

Paphos Purrs

Trustees' Annual Report and Financial Statements

For period ended 31 March 2025

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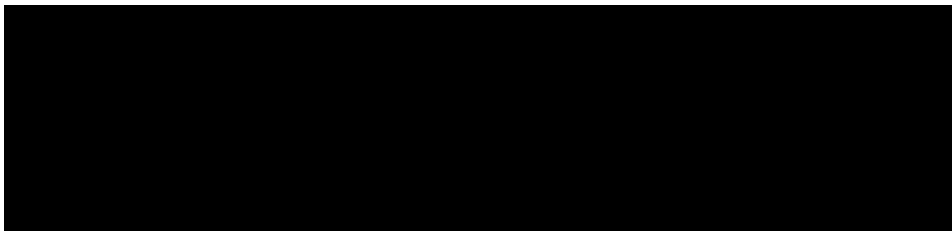
This Report

In this report, the trustees present their annual report together with financial statements for the period ended 31 March 2025.

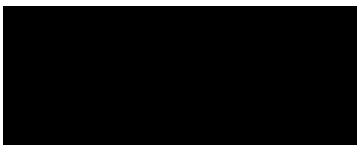
The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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).

Reference and Administrative Information

Charity name	Paphos Purrs
Charity number	SC052400
Date of registration	14 March 2023



The following served as charity trustees during the year and up to the date of this report:



Structure, Governance and Management

Constitution

Paphos Purrs is a Scottish Incorporated Charitable Organisation (SCIO) registered on 12 March 2023 and is governed by its written constitution and regulated by the Office of the Scottish Charity Regulator (OSCR).

Appointment of trustees

Trustees are appointed by a majority vote of the existing board in accordance with the constitution. Applicants must be aged 18 or over, complete a declaration of interest and confidentiality agreement, and be approved by all existing trustees.

Charitable Purposes

The advancement of animal welfare, primarily in the Paphos region of Cyprus. To this end, the charity provides food, water, shelter and veterinary care for stray cats, promotes humane population control through trap-neuter-return (TNR) activity, and educates the public on responsible animal welfare.

Main Activities and Achievements (April 2024 – March 2025)

TNR and Community Impact

- Expanded sterilisation work

Completed sterilisation of colonies in Old Town and Tala during 2024, preventing new litters and creating a sustainable model for future areas.

- New partnerships: Following a special rescue in March 2025, the charity received its largest donation to date, enabling increased TNR activity with other organisations across Paphos.
- New feeding colony: A new colony was established on our former street, providing daily food, water and monitoring for 10 cats.

Rescue and Compassionate Care

Throughout 2024–25, [REDACTED] continued in their volunteer capacity, ensuring daily feeding without interruption. They also ensured emergency medical and end-of-life care to numerous cats. All stories were documented on Paphos Purrs Instagram in near real time reflecting our principle of transparency and that every cat deserves dignity and care, regardless of outcome.

Fundraising and Engagement

- Marathon Fundraiser (May 2024): Our first supporter-led campaign fully funded food and flea treatments for several months.
- Art Calendar (Feb 2025): A collaboration with Katerino Art featured our rescues in a gallery-sold calendar, increasing public awareness.
- Online growth: Expanded Instagram video storytelling and daily updates strengthened donor confidence and transparency

Operational Resilience

Water outages in some areas during summer 2024 required additional travel to ensure we could fill the 20 bottles of water our colonies depend on every day. Thanks to the dedication of [REDACTED] in their volunteer capacity, we ensured all colonies had ample water at all times.

Challenges and Looking Forward

Funding remains the primary constraint on scaling our sterilisation work. While interest from our supporters continues to rise, converting that engagement into regular donations is difficult against the backdrop of Cyprus's estimated 1.5 million stray cats and limited government-funded voucher schemes. Rising food and veterinary prices have further increased operating costs. Nevertheless, the 2025 donation milestone will help extend our reach and enable increased TNR activity.

Volunteer Contribution

Collectively, trustees [REDACTED] contributed approximately 670 volunteer hours, a slight increase from 650 the previous year. The increase reflects the establishment of an additional feeding station and additional vet visits.

Financial Review

Overview:

Paphos Purrs main source of income is from donations.

Income grew from £2,675 in the prior financial year to £6,516, more than doubling year-on-year, driven by increased donor engagement and fundraising efforts. Expenditure rose proportionally, reflecting higher food, veterinary, and TNR costs associated with our expanded operations.

Note: the year end surplus is in large part a result of a generous donation on the final day of the financial year to support increased spaying & neutering activity.

Exchange Rate Variance:

PayPal rates are typically 3–4 % less favourable than market or HMRC rates due to embedded service margins. Additionally, timing differences between receipt and conversion lead to variances. Consequently, the charity observed a small net exchange-rate related loss of £69.

Reserves policy

As a small SCIO, Paphos Purrs does not operate a formal reserves policy. All available funds are directed toward core charitable activities. The trustees monitor the financial position closely and may establish a modest reserve in future years.

