

# EPSOM CANINE RESCUE

England & Wales - Charity number 1053092

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1996-02-20

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Little Park Hill  
White Hill Lane  
Bletchingley  
Redhill  
RH1 4QY

**Phone** 01883334515

**Email** [nikki@epsomcaninerescue.co.uk](mailto:nikki@epsomcaninerescue.co.uk)

**Website** [www.epsomcaninerescue.org.uk](http://www.epsomcaninerescue.org.uk)

## Activities

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**Objects:** THE RELIEF OF SUFFERING AMONGST DOGS IN NEED OF CARE AND PROTECTION BY REASON OF SICKNESS MALTREATMENT NEGLECT POOR CIRCUMSTANCES OR OTHER SIMILAR CASES

**Activities:** The rescue and rehoming of unwanted, neglected and stray dogs, undertaking veterinary treatment where necessary and neutering, vaccinating, m/chipping prior to sourcing a suitable new home.

## Classification

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- **How:** Other Charitable Activities
- **What:** Animals
- **Who:** Other Defined Groups

## Geography

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- **Area of benefit:** SURREY
- East Sussex
- Kent
- Surrey
- West Sussex

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£51,974	£68,762	-	-
2023-12-31	£50,518	£69,238	-	-
2022-12-31	£69,717	£69,613	-	-
2021-12-31	£49,761	£56,772	-	-
2020-12-31	£52,491	£42,716	-	-

## Trustees

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Name	Role	Appointed
Nicola Ann WEEKS-TAYLOR		1995-05-25
STEPHEN TAYLOR		1995-05-25

**EPSOM CANINE RESCUE**

England & Wales - Charity number 1053092

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# Accounts

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Charity registration number 1053092 (England and Wales)

**EPSOM CANINE RESCUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# EPSOM CANINE RESCUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees** Ms N A Weeks-Taylor  
Mr S A Taylor

**Charity number (England and Wales)** 1053092

**Independent examiner** Steven G. Eddie  
333 Chester Road  
Sutton Coldfield  
West Midlands  
B73 5BL

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# EPSOM CANINE RESCUE

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# EPSOM CANINE RESCUE

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

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The Trustees present their annual report and financial statements for the year ended 31 December 2024.

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 's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

#### **Objectives and activities**

##### *Public benefit*

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

#### **Financial review**

##### *Reserves policy*

It is the policy of the that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the 's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

##### *Major risks*

The Trustees have assessed the major risks to which the is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the Trustees to present a strategic report.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Ms N A Weeks-Taylor

Mr S A Taylor

##### *Recruitment and appointment of trustees*

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 28 day's purchases, based on the average daily amount invoiced by suppliers during the year.

##### *Organisational structure*

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# EPSOM CANINE RESCUE

## TRUSTEES REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2024*

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The Trustees report was approved by the Board of Trustees.

Ms N A Weeks-Taylor

**Trustee**

14 October 2025

# EPSOM CANINE RESCUE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EPSOM CANINE RESCUE

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I report to the Trustees on my examination of the financial statements of EPSOM CANINE RESCUE for the year ended 31 December 2024.

### **Responsibilities and basis of report**

As the Trustees of the you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the 's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

### **Steven G. Eddie**

333 Chester Road  
Sutton Coldfield  
West Midlands  
B73 5BL  
14 October 2025

# EPSOM CANINE RESCUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Donations and legacies	3	41,676	39,027
Charitable activities	4	10,298	11,491
		<u>51,974</u>	<u>50,518</u>
<b>Total income</b>		<u>51,974</u>	<u>50,518</u>
<b>Expenditure on:</b>			
Raising funds	5	1,226	1,558
Charitable activities	6	67,536	67,680
		<u>68,762</u>	<u>69,238</u>
<b>Total expenditure</b>		<u>68,762</u>	<u>69,238</u>
<b>Net expenditure and movement in funds</b>		(16,788)	(18,720)
<b>Reconciliation of funds:</b>			
Fund balances at 1 January 2024		42,891	61,611
		<u>26,103</u>	<u>42,891</u>
<b>Fund balances at 31 December 2024</b>		<u>26,103</u>	<u>42,891</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# EPSOM CANINE RESCUE

