



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' annual report (including Directors' report) for the period

From: 01 October 2023 **To:** 30 September 2024

Charity name: New Start Cat Rescue

Charity registration number: 1191606

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	NSCR's main objective is to promote humane behaviour towards all animals by providing appropriate care, protection, treatment and security, demonstrated by providing sanctuary for cats in need of care and attention through sickness, maltreatment, ill-usage or abandonment, and educate the public regarding animal welfare in general and prevention of cruelty and suffering among animals.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The Charity Commission's guidance is always taken into consideration in the planning of our activities for the year. Our main activities undertaken for the Public Benefit are:</p> <ul style="list-style-type: none">• The rescue of abandoned and stray cats and kittens and to assist with neutering and spaying in order to help limit the number of unwanted cats.• To capture, neuter and advise on feral cats.• To emphasise the benefits of neutering, vaccination, flea control and worming of all cats.• To educate the public on a variety of topics such as homing FIV animals and neutering.• To re-home to suitable, caring homes, after carrying out home and/or veterinary checks and assessment. <p>We encourage people, over the age of 16, to join our team of volunteers. All are made welcome regardless of personal background, faith, gender or personal circumstances. This helps:</p> <ul style="list-style-type: none">• To develop their self-confidence, social and practical skills• To experience working within a team.• To care for animals

		<ul style="list-style-type: none"> • To help with their own pets in various ways. <p>Younger children, accompanied by a parent, are also made very welcome and they learn to handle animals with care and consideration by being encouraged to handle the cats and kittens under supervision.</p> <p>We also welcome people who are unable to keep a pet at home, to come and handle our cats. The animals benefit from the attention whilst awaiting their new, forever homes.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	All trustees have been given the guidance and have confirmed they understand the guidance issued.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	<p>Our volunteers and fosterers are vital to the success of our charity.</p> <p>Our coordinator is skilled at getting the very best from each volunteer and will spot their differing strengths.</p> <p>There is a core group who are involved in the day to day feeding, cleaning and general care of the cats, overarched by a group of welfare supervisors who are trained and/or experienced with a range of different illnesses, issues and medications. These welfare supervisors are the ones who liaise with the co-ordinator and vets to ensure all cats and kittens are healthy.</p> <p>There are volunteers whose strengths lie in the more administrative side of the charity - media, answering telephones and messages on line and there is another group who dedicate their time to fundraising - manning stalls and promotional events around the</p>

		<p>area. They are all given advice and training by our very experienced Coordinator and officers, who are always on call. There is another group of volunteers who are responsible for the homing of the cats. Within this we have undertaken home checks, educating the public on the introduction and care of the cat they bring home and the paper work when homing the cats and kittens. We also have a group of volunteers who operate our social media – Facebook, Twitter and Instagram. Here we are able to promote our rehoming service and continue to educate the public across the whole country on key topics such as the importance of spaying and neutering, FIV cats etc</p> <p>Another group of volunteers are part of our fundraising team. They often work alongside our social media teams to launch fundraisers and drum up support.</p> <p>Our transport team is now well established and has expanded. This team is made up of volunteers who are able to collect cats from outside our regular locations as we build relationships with rescues further afield. They are also helping with our vet runs – taking cats to and from the vets for routine procedures such as spaying and neutering.</p> <p>Alongside this we have a dedicated volunteer who is our health and safety officer. All volunteers are made aware of the objectives and aims in relation to the benefits to the public in accordance with the Charity Commission's Guidelines upon interview and induction.</p>
Other		

