

PAWS AND CLAWS ANIMAL RESCUE SERVICE

England & Wales · Charity number 281075

Details

Status Registered

Legal form Other

Registered 1980-10-24

Register [View on the Charity Commission register](#)

Contact

Address 82 West Street
Burgess Hill
RH15 8PQ

Phone 01444241538

Website www.pawsandclaws-ars.org.uk

Activities

Objects: PREVENTION OF SUFFERING AND CRUELTY TO ANIMALS, PARTICULARLY CATS AND DOGS.

Activities: we rescue cats and rehome them

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- East Sussex
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£175,348	£241,657	-	-
2023-12-31	£643,697	£185,704	£0	6
2022-12-31	£219,355	£128,348	-	-
2021-12-31	£286,668	£157,147	-	-
2020-12-31	£185,685	£187,452	-	-

Trustees

Name	Role	Appointed
LYN BASSET	Chair	
IRENE MARGARET HOLMAN		
JACKIE TIDEY		
MARILYN STONE		2013-08-01
VALERIE DU-VAL		

PAWS AND CLAWS ANIMAL RESCUE SERVICE

England & Wales - Charity number 281075

Accounts

**PAWS AND CLAWS
ANIMAL RESCUE SERVICE
Registered Charity No 281075**

2025 – This year as always has been very busy with no empty pens as we usually have a long waiting list of cats to come in. We have taken several older cats with health issues although we now have a foster home which takes older cats for end of life care. Because of the type of cats we take we have very high vets bills each month, this year particularly we have had several toms brought in needing to be castrated and vet checked and in most cases an outside home in stables etc.

We have during the year been approached by other Charities to take difficult cats when they do not have the facilities to deal with them. These cats often need outside homes and we have been very successful with this. We have also been asked by vets out of area to take strays when their local rescues are full again we like to help if possible.

We run 2 assisted neutering schemes in partnership with our vets during the year these was very successful and we feel has helped greatly in reducing the amount of kittens born in our area.

We are partnered with our local Pets at Home store in Burgess Hill, this means we receive vouchers to use at the store 4 times a year these vouchers are invaluable in buying cat food and parasite treatments. We also have a cat food dumper at Pets at Home and in our local Tesco. In addition to this we have a dumper at our rescue centre where people can leave food, litter and even bedding if they no wonder need it.

Fund raising continues during the year although we are now finding the cost of a stall has got very expensive. Because of our partnership we can have a stall at Pets at Home when we like but particularly during the 2 big fund raisers for us at Easter and Christmas. Apart from our general fund raising our sponsorship scheme continues to do well as do our investments.

Registered Charity No.
281075

Paws & Claws Animal Rescue Service

Annual Report and Accounts

For the year ended 31 December 2024

Paws & Claws Animal Rescue Service

Annual Report and Accounts

Contents

Report of the Trustees	2 -3
Independent Examiners Report to the Trustees	4
Receipts and Payments accounts	5
Balance Sheet	6
Notes to the financial statements	7 -9

Paws & Claws Animal Rescue Service
Report To The Trustees for the year ended 31st December 2024

Principal address

Coombe Down
London Road
Sayers Common
West Sussex
BN6 9HZ

Trustees

M Stone
J Tidey
I Holman
V Du-Val
L Bassett

Independent Examiner

TaxAdept Accountants
NBK House
64 Victoria Road
Burgess Hill
West Sussex
RH15 9LH

Approved by order of the board of trustees on 13 June 2025 and signed on its behalf by



J Tidey - Trustee

Paws & Claws Animal Rescue Service
Report To The Trustees for the year ended 31st December 2024
Charity Number 281075

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities. Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVE AND ACTIVITIES

Objective and aims

The objective of the charity is to prevent the suffering and cruelty to animals, particularly cats and dogs.

Significant activities

As usual this year had been very busy and most of the time we have had a long waiting lists of cats to come. As well as our domestic homing we placed several cats in outside / rural homes when they proved to be unsuitable for normal homing. We also had several pregnant females in which have to be kept for several weeks or months even until they can finally be spayed and homed. Because we take older cats our vets bills were usually very high. Although our policy of rehoming older cats usually to older people has been very successful.

We have during the year helped out other charities by taking difficult cats when they did not have the facilities to deal with them.

We are partnered with our local Pets at Home store in Burgess Hill, this means we receive donated money from the Christmas and Easter event and can fundraise at the store during the year this helps our funds and with P.R locally. We also have the contents of the dumper where pet food is donated. In addition to this we have a cat food dumper at our local Tesco and Budgens this is very useful for extra food and cat litter.

Fund raising has been very successful with stalls at local fetes we also run 2 coffee mornings a year and our Open Day is always very well supported. Apart from our general fund raising our sponsorship scheme continues to do well as do our investments.

Our assisted neutering scheme worked in partnership with our vets helps greatly in reducing the amount of kittens born in our area.

FINANCIAL REVIEW

Due to the decrease in legacies received and an increase in expenses incurred compared to the prior period, the charity realised a deficit in the financial year of £66,309 for the year (2023 £457,993).

STRUCTURE GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number - 281075

Paws & Claws Animal Rescue Service
INDEPENDENT EXAMINERS' Report
Charity Number 281075

Independent Examiner's Report to the Trustees of Paws and Claws Animal Rescue Service

I report to the charity trustees on my examination of the accounts of Paws and Claws Animal Rescue Service (the trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 my examination giving me cause to believe that in any material matter.

