

Charity Registration Number: 1192544

CAT WATCH RESCUE SHELTER

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

CAT WATCH RESCUE SHELTER

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Buckland P Jones S B Gosden L C Irish M Best G Simpson J Buckland S Vranich RVN	(Appointed 1 August 2022) (Appointed 1 August 2022)
Charity Number	1192544	
Principal Address	31 Lynchets Road Amesbury Wiltshire SP4 7JA	
Independent Examiner	Balanced Business Advice Ltd 7 The Windmills St Mary's Close Alton Hampshire. GU34 1EF	

CAT WATCH RESCUE SHELTER

CONTENTS

	Page
Trustees' Report	1-2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 - 19

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2023

The trustees present their annual report and financial statements for the year ended 31 May 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's CIO foundation (registered 26 November 2020), the Charities Act 2011 and "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.

The charity's objects are for the benefit of the public to relieve the suffering of cats and kittens in need of care and attention and, in particular, to provide rescue and rehoming for the reception, care and treatment of such cats and kittens.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the period ending 31 May 2023 as a charity we have rescued and rehomed 569 cats from various different circumstances, including surrenders, abandoned cats and ones that have been straying for sometime. As the number of cats we help grows so does the charities name and reputation and, in a number of cases, we have been the first charity called by people who are concerned about cats that they have seen. We have also completed 34 TNRs (trap, neuter, return – this includes vaccination, chip and ear tip) and the time spent on each of these can vary depending on the circumstances. For example, we have managed to trap cats within half an hour of arrival at site but have also spent numerous times overnight sleeping in vehicles, to ensure success, all of which is done by volunteers and trustees of the charity. The willingness of our volunteers and trustees to help any cat, means that rescues have often been carried out in less-than-ideal circumstances in the foulest of weather and surroundings. In addition to those less than happy stories, we have helped to reunite 21 cats with their owners, which included cats missing for up to 5 years. We have started another TNR program which has resulted in the rescue and rehabilitation of queens with litters in Cholderton, Haverford & Weyhill. We have continued to raise funds which has enabled us to update/extend our shelters to help even more cats and kittens in the future. The chair of the charity, Marnie Buckland, was also nominated for Volunteer of the Year by Petplan Insurance Awards. The charity has been the subject of articles in 2 local newspapers and 1 in Basingstoke helping to raise the profile of the charity and also increasing our social media footprint meaning we are often mentioned when people are looking for help regarding cats. The charity fundraised and purchased its first vehicle in October 22 which has proved invaluable when transporting equipment to sites where there are multiple cats that require help. What Cat Watch has achieved in this period

continues to cement its reputation as an organisation that is 100% for the cats but also has a positive impact on the community. Whilst we are based in Wiltshire, we are not restricted to this area and have travelled far and wide to other parts of the country to help those in need.

Financial review

The charitable company ended the year with a surplus of £36,814. The charitable companies' total funds as at 31 May 2023 were £69,876, which are made up of £53,335 of unrestricted funds and £16,541 of restricted funds. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a charitable incorporated organisation. The trustees who served during the year and up to the date of signature of the financial statements were: M Buckland, J Buckland, M Best, S Vranich RVN, G Simpson, L C Irish (Appointed 1 August 2022) S B Gosden (Appointed 1 August 2022), P Jones (Appointed 15th December 2022). The trustees are generally recruited through the charities existing volunteers and agreed at a general meeting.

The Chairperson is responsible for the day to day running of the rescue shelter.

Declaration

The trustees' report was approved by the Board of Trustees

Signed:



Name:

M. BUCKLAND

Position:

Trustee

Date:

22 November 2023

Independent examiner's report to the trustees of Cat Watch Rescue Shelter

I report to the trustees on my examination of the accounts of Cat Watch Rescue Shelter (the Charity) for the year ended 31 May 2023.

Responsibilities and basis of report

As the charity trustees of the Charity, 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 Charity'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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015

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:

Accounting records were not kept in respect of the Charity as required by section 130 of the Act;

1. Accounting records were not kept in respect of the Charity 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.

Name:	David Wragg ACMA CGMA
Address:	Balanced Business Advice Limited, 7 The Windmills, St Mary's Close, Alton, Hampshire. GU34 1EF
Date:	22 November 2023



Cat Watch Rescue Shelter			Charity No (if any)	1192544	
Annual accounts for the period					
Period start date	01/06/2022	To	Period end date	31/05/2023	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	154,499	-	-	154,499	149,214
Charitable activities	S02	-	20,000	-	20,000	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	38	-	-	38	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	154,537	20,000	-	174,537	149,214
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	5,590	-	-	5,590	7,418
Charitable activities	S09	126,406	3,459	-	129,865	114,530
Separate material item of expense	S10	-	-	-	-	-
Other	S11	2,268	-	-	2,268	1,572
Total	S12	134,264	3,459	-	137,723	123,520
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	20,273	16,541	-	36,814	25,694
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	20,273	16,541	-	36,814	25,694
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	20,273	16,541	-	36,814	25,694
Reconciliation of funds:						
Total funds brought forward	S21	33,062	-	-	33,062	7,368
Total funds carried forward	S22	53,335	16,541	-	69,876	33,062