Achievements and performance

<p>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.</p>	<p>Para 1.20</p>	<p>Our Charity continues to thrive, rescuing and rehoming unwanted /abandoned cats and kittens. Our homing figures have remained consistent. We have homed roughly 1000 cats this year which exceeds our previous 60 – 80 per month.</p> <p>After purchasing our permanent property, we have spent a considerable amount of time upgrading and improving the premises. This has included:</p> <ol style="list-style-type: none">1. A dedicated hospital isolation unit to minimise contamination2. A separate washroom for the outdoor pens. This has enabled us to continue to reduce cross contamination as the hospital and isolation units are entirely separate to the outdoor pens and cats3. Continuing to upgrade the interior of the outdoor pens by tiling them to ensure they can be thoroughly cleaned with ease to constantly reduce any potential infections and disease4. Maintaining our dedicated garden for us to keep cats we cannot home in a safe and appropriate environment. <p>Additionally, we have hosted another open day which was successful. We intend to do it again in future years to ensure we are drumming up awareness and support. This is vital to our fundraising as we are still and will still be working on the improvements of the property. We are constantly working at improving our administration and communication throughout the Charity.</p> <p>There are coordinators for each part of the charity e.g Homing officer, foster co-ordinator etc. This has allowed us to rescue and home cats effectively and efficiently. Care is taken with the induction of new volunteers so that any reservations or problems are covered; helping them feel confident in the knowledge of what is expected and also not to be afraid to ask for any advice or help.</p> <p>We have also continued to be part of the Duke of Edinburgh scheme. The co-Ordinator for this inducts the D of E students and promptly completes their reviews. These students have been able to develop a range of personal skills along with effectively working in cat rescue.</p> <p>The welfare of each animal continues to be</p>
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		our top priority, all cats are homed after being vet checked, vaccinated, flead and wormed with 4 weeks free PetPlan insurance. Our policy of microchipping each cat is now well established and is a success. We are continuing to spay and neutering from 5 months rather than 6 months. In doing this, we hope to continue to take all precautions against unwanted pregnancies, reducing the chances of spreading FIV etc
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial review

Review of the charity's financial position at the end of the period	Para 1.21	The charity is in a comfortable financial situation. We continue to operate as we always have done; our expenses are consistently met e.g vet bills are paid promptly. We continue to be committed to our fund raising and grant applications in order to continue.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Our policy is to hold reserves to cover a period of six months. We currently have enough reserve cash to cover at least one years activity.
Amount of reserves held	Para 1.22	£789,253 (inclusive of property and assets) £269, 565 (reserve cash)
Reasons for holding zero reserves	Para 1.22	

Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

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	A lot of work goes into raising the funds necessary to provide the needs of our felines whilst in our care - veterinary, food and cat litter are our greatest expense. We have many supporters who donate money, food and bedding. The charity also actively applies for grants we are eligible for which often is used to support the payment of the vet bills.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed , memorandum and articles of association etc	Para 1.25	Constitution
How is the charity constituted? for example limited company , unincorporated association , CIO	Para 1.25	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	Election

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	
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	New Start Cat Rescue
Other name the charity uses	N/A
Registered charity number	1191606
Charity's principal address	New Start Cat Rescue The log cabins, Ross Road, A40, GL19 3EX

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	Amanda Slatter			
2	Aurelia Giordano			
3	Charlotte Dring			
4	Jasmine Ellicott			
5	Wendy Spencer			
6	Debbie Ravenhill			
7				
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14				
15				
16				
17				
18				
19				
20				

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

Director name	

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year

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)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)

AGiordano

Full name(s)

Aurelia

Giordano

Position (for example Secretary, Chair, etc)

Trustee

Date

30/07/2025



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
New Start Cat Rescue

On accounts for the year
ended

30th September 2024

Charity no
(if any)

1191606

Set out on pages

2-11

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30th September 2024.

As the charity's trustees, 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 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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Date:

4th August 2025

Name:

Elaine Emerton-Haines

Relevant professional
qualification(s) or body
(if any):

FCA

Address:

4 Highclere Road, Quedgeley, GL2 4HD

New Start Cat Rescue		Charity No	1191606		
		Company No	CE024099		
Annual accounts for the period					
Period start date	01/10/2023	To	Period end date	30/09/2024	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	118,459	-	-	118,459	226,019
Charitable activities	S02	19,082	-	-	19,082	20,490
Other trading activities	S03	221,548	-	-	221,548	43,974
Investments	S04	10,978	-	-	10,978	8,159
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	370,068	-	-	370,068	298,643
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	7,807	-	-	7,807	8,695
Charitable activities	S09	124,325	-	-	124,325	116,344
Separate material expense item	S10	-	-	-	-	-
Other	S11	117,244	-	-	117,244	115,212
Total	S12	249,376	-	-	249,376	240,251
Net income/(expenditure) before tax for the reporting period	S13	120,691	-	-	120,691	58,392
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	120,691	-	-	120,691	58,392
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	120,691	-	-	120,691	58,392
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	120,691	-	-	120,691	58,392
Reconciliation of funds:						
Total funds brought forward	S23	668,562	-	-	668,562	610,170
Total funds carried forward	S24	789,253	-	-	789,253	668,562

