

TAG PET RESCUE

England & Wales · Charity number 1110837

Details

Other names TAG, THANET ANIMAL GROUP

Status Registered

Legal form Trust

Registered 2005-08-11

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

Contact

Address Tag Pet Rescue
Lydden Farm
Valley Road
Margate
CT9 4LF

Phone 01843822931

Email info@tagpetrescue.org.uk

Website <http://www.tagpetrescue.org.uk/>

Activities

Objects: 1) TO PROVIDE AND MAINTAIN AN ANIMAL SHELTER FOR THE CARE AND SHELTER OF STRAY, NEGLECTED AND UNWANTED ANIMALS AND THE PROTECTION OF ANIMALS FROM ILL-USAGE, CRUELTY AND SUFFERING.2) TO ADVANCE THE EDUCATION OF THE PUBLIC IN MATTERS RELATING TO ANIMAL WELFARE IN GENERAL.3) TO ADVANCE THE EDUCATION AND TRAINING OF YOUNG PERSONS THROUGH THE PROVISION OF SCHOOL PLACEMENTS TO STUDENTS. 4) TO RELIEVE THE FINANCIAL HARDSHIP OF PERSONS WHO ARE UNABLE TO AFFORD THE FEES FOR SPAYING AND NEUTERING THROUGH THE PROVISION OF A SUBSIDISED SERVICE.

Activities: General charitable activities for the care of small animals. This care is provided by way of an animal shelter for unwanted or neglected creatures

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Animals
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE, MARGATE, KENT
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£385,984	£471,996	-	-
2024-03-31	£379,048	£420,634	-	-
2023-03-31	£438,315	£306,693	-	-
2022-03-31	£303,166	£272,370	-	-
2021-03-31	£332,570	£222,485	-	-

Trustees

Name	Role	Appointed
ANGELA DAVIES		2023-07-06
Ashen Oleander		2025-01-22
Christina Kiddell		2026-04-22
Colin Bowling		2025-09-12
Jenny Gooderham		2025-09-12
Linda Bowling		2025-09-12
MR REX GOODBAN		

TAG PET RESCUE

England & Wales - Charity number 1110837

Accounts

CHARITY NUMBER 01110837

TAG PET RESCUE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

DUDLEY GORE & Co.
50 QUEEN STREET
RAMSGATE
KENT
CT11 9EE

TAG PET RESCUE

CONTENTS	PAGE
Trustees annual report	1
Independent Examiner's report to the Trustees	3
Income and expenditure account	4
Balance sheet	5
Notes to the financial statements	6 - 13

The following pages do not form part of the accounts:

Detailed statement of financial activities	14 – 16
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TAG PET RESCUE

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and Administrative Details

Registered charity name	TAG Pet Rescue
Charity registration number	1110837

Trustees

The Trustees who served the charity during the period were as follows:

Mr R Goodban
Ms D P Channing-Sykes
Ms S Pennington
Mrs C M Kiddell
Mrs A Davies

Registered Office

Lydden Farm
Valley Road, Lydden
Margate, Kent
CT9 4LF

Structure, Governance and Management

The organisation was set up in 1988 and registered as a charity on 11th August 2005. The charity is managed by the Trustees under the terms of the governing trust deed dated 10th August 2005.

Objects and Activities

To provide ongoing support for the care and rehoming of small animals in the East Kent area, & to educate both children and adults in the care of these animals, & animals in general. We also encourage people to adopt from rescue centres such as ours, rather than from breeders or pet stores.

Achievements and Performance

We built a large new kitchen to store hay and purchased an industrial fridge for the rabbit's vegetables and storage containers. We updated and renovated the staff room. We have had a large concrete base laid for our proposed vet room. Total refurbishment of two rodent houses, tiled floor, roof repair and insulation.

Financial Review

Income was received from sanctuary and charity shop donations, legacies and Government grants. The result for the year was a deficit of -£86,012 which is considered satisfactory due to increased kennel costs, rent and wages rises. Reserves at the year-end amount to £255,035 which gives an adequate cushion, although competition from other charities will always remain a concern.

Plans for Future Periods

Short-term plans

To continue with the above objectives, we are developing a space at our centre to expand our education programme. This will enable groups of children to visit & learn. The space will also be used for various fundraising events such as creative workshops. We have a continuing maintenance plan to ensure the safety & warmth of all animals in our care.

Long-term plans

We are developing an ongoing plan to rebuild our animal pens, particularly for cats & rabbits, in compliance with the latest regulations. This will create a safe & modern centre where all animals, staff & volunteers are safe, healthy & happy. We also aim to make the centre an attractive destination for the public to visit when considering adoption, & for groups of children to visit & learn.

Fixed Assets

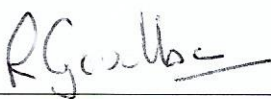
The movement in fixed assets is shown in the notes to the financial statements.

The company's surplus for the year, after taxation, amounted to -£86,012. [2024 – Surplus -£41,586]

Independent Examiner

The independent examiner, Patricia A Brooks, has indicated her willingness to accept re-appointment for the ensuing year and a resolution will be proposed at the Annual General Meeting.

APPROVED BY THE TRUSTEES AND
SIGNED ON THEIR BEHALF



Rex Goodban

Date: 28/1/2026

TAG PET RESCUE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TAG PET RESCUE

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on the following pages.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144[2] of the Charities Act 2011 [the Charities Act] and that an independent examination is needed.

It is my responsibility to:

- * Examine the accounts under section 145 of the Charities Act.
- * To follow the procedures laid down in the general directions given by the Charity Commission under section 145[5][b] of the Charities Act; and
- * To state whether matters have come to my attention.