## BALANCE SHEET

AS AT 31 DECEMBER 2024

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	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	11		14,164		16,412
<b>Current assets</b>					
Cash at bank and in hand		21,586		38,509	
<b>Creditors: amounts falling due within one year</b>	12	(9,647)		(12,030)	
<b>Net current assets</b>			11,939		26,479
<b>Total assets less current liabilities</b>			26,103		42,891
<b>The funds of the</b>					
Unrestricted funds	13		26,103		42,891
			26,103		42,891

The financial statements were approved by the Trustees on 14 October 2025

Ms N A Weeks-Taylor  
Trustee

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the 's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

#### 1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	10% on reducing balance
Fixtures and fittings	20% on reducing balance
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1 Accounting policies

(Continued)

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

#### 2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	33,360	33,827
Legacies	3,846	-
Grants	4,470	5,200
	<u>41,676</u>	<u>39,027</u>

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Sale of goods	9,828	11,051
Other income	470	440
	<u>10,298</u>	<u>11,491</u>

### 5 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>		
Seeking donations, grants and legacies	1,226	1,558
	<u>1,226</u>	<u>1,558</u>



# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 9 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 11 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 January 2024	20,764	3,348	13,705	37,817
At 31 December 2024	20,764	3,348	13,705	37,817
<b>Depreciation and impairment</b>				
At 1 January 2024	8,503	3,020	9,882	21,405
Depreciation charged in the year	1,226	66	956	2,248
At 31 December 2024	9,729	3,086	10,838	23,653
<b>Carrying amount</b>				
At 31 December 2024	11,035	262	2,867	14,164
At 31 December 2023	12,261	328	3,823	16,412

### 12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	352	(199)
Trade creditors	9,295	12,229
	9,647	12,030

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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### 13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 January 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	<u>42,891</u>	<u>51,974</u>	<u>(68,762)</u>	<u>26,103</u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	<u>61,611</u>	<u>50,518</u>	<u>(69,238)</u>	<u>42,891</u>

### 14 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**EPSOM CANINE RESCUE**

England & Wales - Charity number 1053092

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# Accounts

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Charity registration number 1053092

**EPSOM CANINE RESCUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# EPSOM CANINE RESCUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ms N A Weeks-Taylor Mr S A Taylor
<b>Charity number</b>	1053092
<b>Independent examiner</b>	Steven G. Eddie 333 Chester Road Sutton Coldfield West Midlands B73 5BL

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# EPSOM CANINE RESCUE

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# EPSOM CANINE RESCUE

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

---

The Trustees present their annual report and financial statements for the year ended 31 December 2023.

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 's [governing document], the Charities Act 2011 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).

#### **Objectives and activities**

##### *Public benefit*

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

#### **Financial review**

##### *Reserves policy*

It is the policy of the that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the 's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

##### *Major risks*

The Trustees have assessed the major risks to which the is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the Trustees to present a strategic report.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Ms N A Weeks-Taylor

Mr S A Taylor

##### *Recruitment and appointment of trustees*

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 28 day's purchases, based on the average daily amount invoiced by suppliers during the year.

##### *Organisational structure*

# EPSOM CANINE RESCUE

## TRUSTEES REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2023*

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The Trustees report was approved by the Board of Trustees.

Ms N A Weeks-Taylor

**Trustee**

31 May 2024

# EPSOM CANINE RESCUE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EPSOM CANINE RESCUE

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I report to the Trustees on my examination of the financial statements of EPSOM CANINE RESCUE for the year ended 31 December 2023.