1. Accounting records were not kept in respect of the Trust as required by Section 130 of the Charities 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 requirements 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 examinations to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



Fiona Gray MAAT ATT (Fellow)

Tax Adept Accountants
NBK House
64 Victoria Road
Burgess Hill
West Sussex
RH15 9LH

10 June 2025

Paws & Claws Animal Rescue Service
Receipts and payments accounts
For the year ended 31 December 2024

Section A Receipts and payments

	2024 To the nearest £	2023 To the nearest £
Receipts		
Membership	924	1,214
Donations	23,719	14,124
Tax refund gift aid	-	-
Animal Donations	10,456	9,793
Cat Sponsor	28,505	24,887
Sponsorship income	9,317	11,856
Legacies	74,005	565,350
Building Society / CAF interest / Flagstone Investment	28,423	16,473
Total Receipts	175,348	643,697
Payments		
Cattery Costs	100,271	92,339
Fostering	732	1,062
Vet Fees	85,521	72,487
Fund Raising Events	9,964	2,874
Advertising, posting & stationery	1,873	1,368
Insurances	1,151	944
Miscellaneous administrative costs	3,375	3,828
Sub Total	202,887	174,952
Property Running Cost	38,769	10,752
Sub Total	38,769	10,752
Total Payments	241,657	185,704
Net of Receipts/(payments)	(66,309)	457,993
Cash Funds last year end	1,828,915	1,370,922
Cash Funds this year end	1,762,606	1,828,915

Paws & Claws Animal Rescue Service
Balance Sheet
For the year ended 31 December 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	8	551,026	551,026
CURRENT ASSETS			
Investments	9	422,329	404,424
Cash at bank		<u>790,487</u>	<u>874,814</u>
		1,212,816	1,279,056
CREDITORS			
Amounts falling due within one year	10	<u>(1,237)</u>	<u>(1,1167)</u>
NET CURRENT ASSETS		<u>1,211,579</u>	<u>1,277,889</u>
NET ASSETS		<u>1,762,606</u>	<u>1,828,915</u>
FUNDS			
Unrestricted funds	11	<u>1,762,606</u>	<u>1,828,915</u>
TOTAL FUNDS		<u>1,762,606</u>	<u>1,828,915</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 June 2025 and were signed on its behalf by



J Tidey
Trustee

The notes form part of these financial statements

Paws & Claws Animal Rescue Service
Notes to the Financial Statement
For the year ended 31 December 2024

1.Accounting Policies

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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

No depreciation is charged on freehold property.

Taxation

The charity is exempt from 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 purposes. Further explanation of the nature and purpose of each fund is included in the notes.

2. INVESTMENT INCOME

	2024	2023
	£	£
CAF Interest	3,005	1,727
Flagstone Investment	<u>18,086</u>	<u>14,746</u>
	<u>21,092</u>	<u>16,473</u>

3. ACCOUNTANCY FEES

	2024	2023
	£	£
Accountancy and independent examination services	<u>883</u>	<u>1,025</u>

Paws & Claws Animal Rescue Service
Notes to the Financial Statement - continued
For the year ended 31 December 2024

4. TRUSTEES REMUNERATION AND BENEFITS

The following remuneration was paid to trustees for work carried out at the rescue centre when there was no other staff available to cover. This was not paid in respects of their role as a trustee.

	2024	2023
	£	£
J Tidey	<u>7,041</u>	<u>6,116</u>

There were no trustee expenses or benefits paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

5. EMPLOYEE COSTS AND BENEFITS

The following employee costs, including payments to trustees, were incurred during the year:

	2024	2023
	£	£
Wages	65,798	57,028
Employers NI	607	630
Defined Contribution Pension	<u>758</u>	<u>547</u>
	<u>67,163</u>	<u>58,205</u>

The employers NI was in relation to a benefit in kind for one of the employees living on site. There were no further expenses or benefits paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

6. AVERAGE NUMBER OF EMPLOYEES

Average number of employees, including trustees, during the year was: 6 (2023: 6)

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE FROM	£
Donations and legacies	137,609
Other trading activities	9,317
Investment income	<u>28,423</u>
Total Income	<u>175,348</u>
EXPENDITURE	
Raising funds	11,837
Cattery costs	100,271
Fostering	732
Vet Fees	85,521
Other	<u>43,295</u>
Total Expenditure	<u>241,656</u>
NET DEFICIT	(66,309)
Total funds brought forward	<u>1,828,915</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,762,606</u>

Paws & Claws Animal Rescue Service
Notes to the Financial Statement - continued
For the year ended 31 December 2024

8. TANGIBLE FIXED ASSETS

	Freehold Property £
COST	
At 1 January 2024 and 31 December 2024	<u>551,026</u>
Net Book Value	
At 31 December 2024	<u>551,026</u>
At 31 December 2023	<u>551,026</u>

9. CURRENT ASSET INVESTMENTS

	2024 £	2023 £
Flagstone investment	<u>422,329</u>	<u>404,242</u>

10. CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other	<u>1,237</u>	<u>1,167</u>

11. MOVEMENTS IN FUNDS

	At 1.1.24 £	Movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	<u>1,828,914</u>	<u>(66,310)</u>	<u>1,762,605</u>

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

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>175,349</u>	<u>241,657</u>	<u>(66,309)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

PAWS AND CLAWS ANIMAL RESCUE SERVICE

England & Wales - Charity number 281075

Accounts

PAWS AND CLAWS
ANIMAL RESCUE SERVICE
Registered Charity No 281075

2024 – As usual this year had been very busy and most of the time we have had a long waiting lists of cats to come. As well as our domestic homing we placed several cats in outside / rural homes when they proved to be unsuitable for normal homing. We also had several pregnant females in which have to be kept for several weeks or months even until they can finally be spayed and homed. Because we take older cats our vets bills were usually very high. Although our policy of rehoming older cats usually to older people has been very successful.