Charity Name

Charity No
Company No**Section B Balance sheet**

	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
Fixed assets		F01	F02	F03	F04	F05
Tangible assets (Note 10)	B02	495,871	-	-	495,871	509,643
Total fixed assets	B05	495,871	-	-	495,871	509,643
Current assets						
Debtors (Note 11)	B07	33,563	-	-	33,563	2,155
Cash at bank and in hand (Note 13)	B09	269,565	-	-	269,565	178,462
Total current assets	B10	303,129	-	-	303,129	180,617
Creditors: amounts falling due within one year (Note 12)	B11	9,747	-	-	9,747	21,698
Net current assets/(liabilities)	B12	293,382	-	-	293,382	158,919
Total assets less current liabilities	B13	789,253	-	-	789,253	668,562
Total net assets or liabilities	B16	789,253	-	-	789,253	668,562
Funds of the Charity						
Unrestricted funds	B19	789,253	-	-	789,253	668,562
Total funds	B22	789,253	-	-	789,253	668,562

The company was entitled to exemption from audit under s477 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 Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	Print name

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

1.2 Going concern

The charity is considered to be a going concern as it has sufficient reserves to cover at least one year's activity.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Note 2**Accounting****2.1 INCOME****Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to

Government grants

The charity has received no government grants in the reporting period

Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the
Contractual income and performance related	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>
Donated services and facilities	<p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.</p>
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.2 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 ASSETS

Tangible fixed assets for use by charity	<p>These are capitalised if they can be used for more than one year, and cost at least</p> <p>They are valued at cost.</p> <p>The depreciation rates and methods used are disclosed in note 14.</p>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or

Note 3

Income

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	78,344.35	-	-	78,344	212,172
	Gift Aid	-	-	-	-	11,801
	Legacies	39,115	-	-	39,115	1,545
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	1,000	-	-	1,000	500
	Other	-	-	-	-	-
	Total	118,459	-	-	118,459	226,019
Charitable activities:	Fundraiser events	2,364	-	-	2,364	1,165
	Raffle	16,719	-	-	16,719	19,326
	Other	-	-	-	-	-
	Total	19,082	-	-	19,082	20,490
Other trading activities:	Sale of goods	42,316	-	-	42,316	43,974
	Sale of services	179,232	-	-	179,232	-
	Other	-	-	-	-	-
	Total	221,548	-	-	221,548	43,974
Income from investments:	Interest income	2,528	-	-	2,528	359
	Dividend income	-	-	-	-	-
	Rental and leasing income	8,450	-	-	8,450	7,800
	Other	-	-	-	-	-
	Total	10,978	-	-	10,978	8,159
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		370,068	-	-	370,068	298,643

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		
Government grant 2		
Government grant 3		-
Other		-
	Total	-

Note 5

Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	1,000	500
	1,000	500

Section C **Notes to the accounts** (cont)

Note 6 Expenditure

Analysis	This year			Last year		
	Unrestricted funds	Restricted income funds	Endowment funds	Unrestricted funds	Restricted income funds	Endowment funds
Expenditure on raising funds:	£			£		
Incurring seeking donations	366	-	-	366	1,379	-
Lottery costs	7,442	-	-	7,442	7,316	-
Total expenditure on raising funds	7,807	-	-	7,807	8,695	-

Expenditure on charitable activities:

Cat welfare	116,209	-	-	116,209	106,494	-
Merchandise	8,116	-	-	8,116	9,851	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total expenditure on charitable activities	124,325	-	-	124,325	116,344	-

Separate material item of expense

	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	-	-	-	-	-	-

Other

Staff costs	41,804	-	-	41,804	35,284	-
Indirect costs	75,440	-	-	75,440	79,928	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total other expenditure	117,244	-	-	117,244	115,212	-
TOTAL EXPENDITURE	249,376	-	-	249,376	240,251	-

Note 7 Details of certain types of expenditure

Note 7.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
1,000	1,000
-	-
-	-
-	-