BASIS OF INDEPENDENT EXAMINATION

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

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

[1] which gives me reasonable cause to believe that in any material respect the requirements:

- * To keep accounting records in accordance with Section 130 of the Charities Act.
- * To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

[2] to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



Date: 30.1.2026

PATRICIA A BROOKS
50 Queen Street
Ramsgate, Kent
CT11 9EE

TAG PET RESCUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

		UNRESTRICTED FUNDS 2025	£	RESTRICTED FUNDS 2025	£	TOTAL 2025	£	TOTAL 2024	£
INCOMING RESOURCES									
Incoming resources from generating funds:									
Voluntary income	2	131,019				131,019		146,350	
Charitable activities	3	254,224				254,224		232,021	
Investment income	4	741				741		677	
Grants		-				-		-	
TOTAL INCOMING RESOURCES		385,984				385,984		379,048	
RESOURCES EXPENDED									
Cost of generating funds:									
Fundraising trading:									
Costs of goods sold & other costs	5	[154,077]				[154,077]		[99,588]	
Charitable activities	6/7	[309,526]				[309,526]		[317,759]	
Professional fees	8	[8,393]				[8,393]		[3,287]	
TOTAL RESOURCES EXPENDED		[471,996]				[471,996]		[420,634]	
NET INCOMING/[OUTGOING] RESOURCES FOR THE YEAR									
	9	-86,012				-86,012		-41,586	
TRANSFER BETWEEN FUNDS									
		-				-		-	
RECONCILIATION OF FUNDS									
Total funds brought forward		341,047				341,047		382,633	
TOTAL FUNDS CARRIED FORWARD		255,036				255,036		341,047	

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing activities.

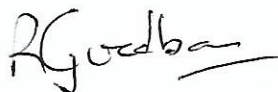
The notes on pages 6 to 13 form part of these financial statements.

TAG PET RESCUE

BALANCE SHEET AT 31 MARCH 2025

	NOTE	2025 £	2024 £
FIXED ASSETS			
Tangible Assets	11	6,112	16,063
CURRENT ASSETS			
Debtors	12	14,912	22,740
Cash at bank and in hand	15	230,464	320,819
		<hr/>	<hr/>
		245,376	343,559
CREDITORS			
Amounts falling due within one year	13	-3,547	18,575
		<hr/>	<hr/>
NET CURRENT ASSETS		248,923	324,984
		<hr/>	<hr/>
NET ASSETS		255,035	341,047
		<hr/> <hr/>	<hr/> <hr/>
FUNDS			
Restricted income funds	16	-	-
Unrestricted income funds	17	255,035	341,047
		<hr/>	<hr/>
TOTAL FUNDS	18	255,035	341,047
		<hr/> <hr/>	<hr/> <hr/>

These financial statements were approved by the Trustees and authorised for issue on 28.1.26
and are signed on their behalf by



Rex Goodban -Trustee



A Davies - Trustee

The notes on pages 6 to 13 form part of these financial statements

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied throughout.

a) Basis of Accounting

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.

No changes to accounting estimates have occurred in the reporting period.

No material prior year errors have been identified in the reporting period.

The adoption of FRS 102 has not resulted in the change to any fund balance to those previously stated.

b) Income

Items of income are recognised and included in the Statement of Financial Activities (SOFA) when:

- * the charity becomes entitled to the resources
- * it is more likely than not that the trustees will receive the resources; and
- * the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities or income and expenses.

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods are measured at fair value (the amount for which the assets could be exchanged) unless impractical to do so. In this respect it is considered impractical to attach a value to the numerous small second hand items regularly donated for sale in the charity's shops. The income from sale of these items is recognised under income from trading activities. There were no donated services or facilities in the reporting period.

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 [CONT.]

The charity has incurred expenditure on support costs.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

c] Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

The charity made no redundancy payments during the reporting period.

No material item of deferred income has been included in the accounts.

The charity has creditors which are measured at settlement amounts less any trade discounts.

Tangible Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation has been calculated to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Equipment	- 25% straight line
Motor vehicles	- 25% reducing balance

Operating lease agreements

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged against income on a straight-line basis over the period of the lease.

Stocks

There are no purchased stocks of goods for resale. Donated goods for resale are only considered to have a value at the point they are sold. The value prior to this is too uncertain.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 [CONT.]

2. VOLUNTARY INCOME

The company's turnover represents the value of goods and services supplied to customers during the year.

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL		TOTAL	
	2025	£	2025	£	2025	£	2024	£
Donations								
Sanctuary donations	68,939				68,939		58,092	
HMRC Gift Aid	2,217				2,217		3,008	
Legacies								
Legacies	59,862				59,862		85,250	
	<hr/>		<hr/>		<hr/>		<hr/>	
	131,018				131,018		146,350	
	<hr/>		<hr/>		<hr/>		<hr/>	

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL		TOTAL	
	2025	£	2025	£	2025	£	2024	£
Shop income	253,406				253,406		219,643	
Sanctuary Open Day	-				-		10,121	
Other fundraising	818				818		2,257	
	<hr/>		<hr/>		<hr/>		<hr/>	
	254,224				254,224		232,021	
	<hr/>		<hr/>		<hr/>		<hr/>	

4. INVESTMENT INCOME

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL		TOTAL	
	2025	£	2025	£	2025	£	2024	£
Bank interest receivable	741				741		677	
	<hr/>		<hr/>		<hr/>		<hr/>	

5. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL		TOTAL	
	2025	£	2025	£	2025	£	2024	£
Shop costs	153,276				153,276		97,238	
Sanctuary Open Day	152				152		2,005	
Other fundraising expenses	649				649		345	
	<hr/>		<hr/>		<hr/>		<hr/>	
	154,077				154,077		99,588	
	<hr/>		<hr/>		<hr/>		<hr/>	

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 [CONT.]

