 March 2024	94,732	400	1,081	96,213
Depreciation				
At 1 April 2023	-	125	492	617
Charge for the year	219	69	147	435
At 31 March 2024	219	194	639	1,052
Net book value				
At 31 March 2024	94,513	206	442	95,161
At 31 March 2023	-	275	589	864

**CATS GUIDANCE RESCUE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

5 Creditors: amounts falling due within one year

	2024	2023
	£	£
Obligations under finance leases and hire purchase contracts	9,399	-
Accruals	540	480
	<u>9,939</u>	<u>480</u>

6 Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Obligations under finance leases and hire purchase contracts	<u>37,157</u>	<u>-</u>

7 Average number of employees

During the year the average number of employees was 0 (2023: 0).

Cats Guidance Rescue

Independent Examiner's Report to the trustees of Cats Guidance Rescue

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 5 to 8.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Charities (Accounts and Reports) Regulations 2008 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

 M T Hothersall FCA

M T Hothersall FCA

P A Hull & Co
Beech House
23 Ladies Lane
Hindley
Wigan
WN2 2QA

Date: 10 December 2024