

Portsmouth Cats Lost, Found & Re-homed

Unaudited Accounts

for the period 22 November 2021 to 31 March 2023

Portsmouth Cats

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Portsmouth Cats

Organisation Information

Operational Name Portsmouth Cats

Registered Charity Number 1196699

Chair Ms Penny Parker

Address 36 Jubilee Avenue
Portsmouth
Hampshire
PO6 4QN

Accountants Balancing the Books Ltd
TB3 Tapnage Farm
Titchfield Lane
Fareham
Hampshire
PO17 5QP

Report of the Trustees

The Trustees present their report with the Financial Statements for the year ended 31st March 2023, being the first 16 months accounting period of formal Charitable Status.

Governing Document

The charity is governed by the principles and objectives outlined in its Constitution document.

Objective and activities

The principal activity of the organisation in the year under review is the support, housing, re-homing and care for abandoned and stray cats within Portsmouth and Gosport, to educate the public regarding the welfare of cats and kittens and to promote neutering, microchipping and vaccinating. We have expanded into Gosport and have a small branch based in Gosport, so extra fosterers can help with intakes and fundraise for us.

Discouraging animal cruelty and educate on humane behaviour including the protection and security of animals.

Using social media, advertisements in local establishments and partnerships / sponsorships with local businesses the organisation raises this awareness within the local community and promotes the great work completed by our volunteers.

Our main activities include:

Maintaining and keeping clean the purpose-built Cabins, where our cats reside during their stay with us, where they can recuperate from essential medical treatment and be prepared and pampered until they are ready for re-homing; which may include teaching them to use a litter tray as a feral, for example has never used or in fact never seen one. The cabins have furniture, laser toy chaser, TV for enrichment, panel wall-heaters installed by certificated electricians, and they are monitored via surveillance cameras 24/7. Our four-unit rescue emergency back-up *foster cabins* have separate doors before entering the main unit, for added security. There are also shutters to each window if needed on stormy or noisy nights (fireworks etc).

Our main cabins are often full so then foster parents are needed to help with the additional rescues. They prepare a lost one for re-homing, give an old or terminally ill cat end-of-life love and support. Many cats need special care, medical treatment, time to recuperate or just a place to stay for a while until we find them a forever home. During this stay we supply food, cat litter, veterinary care, flea and worm treatments. Part of our cabin crew are our cuddle people. They come and interact with the residents. Sometimes these cats have never known love or human interaction, so they need to be handled carefully and with patience. Some of these volunteers are children, who come after school or on weekends to give these poor creatures some much needed cuddles, so they will be able to enjoy in time a full life with loving new owners.

Fundraising is an essential activity; Tabletop sales volunteers are needed all over the county. We organise them on fetes, expeditions, in the streets and in shops. Pets At Home, for example, is allowing us to set up in front of the store or inside if the weather is wet and/or cold. We have also partnered

with Portsmouth Community Lottery as one of their good causes to support, generating much needed regular funds.

The charity could not complete a very critical part of its role without the aid of the Drivers, Collectors, Trappers, and Scanners. These people go out at all times of the day or night to ensure all the strays reported to us are picked up as soon as possible and taken to the vets for often urgent medical care.

Volunteer Contribution

Volunteers are vital to the work of Portsmouth Cats, without them, simply the charity would not exist. We have 7 regular volunteers who look after day-to-day income and expenses, coordinating of fundraising and the administration of the social media activities; as well as looking after the cats in our direct care. In addition, we have an additional 20 voluntary members who help with the fostering and collections of the cats on a regular basis and who make items for us to sell to raise the much-needed funds.

Portsmouth Cats retains all surplus for the pursuit of its aims as stated; there are no employees, wages, salaries or other settlements made or declared. All members are volunteers, and Portsmouth Cats always performs its activities on this basis.

Portsmouth Cats does not perform or undertake trade or the supply of goods or services and is not a business or commercial organisation. It is not registered with Companies House, has no shares or shareholders, and is managed on a voluntary basis by members of The Trustees as appropriate. Funds are held within a Treasurers bank account.

The report is approved, comprising Profit and Loss account, Balance Sheet and the related notes. I confirm that I have made available all relevant records and information.

Trustee Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the financial resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

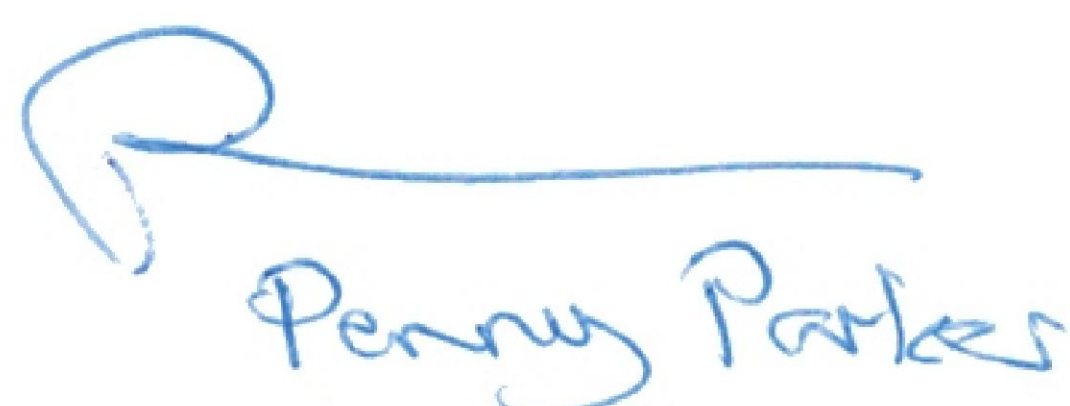
Select suitable accounting policies and then apply them consistently; observe the methods and principles of the Charities SORP; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and to prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the charity will continue in business.