6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	UNRESTRICTED FUNDS		TOTAL	TOTAL
	2025	£	2025 £	2024 £
Animal sanctuary costs [including depreciation as shown in note 9]	309,526		309,526	317,759

7. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	UNRESTRICTED FUNDS		TOTAL	TOTAL
	2025	£	2025 £	2024 £
Animal sanctuary costs [including depreciation as shown in Note 9]	309,526		309,526	317,759

8. OTHER COSTS

	UNRESTRICTED FUNDS		TOTAL	TOTAL
	2025	£	2025 £	2024 £
Independent examiner's fee	1,000		1,000	1,000
Other fees paid to independent examiner	1,860		1,860	1,920
Legal and professional fees	5,533		5,533	367

9. NET INCOMING/[OUTGOING] RESOURCES FOR THE YEAR

	2025	2024
	£	£
This is stated after charging		
Depreciation	4,882	7,009

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 [CONT.]

10. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	171,606	148,645
	<u> </u>	<u> </u>

The average number of employees during the year was 7. [2024 - 7] including trustees. All employee time involved providing either support to the governance of the charity or support services to charitable activities.

Trustee Remuneration

In the period the charity has paid trustees remuneration in accordance with contracts of employment for employment duties performed for the charity, as follows:

D Channing-Sykes	£29,217	[2024 £27,866]
C Kiddell	£23,423	[2024 £27,840]

No trustee expenses have been incurred.

There have been no related third party transactions in the reporting period.

No employee received remuneration of more than £60,000 during the year [2024 - Nil].

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 [CONT.]

11. TANGIBLE FIXED ASSETS

	Shop & Sanctuary	Aviaries	Motor Vehicles	TOTAL
COST				£
At 1 April 2024	13,950	8,238	38,230	60,419
Additions	-	3,177	-	3,177
Disposal			-10,995	-10,995
	-----	-----	-----	-----
At 31 March 2025	13,950	11,415	27,235	52,601
	=====	=====	=====	=====
DEPRECIATION				
At 1 April 2024	6,659	7,714	29,983	44,356
Charge for the year	3,210	1,671	-	4,881
Disposal			-2,749	-2,749
	-----	-----	-----	-----
At 31 March 2025	9,869	9,385	27,234	46,488
	=====	=====	=====	=====
NET BOOK VALUE				
At 31 March 2025	4,081	2,030	1	6,112
	=====	=====	=====	=====
At 31 March 2024	7,292	524	8,247	16,063
	=====	=====	=====	=====

12. DEBTORS

	2025	2024
	£	£
Prepayments	14,124	22,385
Accrued Income	789	355
	=====	=====

All prepayments related to unrestricted funds in 2025 and 2024.

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 [CONT.]

13. CREDITORS

	2025 £	2024 £
Trade Creditors	-2,165	12,300
Other Creditors	-1,382	6,275
	<u> </u>	<u> </u>
	-3,547	18,575
	<u> </u>	<u> </u>

All creditors relate to unrestricted funds in 2025 and 2024.

14. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2025 the charity had annual commitments under non-cancellable operating leases as set out below

	Land and buildings	
	2025 £	2024 £
Property rental	49,530	43,825
	<u> </u>	<u> </u>

15. CASH AT BANK AND IN HAND

	2025 £	2024 £
	230,464	320,819
	<u> </u>	<u> </u>

16. RESTRICTED INCOME FUNDS

	Balance at 1 April 2024 £	Incoming resources £	Release of Restricted Funds £	Balance at 31 March 2025 £
Appeal Fund	-			-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025[CONT.]

17. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2024 £	Incoming Resources £	Transfer of Funds £	Outgoing Resources £	Balance at 31 March 2025 £
General Funds	341,047	385,984	-	471,996	255,035

The unrestricted funds are available to be spent for any of the purposes of the charity.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £
Restricted Income Fund:			
Appeal Fund	-		-
Unrestricted Income Fund	6,112	248,923	255,035
	<hr/>	<hr/>	<hr/>
	6,112	248,923	255,035
	<hr/>	<hr/>	<hr/>

TAG PET RESCUE

England & Wales - Charity number 1110837

Accounts

CHARITY NUMBER 01110837

TAG PET RESCUE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

DUDLEY GORE & Co.
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TAG PET RESCUE

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TAG PET RESCUE

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and Administrative Details

Registered charity name TAG Pet Rescue

Charity registration number 1110837

Trustees

The Trustees who served the charity during the period were as follows:

Mr R Goodban
Ms D P Channing-Sykes
Ms S Pennington
Mrs C M Kiddell
Mrs A Davies

Registered Office

Lydden Farm
Valley Road, Lydden
Margate, Kent
CT9 4LF

Structure, Governance and Management

The organisation was set up in 1988 and registered as a charity on 11th August 2005. The charity is managed by the Trustees under the terms of the governing trust deed dated 10th August 2005.

Objects and Activities

At TAG, our mission is to care for and rehome as many animals as we can. We do not receive government funding, so we rely on donations, income from our shops and the tireless work of volunteers to keep the centre going; it's a true labour of love!

We aim:

To provide and maintain an animal shelter for the care and shelter of stray, neglected and unwanted animals and the protection of animals from ill-usage, cruelty and suffering.

To advance the education of the public in matters relating to animal welfare in general.

To advance the education and training of young persons through the provision of school placements to students.

