

REGISTERED COMPANY NUMBER: (England and Wales)
REGISTERED CHARITY NUMBER: 1202886

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
East Lancashire Cats

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

East Lancashire Cats

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

East Lancashire Cats

Report of the Trustees **for the Year Ended 31 March 2025**

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 year ended 31 March 2025. 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).

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.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

We started the year with around 5.5k followers on social media platforms which has now increased to 8.6k allowing us to reach a bigger audience with the work that we do.

Attended more events for fundraising and branching out into more areas thus also helping to widen our audience.

Our volunteer base has increased from 8 to 12 making us more efficient and able to help more cats in need.

Continue to create good relationships with vets allowing us to work with them to promote good health and wellbeing and furthering our neutering programme.

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.

FUTURE PLANS

Aims and objectives for the following year.

Further increase our social media platforms

Increase homing figures

Increase foster base

Increase funding

Take out more educational roles in schools and groups.

East Lancashire Cats

Report of the Trustees
for the Year Ended 31 March 2025

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 Company number

(England and Wales)

Registered Charity number

1202886

Registered office

6 Crompton Close
Garstang
Preston
Lancashire
PR3 1ZR

Trustees

Mrs A Lee
Mrs L Norris
Mrs L Molloy
Mrs S Houston (appointed 25.9.25)

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 20-Oct-25 and signed on its behalf by:

Signed by:



.....032E9E8590EE45F.....

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 Company for the year ended 31 March 2025.

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.

DocuSigned by:

8BF741E38FC5483...

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

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

20-Oct-25
Date:

East Lancashire Cats**Statement of Financial Activities**
for the Year Ended 31 March 2025

		Year Ended 31.3.25 Unrestricted fund £	Period 2.5.23 to 31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		8,777	93,942
Other trading activities	2	22,251	22,574
Total		<u>31,028</u>	<u>116,516</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities		34,532	24,957
NET INCOME/(EXPENDITURE)		(3,504)	91,559
RECONCILIATION OF FUNDS			
Total funds brought forward		91,559	-
TOTAL FUNDS CARRIED FORWARD		<u><u>88,055</u></u>	<u><u>91,559</u></u>

The notes form part of these financial statements

East Lancashire Cats**Balance Sheet**
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	6	3,956	3,698
CURRENT ASSETS			
Debtors	7	1,876	565
Cash at bank		82,822	87,956
		<hr/> 84,698	<hr/> 88,521
CREDITORS			
Amounts falling due within one year	8	(599)	(660)
		<hr/>	<hr/>
NET CURRENT ASSETS		<hr/> 84,099	<hr/> 87,861
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<hr/> 88,055	<hr/> 91,559
NET ASSETS		<hr/> <hr/> 88,055	<hr/> <hr/> 91,559
FUNDS	9		
Unrestricted funds		<hr/> 88,055	<hr/> 91,559
TOTAL FUNDS		<hr/> <hr/> 88,055	<hr/> <hr/> 91,559

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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

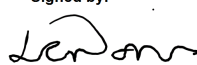
East Lancashire Cats

Balance Sheet - continued
31 March 2025

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 20-Oct-25
and were signed on its behalf by:

Signed by:

032E9E8590EE45F.....
Mrs A Lee - Trustee

Signed by:

FBF81697AF4E4D4.....
Mrs L Norris - Trustee

East Lancashire Cats

Notes to the Financial Statements for the Year Ended 31 March 2025

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 Year Ended 31 March 2025**2. OTHER TRADING ACTIVITIES**

	Year Ended 31.3.25 £	Period 2.5.23 to 31.3.24 £
Fundraising events	3,434	7,053
Miscellaneous sales	6,292	2,837
Animal sponsorships	2,354	2,828
Home from home	870	1,305
Animal adoption	9,301	8,551
	<u>22,251</u>	<u>22,574</u>

3. NET INCOME/(EXPENDITURE)

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

	Year Ended 31.3.25 £	Period 2.5.23 to 31.3.24 £
Rent	<u>3,181</u>	<u>1,188</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the period ended 31 March 2024.

Trustees' expenses

Two trustees have claimed mileage expenses in the period amounting to £4,421 (2024 £2,283) in total.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	93,942
Other trading activities	<u>22,574</u>
Total	<u>116,516</u>
EXPENDITURE ON	
Charitable activities	
Charitable activities	<u>24,957</u>

East Lancashire CatsNotes to the Financial Statements - continued
for the Year Ended 31 March 2025**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund
	£
NET INCOME	91,559
	<hr/>
TOTAL FUNDS CARRIED FORWARD	91,559
	<hr/> <hr/>

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings
	£
COST	
At 1 April 2024	3,855
Additions	258
	<hr/>
At 31 March 2025	4,113
	<hr/>
DEPRECIATION	
At 1 April 2024 and 31 March 2025	157
	<hr/>
NET BOOK VALUE	
At 31 March 2025	3,956
	<hr/> <hr/>
At 31 March 2024	3,698
	<hr/> <hr/>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Gift aid	1,876	565
	<hr/> <hr/>	<hr/> <hr/>

East Lancashire Cats**Notes to the Financial Statements - continued**
for the Year Ended 31 March 2025**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Trade creditors	(1)	-
Accrued expenses	600	660
	<u>599</u>	<u>660</u>

9. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	91,559	(3,504)	88,055
	<u>91,559</u>	<u>(3,504)</u>	<u>88,055</u>
TOTAL FUNDS	<u>91,559</u>	<u>(3,504)</u>	<u>88,055</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	31,028	(34,532)	(3,504)
	<u>31,028</u>	<u>(34,532)</u>	<u>(3,504)</u>
TOTAL FUNDS	<u>31,028</u>	<u>(34,532)</u>	<u>(3,504)</u>

Comparatives for 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>

East Lancashire Cats

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

Comparative 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>116,516</u>	<u>(24,957)</u>	<u>91,559</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

East Lancashire Cats**Detailed Statement of Financial Activities**
for the Year Ended 31 March 2025

	Year Ended 31.3.25 £	Period 2.5.23 to 31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	7,466	16,013
Gift aid	1,311	2,825
Legacies	-	75,104
	<hr/>	<hr/>
	8,777	93,942
Other trading activities		
Fundraising events	3,434	7,053
Miscellaneous sales	6,292	2,837
Animal sponsorships	2,354	2,828
Home from home	870	1,305
Animal adoption	9,301	8,551
	<hr/>	<hr/>
	22,251	22,574
	<hr/>	<hr/>
Total incoming resources	31,028	116,516
EXPENDITURE		
Charitable activities		
Storage unit rental	3,181	1,188
Light and heat	175	-
Sundries	265	1,004
Food & litter	2,715	3,490
Vet fees etc	19,811	14,366
Travel & subsistence	4,421	2,283
Repairs & renewals	1,451	161
Cat equipment	-	585
Training	385	-
Fundraising expenses	1,062	243
	<hr/>	<hr/>
	33,466	23,320
Support costs		
Governance costs		
Postage and stationery	402	508
Carried forward	402	508

This page does not form part of the statutory financial statements

East Lancashire Cats**Detailed Statement of Financial Activities**
for the Year Ended 31 March 2025

	Year Ended 31.3.25 £	Period 2.5.23 to 31.3.24 £
Governance costs		
Brought forward	402	508
Accountancy fees	300	660
Website costs	364	312
Fixtures and fittings	-	157
	<hr/> 1,066	<hr/> 1,637
Total resources expended	<hr/> 34,532	<hr/> 24,957
Net (expenditure)/income	<hr/> <hr/> (3,504)	<hr/> <hr/> 91,559

This page does not form part of the statutory financial statements