### **Responsibilities and basis of report**

As the Trustees of the you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the 's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

### **Steven G. Eddie**

333 Chester Road  
Sutton Coldfield  
West Midlands  
B73 5BL

Dated: 31 May 2024

# EPSOM CANINE RESCUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Income from:</b>			
Donations and legacies	3	39,027	60,222
Charitable activities	4	11,491	9,495
		<u>50,518</u>	<u>69,717</u>
<b>Total income</b>		<u>50,518</u>	<u>69,717</u>
<b>Expenditure on:</b>			
Raising funds	5	1,558	1,585
Charitable activities	6	67,680	68,028
		<u>69,238</u>	<u>69,613</u>
<b>Total expenditure</b>		<u>69,238</u>	<u>69,613</u>
<b>Net income/(expenditure) and movement in funds</b>		(18,720)	104
<b>Reconciliation of funds:</b>			
Fund balances at 1 January 2023		61,611	61,507
		<u>61,611</u>	<u>61,507</u>
<b>Fund balances at 31 December 2023</b>		<u>42,891</u>	<u>61,611</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# EPSOM CANINE RESCUE

## BALANCE SHEET

AS AT 31 DECEMBER 2023

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	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		16,412		19,131
<b>Current assets</b>					
Debtors	12	-		1	
Cash at bank and in hand		38,509		49,564	
		<u>38,509</u>		<u>49,565</u>	
<b>Creditors: amounts falling due within one year</b>	13	(12,030)		(7,085)	
<b>Net current assets</b>			26,479		42,480
<b>Total assets less current liabilities</b>			<u>42,891</u>		<u>61,611</u>
<b>Net assets excluding pension liability</b>			42,891		61,611
			<u><u>42,891</u></u>		<u><u>61,611</u></u>
<b>The funds of the</b>					
Unrestricted funds			42,891		61,611
			<u>42,891</u>		<u>61,611</u>
			<u><u>42,891</u></u>		<u><u>61,611</u></u>

The financial statements were approved by the Trustees on 31 May 2024

Ms N A Weeks-Taylor  
Trustee

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the 's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

#### 1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	10% on reducing balance
Fixtures and fittings	20% on reducing balance
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

---

#### 1 Accounting policies

(Continued)

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

#### 2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	33,827	24,972
Legacies receivable	-	28,000
Fundraising events and sponsorship	5,200	7,250
	<u>39,027</u>	<u>60,222</u>

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### 4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Sale of goods	11,051	9,035
Other income	440	460
	<u>11,491</u>	<u>9,495</u>

### 5 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Fundraising and publicity</b>		
Seeking donations, grants and legacies	1,558	1,585
	<u>1,558</u>	<u>1,585</u>

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 6 Charitable activities

	Charitable expenditure 1 2023 £	Charitable expenditure 2 2023 £	Total 2023 £	Charitable expenditure 1 2022 £	Charitable expenditure 2 2022 £	Total 2022 £
Depreciation	-	2,719	2,719	-	3,316	3,316
Telephone	52	-	52	-	-	-
Postage and Stationery	135	-	135	44	-	44
Kennel Fees	7,156	-	7,156	9,730	-	9,730
Vet Fees	13,825	-	13,825	15,099	-	15,099
Dog Welfare	29,130	-	29,130	25,846	-	25,846
Foster Food	4,524	-	4,524	247	-	247
Dog Behaviour and Training	2,437	-	2,437	4,076	-	4,076
Kennel Maintenance	4,397	-	4,397	6,880	-	6,880
Storage of Event Equipment	1,146	-	1,146	1,126	-	1,126
Just Giving Costs	1,037	-	1,037	583	-	583
Insurance	702	-	702	661	-	661
Accountancy	420	-	420	420	-	420
	<u>64,961</u>	<u>2,719</u>	<u>67,680</u>	<u>64,712</u>	<u>3,316</u>	<u>68,028</u>
	<u>64,961</u>	<u>2,719</u>	<u>67,680</u>	<u>64,712</u>	<u>3,316</u>	<u>68,028</u>

### 7 Net movement in funds

**2023**  
**£**                      **2022**  
**£**

The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets	<u>2,719</u>	<u>3,316</u>
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### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