We go to prospective new owners for a visit before we rehome one of our pets. This way everyone can be confident that you, your home and your pet are a perfect match before making a decision.

All our cats, dogs and rabbits are spayed or neutered, something we feel very strongly about.

Our cats and dogs are microchipped, and the cats are vaccinated.

Our cats and dogs are treated for fleas when they arrive at the centre.

Our cats and dogs are all wormed and rabbits are inoculated against myxomatosis.

Achievements and Performance

We built a large new kitchen to store hay and purchased an industrial fridge for the rabbit's vegetables and storage containers. We updated and renovated the staff room. We have had a large concrete base laid for our proposed vet room. Total refurbishment of two rodent houses, tiled floor, roof repair and insulation.

Financial Review

Income was received from sanctuary and charity shop donations, legacies and Government grants. The result for the year was a deficit of -£41,586 which is considered satisfactory due to the necessary refurbishment costs incurred. Reserves at the year-end amount to £341,047 which gives an adequate cushion, although competition from other charities will always remain a concern.

Plans for Future Periods

Next year we propose to install a vet room and will dismantle the existing rabbit enclosures, to be replaced with new enclosures. These upgrades will require a large area of concrete to be broken up and removed.

Fixed Assets

The movement in fixed assets is shown in the notes to the financial statements.

The company's deficit for the year, after taxation, amounted to £41,586. [2023 – Surplus £131,622]

Independent Examiner

The independent examiner, Peter R Smith, has indicated his willingness to accept re-appointment for the ensuing year and a resolution will be proposed at the Annual General Meeting.

APPROVED BY THE TRUSTEES AND
SIGNED ON THEIR BEHALF

R Goodban

Rex Goodban

Date: 19.12.24

TAG PET RESCUE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TAG PET RESCUE

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on the following pages.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144[2] of the Charities Act 2011 [the Charities Act] and that an independent examination is needed.

It is my responsibility to:

- * examine the accounts under section 145 of the Charities Act;
- * to follow the procedures laid down in the general directions given by the Charity Commission under section 145[5][b] of the Charities Act; and
- * to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINATION

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

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

[1] which gives me reasonable cause to believe that in any material respect the requirements:

- * to keep accounting records in accordance with Section 130 of the Charities Act;
- * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

[2] to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

PR Smith

Date: 6 January 2025

PETER R SMITH
ICPA [Fellow]
50 Queen Street
Ramsgate, Kent
CT11 9EE

TAG PET RESCUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

		UNRESTRICTED FUNDS 2024 £	RESTRICTED FUNDS 2024 £	TOTAL 2024 £	TOTAL 2023 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	146,350		146,350	211,599
Charitable activities	3	232,021		232,021	226,544
Investment income	4	677		677	172
Grants		-		-	-
TOTAL INCOMING RESOURCES		379,048		379,048	438,315
RESOURCES EXPENDED					
Cost of generating funds:					
Fundraising trading:					
Costs of goods sold & other costs	5	[99,588]		[99,588]	[86,308]
Charitable activities	6/7	[317,759]		[317,759]	[217,702]
Professional fees	8	[3,287]		[3,287]	[2,683]
TOTAL RESOURCES EXPENDED		[420,634]		[420,634]	[306,693]
NET INCOMING/[OUTGOING] RESOURCES FOR THE YEAR	9	-41,586		-41,586	131,622
TRANSFER BETWEEN FUNDS		-		-	-
RECONCILIATION OF FUNDS					
Total funds brought forward		382,633		382,633	251,011
TOTAL FUNDS CARRIED FORWARD		341,047		341,047	382,633

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing activities.

The notes on pages 6 to 13 form part of these financial statements.

TAG PET RESCUE

BALANCE SHEET AT 31 MARCH 2024

	NOTE	2024 £	2023 £
FIXED ASSETS			
Tangible Assets	11	16,063	3,597
CURRENT ASSETS			
Debtors	12	22,740	16,623
Cash at bank and in hand	15	320,819	366,008
		<hr/>	<hr/>
		343,559	382,631
CREDITORS			
Amounts falling due within one year	13	18,575	3,595
		<hr/>	<hr/>
NET CURRENT ASSETS		324,984	379,036
		<hr/>	<hr/>
NET ASSETS		341,047	382,633
		<hr/> <hr/>	<hr/> <hr/>
FUNDS			
Restricted income funds	16	-	-
Unrestricted income funds	17	341,047	382,633
		<hr/>	<hr/>
TOTAL FUNDS	18	341,047	382,633
		<hr/> <hr/>	<hr/> <hr/>

These financial statements were approved by the Trustees and authorised for issue on 19.12.24
and are signed on their behalf by

R Goodban

CM Kiddell

Rex Goodban -Trustee

C Kiddell - Trustee

The notes on pages 6 to 13 form part of these financial statements

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied throughout.

a] Basis of Accounting

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.

No changes to accounting estimates have occurred in the reporting period.

No material prior year errors have been identified in the reporting period.

The adoption of FRS 102 has not resulted in the change to any fund balance to those previously stated.

b] Income

Items of income are recognised and included in the Statement of Financial Activities (SOFA) when:

- * the charity becomes entitled to the resources
- * it is more likely than not that the trustees will receive the resources; and
- * the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities or income and expenses.

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods are measured at fair value (the amount for which the assets could be exchanged) unless impractical to do so. In this respect it is considered impractical to attach a value to the numerous small second hand items regularly donated for sale in the charity's shops. The income from sale of these items is recognised under income from trading activities. There were no donated services or facilities in the reporting period.

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 [CONT.]

The charity has incurred expenditure on support costs.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

c] Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

The charity made no redundancy payments during the reporting period.