Donated Services and Voluntary Contributions

Trustees continued to cover their own travel and fuel costs when feeding colonies and attending veterinary appointments. Time, technical expertise and creative input for website, social media, and

communications were provided voluntarily at no cost to the charity. Additionally, 50% of the fee for the 2023-2024 Independent Examination was covered by Rob.

Future Plans

Paphos Purrs SCIO: Future Strategic Goals (2025–2026)

These goals are designed to maximise our impact on cat welfare in Paphos, strengthen our community support, and deliver sustainable growth.

- * 1. Expand Trap Neuter Return (TNR) Efforts: Significantly increase our TNR activity by 25%, increasing the number of cats neutered compared to 2024.
- * 2. Establish a Cat Care & Outreach Partnership with a hotel: Develop a structured partnership with one local hotel to create a dedicated, mutually beneficial cat care program. This initiative will provide temporary, high-quality care for cats and offer guests supervised, positive interaction opportunities, serving as a model for increasing TNR, medical care and expanding our fostering network.
- * 3. Boost International Rehoming Capacity: Work along side a trusted charity to help increase our fosters international adoptions out of Cyprus.
- * 4. Maximise Follower to Fundraiser Conversion: Launch a digital campaign focused on converting passive followers into active volunteer fundraisers. Our metric for success will be achieving a 20% increase in the number of individuals participating in fundraising activities.
- * 5. Implement Digital Storytelling: Develop content utilising digital storytelling (videos, high-impact voice overs) to showcase the impact of donations and our success stories. Gaining trust and full transparency with our followers. We hope this will increase our funding opportunities.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

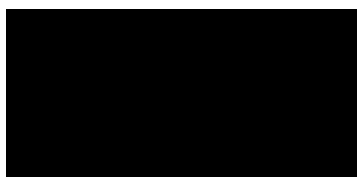
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 23-12-25 and signed on their behalf by:



Chair

Independent Examiner's Report to the Trustees of Paphos Purrs SCIO

I report on the financial statements of the charity for the period ended 31 March 2025, which are set out on pages seven to eleven.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records 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 seeks explanations from the 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 on the view given by the financial statements.

Independent Examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



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Date: 23-12-25

Receipts and Payments Account for the period ended 31 March 2025

	Unrestricted funds	
	Period ending 31 March 2025	Period ending 31 March 2024
Receipts		
Donations	6,516	2,674
Other Income	-	1
Total receipts	6,516	2,675
Payments		
Cost of charitable activities	(3,920)	(2,096)
Governance costs	(300)	(72)
Total payments	(4,220)	(2,168)
Loss on Foreign exchange	(69)	(7)
Surplus/(Deficit) for the year	2,227	500

Statement of Balances as of 31 March 2025

BANK AND CASH IN HAND

	Unrestricted funds	Unrestricted funds
	2025	2024
Opening balances	500	0
Surplus / (deficit) for the year	2,227	500
Closing cash at bank and in hand	2,727	500
Liabilities	(150)	-

The notes on pages 9-11 form an integral part of these accounts.

Approved by the trustees on 23-12-25 and signed on their behalf by



Chair

Notes to the financial statements for the period ended 31 March 2025

1. Accounting policies

Charity information

Paphos Purrs SCIO is a Scottish Charitable Incorporated Organisation. The registered office is [REDACTED]
[REDACTED]

1.1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

1.2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity. This is currently the only type of fund held by the charity.

1.3 Charitable activities income

Income is recognised on a receipts and payments basis.

Donations, subscriptions and other income are recognised on receipt.

1.4 Charitable activities expenditure

Charitable expenditure includes indirect costs of the charity. Indirect costs have been allocated between costs of activities in the furtherance of charitable objectives, and governance based on fees.

Governance costs include any costs in relation to audit and accountancy work and legal and professional advice associated with constitutional and statutory requirements.

1.5 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities. The charity is not VAT registered, and any expenditure includes any VAT charged.

2. Donations

	Unrestricted funds	Unrestricted funds
	2025	2024
One off donations	4,295	2,365
Donation – subscriptions	1,568	305
PayPal Giving Fund	653	4
Total income from donations	6,516	2,674

3. Charitable activities

	Unrestricted funds	Unrestricted funds
	2025	2024
Cat food and supplies	2,787	1,764
Vet surgery fee	744	158
Vet Surgery reimbursement	389	174
Total charitable activities costs	3,920	2,096

4. Governance

	Unrestricted funds	Unrestricted funds
	2025	2024
Independent examination fees	300	-
PayPal bank charges	-	72
Total governance costs	300	72

5. Creditors: amounts falling due within one year

	Unrestricted funds	Unrestricted funds
	2025	2024
Other creditors	150	-
Total creditors	150	-

6. Transactions with trustees or connected persons

During the year two (2024: one) charity Trustees received a reimbursement of expenses of £539 (2024: £174) in the period.

7. Employees

The charity had no employees during the year.