Note 8 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

8.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
45,713	32,544
- 4,331	2,740
422	-
-	-
41,804	35,284

8.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2	1
Governance	-	-
Other	0	-
Total	2	1

Note 9 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

9.1 Please complete this note if a defined contribution pension scheme is

Amount of contributions recognised in the SOFA as an expense

This year £	Last year £
422	-

Note 10**Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

10.1 Cost or valuation

	Freehold land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£
At the beginning of the year	533,406	-	42,344	575,750
Additions	20,790	-	-	20,790
Revaluations	-	-	-	-
Disposals	-	-	-	-
Transfers *	-	-	-	-
At end of the year	554,196	-	42,344	596,540

10.2 Depreciation and impairments

**Basis	Straight Line	Straight Line	Straight Line	
** Rate	10%	10%	10%-25%	

At beginning of the year	47,955	-	18,152	66,107
Disposals	-	-	-	-
Depreciation	30,110	-	4,451	34,562
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of the year	78,066	-	22,603	100,669

10.3 Net book value

Net book value at the beginning of the year	485,451	-	24,192	509,643
Net book value at the end of the year	476,131	-	19,740	495,871

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

11.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	1,010
Other debtors	33,563	1,145
Total	33,563	2,155

Note 12 Creditors and accruals**12.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade creditors	8,525	16,847	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	1,031	4,851	-	-
Other creditors	191	-	-	-
Total	9,747	21,698	-	-

Note 13 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	269,565	178,462
Other	-	-
Total	269,565	178,462



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
New Start Cat Rescue

On accounts for the year
ended

30th September 2024

Charity no
(if any)

1191606

Set out on pages

2-11

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30th September 2024.

As the charity's trustees, 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 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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Date:

4th August 2025

Name:

Elaine Emerton-Haines

Relevant professional
qualification(s) or body
(if any):

FCA

Address:

4 Highclere Road, Quedgeley, GL2 4HD

New Start Cat Rescue		Charity No	1191606	
		Company No	CE024099	
Annual accounts for the period				
Period start date	01/10/2023	To	Period end date	30/09/2024

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	118,459	-	-	118,459	226,019
Charitable activities	S02	19,082	-	-	19,082	20,490
Other trading activities	S03	221,548	-	-	221,548	43,974
Investments	S04	10,978	-	-	10,978	8,159
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	370,068	-	-	370,068	298,643
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	7,807	-	-	7,807	8,695
Charitable activities	S09	124,325	-	-	124,325	116,344
Separate material expense item	S10	-	-	-	-	-
Other	S11	117,244	-	-	117,244	115,212
Total	S12	249,376	-	-	249,376	240,251
Net income/(expenditure) before tax for the reporting period	S13	120,691	-	-	120,691	58,392
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	120,691	-	-	120,691	58,392
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	120,691	-	-	120,691	58,392
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	120,691	-	-	120,691	58,392
Reconciliation of funds:						
Total funds brought forward	S23	668,562	-	-	668,562	610,170
Total funds carried forward	S24	789,253	-	-	789,253	668,562

Charity Name

Charity No
Company No**Section B Balance sheet**

	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
Fixed assets		F01	F02	F03	F04	F05
Tangible assets (Note 10)	B02	495,871	-	-	495,871	509,643
Total fixed assets	B05	495,871	-	-	495,871	509,643
Current assets						
Debtors (Note 11)	B07	33,563	-	-	33,563	2,155
Cash at bank and in hand (Note 13)	B09	269,565	-	-	269,565	178,462
Total current assets	B10	303,129	-	-	303,129	180,617
Creditors: amounts falling due within one year (Note 12)	B11	9,747	-	-	9,747	21,698
Net current assets/(liabilities)	B12	293,382	-	-	293,382	158,919
Total assets less current liabilities	B13	789,253	-	-	789,253	668,562
Total net assets or liabilities	B16	789,253	-	-	789,253	668,562
Funds of the Charity						
Unrestricted funds	B19	789,253	-	-	789,253	668,562
Total funds	B22	789,253	-	-	789,253	668,562

The company was entitled to exemption from audit under s477 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 Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	Print name

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

1.2 Going concern

The charity is considered to be a going concern as it has sufficient reserves to cover at least one year's activity.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Note 2**Accounting****2.1 INCOME****Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to