### 9 Employees

The average monthly number of employees during the year was:

	<b>2023</b> <b>Number</b>	<b>2022</b> <b>Number</b>
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 9 Employees

(Continued)

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 11 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 January 2023	20,764	3,348	13,705	37,817
At 31 December 2023	20,764	3,348	13,705	37,817
<b>Depreciation and impairment</b>				
At 1 January 2023	7,141	2,938	8,607	18,686
Depreciation charged in the year	1,362	82	1,275	2,719
At 31 December 2023	8,503	3,020	9,882	21,405
<b>Carrying amount</b>				
At 31 December 2023	12,261	328	3,823	16,412
At 31 December 2022	13,623	410	5,098	19,131

### 12 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	-	1

### 13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	(199)	(1,384)
Trade creditors	12,229	8,469
	12,030	7,085

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### 14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	<u>61,611</u>	<u>50,518</u>	<u>(69,238)</u>	<u>42,891</u>
<b>Previous year:</b>	<b>At 1 January 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	<u>61,507</u>	<u>69,717</u>	<u>(69,613)</u>	<u>61,611</u>

### 15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**EPSOM CANINE RESCUE**

England & Wales - Charity number 1053092

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# Accounts

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Charity registration number 1053092

**EPSOM CANINE RESCUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# EPSOM CANINE RESCUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ms N A Weeks-Taylor Mr S A Taylor
<b>Charity number</b>	1053092
<b>Independent examiner</b>	Steven G. Eddie 333 Chester Road Sutton Coldfield West Midlands B73 5BL

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# EPSOM CANINE RESCUE

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Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 11

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# EPSOM CANINE RESCUE

## TRUSTEES REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2022*

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The Trustees present their annual report and financial statements for the year ended 31 December 2022.

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 's [governing document], the Charities Act 2011 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).

#### **Objectives and activities**

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

#### **Achievements and performance**

##### **Financial review**

It is the policy of the that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the 's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the Trustees to present a strategic report.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Ms N A Weeks-Taylor

Mr S A Taylor

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 28 day's purchases, based on the average daily amount invoiced by suppliers during the year.

# EPSOM CANINE RESCUE

## TRUSTEES REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2022*

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The Trustees report was approved by the Board of Trustees.

Ms N A Weeks-Taylor

**Trustee**

12 June 2023

# EPSOM CANINE RESCUE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EPSOM CANINE RESCUE

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I report to the Trustees on my examination of the financial statements of EPSOM CANINE RESCUE for the year ended 31 December 2022.

### **Responsibilities and basis of report**

As the Trustees of the you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the 's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

### **Steven G. Eddie**

333 Chester Road  
Sutton Coldfield  
West Midlands  
B73 5BL

Dated: 12 June 2023

# EPSOM CANINE RESCUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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		Unrestricted funds	Unrestricted funds
		2022	2021
	Notes	£	£
<b><u>Income from:</u></b>			
Donations and legacies	<b>3</b>	60,222	41,516
Charitable activities	<b>4</b>	9,495	8,245
		<hr/>	<hr/>
<b>Total income</b>		69,717	49,761
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Raising funds	<b>5</b>	1,585	1,211
		<hr/>	<hr/>
Charitable activities	<b>6</b>	68,028	55,561
		<hr/>	<hr/>
<b>Total expenditure</b>		69,613	56,772
		<hr/>	<hr/>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		104	(7,011)
Fund balances at 1 January 2022		61,507	68,518
		<hr/>	<hr/>
<b>Fund balances at 31 December 2022</b>		61,611	61,507
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# EPSOM CANINE RESCUE

## BALANCE SHEET

AS AT 31 DECEMBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	10		19,131		22,447
<b>Current assets</b>					
Debtors	11	1		-	
Cash at bank and in hand		49,564		45,849	
		<u>49,565</u>		<u>45,849</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(7,085)</u>		<u>(6,789)</u>	
Net current assets			42,480		39,060
<b>Total assets less current liabilities</b>			<u>61,611</u>		<u>61,507</u>
<b>Income funds</b>					
Unrestricted funds			61,611		61,507
			<u>61,611</u>		<u>61,507</u>