We have during the year helped out other charities by taking difficult cats when they did not have the facilities to deal with them.

We are partnered with our local Pets at Home store in Burgess Hill, this means we receive donated money from the Christmas and Easter event and can fund raise at the store during the year this helps our funds and with P.R locally. We also have the contents of the dumper where pet food is donated. In addition to this we have a cat food dumper at our local Tesco and Budgen this is very useful for extra food and cat litter.

Fund raising has been very successful with stalls at local fetes we also run 2 coffee mornings a year and our Open Day is always very well supported. Apart from our general fund raising our sponsorship scheme continues to do well as do our investments.

Our assisted neutering scheme worked in partnership with our vets helps greatly in reducing the amount of kittens born in our area.

Registered Charity No.
281075

Paws & Claws Animal Rescue Service

Annual Report and Accounts

For the year ended 31 December 2023

Paws & Claws Animal Rescue Service

Annual Report and Accounts

Contents

Report of the Trustees	2 -3
Independent Examiners Report to the Trustees	4
Receipts and Payments accounts	5
Balance Sheet	6
Notes to the financial statements	7 -9

Paws & Claws Animal Rescue Service
Report To The Trustees for the year ended 31st December 2023

Principal address

Coombe Down
London Road
Sayers Common
West Sussex
BN6 9HZ

Trustees

M Stone
H Robertson
J Tidey
I Holman
V Du-Val
L Bassett

Independent Examiner

TaxAdept Accountants
NBK House
64 Victoria Road
Burgess Hill
West Sussex
RH15 9LH

Approved by order of the board of trustees on 22 September 2024 and signed on its behalf
by

J Tidey - Trustee

Paws & Claws Animal Rescue Service
Report To The Trustees for the year ended 31st December 2023
Charity Number 281075

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities. Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVE AND ACTIVITIES

Objective and aims

The objective of the charity is to prevent the suffering and cruelty to animals, particularly cats and dogs.

Significant activities

This year has been the worst ever for the amount of cats we have been asked to help. Our waiting list at most times was very long and during the kitten season we had several litters of kittens born outside and had to be trapped and then socialised these generally need outside homes at stables and smallholdings which are difficult to find. We also had several pregnant females these particularly have to be kept for several weeks or months even until they can finally be spayed and homed. Because of the type of cats we are asked to help our vet bills were the highest ever.

We have during the year helped out other out of area charities by taking cats from them when they had no room for urgent cases.

We are partnered with our local Pets at Home store in Burgess Hill, this means we receive donated money from the Christmas and Easter event and can fund raise at the store during this year this helps our funds and with PR locally. We also have the contents of the dumper where pet food is donated.

Fund raising has changed since covid collections either at supermarkets or in the street are no longer an option as often people do not carry cash now. Our open day and coffee mornings continue to be well supported. Apart from our general fund raising our sponsorship scheme continues to do well and we have received several large legacies which have been a great help.

We have invested some of the legacy money received in a high interest account suitable for charities only this continues to make a very good return for us.

Our assisted neutering was very well received and used and resulted in over 30 cats being helped.

FINANCIAL REVIEW

Due to the increase in donations and legacies received compared to the prior period, the charity realised a larger surplus in the financial year of £457,993 for the year (2022 £91,007).

STRUCTURE GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number - 281075

Paws & Claws Animal Rescue Service
INDEPENDENT EXAMINERS' Report
Charity Number 281075

Independent Examiner's Report to the Trustees of Paws and Claws Animal Rescue Service

I report to the charity trustees on my examination of the accounts of Paws and Claws Animal Rescue Service (the trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 my examination giving me cause to believe that in any material matter.

1. Accounting records were not kept in respect of the Trust 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 requirements 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 examinations to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

Fiona Gray MAAT ATT (Fellow)

Tax Adept Accountants
NBK House
64 Victoria Road
Burgess Hill
West Sussex
RH15 9LH

11 September 2024

Paws & Claws Animal Rescue Service
Receipts and payments accounts
For the year ended 31 December 2023

Section A Receipts and payments

	2023 To the nearest £	2022 To the nearest £
Receipts		
Membership	1,214	980
Donations	14,124	12,206
Tax refund gift aid	-	6,957
Animal Donations	9,793	4,205
Cat Sponsor	24,887	26,172
Sponsorship income	11,856	10,016
Legacies	565,350	158,242
Building Society / CAF interest / Flagstone Investment	16,473	577
Total Receipts	643,697	219,355
Payments		
Cattery Costs	92,339	75,317
Fostering	1,062	1,095
Vet Fees	72,487	35,041
Fund Raising Events	2,874	2,425
Advertising, posting & stationery	1,368	1,511
Insurances	994	882
Miscellaneous administrative costs	3,828	3,025
Sub Total	174,952	119,296
Property Running Cost	10,752	9,052
Sub Total	10,752	9,052
Total Payments	185,704	128,348
Net of Receipts/(payments)	457,993	91,007
Cash Funds last year end	1,370,922	1,279,915
Cash Funds this year end	1,828,915	1,370,922

Paws & Claws Animal Rescue Service
Balance Sheet
For the year ended 31 December 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	5	551,026	551,026
CURRENT ASSETS			
Investments	6	404,242	389,496
Cash at bank		<u>874,814</u>	<u>431,360</u>
		1,279,056	820,856
CREDITORS			
Amounts falling due within one year	7	<u>(1,167)</u>	<u>(960)</u>
NET CURRENT ASSETS		<u>1,277,889</u>	<u>819,896</u>
NET ASSETS		<u>1,828,915</u>	<u>1,370,922</u>
FUNDS			
Unrestricted funds	8	<u>1,828,915</u>	<u>1,370,922</u>
TOTAL FUNDS		<u>1,828,915</u>	<u>1,370,922</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 September 2024 and were signed on its behalf by

J Tidey
Trustee

The notes form part of these financial statements

Paws & Claws Animal Rescue Service
Notes to the Financial Statement
For the year ended 31 December 2023

1.Accounting Policies

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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

No depreciation is charged on freehold property.