Section B

Balance sheet

	Guidance Notes					
		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	29,169	16,541	-	45,709	28,150
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	29,169	16,541	-	45,709	28,150
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	848	-	-	848	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	33,086	-	-	33,086	5,872
Total current assets	B10	33,934	-	-	33,934	5,872
Creditors: amounts falling due within one year (Note 20)	B11	9,767	-	-	9,767	960
Net current assets/(liabilities)	B12	24,167	-	-	24,167	4,912
Total assets less current liabilities	B13	53,335	16,541	-	69,876	33,062
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	53,335	16,541	-	69,876	33,062
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	16,541	-	16,541	-
Unrestricted funds	B19	53,335	-	-	53,335	33,062
Revaluation reserve	B20	-	-	-	-	-
Total funds	B21	53,335	16,541	-	69,876	33,062

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

	Signature		Date of approval dd/mm/yyyy
		Print Name M Buckland	22/11/2023

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:

- and 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.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	Not applicable
---	-----------------------

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of any changes;</i>	Not applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of the prior period error;</i>	Not applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not applicable

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

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; and ☐ the monetary value can be measured with sufficient reliability.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
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).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Legacies	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 related conditions are met (5.16 FRS 102 SORP). 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 the legacy are either within the control of the charity or have been met.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☒</td><td>☐</td></tr> </table>	Yes	No	N/a	☐	☒	☐
Yes	No	N/a						
☐	☒	☐						
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 initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. 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 distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
	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 stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
	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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Donated services and facilities	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. 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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Support costs	The charity has incurred expenditure on support costs.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						

Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
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.

Yes	No	N/a
☒	☐	☐
Yes	No	N/a
☒	☐	☐
Yes	No	N/a
☒	☐	☐
Yes	No	N/a
☐	☐	☒

2.3 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 and other costs by their usage.
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 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
☒	☐	☐
Yes	No	N/a
☒	☐	☐
Yes	No	N/a
☒	☐	☐
Yes	No	N/a
☒	☐	☐
Yes	No	N/a
☒	☐	☐
Yes	No	N/a
☒	☐	☐
Yes	No	N/a
☒	☐	☐
Yes	No	N/a
☒	☐	☐

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least They are valued at cost. The depreciation rates and methods used are disclosed in note 9.2.
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5 They are valued at cost.
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4. They are valued at cost.
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a

£500

Yes	No	N/a
☒	☐	☐
Yes	No	N/a
☐	☐	☒
Yes	No	N/a
☐	☐	☒
Yes	No	N/a
☐	☐	☒
Yes	No	N/a
☐	☐	☒
Yes	No	N/a
☐	☐	☒

	investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress		Yes	No	N/a
	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
		Yes	No	N/a
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
Debtors		Yes	No	N/a
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
		Yes	No	N/a
	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 other consideration expected to be received.	✓		
Current asset investments		Yes	No	N/a
	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.			✓
		Yes	No	N/a
	They are valued at fair value except where they qualify as basic financial instruments.			✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	99,662	-	-	99,662	111,730
	Gift Aid	23,187	-	-	23,187	-
	Legacies	11,400	-	-	11,400	-
	General grants provided by government/other charities	10,500	-	-	10,500	37,484
	Membership subscriptions and sponsorships which are in substance donations	9,051	-	-	9,051	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	699	-	-	699	-
Total		154,499	-	-	154,499	149,214
Charitable activities:	Restricted grants	-	20,000	-	20,000	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	20,000	-	20,000	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	38	-	-	38	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	38	-	-	38	-
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		154,537	20,000	-	174,537	149,214

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Two grants of £10,000 each - one from the Jean Sainsbury Trust towards costs of a new van and one from Battersea Dogs and Cats Home to expand the number of shelters for cats in need.

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Not applicable

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

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

Note 6 Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
				£				£
Expenditure on raising funds:								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	5,590	-	-	5,590	7,418	-	-	7,418
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	5,590	-	-	5,590	7,418	-	-	7,418
Expenditure on charitable activities:								
Vetinary Costs	72,867	-	-	72,867	60,305	-	-	60,305
Food, litter and cat sundries	35,103	-	-	35,103	38,679	-	-	38,679
Transport costs	5,741	150	-	5,891	857	-	-	857
Light, Power, Heating	1,089	-	-	1,089	-	-	-	-
Repairs and Maintenance	6,800	1,822	-	8,622	7,399	-	-	7,399
Subscriptions	295	-	-	295	252	-	-	252
Depreciation and Impairment	4,511	1,487	-	5,999	7,038	-	-	7,038
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	126,406	3,459	-	129,865	114,530	-	-	114,530
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Insurance	1,308	-	-	1,308	577	-	-	577
Independent Examiner Fees	960	-	-	960	995	-	-	995
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	2,268	-	-	2,268	1,572	-	-	1,572
TOTAL EXPENDITURE	134,264	3,459	-	137,723	123,520	-	-	123,520