Government grants

The charity has received no government grants in the reporting period

Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the
Contractual income and performance related	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>
Donated services and facilities	<p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.</p>
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.2 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 ASSETS

Tangible fixed assets for use by charity	<p>These are capitalised if they can be used for more than one year, and cost at least</p> <p>They are valued at cost.</p> <p>The depreciation rates and methods used are disclosed in note 14.</p>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or

Note 3

Income

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	78,344.35	-	-	78,344	212,172
	Gift Aid	-	-	-	-	11,801
	Legacies	39,115	-	-	39,115	1,545
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	1,000	-	-	1,000	500
	Other	-	-	-	-	-
	Total	118,459	-	-	118,459	226,019
Charitable activities:	Fundraiser events	2,364	-	-	2,364	1,165
	Raffle	16,719	-	-	16,719	19,326
	Other	-	-	-	-	-
	Total	19,082	-	-	19,082	20,490
Other trading activities:	Sale of goods	42,316	-	-	42,316	43,974
	Sale of services	179,232	-	-	179,232	-
	Other	-	-	-	-	-
	Total	221,548	-	-	221,548	43,974
Income from investments:	Interest income	2,528	-	-	2,528	359
	Dividend income	-	-	-	-	-
	Rental and leasing income	8,450	-	-	8,450	7,800
	Other	-	-	-	-	-
	Total	10,978	-	-	10,978	8,159
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		370,068	-	-	370,068	298,643

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		
Government grant 2		
Government grant 3		-
Other		-
	Total	-

Note 5

Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	1,000	500
	1,000	500

Section C **Notes to the accounts** (cont)

Note 6 Expenditure

Analysis	This year			Last year		
	Unrestricted funds	Restricted income funds	Endowment funds	Unrestricted funds	Restricted income funds	Endowment funds
Expenditure on raising funds:						
Incurred seeking donations	366	-	-	366	1,379	-
Lottery costs	7,442	-	-	7,442	7,316	-
Total expenditure on raising funds	7,807	-	-	7,807	8,695	-
						8,695

Expenditure on charitable activities:

Cat welfare	116,209	-	-	116,209	106,494	-
Merchandise	8,116	-	-	8,116	9,851	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total expenditure on charitable activities	124,325	-	-	124,325	116,344	-
						116,344

Separate material item of expense

	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	-	-	-	-	-	-

Other

Staff costs	41,804	-	-	41,804	35,284	-
Indirect costs	75,440	-	-	75,440	79,928	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total other expenditure	117,244	-	-	117,244	115,212	-
TOTAL EXPENDITURE	249,376	-	-	249,376	240,251	-
						240,251

Note 7 Details of certain types of expenditure

Note 7.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
1,000	1,000
-	-
-	-
-	-

Note 8 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

8.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
45,713	32,544
- 4,331	2,740
422	-
-	-
41,804	35,284

8.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2	1
Governance	-	-
Other	0	-
Total	2	1

Note 9 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

9.1 Please complete this note if a defined contribution pension scheme is

Amount of contributions recognised in the SOFA as an expense

This year £	Last year £
422	-

Note 10**Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

10.1 Cost or valuation

	Freehold land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£
At the beginning of the year	533,406	-	42,344	575,750
Additions	20,790	-	-	20,790
Revaluations	-	-	-	-
Disposals	-	-	-	-
Transfers *	-	-	-	-
At end of the year	554,196	-	42,344	596,540

10.2 Depreciation and impairments

**Basis	Straight Line	Straight Line	Straight Line	
** Rate	10%	10%	10%-25%	

At beginning of the year	47,955	-	18,152	66,107
Disposals	-	-	-	-
Depreciation	30,110	-	4,451	34,562
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of the year	78,066	-	22,603	100,669

10.3 Net book value

Net book value at the beginning of the year	485,451	-	24,192	509,643
Net book value at the end of the year	476,131	-	19,740	495,871

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

11.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	1,010
Other debtors	33,563	1,145
Total	33,563	2,155

Note 12 Creditors and accruals**12.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade creditors	8,525	16,847	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	1,031	4,851	-	-
Other creditors	191	-	-	-
Total	9,747	21,698	-	-

Note 13 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	269,565	178,462
Other	-	-
Total	269,565	178,462