The financial statements were approved by the Trustees on 12 June 2023

Ms N A Weeks-Taylor  
Trustee

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

---

### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the 's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

#### 1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

---

#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	10% on reducing balance
Fixtures and fittings	20% on reducing balance
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1 Accounting policies

(Continued)

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

#### 2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	24,972	25,266
Legacies receivable	28,000	13,750
Fundraising events and sponsorship	7,250	2,500
	<u>60,222</u>	<u>41,516</u>

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### 4 Charitable activities

	Charitable Income Heading 1 2022 £	Charitable Income Heading 1 2021 £
Sales within charitable activities	9,035	7,785
Other income	460	460
	<hr/>	<hr/>
	9,495	8,245
	<hr/> <hr/>	<hr/> <hr/>

### 5 Raising funds

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	1,585	1,211
	<hr/>	<hr/>
Fundraising and publicity	1,585	1,211
	<hr/>	<hr/>
	1,585	1,211
	<hr/> <hr/>	<hr/> <hr/>

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 6 Charitable activities

	Charitable Expenditure Heading 1 2022 £	Charitable Expenditure Heading 2 2022 £	Total 2022 £	Charitable Expenditure Heading 1 2021 £	Charitable Expenditure Heading 2 2021 £	Total 2021 £
Depreciation	-	3,316	3,316	-	4,076	4,076
Telephone	-	-	-	202	-	202
Postage and Stationery	44	-	44	139	-	139
Kennel Fees	9,730	-	9,730	4,744	-	4,744
Vet Fees	15,099	-	15,099	12,462	-	12,462
Dog Welfare	25,846	-	25,846	19,787	-	19,787
Foster Food	247	-	247	194	-	194
Dog Behaviour and Training	4,076	-	4,076	4,526	-	4,526
Kennel Maintenance	6,880	-	6,880	5,114	-	5,114
Storage of Event Equipment	1,126	-	1,126	1,146	-	1,146
Just Giving Costs	583	-	583	1,794	-	1,794
Insurance	661	-	661	977	-	977
Accountancy	420	-	420	400	-	400
	<u>64,712</u>	<u>3,316</u>	<u>68,028</u>	<u>51,485</u>	<u>4,076</u>	<u>55,561</u>
	<u>64,712</u>	<u>3,316</u>	<u>68,028</u>	<u>51,485</u>	<u>4,076</u>	<u>55,561</u>

### 7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 10 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 January 2022	20,764	3,348	13,705	37,817
At 31 December 2022	20,764	3,348	13,705	37,817
<b>Depreciation and impairment</b>				
At 1 January 2022	5,627	2,835	6,908	15,370
Depreciation charged in the year	1,514	103	1,699	3,316
At 31 December 2022	7,141	2,938	8,607	18,686
<b>Carrying amount</b>				
At 31 December 2022	13,623	410	5,098	19,131
At 31 December 2021	15,137	513	6,797	22,447

### 11 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	1	-

### 12 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	(1,384)	(1,751)
Trade creditors	8,469	8,540
	7,085	6,789

### 13 Retirement benefit schemes

The operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the in an independently administered fund.

### 14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

**EPSOM CANINE RESCUE**

England & Wales - Charity number 1053092

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# Accounts

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Charity registration number 1053092

**EPSOM CANINE RESCUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# EPSOM CANINE RESCUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ms N A Weeks-Taylor Mr S A Taylor
<b>Charity number</b>	1053092
<b>Independent examiner</b>	Steven G. Eddie 333 Chester Road Sutton Coldfield West Midlands B73 5BL

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# EPSOM CANINE RESCUE

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# EPSOM CANINE RESCUE

## TRUSTEES REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2021*

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The Trustees present their annual report and financial statements for the year ended 31 December 2021.

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 's [governing document], the Charities Act 2011 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).

