

**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.

**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**

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**Paws & Claws Animal Rescue Service**  
**Report To The Trustees for the year ended 31<sup>st</sup> 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

A handwritten signature in black ink, appearing to read 'J Tidey', written in a cursive style.

**J Tidey - Trustee**

**Paws & Claws Animal Rescue Service**  
**Report To The Trustees for the year ended 31<sup>st</sup> 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**

|                                                        | <b>2024</b><br>To the nearest £ | <b>2023</b><br>To the nearest £ |
|--------------------------------------------------------|---------------------------------|---------------------------------|
| <b>Receipts</b>                                        |                                 |                                 |
| 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                          |
| <b>Total Receipts</b>                                  | <b>175,348</b>                  | <b>643,697</b>                  |
| <b>Payments</b>                                        |                                 |                                 |
| 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                           |
| <b>Sub Total</b>                                       | <b>202,887</b>                  | <b>174,952</b>                  |
| Property Running Cost                                  | 38,769                          | 10,752                          |
| <b>Sub Total</b>                                       | <b>38,769</b>                   | <b>10,752</b>                   |
| <b>Total Payments</b>                                  | <b>241,657</b>                  | <b>185,704</b>                  |
| <b>Net of Receipts/(payments)</b>                      | <b>(66,309)</b>                 | <b>457,993</b>                  |
| <b>Cash Funds last year end</b>                        | <b>1,828,915</b>                | <b>1,370,922</b>                |
|                                                        | <b>1,762,606</b>                | <b>1,828,915</b>                |
| <b>Cash Funds this year end</b>                        |                                 |                                 |

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

|                                     | Notes | 2024<br>£        | 2023<br>£        |
|-------------------------------------|-------|------------------|------------------|
| 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**

| <b>INCOME AND EXPENDITURE FROM</b> | <b>£</b>                |
|------------------------------------|-------------------------|
| Donations and legacies             | 137,609                 |
| Other trading activities           | 9,317                   |
| Investment income                  | <u>28,423</u>           |
| Total Income                       | <u>175,348</u>          |
| <b>EXPENDITURE</b>                 |                         |
| 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>        |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u><b>1,762,606</b></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<br>£ |
|----------------------------------------|------------------------|
| <b>COST</b>                            |                        |
| At 1 January 2024 and 31 December 2024 | <u>551,026</u>         |
| <b>Net Book Value</b>                  |                        |
| At 31 December 2024                    | <u>551,026</u>         |
| At 31 December 2023                    | <u>551,026</u>         |

**9. CURRENT ASSET INVESTMENTS**

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

**10. CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**11. MOVEMENTS IN FUNDS**

|                           | At 1.1.24<br>£   | Movement<br>in funds<br>£ | At 31.12.24<br>£ |
|---------------------------|------------------|---------------------------|------------------|
| <b>Unrestricted funds</b> |                  |                           |                  |
| 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<br>Resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| 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.