No material item of deferred income has been included in the accounts.

The charity has creditors which are measured at settlement amounts less any trade discounts.

Tangible Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation has been calculated to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Equipment	- 25% straight line
Motor vehicles	- 25% reducing balance

Operating lease agreements

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged against income on a straight-line basis over the period of the lease.

Stocks

There are no purchased stocks of goods for resale. Donated goods for resale are only considered to have a value at the point they are sold. The value prior to this is too uncertain.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 [CONT.]

2. VOLUNTARY INCOME

The company's turnover represents the value of goods and services supplied to customers during the year.

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL	TOTAL
	2024	£	2024	£	2024	2023
					£	£
Donations						
Sanctuary donations	58,092				58,092	51,626
HMRC Gift Aid	3,008				3,008	4,153
Legacies						
Legacies	85,250				85,250	155,820
	146,350				146,350	211,599

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL	TOTAL
	2024	£	2024	£	2024	2023
					£	£
Shop income	219,643				219,643	216,333
Sanctuary Open Day	10,121				10,121	9,596
Other fundraising	2,257				2,257	615
	232,021				232,021	226,544

4. INVESTMENT INCOME

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL	TOTAL
	2024	£	2024	£	2024	2023
					£	£
Bank interest receivable	677				677	172

5. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL	TOTAL
	2024	£	2024	£	2024	2023
					£	£
Shop costs	97,238				97,238	85,150
Sanctuary Open Day	2,005				2,005	565
Other fundraising expenses	345				345	593
	99,588				99,588	86,308

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 [CONT.]

6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	UNRESTRICTED FUNDS	TOTAL	TOTAL
	2024	2024	2023
	£	£	£
Animal sanctuary costs [including depreciation as shown in note 9]	317,759	317,759	217,702

7. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	UNRESTRICTED FUNDS	TOTAL	TOTAL
	2024	2024	2023
	£	£	£
Animal sanctuary costs [including depreciation as shown in Note 9]	317,759	317,759	217,702

8. OTHER COSTS

	UNRESTRICTED FUNDS	TOTAL	TOTAL
	2024	2024	2023
	£	£	£
Independent examiner's fee	1,000	1,000	1,000
Other fees paid to independent examiner	1,920	1,920	1,620
Legal and professional fees	367	367	63

9. NET INCOMING/[OUTGOING] RESOURCES FOR THE YEAR

	2024	2023
	£	£
This is stated after charging		
Depreciation	7,009	1,504

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 [CONT.]

10. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	148,645	129,584
	=====	=====

The average number of employees during the year was 7. [2023 - 5] including trustees. All employee time involved providing either support to the governance of the charity or support services to charitable activities.

Trustee Remuneration

In the period the charity has paid trustees remuneration in accordance with contracts of employment for employment duties performed for the charity, as follows:

D Channing-Sykes	£27,866	[2022 £26,854]
C Kiddell	£27,840	[2022 £24,963]

No trustee expenses have been incurred.

There have been no related third party transactions in the reporting period.

No employee received remuneration of more than £60,000 during the year [2023 - Nil].

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 [CONT.]

11. TANGIBLE FIXED ASSETS

	Shop & Sanctuary	Aviaries	Motor Vehicles	TOTAL
COST				£
At 1 April 2023	6,761	6,948	27,235	40,944
Additions	7,190	1,290	10,995	19,475
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	13,951	8,238	38,230	60,419
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
DEPRECIATION				
At 1 April 2023	3,815	6,298	27,234	37,347
Charge for the year	2,844	1,416	2,749	7,009
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	6,659	7,714	29,983	44,356
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
NET BOOK VALUE				
At 31 March 2024	7,292	524	8,247	16,063
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	2,946	650	1	3,597
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

12. DEBTORS

	2024	2023
	£	£
Prepayments	22,385	15,988
Accrued Income	355	635
	<hr/> <hr/>	<hr/> <hr/>

All prepayments related to unrestricted funds in 2024 and 2023.

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 [CONT.]

13. CREDITORS

	2024	2023
	£	£
Trade Creditors	12,300	176
Other Creditors	6,275	3,419
	<hr/>	<hr/>
	18,5745	3,595
	<hr/> <hr/>	<hr/> <hr/>

All creditors relate to unrestricted funds in 2024 and 2023.

14. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2023 the charity had annual commitments under non-cancellable operating leases as set out below

	Land and buildings	
	2024	2023
	£	£
Property rental	43,825	35,155
	<hr/>	<hr/>

15. CASH AT BANK AND IN HAND

	2024	2023
	£	£
	320,819	366,008
	<hr/>	<hr/>

16. RESTRICTED INCOME FUNDS

	Balance at 1 April 2023	Incoming resources	Release of Restricted Funds	Balance at 31 March 2024
	£	£	£	£
Appeal Fund	-			-
	<hr/>	<hr/>	<hr/>	<hr/>

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024[CONT.]

17. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2023 £	Incoming Resources £	Transfer of Funds £	Outgoing Resources £	Balance at 31 March 2024 £
General Funds	382,633	379,048	-	420,634	341,047

The unrestricted funds are available to be spent for any of the purposes of the charity.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £
Restricted Income Fund:			
Appeal Fund	-		-
Unrestricted Income Fund	16,063	324,984	341,047
	16,063	324,984	341,047

TAG PET RESCUE

England & Wales - Charity number 1110837

Accounts

CHARITY NUMBER 01110837

TAG PET RESCUE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

DUDLEY GORE & Co.
50 QUEEN STREET
RAMSGATE
KENT
CT11 9EE

TAG PET RESCUE

CONTENTS	PAGE
Trustees annual report	1
Independent Examiner's report to the Trustees	3
Income and expenditure account	4
Balance sheet	5
Notes to the financial statements	6 - 13

The following pages do not form part of the accounts:

Detailed statement of financial activities	14 – 16
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TAG PET RESCUE

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and Administrative Details

Registered charity name TAG Pet Rescue

Charity registration number 1110837

Trustees

The Trustees who served the charity during the period were as follows:

Mr R Goodban
Ms D P Channing-Sykes
Ms S Pennington
Mrs C M Kiddell
Mrs A Davies

Registered Office

Lydden Farm
Valley Road, Lydden
Margate, Kent
CT9 4LF

Structure, Governance and Management

The organisation was set up in 1988 and registered as a charity on 11th August 2005. The charity is managed by the Trustees under the terms of the governing trust deed dated 10th August 2005.

Objects and Activities

The objects of the charity are

1. To provide and maintain an animal shelter for the care and shelter of stray, neglected and unwanted animals and the protection of animals from ill-usage, cruelty and suffering.
2. To advance the education of the public in matters relating to animal welfare in general.
3. To advance the education and training of young persons through the provision of school placements to children.

TAG PET RESCUE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023 [CONT]

4. To relieve the financial hardship of persons who are unable to afford the fees for spaying and neutering through the provision of a subsidised service.

Achievements and Performance

Our old office had become dangerous and a hazard so we decided the time had come to have a new office and this was finally completed in August 2022.

Along with all animal rescues we have been inundated with requests to take in rabbits for rehoming so we have built extra Wendy houses to accommodate as many as possible.

We were very grateful to receive legacies in excess of £150,000 during the year which helped increase expenditure on our charitable activities including additional animal food, veterinary costs and additional repair works including a new rabbit kitchen.

Financial Review

Income was received from sanctuary and charity shop donations, legacies and Government grants. The result for the year was a surplus of £131,622 which is considered satisfactory. Reserves at the year end amount to £382,633 which gives an adequate cushion, although competition from other charities will always remain a concern.

Plans for Future Periods

We are continuing to upgrade one of our aviaries and have now taken down dilapidated rabbit enclosures and built new ones and will be building more next year. We have also repaired some of our cat pens and will be replacing our tool shed which is rotten.

Fixed Assets

The movement in fixed assets is shown in the notes to the financial statements.

The company's surplus for the year, after taxation, amounted to £131,622. [2022 – Surplus £30,436]

Independent Examiner

The independent examiner, Peter R Smith, has indicated his willingness to accept re-appointment for the ensuing year and a resolution will be proposed at the Annual General Meeting.

APPROVED BY THE TRUSTEES AND
SIGNED ON THEIR BEHALF



Rex Goodban

Date: 24.01.2024

TAG PET RESCUE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TAG PET RESCUE

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on the following pages.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144[2] of the Charities Act 2011 [the Charities Act] and that an independent examination is needed.

It is my responsibility to:

- * examine the accounts under section 145 of the Charities Act;
- * to follow the procedures laid down in the general directions given by the Charity Commission under section 145[5][b] of the Charities Act; and
- * to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINATION

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

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

- [1] which gives me reasonable cause to believe that in any material respect the requirements:
- * to keep accounting records in accordance with Section 130 of the Charities Act;
 - * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

[2] to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

PR Smith

Date: 26 January 2024

PETER R SMITH
ICPA [Fellow]
50 Queen Street
Ramsgate, Kent
CT11 9EE

TAG PET RESCUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	UNRESTRICTED FUNDS 2023	£	RESTRICTED FUNDS 2023	£	TOTAL 2023	£	TOTAL 2022	£
INCOMING RESOURCES								
Incoming resources from generating funds:								
Voluntary income	2	211,599			211,599		78,305	
Charitable activities	3	226,544			226,544		216,147	
Investment income	4	172			172		5	
Grants		-			-		8,709	
TOTAL INCOMING RESOURCES		438,315			438,315		303,166	
RESOURCES EXPENDED								
Cost of generating funds:								
Fundraising trading:								
Costs of goods sold & other costs	5	[86,308]			[86,308]		[87,927]	
Charitable activities	6/7	[217,702]			[217,702]		[180,873]	
Professional fees	8	[2,683]			[2,683]		[3,930]	
TOTAL RESOURCES EXPENDED		[306,693]			[306,693]		[272,730]	
NET INCOMING/[OUTGOING] RESOURCES FOR THE YEAR	9	131,622			131,622		30,436	
TRANSFER BETWEEN FUNDS		-			-		-	
RECONCILIATION OF FUNDS								
Total funds brought forward		251,011			251,011		220,575	
TOTAL FUNDS CARRIED FORWARD		382,633		-	382,633		251,011	

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing activities.

The notes on pages 6 to 13 form part of these financial statements.

TAG PET RESCUE

BALANCE SHEET AT 31 MARCH 2023

	NOTE	2023 £	2022 £
FIXED ASSETS			
Tangible Assets	11	3,597	2,327
CURRENT ASSETS			
Debtors	12	16,623	10,353
Cash at bank and in hand	15	366,008	246,295
		<hr/>	<hr/>
		382,631	256,648
CREDITORS			
Amounts falling due within one year	13	3,595	7,964
		<hr/>	<hr/>
NET CURRENT ASSETS		379,036	248,684
		<hr/>	<hr/>
NET ASSETS		382,633	251,011
		<hr/>	<hr/>
FUNDS			
Restricted income funds	16	-	-
Unrestricted income funds	17	382,633	251,011
		<hr/>	<hr/>
TOTAL FUNDS	18	382,633	251,011
		<hr/>	<hr/>

These financial statements were approved by the Trustees and authorised for issue on 24th January 2024
and are signed on their behalf by

Rex Goodban

Rex Goodban -Trustee

C Kiddell

C Kiddell - Trustee

The notes on pages 6 to 13 form part of these financial statements

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied throughout.

a] Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note[s] to these accounts.