Taxation

The charity is exempt from 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 purposes. Further explanation of the nature and purpose of each fund is included in the notes.

2. INVESTMENT INCOME

	2023	2022
	£	£
CAF Interest	1,727	577
Flagstone Investment	<u>14,746</u>	<u>-</u>
	<u>16,473</u>	<u>577</u>

3. TRUSTEES REMUNERATION AND BENEFITS

There were no trustees remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022

There were no trustee expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Paws & Claws Animal Rescue Service
Notes to the Financial Statement - continued
For the year ended 31 December 2023

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE FROM	£
Donations and legacies	615,368
Other trading activities	11,856
Investment income	<u>16,473</u>
Total Income	<u>643,697</u>
EXPENDITURE	
Raising funds	4,242
Cattery costs	92,339
Fostering	1,062
Ver Fees	72,487
Other	<u>15,574</u>
Total Expenditure	<u>185,704</u>
NET INCOME	457,993
Total funds brought forward	<u>1,370,922</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,828,915</u>

5. TANGIBLE FIXED ASSETS

	Freehold Property
	£
COST	
At 1 January 2023 and 31 December 2023	<u>551,026</u>
Net Book Value	
At 31 December 2023	<u>551,026</u>
At 31 December 2022	<u>551,026</u>

6. CURRENT ASSET INVESTMENTS

	2023	2022
	£	£
Flagstone investment	<u>404,242</u>	<u>389,496</u>

7. CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other	<u>1,167</u>	<u>960</u>

Paws & Claws Animal Rescue Service
Notes to the Financial Statement - continued
For the year ended 31 December 2023

8. MOVEMENTS IN FUNDS

	At 1.1.23 £	Movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	<u>1,370,922</u>	<u>457,993</u>	<u>1,828,915</u>

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

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>643,697</u>	<u>185,704</u>	<u>457,993</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

PAWS AND CLAWS ANIMAL RESCUE SERVICE

England & Wales - Charity number 281075

Accounts

**PAWS AND CLAWS
ANIMAL RESCUE SERVICE
Registered Charity No 281075**

2022 – Most fundraising events held during the year continue to make money but several of our bigger events were cancelled this year due to public mourning for the Queen. Collections in Supermarkets which have all been very successful in the past were still not permitted.

We are partnered with our local Pets at Home store in Burgess Hill, this means we receive donated money from the Christmas and Spring event also we can have the contents of the dumper where pet food is left. We can have a stall in the store whenever we like which helps with P.R. and fundraising.

Our sponsorship scheme continues to do well and we have received several legacies which have been a great help.

We have invested some of the legacy money received in a high interest account suitable for charities only this continues to make a very good return for us.

Rehoming has continued still but with less interest due we feel to the current economic situation with people unwilling to commit to the cost of having a kitten/cat.

During the year most of the time all our pens were in use but we have helped other charities when they are full and the situation is urgent with the cat needing immediate help.

Following the lifting of COVID restrictions we have been asked to take in older cats when their owners have finally gone into care these are usually very costly needing vaccinations brought up to date and dentals. These older cats are usually difficult to home also but this year we have been fortunate in homing several to homes known to us.

We have also taken a number of unneutered toms which again need veterinary treatment and often do not adapt to domestic life therefore needing outside / rural homes these are often difficult to find.

Our plans for the future are that we continue to help as many cats as possible either with assisted neutering or rehoming.

REGISTERED CHARITY NUMBER:

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
PAWS AND CLAWS ANIMAL RESCUE SERVICE**

Robinsons, Chartered Accountants
223 South Coast Road
Peacehaven
East Sussex
BN10 8LB

PAWS AND CLAWS ANIMAL RESCUE SERVICE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11 to 12

PAWS AND CLAWS ANIMAL RESCUE SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 objective of the charity is to prevent the suffering and cruelty to animal, particularly cats and dogs.

Significant activities

Most fundraising events held during the year continue to make money but several of our bigger events were cancelled this year due to public mourning for the Queen. Collections in Supermarkets which have all been very successful in the past were still not permitted.

We are partnered with our local Pets at Home store in Burgess Hill, this means we receive donated money from the Christmas and Spring event also we can have the contents of the dumper where pet food is left. We can have a stall in the store whenever we like which helps with P.R. and fundraising.

Our sponsorship scheme continues to do well and we have received several legacies which have been a great help.

We have invested some of the legacy money received in a high interest account suitable for charities only this continues to make a very good return for us.

Rehoming has continued still but with less interest due we feel to the current economic situation with people unwilling to commit to the cost of having a kitten/cat.

During the year most of the time all our pens were in use but we have helped other charities when they are full and the situation is urgent with the cat needing immediate help.

Following the lifting of COVID restrictions we have been asked to take in older cats when their owners have finally gone into care these are usually very costly needing vaccinations brought up to date and dentals. These older cats are usually difficult to home also but this year we have been fortunate in homing several to homes known to us.

We have also taken a number of unneutered toms which again need veterinary treatment and often do not adapt to domestic life therefore needing outside / rural homes these are often difficult to find.

Our plans for the future are that we continue to help as many cats as possible either with assisted neutering or rehoming.