Portsmouth Cats

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ascertain to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008, both as amended subsequently, and the provisions of the Constitution, Governing Document or Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

This report, which has been prepared in accordance with the provisions of the Charities Act 1993, was approved by the trustees and signed on their behalf by:

Signed on behalf of The Trustees



Penny Parker

Ms P Parker

31/01/2024

Date:

Independent Examination Report

In order to assist The Trustees to fulfil their duties towards members, supporters, donors and any Statutory Bodies that may have an interest, we have prepared for your approval the accounts of Portsmouth Cats for the period ending March 31st 2023 as set out in the subsequent pages, from the organisation's accounting records and from information and explanations given to us.

The report is made solely to The Trustees as a body, in accordance with the Terms of Engagement. Our work has been undertaken solely to prepare for your approval the accounts and state those matters that we have agreed to state to them as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Trustees as a body for our work or this report.

It is the duty of The Trustees to ensure that Portsmouth Cats has kept adequate and appropriate accounting records and to prepare annual accounts that give a true and fair view of the assets, liabilities, financial position and retained surplus of Portsmouth Cats. You consider that Portsmouth Cats is exempt from the statutory audit requirement for the year.

We have not been instructed to undertake an audit but have performed an Independent Examination, whereby we have examined 100% of the records, since this is the first year of the charitable registration. The year in review showed donations and fundraising activities on a voluntary basis; further, that the Trustees had authorised payments for specific purchases entirely within the remit of a) their authority and, b) the remit of the Charity as defined within the Governing Document.

The Charity has demonstrated diligent and transparent financial management process and practices, with internal oversight and, a clear and demonstrable involvement by a variety of volunteers and the Trustees. Further, the Charity's Board of Trustees has expressed its intention to continue to improve internal practices in line with Charity Commission guidelines and regulations, and, with regard to the Principles of Public Life ethical guidelines.

It is our view that the financial statements represent a true and fair representation of the Charity and we have no recommendations arising.

No liability or legal responsibility is accepted for the state of the financial statements as our assessment relates to an examination of best practice only and is not an audit. Therefore, we make no comment on the content of the statements.

Portsmouth Cats is not registered with Companies House and therefore does not fall within The Companies Act and various other legislation.

Jonathan Kemp BA(Hons) MBCS MICB
Balancing the Books Ltd



Portsmouth Cats

Profit and Loss Account

For the Period Ending 31st March 2023

	NOV 2021 - MAR 2023
Income	£
Donations Received	39,507
Sales - Cat Group	744
Sponsorship	2,656
Grants Received	13,753
	56,660
 Direct Expenses	
Consumables, food etc	3,680
Fostering	539
Vet Fees	32,300
Equipment & Uniform	2,303
	38,822
 Administration	
PayPal Fees	54
Staff Training	0
Light & Heat	0
Travel & Motor Costs	1,734
Stationery	380
Laundry	160
Advertising / Fundraising	1,046
Phone	0
Insurance	528
Audit and Accounting	250
Repairs and Renewals	949
Other	75
Depreciation	2,160
Professional Fees	300
	7,637
 Surplus/ Deficit for the Year	
	10,201

Portsmouth Cats

Balance Sheet

For the Period Ending 31st March 2023

NOV 2021 - MAR 2023

ASSETS

Fixed Assets NBV	4,996
Depreciation Charge for the year	-2,160
Cash at Bank and in hand (31/10/2022)	24,546
Savings Account	5,000
Total Assets	32,382

LIABILITIES

Current Liabilities	460
Total Current Liabilities	460

Future Liabilities	0
Total Future Liabilities	0

TOTAL LIABILITIES	460
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TOTAL NET ASSETS	31,922
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EQUITY

Net Surplus / Deficit (prior years)	21,721
Net Surplus / Deficit (current year)	10,201

TOTAL EQUITY	31,922
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The charity's Trustees are responsible for the preparation of the accounts. The Trustees have adhered to the General Directions and Advice provided by the Charity Commission to the best of their ability and knowledge.

Signed on behalf of The Trustees


Penny Parker
Ms P Parker

Date 31/01/2024

Accounting Policies

The Trustees and Members have not required Portsmouth Cats to obtain an audit of its accounts for the year in question.

Accounting Basis

The accounts have been prepared under the historical cost convention and in accordance with UK Generally Accepted Accounting Practices.

Taxation

Values stated are the full, gross value as received and/ or settled; Portsmouth Cats is not registered for the purposes of VAT.

Trustee Expenses

The Trustees settled *out of pocket expenses* personally. No Trustees were in receipt of remuneration or other benefits from Portsmouth Cats.

Tangible fixed assets policy

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land and buildings	10 Years straight line (New) & 5 Years straight line (Recycled)
Motor vehicles	4 Years straight line

	Cost	Aggr'd Deprec'n	Net Book Value
Buildings	5,232	1,759	3,473
Motor Vehicles	1,750	1,314	436
	6,982	3,073	3,909

Related Party Transactions

There have been no related party transactions during the reporting period.

Accounting, Independent Examination and Other Financial Service Fees

£300 – Balancing the Books Ltd