Section C**Notes to the accounts****Note 10** **Details of certain items of expenditure****10.1 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 audit or independent examination

Tax advisory fees

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

This year £	Last year £
960	995
-	-
-	-
-	-

Note 14 **Tangible fixed assets**

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

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	36,247	36,247
Additions	-	-	17,550	13,195	30,745
Revaluations	-	-	-	-	-
Disposals	-	-	7,700	-	7,700
Transfers *	-	-	-	-	-
At end of the year	-	-	9,850	49,442	59,292

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	RB	RB	RB	RB
** Rate			20%	20%	
At beginning of the year	-	-	-	8,097	8,097
Disposals	-	-	513	-	513
Depreciation	-	-	1,170	4,829	5,999
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	657	12,926	13,582

14.3 Net book value

Net book value at the beginning of the year	-	-	-	28,150	28,150
Net book value at the end of the year	-	-	9,193	36,516	45,709

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Not applicable

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Not applicable

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
Not applicable	Not applicable
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

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

Note 19 **Debtors and prepayments**
Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors
Prepayments and accrued income
Other debtors

Total

This year	Last year
£	£
-	-
-	-
848	-
848	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors
Prepayments and accrued income
Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
Total -	-

Notes to the accounts

(cont)

Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 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 £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	8,807	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	960	960	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	9,767	960	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year
Not applicable	Not applicable

Movement in deferred income account

<i>Movement in deferred income account</i>	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

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

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
33,086	5,872
-	-
33,086	5,872

Section C

Notes to the accounts

(cont)

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Not applicable

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Not applicable

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify): Electricity Costs	1,089	-
	-	-
TOTAL	1,089	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

1

0

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.



Issuer Balanced Business Advice Limited

Document generated Thu, 14th Dec 2023 9:09:39 UTC

Document fingerprint 4c08b7a175312f9af867d11578cee411

Parties involved with this document

Document processed	Party + Fingerprint
Thu, 14th Dec 2023 10:00:37 UTC	Ms Marnie Jane Buckland - Signer (46437126b535764daef438df12bba780)
Thu, 14th Dec 2023 10:00:37 UTC	Ms Marissa Best - Copied In (04aa5744c1f99f0f3d6519bdd1d56e2a)
Thu, 14th Dec 2023 10:00:37 UTC	David Wragg - Copied In (cab6e2651b8a05c3b3ab436fc9e9c549)

Audit history log

Date	Action
Thu, 14th Dec 2023 10:00:38 UTC	Ms Marnie Jane Buckland viewed the envelope (82.30.246.213)
Thu, 14th Dec 2023 10:00:37 UTC	Document emailed to party email (3.9.139.148)
Thu, 14th Dec 2023 10:00:37 UTC	Document emailed to party email (18.134.161.165)
Thu, 14th Dec 2023 10:00:37 UTC	This envelope has been signed by all parties (82.30.246.213)
Thu, 14th Dec 2023 10:00:37 UTC	Sent the envelope to David Wragg for signing (82.30.246.213)
Thu, 14th Dec 2023 10:00:37 UTC	Sent the envelope to Ms Marissa Best for signing (82.30.246.213)
Thu, 14th Dec 2023 10:00:37 UTC	Ms Marnie Jane Buckland signed the envelope (82.30.246.213)
Thu, 14th Dec 2023 10:00:19 UTC	Ms Marnie Jane Buckland viewed the envelope (82.30.246.213)
Thu, 14th Dec 2023 9:09:51 UTC	Document emailed to party email (35.178.245.193)
Thu, 14th Dec 2023 9:09:41 UTC	Sent the envelope to Ms Marnie Jane Buckland for signing. (18.134.129.56)
Thu, 14th Dec 2023 9:09:41 UTC	David Wragg has been assigned to this envelope. (18.134.129.56)
Thu, 14th Dec 2023 9:09:41 UTC	Ms Marissa Best has been assigned to this envelope. (18.134.129.56)
Thu, 14th Dec 2023 9:09:41 UTC	Ms Marnie Jane Buckland has been assigned to this envelope. (18.134.129.56)
Thu, 14th Dec 2023 9:09:41 UTC	Envelope generated. (18.134.129.56)
Thu, 14th Dec 2023 9:09:41 UTC	Document generated with fingerprint 4c08b7a175312f9af867d11578cee411. (18.134.129.56)
Thu, 14th Dec 2023 9:09:39 UTC	Envelope generated with fingerprint 16ce211694dace46d725e1643cb3ddd6 (18.133.63.166)