FINANCIAL REVIEW

Financial position

Due to the reduction in donations and legacies received compared to the prior period, the charity realised a lower surplus in the financial year of £91,007 for the year (2021 £157,147).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number - 281075

PAWS AND CLAWS ANIMAL RESCUE SERVICE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

Principal address

Coombe Down
London Road
Sayers Common
West Sussex
BN6 9HZ

Trustees

M Stone
H Robertson
J Tidey
I M Holman
V Du-Val
L Bassett

Independent Examiner

Robinsons
Robinsons, Chartered Accountants
223 South Coast Road
Peacehaven
East Sussex
BN10 8LB

Approved by order of the board of trustees on 22 September 2023 and signed on its behalf by:



J Tidey - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PAWS AND CLAWS ANIMAL RESCUE SERVICE**

Independent examiner's report to the trustees of Paws And Claws Animal Rescue Service

I report to the charity trustees on my examination of the accounts of Paws And Claws Animal Rescue Service (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust 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.



Robinsons
The Institute of Chartered Accountants in England and Wales

Robinsons, Chartered Accountants
223 South Coast Road
Peacehaven
East Sussex
BN10 8LB

22 September 2023

PAWS AND CLAWS ANIMAL RESCUE SERVICE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		208,762	277,402
Other trading activities	2	10,016	9,261
Investment income	3	<u>577</u>	<u>5</u>
Total		<u>219,355</u>	<u>286,668</u>
EXPENDITURE ON			
Raising funds		2,425	4,138
Charitable activities			
Cattery costs		75,317	72,219
Fostering		1,095	1,095
Vet Fees		35,041	40,133
Other		<u>14,470</u>	<u>11,936</u>
Total		<u>128,348</u>	<u>129,521</u>
NET INCOME		91,007	157,147
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>1,279,915</u>	<u>1,122,768</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,370,922</u></u>	<u><u>1,279,915</u></u>

The notes form part of these financial statements

PAWS AND CLAWS ANIMAL RESCUE SERVICE

BALANCE SHEET
31 DECEMBER 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	6	551,026	551,026
CURRENT ASSETS			
Investments	7	389,496	-
Cash at bank		<u>431,360</u>	<u>729,514</u>
		820,856	729,514
CREDITORS			
Amounts falling due within one year	8	(960)	(625)
NET CURRENT ASSETS		<u>819,896</u>	<u>728,889</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,370,922</u>	<u>1,279,915</u>
NET ASSETS		<u>1,370,922</u>	<u>1,279,915</u>
FUNDS	9		
Unrestricted funds		<u>1,370,922</u>	<u>1,279,915</u>
TOTAL FUNDS		<u>1,370,922</u>	<u>1,279,915</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 September 2023 and were signed on its behalf by:



J Tidey - Trustee

The notes form part of these financial statements

PAWS AND CLAWS ANIMAL RESCUE SERVICE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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.

Taxation

The charity is exempt from 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.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Organised charitable events	<u>10,016</u>	<u>9,261</u>

PAWS AND CLAWS ANIMAL RESCUE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

3. INVESTMENT INCOME

	2022	2021
	£	£
Interest income	<u>577</u>	<u>5</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	277,402
Other trading activities	9,261
Investment income	<u>5</u>
Total	<u>286,668</u>
 EXPENDITURE ON	
Raising funds	4,138
Charitable activities	
Cattery costs	72,219
Fostering	1,095
Vet Fees	40,133
Other	<u>11,936</u>
Total	<u>129,521</u>
 NET INCOME	 157,147
 RECONCILIATION OF FUNDS	
Total funds brought forward	 <u>1,122,768</u>
 TOTAL FUNDS CARRIED FORWARD	 <u><u>1,279,915</u></u>

PAWS AND CLAWS ANIMAL RESCUE SERVICE
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

6. TANGIBLE FIXED ASSETS

		Freehold property £
COST		
At 1 January 2022 and 31 December 2022		<u>551,026</u>
NET BOOK VALUE		
At 31 December 2022		<u>551,026</u>
At 31 December 2021		<u>551,026</u>

7. CURRENT ASSET INVESTMENTS

	2022 £	2021 £
Other	<u>389,496</u>	<u>-</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	<u>960</u>	<u>625</u>

9. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	1,279,915	91,007	1,370,922
	<u>1,279,915</u>	<u>91,007</u>	<u>1,370,922</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	219,355	(128,348)	91,007
	<u>219,355</u>	<u>(128,348)</u>	<u>91,007</u>

PAWS AND CLAWS ANIMAL RESCUE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	1,122,768	157,147	1,279,915
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,122,768</u>	<u>157,147</u>	<u>1,279,915</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	286,668	(129,521)	157,147
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>286,668</u>	<u>(129,521)</u>	<u>157,147</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	1,122,768	248,154	1,370,922
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,122,768</u>	<u>248,154</u>	<u>1,370,922</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	506,023	(257,869)	248,154
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>506,023</u>	<u>(257,869)</u>	<u>248,154</u>

PAWS AND CLAWS ANIMAL RESCUE SERVICE
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

PAWS AND CLAWS ANIMAL RESCUE SERVICE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,206	20,925
Gift aid	6,957	6,087
Legacies	158,242	207,942
Membership	980	1,809
Animal donations	4,205	7,749
Sponsorship income	<u>26,172</u>	<u>32,890</u>
	208,762	277,402
Other trading activities		
Organised charitable events	10,016	9,261
Investment income		
Interest income	<u>577</u>	<u>5</u>
Total incoming resources	219,355	286,668
EXPENDITURE		
Raising donations and legacies		
Advertising, postage and stationery	1,511	1,344
Fund raising events	<u>914</u>	<u>2,794</u>
	2,425	4,138
Charitable activities		
Cattery costs	75,317	72,219
Fostering	1,095	1,095
Vet fees	<u>35,041</u>	<u>40,133</u>
	111,453	113,447
Support costs		
Management		
Insurance	882	829
Light and heat	5,028	5,821
Telephone	449	447
Sundries	-	553
Repairs and maintenance	<u>4,024</u>	<u>1,661</u>
	10,383	9,311

