

Report of the Trustees and
Unaudited Financial Statements for the Period 2 May 2023 to 31 March 2024
for
East Lancashire Cats

CCW Limited
Chartered Accountants
295/297 Church Street
Blackpool
Lancashire
FY1 3PJ

East Lancashire Cats

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for the Period 2 May 2023 to 31 March 2024

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East Lancashire Cats
Report of the Trustees
for the Period 2 May 2023 to 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 2 May 2023 to 31 March 2024. The trustees have adopted the provisions of 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).

INCORPORATION

The charitable incorporated organisation was incorporated on 2 May 2023.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charity are

1. To promote humane behaviour towards cats in the East Lancashire area by providing appropriate care, treatment and rehoming for domestic cats which are in need of such care and attention by reasons of sickness, abandonment, maltreatment and ill-usage.
2. To educate the public in matters pertaining to cat welfare and the prevention of cruelty and suffering among animals.

Significant activities

To rescue stray, feral and unwanted cats and kittens within Lancashire from abandonment, change in owners circumstances, straying, lost or found cats, unwanted litters of kittens. Volunteers foster from home and deal with members the public asking for our help. Maintaining database. Scan cats. Assessing cats health and behaviour and forming a plan. Educate on cat welfare.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We started the year with minimum funding as we took over the rescue simply as a rescue from someone else.

We slowly built the rescue up and achieved charity status. During the year we have rescued and rehabilitated 104 cats and kittens which have all been homed. We rescued 2 cats who after vet treatment and advice were euthanised.

We also set up a home from home scheme to help members of the public re-home their cats from their own home rather than have them taken into foster care.

We have made great relationships with local vets in order to get the very best treatment and prices for the cats in our care.

We received a legacy from a friend of the charity which has enabled us to purchase new cattery set ups for foster cats and also embark on a neutering and microchipping programme for stray cats and for cats who are living in homes with owners who can't afford to pay for it themselves.

During the year we have recruited 4 new fosterers and lost 1.

FINANCIAL REVIEW

Principal funding sources

The principal sources of funding are through public donations.

Reserves policy

The Charity aims to keep a minimum level of reserves that would enable the charity to continue to operate for a period of 6 months without any income.

East Lancashire Cats

Report of the Trustees
for the Period 2 May 2023 to 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission on the 2nd May 2023.

Recruitment and appointment of new trustees

Recruitment and appointment of new trustees Trustees are appointed only where they have the necessary skills and commitment to the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1202886

Registered office

6 Crompton Close
Garstang
Preston
Lancashire
PR3 1ZR

Trustees

Mrs A Lee (appointed 2.5.23)
Mrs L Norris (appointed 2.5.23)
Mrs L Molloy (appointed 2.5.23)

Company Secretary

Independent Examiner

Paul Ronson FCA
CCW Limited
Chartered Accountants
295/297 Church Street
Blackpool
Lancashire
FY1 3PJ

Approved by order of the board of trustees on 15 July 2024 and signed on its behalf by:



Mrs A Lee - Trustee

Independent Examiner's Report to the Trustees of
East Lancashire Cats

Independent examiner's report to the trustees of East Lancashire Cats ('the Company')

I report to the charity trustees on my examination of the accounts of the charitable incorporated organisation for the period 2 May 2023 to 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

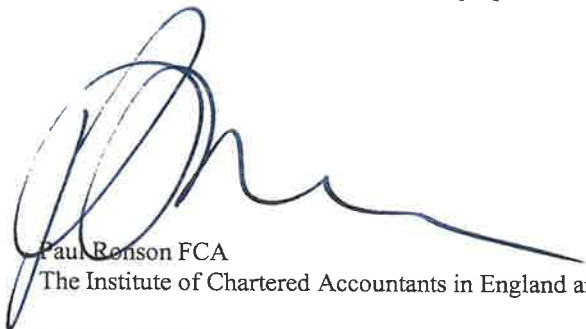
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Paul Benson FCA
The Institute of Chartered Accountants in England and Wales