#### **Objectives and activities**

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

#### **Achievements and performance**

##### **Financial review**

It is the policy of the that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the 's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the Trustees to present a strategic report.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Ms N A Weeks-Taylor

Mr S A Taylor

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 28 day's purchases, based on the average daily amount invoiced by suppliers during the year.

# EPSOM CANINE RESCUE

## TRUSTEES REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2021*

---

The Trustees report was approved by the Board of Trustees.

Ms N A Weeks-Taylor  
**Trustee**

16 October 2022

# EPSOM CANINE RESCUE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EPSOM CANINE RESCUE

---

I report to the Trustees on my examination of the financial statements of EPSOM CANINE RESCUE for the year ended 31 December 2021.

### **Responsibilities and basis of report**

As the Trustees of the you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the 's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

### **Steven G. Eddie**

333 Chester Road  
Sutton Coldfield  
West Midlands  
B73 5BL

Dated: 16 October 2022

# EPSOM CANINE RESCUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

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		Unrestricted funds	Unrestricted funds
		2021	2020
	Notes	£	£
<b>Income from:</b>			
Donations and legacies	3	41,516	48,608
Charitable activities	4	8,245	3,883
		<hr/>	<hr/>
<b>Total income</b>		49,761	52,491
		<hr/>	<hr/>
<b>Expenditure on:</b>			
Raising funds	5	1,211	960
		<hr/>	<hr/>
Charitable activities	6	55,561	41,756
		<hr/>	<hr/>
<b>Total expenditure</b>		56,772	42,716
		<hr/>	<hr/>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(7,011)	9,775
Fund balances at 1 January 2021		68,518	58,743
		<hr/>	<hr/>
<b>Fund balances at 31 December 2021</b>		61,507	68,518
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# EPSOM CANINE RESCUE

## BALANCE SHEET

AS AT 31 DECEMBER 2021

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	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	9		22,447		19,023
<b>Current assets</b>					
Debtors	10	-		1	
Cash at bank and in hand		45,849		55,191	
		<u>45,849</u>		<u>55,192</u>	
<b>Creditors: amounts falling due within one year</b>	11	(6,789)		(5,697)	
Net current assets			39,060		49,495
<b>Total assets less current liabilities</b>			<u>61,507</u>		<u>68,518</u>
<b>Income funds</b>					
Unrestricted funds			61,507		68,518
			<u>61,507</u>		<u>68,518</u>

The financial statements were approved by the Trustees on 16 October 2022

Ms N A Weeks-Taylor  
Trustee

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

---

### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the 's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

#### 1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	10% on reducing balance
Fixtures and fittings	20% on reducing balance
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	<b>£</b>	£
Donations and gifts	25,266	46,058
Legacies receivable	13,750	-
Fundraising events and sponsorship	2,500	2,550
	<u>41,516</u>	<u>48,608</u>

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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### 4 Charitable activities

	Charitable Income Heading 1 2021 £	Charitable Income Heading 1 2020 £
Sales within charitable activities	7,785	3,233
Other income	460	650
	<hr/>	<hr/>
	8,245	3,883
	<hr/> <hr/>	<hr/> <hr/>

### 5 Raising funds

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	1,211	960
	<hr/>	<hr/>
Fundraising and publicity	1,211	960
	<hr/>	<hr/>
	1,211	960
	<hr/> <hr/>	<hr/> <hr/>