This page does not form part of the statutory financial statements

PAWS AND CLAWS ANIMAL RESCUE SERVICE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	£	£
Management		
Finance		
Bank charges	2,275	137
Governance costs		
Accountancy and legal fees	<u>1,812</u>	<u>2,488</u>
Total resources expended	<u>128,348</u>	<u>129,521</u>
Net income	<u>91,007</u>	<u>157,147</u>

This page does not form part of the statutory financial statements

PAWS AND CLAWS ANIMAL RESCUE SERVICE

England & Wales - Charity number 281075

Accounts

**PAWS AND CLAWS
ANIMAL RESCUE SERVICE
Registered Charity No 281075**

2021 – Some fundraising was held during the year but several larger events did not go ahead because of concerns still about Covid. So our fundraising did not make as much money as in previous years. Collections in Supermarkets which have all been very successful in the past were not permitted.

Our sponsorship scheme continues to do well and we have received several legacies which have been a great help.

We have been asked to take several stray unneutered cats during the year which has been very costly in veterinary treatment. They are also usually different to home after living rough for a time these generally go to rural homes in stables, smallholdings etc.

Rehoming has continued still but with less interest due we feel to the current economic situation with people unwilling to commit to the cost of having a kitten/cat.

When pen spaces are available we have helped other charities when they are full and the situation is urgent with the cat needing immediate help.

We have invested some of the legacy money received in a high interest account suitable for charities only.

Our plans for the future are that we continue to help as many cats as possible.

PAWS AND CLAWS ANIMAL RESCUE SERVICE

Report and Financial Statements

For the year ended 31st December 2021

Charity number: 281075

PAWS AND CLAWS ANIMAL RESCUE SERVICE

For the year ended 31st December 2021

Contents

Legal and administrative information

Trustees' report

Independent Examiner's Report

Balance Sheet

Notes to the financial statements

Income & Expenditure account- notes 1 & 2

Notes 3 to 11 inclusive

PAWS AND CLAWS ANIMAL RESCUE SERVICE

For the year ended 31st December 2021

Reference and administrative details

Chief executive

Lyn Basset

Trustees

Marilyn Stone
Helen Robertson
Jackie Tidey
Irene Margaret Holman
Valerie Du-Val

Registered office

82 West Street
Burgess Hill

Registered charity number

281075

Operational address

Paws & Claws ARS
Coombe Down
London Road
Sayers Common
BN6 9HZ

PAWS AND CLAWS ANIMAL RESCUE SERVICE



Trustees' Annual Report for the year						
Year start date			Year end date			
1st	Jan	2021	31 st	Dec	2021	2021
From						

Reference and administration details

Charity name: PAWS AND CLAWS ANIMAL RESCUE SERVICE

Other names charity is known by: None

Registered charity number (if any): 281075

Charity's principal address: COOMBE DOWNE
LONDON ROAD
SAYERS COMMON
WEST SUSSEX BN6 9HZ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	LYN BASSET	Trustee-Chair		
2	MARILYN STONE	Trustee		
3	HELEN ROBERTSON	Trustee		
4	JACKIE TIDEY	Trustee		
5	IRENE MARGARET HOLMAN	Trustee		
6	VALERIE DU-VAL	Trustee		
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				

PAWS AND CLAWS ANIMAL RESCUE SERVICE

19
20

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
Lyn Basset	
Marilyn Stone	
Helen Robertson	
Jackie Tidey	
Irene Margaret Holman	
Valerie Du-Val	

Names and addresses of advisers (Optional information)

Type of advisor	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Charitable Governing Document
How the charity is constituted (eg. trust, association, company)	Charitable trust
Trustee selection methods (eg. appointed by, elected by)	Selected general meeting in accordance with governing document.

Additional governance issues (Optional information)

PAWS AND CLAWS ANIMAL RESCUE SERVICE

You **may choose** to include additional information, where relevant, about:

- Policies and procedures adopted for the induction and training of trustees.
- The charity's organisational structure and any wider network with which the charity works.
- Relationship with any related parties.
- Trustees' consideration of major risks and the system and procedures to manage them.

The charity is not associated or connected to any other organisation or parties.

The trustees have in place accounting with management procedures appropriate to the size of the organisation. All risks appertaining to the approval of grants are carefully considered by the trustees. Outside professional advice is sought regarding matters outside of the expertise of the trustees.

Objectives and activities

Summary of the objects of the charity set out in its governing document

The objects of the charity is an animal rescue service for cats

There have not been any changes in the objects since the date of the previous annual report.

Summary of the main activities in relation to these objects

Please view our website for full information

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- Policy on grant making
- Policy programme related investment
- Contribution made by Volunteers

Achievements and performance

Achievements and performance

Summary of the main achievements of the charity during the year

Please view our website for full information

Achievements and performance

For further comprehensive information please view our website

Pawsandclaws-ars.org.uk

Financial review

Brief statement of the charity's policy on reserves

The policy of the charity is to maintain the charity reserves at a level sufficient to ensure the continuance of essential services. In addition the trustees are concerned with the provision and enhancement of facilities to cater for demographic and other changes.

