

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.

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

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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.