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 6 Charitable activities

	Charitable Expenditure Heading 1 2021 £	Charitable Expenditure Heading 2 2021 £	Total 2021 £	Charitable Expenditure Heading 1 2020 £	Charitable Expenditure Heading 2 2020 £	Total 2020 £
Depreciation	-	4,076	4,076	-	2,551	2,551
Telephone	202	-	202	268	-	268
Postage and Stationery	139	-	139	183	-	183
Kennel Fees	4,744	-	4,744	2,852	-	2,852
Vet Fees	12,462	-	12,462	9,480	-	9,480
Dog Welfare	19,787	-	19,787	17,272	-	17,272
Foster Food	194	-	194	907	-	907
Dog Behaviour and Training	4,526	-	4,526	3,850	-	3,850
Kennel Maintenance	5,114	-	5,114	1,131	-	1,131
Storage of Event Equipment	1,146	-	1,146	1,499	-	1,499
Just Giving Costs	1,794	-	1,794	538	-	538
Insurance	977	-	977	825	-	825
Accountancy	400	-	400	400	-	400
	<u>51,485</u>	<u>4,076</u>	<u>55,561</u>	<u>39,205</u>	<u>2,551</u>	<u>41,756</u>
	<u>51,485</u>	<u>4,076</u>	<u>55,561</u>	<u>39,205</u>	<u>2,551</u>	<u>41,756</u>

### 7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 9 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 January 2021	20,764	3,348	6,205	30,317
Additions	-	-	7,500	7,500
At 31 December 2021	20,764	3,348	13,705	37,817
<b>Depreciation and impairment</b>				
At 1 January 2021	3,945	2,707	4,642	11,294
Depreciation charged in the year	1,682	128	2,266	4,076
At 31 December 2021	5,627	2,835	6,908	15,370
<b>Carrying amount</b>				
At 31 December 2021	15,137	513	6,797	22,447
At 31 December 2020	16,819	641	1,563	19,023

### 10 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	-	1

### 11 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	(1,751)	8
Trade creditors	8,540	5,689
	6,789	5,697

### 12 Retirement benefit schemes

The operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the in an independently administered fund.

### 13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

**EPSOM CANINE RESCUE**

England & Wales - Charity number 1053092

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# Accounts

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Charity Registration No. 1053092

**EPSOM CANINE RESCUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

# EPSOM CANINE RESCUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ms N A Weeks-Taylor Mr S A Taylor
<b>Charity number</b>	1053092
<b>Independent examiner</b>	Steven G. Eddie 333 Chester Road Sutton Coldfield West Midlands B73 5BL

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# EPSOM CANINE RESCUE

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# EPSOM CANINE RESCUE

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

---

The Trustees present their report and financial statements for the year ended 31 December 2020.

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 's [governing document], the Charities Act 2011 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)".

#### **Objectives and activities**

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

#### **Achievements and performance**

##### **Financial review**

It is the policy of the that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the 's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees has assessed the major risks to which the is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the Trustees to present a strategic report.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Ms N A Weeks-Taylor

Mr S A Taylor

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 28 day's purchases, based on the average daily amount invoiced by suppliers during the year.

[Details of organisational structure.]

The Trustees report was approved by the Board of Trustees.

# **EPSOM CANINE RESCUE**

## **TRUSTEES REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2020***

---

**Ms N A Weeks-Taylor**

Trustee

Dated: 27 August 2021

# EPSOM CANINE RESCUE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EPSOM CANINE RESCUE

---

I report to the Trustees on my examination of the financial statements of EPSOM CANINE RESCUE for the year ended 31 December 2020.

### **Responsibilities and basis of report**

As the Trustees of the you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the 's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Steven G. Eddie

333 Chester Road  
Sutton Coldfield  
West Midlands  
B73 5BL

Dated: 27 August 2021

# EPSOM CANINE RESCUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

---

	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<b><u>Income from:</u></b>			
Donations and legacies	3	48,608	48,425
Charitable activities	4	3,883	15,439
<b>Total income</b>		<u>52,491</u>	<u>63,864</u>
<b><u>Expenditure on:</u></b>			
Raising funds	5	960	1,044
Charitable activities	6	41,756	45,051
<b>Total resources expended</b>		<u>42,716</u>	<u>46,095</u>
<b>Net income for the year/ Net movement in funds</b>		9,775	17,769
Fund balances at 1 January 2020		<u>58,743</u>	<u>40,974</u>
<b>Fund balances at 31 December 2020</b>		<u><u>68,518</u></u>	<u><u>58,743</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# EPSOM CANINE RESCUE