Details of any funds materially in deficit

Further financial review details (Optional information)

PAWS AND CLAWS ANIMAL RESCUE SERVICE

You **may choose** to include additional information, where relevant about:

- The charity's principal sources of funds (including any fundraising).
- How expenditure has supported the key objectives of the charity.
- Investment policy and objectives including any ethical investment policy adopted.

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Lyn Basset	Marilyn Stone
Position (e:g: secretary, chair, etc)	Trustee- Chairperson	Trustees
Date	15 th July 2022	



Section A

Independent Examiner's Report

Report to the trustees/
members of

PAWS AND CLAWS ANIMAL RESCUE SERVICE

On accounts for the year
ended

31st December 2021

Charity no
(if any)

281075

Set out on pages

1 to 6 following

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2021.

Responsibilities and
basis of report

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 am qualified to undertake the examination by being a fellow of the Chartered Association of Certified Accountants

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 Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

David Gordon FCCA Cert.PFS SPA

Date:

15th July 2022

Name:

David Gordon

Relevant professional
qualification(s) or body
(if any):

FCCA, Cert.PFS,SPA

Address:

GORWINS HOUSE
119A HAMLET COURT ROAD
WESTCLIFF ON SEA SS0 7EW

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

PAWS AND CLAWS ANIMAL RESCUE SERVICE
Charity number 281075
Report and Accounts
For the year ended 31st December 2021

Balance Sheet

Fixed Assets	2021 £
Tangible Assets	11 551,026
 Current Assets	
Debtors	-
Listed Investments	-
Cash at Bank & In Hand	729,514
	<u>729,514</u>
 Creditors	
amounts falling due within one year	12 (625)
 Net current assets / (liabilities)	 <u><u>(625)</u></u>
 Total assets less current liabilities	 <u><u>1,281,165</u></u>
 Capital & Reserves	
Revenue surplus/ (deficit) brought forward	1,290,287
This accounting period	(9,122)
carried forward	<u><u>1,281,165</u></u>

- a) For the year ended 31st March 2021 the charity was entitled to the exemptions from audit in accordance with the Charities Act 2011
- b) The members and the Trustees have not required the charity to obtain an audit
- c) The Trustees acknowledge their responsibility for:
- (i) Ensuring that the charity keeps accounting records which comply with the Charities Act 2011
 - (ii) Preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of the Charities Act 2011, so far as applicable to the charity

Approved by the trustees on 15th July 2022, and signed on its behalf.

I HOLMAN

J TIDY

The notes following, "Accounting Policies" with notes 1 to 11 form part of these statements.

PAWS AND CLAWS ANIMAL RESCUE SERVICE

Year ended 31st December 2021

1 Accounting policies

a) *Basis of accounting*

The financial statements have been prepared in accordance with statement of Recommended Practice, with accounting and reporting by Charities,

b) *Incoming resources*

All incoming resources are included in the financial statements.

c) *Charitable trading activities*

There are no charitable trading activities.

Commercial trading activities

There are no commercial trading activities.

Legacies and donations

Legacies and donations are credited in the year in which they are received.

Grant income

Grant income is credited in the year to which it relates.

Interest receivable

Interest is credited in the year in which it is received.

d) *Resources expended*

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT, which cannot be recovered.

Allocation of expenditure

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across categories on the basis consistent with the use of resources.

Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

e) *VAT*

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

f) *Fund structure*

The funds held by the charity are *unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees. The charity does not hold, distribute, or administer any *restricted funds* (Funds donated for or allocated to a specific charitable act or activity).

g) *Trustees' remuneration and or benefits*

No remuneration and or benefits were paid during this year (2020 £ nil)

h) *Taxation*

The company is exempt from corporation and or income tax to the extent that its income and or gains are solely applicable to charitable purposes.

PAWS AND CLAWS ANIMAL RESCUE SERVICE
Charity number 281075
Report and Accounts
For the year ended 31st December 2021

Income and Expenditure
All funds are "Unrestricted" funds

Note 1 Incoming Resources

From generated funds	Note	<u>2021 £</u>
Voluntary income	3	271,315
Activities for generating funds	4	9,261
Incoming resources from charitable activities	5	6,092
Income from Listed investments		-
		-
		-
Total in		<u><u>286,668</u></u>

The charity has not evaluated the market value of benefits provided free of cost to its beneficiaries.

<u>Note 2 Resources expended</u>	Note	<u>2021 £</u>
Charitable activities	6	113,447
Costs of generating funds	7	4,138
Governance- direct support costs	8	2,625
Governance- related support costs	9	9,311
Total out		<u><u>129,521</u></u>

Net resources

Excess of Income over Expenditure transferred to reserves	<u><u>157,147</u></u>
--	------------------------------

All of the results relate to continuing activities

Notes 3 to 11 following, form part of the financial statements.

PAWS AND CLAWS ANIMAL RESCUE SERVICE
Charity number 281075
Report and Accounts
For the year ended 31st December 2021

Note 3 Voluntary income

	2021 £
Membership	1,809
Donations	20,925
Animal donations	7,749
Legacies	207,942
Sponsorship income	32890
	271,315

Note 4 Activities for generating funds

Organised charitable events	9261
	9,261

Note 5 Incoming Resources from charitable activities

Bank interest received	5
Gift Aid tax refunds	6,087
	6092

Expenditure of the Charity

All of the expenditure incurred was necessary to generate the income of the charity. The expenditure is allocated as follows:

Note 6 Charitable activities costs

	2021 £
Cattery costs	72,219
Fostering	1,095
Vet fees	40,133
	113,447

Note 7 Costs of generating funds

	2019 £
Fund raising events	2,794
	-
Advertising postage stationery	1,344
	-
	4,138

