

Portsmouth Cats Lost, Found & Re-homed

Unaudited Accounts

for the period 1 April 2023 to 31 March 2024

Portsmouth Cats Lost Found and Rehomed

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Portsmouth Cats Lost Found and Rehomed

Organisation Information

Operational Name Portsmouth Cats Lost Found and Rehomed

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

Portsmouth Cats Lost Found and Rehomed

Report of the Trustees

The Trustees present their report with the Financial Statements for the year ended 31st March 2024.

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.

Portsmouth Cats Lost Found and Rehomed

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 9 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 Board of Trustees as appropriate. Funds are held within a Treasurers bank account.

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:

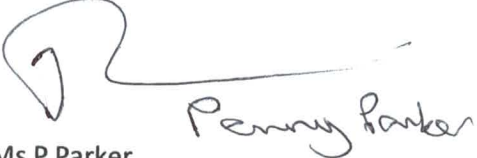
Select suitable accounting policies and then apply them consistently; observe the methods and principles of the Charities SORP; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any departures disclosed and explained 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 Lost Found and Rehomed

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. All available and relevant records and information has been made available to our Independent Examiner.

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


Ms P Parker

Date: 8/10/24

Portsmouth Cats Lost Found and Rehomed

Independent Examination Report

Report to the Trustees of: **Portsmouth Cats Lost Found and Rehomed**
With Registered Offices at: **36 Jubilee Avenue, Portsmouth, Hampshire, PO6 4QN**
Charity Number: **1196699 (England and Wales)**
For the Year Ended: **31st March 2024**

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 31/03/2024.

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

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 Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning 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



Jonthan Kemp BA(Hons), MBCS, MICB

Date

8th October 2024.

Professional Qualifications/ body:

Member of the Institute of Certified Bookkeepers
Affiliate Member of the Association of Charity
Independent Examiners

Portsmouth Cats Lost Found and Rehomed

Profit and Loss Account

For the Period Ending 31st March 2024

	Apr 23 - Mar 24	Nov 21 - Mar 23
Income		
Donations Received	36,451	39,507
Sales - Cat Group	90	744
Sponsorship	1,640	2,656
Grants Received	4,000	13,753
Interest from Reserve Account	108	-
	42,289	56,660
Direct Expenses		
Consumables, food etc.	3,697	3,680
Fostering	148	539
Vet Fees	25,536	32,300
Equipment & Uniform	3,000	2,303
	32,381	38,822
Administration		
PayPal Fees & Bank Charges	23	54
Light & Heat	191	0
Travel & Motor Costs	1,760	1,734
Stationery & Postage	73	380
Laundry	0	160
Advertising / Fundraising	470	1,046
Telephone	183	0
Insurance	218	528
Accounting	250	250
Repairs and Renewals	0	949
Other	469	75
Depreciation	1,240	2,160
Professional Fees	0	300
Charitable Donations	425	1
	5,301	7,637
Surplus / Deficit for the Year	4,608	10,201

Portsmouth Cats Lost Found and Rehomed

Balance Sheet

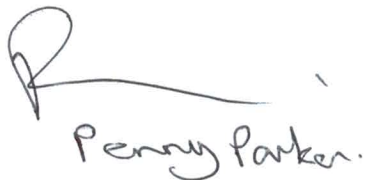
For the Period Ending 31st March 2024

	Mar-24	Yr End Mar 23
ASSETS		
Fixed Assets NBV	2,669	2,836
Cash at Bank (31/3/24)	23,793	24,546
Petty Cash (31/3/24)	34	
Reserve Account	10,034	5,000
Total Assets	36,530	32,382
LIABILITIES		
Accrual		460
Total Current Liabilities	0	460
Future Liabilities	0	0
Total Future Liabilities	0	0
TOTAL LIABILITIES	0	460
TOTAL NET ASSETS	36,530	31,922
EQUITY		
Net Surplus / Deficit (prior years)	31,922	21,721
Net Surplus / Deficit (current year)	4,608	10,201
TOTAL EQUITY	36,530	31,922

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

Ms P Parker


Penny Parker.

Date

5/10/24

Portsmouth Cats Lost Found and Rehomed

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

	Buildings	Motor Vehicles
Original Cost	5,232	1,750
Additions Cost	0	0
Depreciation BFWD	-1,759	-1,314
Depreciation for the year	-804	-436
NBV	2,669	0

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