## BALANCE SHEET

AS AT 31 DECEMBER 2020

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	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	9		19,023		21,574
<b>Current assets</b>					
Debtors	10	1		-	
Cash at bank and in hand		55,191		36,876	
		<u>55,192</u>		<u>36,876</u>	
<b>Creditors: amounts falling due within one year</b>	11	(5,697)		293	
Net current assets			49,495		37,169
<b>Total assets less current liabilities</b>			<u>68,518</u>		<u>58,743</u>
<b>Income funds</b>					
Unrestricted funds			68,518		58,743
			<u>68,518</u>		<u>58,743</u>

The financial statements were approved by the Trustees on 27 August 2021

Ms N A Weeks-Taylor  
**Trustee**

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the 's [governing document], the Charities Act 2011 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)". The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

#### 1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	10% on reducing balance
Fixtures and fittings	20% on reducing balance
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2020</b>	2019
	£	£
Donations and gifts	46,058	26,734
Fundraising events and sponsorship	2,550	21,691
	<u>48,608</u>	<u>48,425</u>

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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### 4 Charitable activities

	<b>Charitable Income Heading 1 2020 £</b>	<b>Charitable Income Heading 1 2019 £</b>
Sales within charitable activities	3,233	14,769
Other income	650	670
	<hr/>	<hr/>
	<b>3,883</b>	<b>15,439</b>
	<hr/> <hr/>	<hr/> <hr/>

### 5 Raising funds

	<b>Unrestricted funds 2020 £</b>	<b>Unrestricted funds 2019 £</b>
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	960	1,044
	<hr/>	<hr/>
Fundraising and publicity	960	1,044
	<hr/>	<hr/>
	<b>960</b>	<b>1,044</b>
	<hr/> <hr/>	<hr/> <hr/>

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 6 Charitable activities

	Charitable Expenditure Heading 1 2020 £	Charitable Expenditure Heading 2 2020 £	Total 2020 £	Charitable Expenditure Heading 1 2019 £	Charitable Expenditure Heading 2 2019 £	Total 2019 £
Depreciation	-	2,551	2,551	-	2,970	2,970
Telephone	268	-	268	309	-	309
Postage and Stationery	183	-	183	232	-	232
Kennel Fees	2,852	-	2,852	14,902	-	14,902
Vet Fees	9,480	-	9,480	9,846	-	9,846
Dog Welfare	17,272	-	17,272	7,327	-	7,327
Foster Food	907	-	907	2,151	-	2,151
Dog Behaviour and Training	3,850	-	3,850	2,596	-	2,596
Kennel Maintenance	1,131	-	1,131	1,165	-	1,165
Storage of Event Equipment	1,499	-	1,499	1,157	-	1,157
Just Giving Costs	538	-	538	995	-	995
Motor Expenses	-	-	-	476	-	476
Insurance	825	-	825	625	-	625
Accountancy	400	-	400	300	-	300
	<u>39,205</u>	<u>2,551</u>	<u>41,756</u>	<u>42,081</u>	<u>2,970</u>	<u>45,051</u>
	<u>39,205</u>	<u>2,551</u>	<u>41,756</u>	<u>42,081</u>	<u>2,970</u>	<u>45,051</u>

### 7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Total	-	-

# EPSOM CANINE RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 9 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 January 2020	20,764	3,348	6,205	30,317
At 31 December 2020	20,764	3,348	6,205	30,317
<b>Depreciation and impairment</b>				
At 1 January 2020	2,076	2,546	4,121	8,743
Depreciation charged in the year	1,869	161	521	2,551
At 31 December 2020	3,945	2,707	4,642	11,294
<b>Carrying amount</b>				
At 31 December 2020	16,819	641	1,563	19,023
At 31 December 2019	18,688	802	2,084	21,574

### 10 Debtors

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
Trade debtors	1	-

### 11 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	8	(1,764)
Trade creditors	5,689	1,471
	5,697	(293)

### 12 Retirement benefit schemes

The operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the in an independently administered fund.

### 13 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).