CCW Limited
Chartered Accountants
295/297 Church Street
Blackpool
Lancashire
FY1 3PJ

15 July 2024

East Lancashire Cats

Statement of Financial Activities
for the Period 2 May 2023 to 31 March 2024

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		93,942
Other trading activities	2	<u>22,574</u>
Total		<u>116,516</u>
 EXPENDITURE ON		
Charitable activities		
Charitable activities		<u>24,957</u>
 NET INCOME		<u>91,559</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>91,559</u></u>

The notes form part of these financial statements

East Lancashire Cats

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £
FIXED ASSETS		
Tangible assets	5	3,698
CURRENT ASSETS		
Debtors	6	565
Cash at bank		<u>87,956</u>
		88,521
CREDITORS		
Amounts falling due within one year	7	(660)
		<u>87,861</u>
NET CURRENT ASSETS		
		<u>87,861</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		91,559
		<u>91,559</u>
NET ASSETS		
		<u>91,559</u>
FUNDS	8	
Unrestricted funds		<u>91,559</u>
TOTAL FUNDS		<u>91,559</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

East Lancashire Cats

Balance Sheet - continued
31 March 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

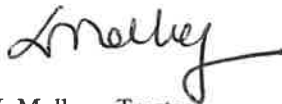
The financial statements were approved by the Board of Trustees and authorised for issue on 15 July 2024 and were signed on its behalf by:



Mrs A Lee - Trustee



Mrs L Norris - Trustee



Mrs L Molloy - Trustee

The notes form part of these financial statements

East Lancashire Cats

Notes to the Financial Statements for the Period 2 May 2023 to 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

East Lancashire Cats

Notes to the Financial Statements - continued
for the Period 2 May 2023 to 31 March 2024

2. OTHER TRADING ACTIVITIES

	£
Fundraising events	7,053
Miscellaneous sales	2,837
Animal sponsorships	2,828
Home from home	1,305
Animal adoption	8,551
	<u>22,574</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	£
Rent	<u>1,188</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2024.

Trustees' expenses

Two trustees have claimed mileage expenses in the period amounting to £2,283 in total.

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
Additions	<u>3,855</u>
DEPRECIATION	
At 2 May 2023 and 31 March 2024	<u>157</u>
NET BOOK VALUE	
At 31 March 2024	<u>3,698</u>

East Lancashire Cats

Notes to the Financial Statements - continued
for the Period 2 May 2023 to 31 March 2024

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Gift aid	£ <u>565</u>
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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accrued expenses	£ <u>660</u>
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8. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.3.24 £
Unrestricted funds		
General fund	91,559	91,559
	<u>91,559</u>	<u>91,559</u>
TOTAL FUNDS	<u>91,559</u>	<u>91,559</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	116,516	(24,957)	91,559
	<u>116,516</u>	<u>(24,957)</u>	<u>91,559</u>
TOTAL FUNDS	<u>116,516</u>	<u>(24,957)</u>	<u>91,559</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2024.

East Lancashire Cats

Detailed Statement of Financial Activities
for the Period 2 May 2023 to 31 March 2024

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations	16,013
Gift aid	2,825
Legacies	<u>75,104</u>
	93,942

Other trading activities

Fundraising events	7,053
Miscellaneous sales	2,837
Animal sponsorships	2,828
Home from home	1,305
Animal adoption	<u>8,551</u>
	<u>22,574</u>

Total incoming resources	116,516
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EXPENDITURE

Charitable activities

Storage unit rental	1,188
Sundries	1,004
Food & litter	3,490
Vet fees etc	14,366
Travel & subsistence	2,283
Repairs & renewals	161
Cat equipment	585
Fundraising expenses	<u>243</u>
	23,320

Support costs

Governance costs

Postage and stationery	508
Accountancy fees	660
Website costs	312
Fixtures and fittings	<u>157</u>
	<u>1,637</u>

Total resources expended	<u>24,957</u>
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Net income	<u><u>91,559</u></u>
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This page does not form part of the statutory financial statements