Number of full time employees or full time equivalents
engaged on management or administration

3

PAWS AND CLAWS ANIMAL RESCUE SERVICE
Charity number 281075
Report and Accounts
For the year ended 31st December 2021

Note 8 Governance costs

	<u>2021 £</u>
Accountancy services	1,863
Legal & professional	625
Bank charges	137
	<u>2,625</u>

Note 9 Related support costs

	<u>2021 £</u>
Repairs and maintenance	1,661
Electricity, rates and water	5821
Insurance	829
Telephone	447
Sundry	553
<u>Depreciation:</u>	
Equipment, furniture and fittings	-
	<u>9,311</u>

PAWS AND CLAWS ANIMAL RESCUE SERVICE
Charity number 281075
Report and Accounts
For the year ended 31st December 2021

Note 10 Fixed Assets		<u>2021 £</u>
Cost	Land and buildings	551,026
	Additions during the year	
	Disposals	
		<u>551,026</u>
Depreciation		
Depreciation is not charged on property.		
	brought forward	-
	charged this year	-
	no longer required	-
		<u>-</u>
Net book value		
	31st December	<u>551,026</u>
		<u>-</u>

Note 11 Creditors		<u>2021 £</u>
	Trade creditors	-
	Accrued expenses	625
	Taxes	-
		<u>625</u>
	Sundry creditors and accruals	<u>625</u>

PAWS AND CLAWS ANIMAL RESCUE SERVICE

England & Wales - Charity number 281075

Accounts

**PAWS AND CLAWS
ANIMAL RESCUE SERVICE
Registered Charity No 281075**

2020 was a very unusual year for Paws and Claws due to COVID we were unable to attend any fund raising events as they were all cancelled this included collections at Supermarkets which have all been very successful in the past.

However our sponsorship scheme continues to do well and we have received many donations from members to offset the loss of our normal fundraising also this year we have also been very fortunate to receive several legacies to help us with our work.

We rehomed cats when possible adhering to government guidelines concerning visitors to the centre using an line search machine to look at suitable homes as normal home checks could not be done. We rehomed 47 cats including 12 kittens and reunited 7 cats with their owners thanks to them being microchipped. Every cat stays with us as long as necessary and are given every veterinary care and rehabilitation needed to prepare for a new home.

We have also been successful in homing cats to rural homes when unsuitable for a domestic environment.

Vet bills continue to be our biggest expenditure due partly to helping older cats who often have health issues, we also take in strays that come in with an unknown history and often have to be neutered and have a complete health check after living rough.

Our plans for the future are that we continue to rescue, care and rehome the many cats that come to us to the best of our ability and to promote neutering and cat welfare.

Registered Charity No.
281075

Paws & Claws Animal Rescue Service
Annual Report and Accounts
For the year ended 31 December 2020

Paws & Claws Animal Rescue Service

Annual Report and Accounts

Contents

Independent Examiners Report to the Trustees	2
Receipts and Payments accounts	3
Statement of assets and liabilities at the end of the period	4

Paws & Claws Animal Rescue Service
INDEPENDENT EXAMINERS' Report
Charity Number 281075

Independent Examiner's Report to the Trustees of Paws and Claws Animal Rescue Service

I report on the financial statements of the Trust for the year ended 31 December 2020.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of financial statements. The charity's trustees consider that an audit is not required for the year (under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements (under section 145 of the 2011 Act);
- to follow the procedure laid down in the General Directions given by the Charity Commissioners (under section 145(5) of the 2011 Act; and
- to state where particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting record kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion.

My report is limited to those matters set out in the statement below:

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me responsible cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act;
 - and
 - to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Act;have been met: or:
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Chris Arkle AAT

NBK House
64a, Victoria Road
Burgess Hill,
West Sussex
RH15 9LH

Paws & Claws Animal Rescue Service
Receipts and payments accounts
For the year ended 31 December 2020

Section A Receipts and payments
--

	2020 To the nearest £	2019 To the nearest £
Receipts		
Membership	1,623	1,205
Donations	43,525	28,940
Tax refund gift aid	5,677	5,064
Animal Donations	6,680	5,768
Cat Sponsor	25,541	23,448
Fund Raising Events	5,984	18,842
Legacies	46,586	216,270
Building Society / CAF interest	68	130
Total Receipts	135,684	299,667

Payments		
Cattery Costs	74,180	69,399
Fostering	1,401	1,597
Vet Fees	43,212	36,687
Fund Raising Events	3,068	3,816
Advertising, posting & stationery	1,753	1,241
Insurances	795	785
Miscellaneous administrative costs	2,582	2,485
Sub Total	126,991	116,010

Property Running Cost	10,705	11,490
Sub Total	10,705	11,490

Total Payments		137,696		127,500
Net of Receipts/(payments)		(2,012)		172,167
Cash Funds last year end		573,754		401,587
Cash Funds this year end		571,742		573,754

Section B Statement of assets and liabilities at the end of the period

Cash funds	2020	2019
	To the nearest £	To the nearest £
HSBC Account	33,491	15,679
CAF Account	485,784	505,682
CAF Platinum account	52,266	52,198
Cash in hand	201	195
Total cash funds	571,742	573,754

Property Assets	2020	2019
	To the nearest £	To the nearest £
Coombe Down, Sayers Common, West Sussex	551,026	551,026
Total Property Assets	551,026	551,026

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

Trustee 1:	Date of Approval
Sign <u><i>S. Tuley</i></u>	20/4/21
Print Name <u>S. Tuley</u>	

Trustee 2:	Date of Approval
Sign <u><i>Tere Holman</i></u>	20/4/21
Print Name <u>Tere Holman</u>	