

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2021
for
Cat Lovers Animal Welfare Society

Two Rivers Accountancy
38 Eton Wick Road
Eton Wick
Windsor
Berkshire
SL4 6JL

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for the Year Ended 31 August 2021

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Cat Lovers Animal Welfare Society

Report of the Trustees
for the Year Ended 31 August 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. 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, achievements and aims

The objectives are the care, welfare, treatment and rehoming of stray and homeless cats and kittens.

We have again had a difficult year with lower donations and no rehoming. Our volunteers have returned to us when they felt ready to do so and we are grateful for all they have been doing. We will start rehoming as soon as we can.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Society was formally established by a Deed of Trust dated 11th March 1998.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1062244

Principal address

PO Box 1646
Maidenhead
Berkshire
SL6 3TL


Trustees

Miss B Gubbins
Mrs D Miller
Mrs J Alder

Independent Examiner

Two Rivers Accountancy
38 Eton Wick Road
Eton Wick
Windsor
Berkshire
SL4 6JL

Approved by order of the board of trustees on 14/12/21 and signed on its behalf by:


.....
Mrs J Alder - Trustee

Independent Examiner's Report to the Trustees of
Cat Lovers Animal Welfare Society

Independent examiner's report to the trustees of Cat Lovers Animal Welfare Society

I report to the charity trustees on my examination of the accounts of Cat Lovers Animal Welfare Society (the Trust) for the year ended 31 August 2021.

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.



Delia Allott
F.C.C.A
Two Rivers Accountancy
38 Eton Wick Road
Eton Wick
Windsor
Berkshire
SL4 6JL

Date: 14/12/21.....

Cat Lovers Animal Welfare Society

Statement of Financial Activities
for the Year Ended 31 August 2021

	Notes	31.8.21 Unrestricted fund £	31.8.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		78,641	23,786
Other trading activities	2	716	984
Investment income	3	245	819
Total		<u>79,602</u>	<u>25,589</u>
 EXPENDITURE ON			
Raising funds		952	458
Charitable activities			
Cat care costs		35,758	43,065
Other		5,610	1,098
Total		<u>42,320</u>	<u>44,621</u>
 NET INCOME/(EXPENDITURE)		<u>37,282</u>	<u>(19,032)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		342,566	361,598
 TOTAL FUNDS CARRIED FORWARD		<u><u>379,848</u></u>	<u><u>342,566</u></u>

The notes form part of these financial statements

Cat Lovers Animal Welfare Society

Balance Sheet
31 August 2021

	Notes	31.8.21 Unrestricted fund £	31.8.20 Total funds £
FIXED ASSETS			
Tangible assets	6	8,497	10,163
CURRENT ASSETS			
Debtors	7	582	1,640
Cash at bank		372,895	332,732
		<u>373,477</u>	<u>334,372</u>
CREDITORS			
Amounts falling due within one year	8	(2,126)	(1,969)
NET CURRENT ASSETS		<u>371,351</u>	<u>332,403</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>379,848</u>	<u>342,566</u>
NET ASSETS		<u>379,848</u>	<u>342,566</u>
FUNDS	9		
Unrestricted funds		<u>379,848</u>	<u>342,566</u>
TOTAL FUNDS		<u>379,848</u>	<u>342,566</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14/12/21 and were signed on its behalf by:


J Alder - Trustee

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.

Improvements to property	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

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.

Donated expenses and services

During the year the trustee, Miss B Gubbins, paid for insurance on a van. The cost attributed to the charity is included in income as donated expenses and services and the corresponding entry is included in insurance costs.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

1. ACCOUNTING POLICIES - continued

Donated expenses and services

Miss Gubbins also pays for the electric to heat the areas where the cats are looked after. The cost of this electricity is difficult to determine as the bill covers personal areas of the property, as well as those used by the charity. In 2019 a contribution for two years' electricity was made to Miss Gubbins of £1,855.

2. OTHER TRADING ACTIVITIES

	31.8.21	31.8.20
	£	£
Fundraising events	-	984
Calendar sales	716	-
	<u>716</u>	<u>984</u>

3. INVESTMENT INCOME

	31.8.21	31.8.20
	£	£
Deposit account interest	245	819
	<u>245</u>	<u>819</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	23,786
Other trading activities	984
Investment income	819
Total	<u>25,589</u>
EXPENDITURE ON	
Raising funds	458
Charitable activities	
Cat care costs	43,065
Other	1,098

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Total	44,621
NET INCOME/(EXPENDITURE)	(19,032)
RECONCILIATION OF FUNDS	
Total funds brought forward	361,598
TOTAL FUNDS CARRIED FORWARD	342,566

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 September 2020	45,624	8,478	-	54,102
Additions	-	-	1,312	1,312
At 31 August 2021	45,624	8,478	1,312	55,414
DEPRECIATION				
At 1 September 2020	36,592	7,347	-	43,939
Charge for year	2,258	283	437	2,978
At 31 August 2021	38,850	7,630	437	46,917
NET BOOK VALUE				
At 31 August 2021	6,774	848	875	8,497
At 31 August 2020	9,032	1,131	-	10,163

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Other debtors	205	1,283
Prepayments and accrued income	377	357
	<u>582</u>	<u>1,640</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Trade creditors	1,856	1,699
Other creditors	270	270
	<u>2,126</u>	<u>1,969</u>

9. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	342,566	37,282	379,848
TOTAL FUNDS	<u>342,566</u>	<u>37,282</u>	<u>379,848</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,602	(42,320)	37,282
TOTAL FUNDS	<u>79,602</u>	<u>(42,320)</u>	<u>37,282</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	361,598	(19,032)	342,566
TOTAL FUNDS	<u>361,598</u>	<u>(19,032)</u>	<u>342,566</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,589	(44,621)	(19,032)
TOTAL FUNDS	<u>25,589</u>	<u>(44,621)</u>	<u>(19,032)</u>

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

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	361,598	18,250	379,848
TOTAL FUNDS	<u>361,598</u>	<u>18,250</u>	<u>379,848</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	105,191	(86,941)	18,250
TOTAL FUNDS	<u>105,191</u>	<u>(86,941)</u>	<u>18,250</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.