

**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.

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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**

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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

		2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS	Notes		
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><u>1,370,922</u></u>	<u><u>1,279,915</u></u>
FUNDS	9		
Unrestricted funds		<u>1,370,922</u>	<u>1,279,915</u>
TOTAL FUNDS		<u><u>1,370,922</u></u>	<u><u>1,279,915</u></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>1,279,915</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
TOTAL FUNDS	<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
TOTAL FUNDS	<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
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
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
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
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><u>91,007</u></u>	<u><u>157,147</u></u>

This page does not form part of the statutory financial statements