The accounts have been prepared in accordance with: the Statement of Recommended Practice: 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) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.

No changes to accounting estimates have occurred in the reporting period.

No material prior year errors have been identified in the reporting period.

The adoption of FRS 102 has not resulted in the change to any fund balance to those previously stated.

b] Income

Items of income are recognised and included in the Statement of Financial Activities (SOFA) when:

- * the charity becomes entitled to the resources
- * it is more likely than not that the trustees will receive the resources; and
- * the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities or income and expenses.

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods are measured at fair value (the amount for which the assets could be exchanged) unless impractical to do so. In this respect it is considered impractical to attach a value to the numerous small second hand items regularly donated for sale in the charity's shops. The income from sale of these items is recognised under income from trading activities. There were no donated services or facilities in the reporting period.

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 [CONT.]

The charity has incurred expenditure on support costs.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

c] Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

The charity made no redundancy payments during the reporting period.

No material item of deferred income has been included in the accounts.

The charity has creditors which are measured at settlement amounts less any trade discounts.

Tangible Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation has been calculated to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Motor vehicles and equipment	- 25% straight line
------------------------------	---------------------

Operating lease agreements

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged against income on a straight line basis over the period of the lease.

Stocks

There are no purchased stocks of goods for resale. Donated goods for resale are only considered to have a value at the point they are sold. The value prior to this is too uncertain.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 [CONT.]

2. VOLUNTARY INCOME

The company's turnover represents the value of goods and services supplied to customers during the year.

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL	TOTAL
	2023	£	2023	£	2023	2022
					£	£
Donations						
Sanctuary donations	51,626				51,626	76,223
HMRC Gift Aid	4,153				4,153	2,082
Legacies						
Legacies	155,820				155,820	-
	211,599				211,599	78,305

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL	TOTAL
	2023	£	2023	£	2023	2022
					£	£
Shop income	216,333				216,333	209,097
Sanctuary Open Day	9,596				9,596	6,345
Other fundraising	615				615	705
	226,544				226,544	216,147

4. INVESTMENT INCOME

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL	TOTAL
	2023	£	2023	£	2023	2022
					£	£
Bank interest receivable	172				172	5

5. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	UNRESTRICTED FUNDS		TOTAL		TOTAL
	2023	£	2023	£	2022
					£
Shop costs	85,150		85,150		86,691
Sanctuary Open Day	565		565		881
Other fundraising expenses	593		593		355
	86,308		86,308		87,927

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 [CONT.]

6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	UNRESTRICTED FUNDS		TOTAL		TOTAL	
	2023	£	2023	£	2022	£
Animal sanctuary costs [including depreciation as shown in note 9]	217,702		217,702		180,873	

7. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	UNRESTRICTED FUNDS		TOTAL		TOTAL	
	2023	£	2023	£	2022	£
Animal sanctuary costs [including depreciation as shown in Note 9]	217,702		217,702		180,873	

8. OTHER COSTS

	UNRESTRICTED FUNDS		TOTAL		TOTAL	
	2023	£	2023	£	2022	£
Independent examiner's fee	1,000		1,000		1,000	
Other fees paid to independent examiner	1,620		1,620		2,330	
Legal and professional fees	63		63		600	

9. NET INCOMING/[OUTGOING] RESOURCES FOR THE YEAR

	2023		2022
	£		£
This is stated after charging			
Depreciation	1,504		2,643

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 [CONT.]

10. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	129,584	133,264
	=====	=====

The average number of employees during the year was 6. [2022 - 5] including trustees. All employee time involved providing either support to the governance of the charity or support services to charitable activities.

Trustee Remuneration

In the period the charity has paid trustees remuneration in accordance with contracts of employment for employment duties performed for the charity, as follows:

D Channing-Sykes	£26,854	[2022 £28,361]
C Kiddell	£24,963	[2022 £22,689]

No trustee expenses have been incurred.

There have been no related third party transactions in the reporting period.

No employee received remuneration of more than £60,000 during the year [2022 - Nil].

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 [CONT.]

11. TANGIBLE FIXED ASSETS

	Shop & Sanctuary	Aviaries	Motor Vehicles	TOTAL
COST				£
At 1 April 2022	3,987	6,948	27,235	38,170
Additions	2,774	-	-	2,774
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	6,761	6,948	27,235	40,944
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
DEPRECIATION				
At 1 April 2022	2,751	5,858	27,234	35,843
Charge for the year	1,064	440	-	1,504
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	3,815	6,298	27,234	37,347
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
NET BOOK VALUE				
At 31 March 2023	2,946	650	1	3,597
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	1,236	1,090	1	2,327
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
12. DEBTORS		2023		2022
		£		£
Prepayments		15,988		9,702
Accrued Income		635		651
		<hr/> <hr/>		<hr/> <hr/>

All prepayments related to unrestricted funds in 2023 and 2022.

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 [CONT.]

13. CREDITORS

	2023	2022
	£	£
Trade Creditors	176	705
Other Creditors	3,419	7,259
	<hr/>	<hr/>
	3,595	7,964
	<hr/> <hr/>	<hr/> <hr/>

All creditors relate to unrestricted funds in 2023 and 2022.

14. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2023 the charity had annual commitments under non-cancellable operating leases as set out below

	Land and buildings	
	2023	2022
	£	£
Property rental	35,155	28,170
	<hr/>	<hr/>

15. CASH AT BANK AND IN HAND

	2023	2022
	£	£
	366,008	246,295
	<hr/>	<hr/>

16. RESTRICTED INCOME FUNDS

	Balance at 1 April 2022	Incoming resources	Release of Restricted Funds	Balance at 31 March 2023
	£	£	£	£
Appeal Fund	-			-
	<hr/>	<hr/>	<hr/>	<hr/>

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023[CONT.]

17. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2022 £	Incoming Resources £	Transfer of Funds £	Outgoing Resources £	Balance at 31 March 2023 £
General Funds	251,011	438,315	-	306,693	382,633

The unrestricted funds are available to be spent for any of the purposes of the charity.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £
Restricted Income Fund:			
Appeal Fund	-		-
Unrestricted Income Fund	3,597	379,036	382,633
	3,597	379,036	382,633

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023[CONT.]

**THE FOLLOWING PAGES ARE FOR THE INFORMATION
OF THE TRUSTEES ONLY**

THEY DO NOT FORM PART OF THE STATUTORY ACCOUNTS

TAG PET RESCUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
INCOMING RESOURCES		
VOLUNTARY INCOME		
Sanctuary donations	51,626	76,223
HMRC Gift Aid	4,153	2,082
Legacies	155,820	-
	<hr/>	<hr/>
	211,599	78,305
	<hr/>	<hr/>
ACTIVITIES FOR GENERATING FUNDS		
Shop Income	216,333	209,097
Sanctuary Open Day	9,596	6,345
Other Fundraising	615	705
	<hr/>	<hr/>
	226,544	216,147
	<hr/>	<hr/>
Grants	-	8,709
INVESTMENT INCOME		
Bank Interest	172	5
	<hr/>	<hr/>
TOTAL INCOMING RESOURCES	438,315	303,166
	<hr/>	<hr/>
RESOURCES EXPENDED		
FUNDRAISING TRADING: COSTS OF GOODS		
SOLD AND OTHER COSTS		
Sanctuary Open Day expenses	565	881
Wages, Salaries, National Insurance and Pensions	51,185	59,741
Rent	33,115	26,130
Rates and Water	850	820
Other Fundraising expenses	593	355
	<hr/>	<hr/>
	86,308	87,927
	<hr/>	<hr/>

TAG PET RESCUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
CHARITABLE ACTIVITIES		
Boarding Kennel costs	8,182	7,574
Veterinary costs	48,494	36,487
Food and Litter	18,039	9,466
Wages and Salaries	78,399	73,523
Rent	2,040	2,040
Repairs and Maintenance [Sanctuary]	17,980	7,133
Motor Vehicle expenses	7,677	4,833
Light, Heat, Rates and Telephone	9,044	10,859
Insurance	4,169	7,297
Cleaning	10,652	9,916
Depreciation	1,504	2,643
Dog Warden and Behaviourist	1,413	1,700
Other Office and General Expenses	8,210	5,306
Transaction and Bank Fees	1,899	2,096
	<hr/>	<hr/>
	217,702	180,873
	<hr/>	<hr/>
PROFESSIONAL FEES		
Independent examiner's fee	2,620	3,330
Legal and professional fees	63	600
	<hr/>	<hr/>
	2,683	3,930
	<hr/>	<hr/>
TOTAL RESOURCES EXPENDED	306,693	272,730
	<hr/> <hr/>	<hr/> <hr/>
NET INCOMING/[OUTGOING] RESOURCES FOR THE YEAR	131,622	30,436
	<hr/> <hr/>	<hr/> <hr/>

TAG PET RESCUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
FUNDRAISING TRADING: COSTS OF GOODS SOLD AND OTHER COSTS		
Fundraising trading – shop costs		
Wages, Salaries, National Insurance and Pensions	51,185	59,741
Rent	33,115	26,130
Rates and Water	850	820
	<hr/>	<hr/>
	85,150	86,691
	<hr/>	<hr/>
Sanctuary Open Day		
Costs of sales – purchases	593	355
Other fundraising expenses	565	881
	<hr/>	<hr/>
	1,158	1,236
	<hr/>	<hr/>
CHARITABLE ACTIVITIES		
Animal Sanctuary Costs		
<i>Activities undertaken directly</i>		
Food and Litter	18,039	9,466
Wages and Salaries	78,399	73,523
Rent	2,040	2,040
Light, Heat, Telephone and Rates	9,044	10,859
Repairs and Maintenance	17,980	7,133
Insurance	4,169	7,297
Motor Vehicle expenses	7,677	4,833
Veterinary costs	48,494	36,487
Boarding Kennel fees	8,182	7,574
Cleaning	10,652	9,916
Depreciation	1,504	2,643
Dog Warden and Behaviourist	1,413	1,700
Other Office and General Expenses	8,210	5,306
Transaction and Bank Fees	1,899	2,096
	<hr/>	<hr/>
	217,702	180,873
	<hr/>	<hr/>

TAG PET RESCUE

England & Wales - Charity number 1110837

Accounts

CHARITY NUMBER 01110837

TAG PET RESCUE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

**DUDLEY GORE & Co.
50 QUEEN STREET
RAMSGATE
KENT
CT11 9EE**

TAG PET RESCUE

CONTENTS	PAGE
Trustees annual report	1
Independent Examiner's report to the Trustees	3
Income and expenditure account	4
Balance sheet	5
Notes to the financial statements	6 - 13

The following pages do not form part of the accounts:

Detailed statement of financial activities	14 – 16
--	---------

TAG PET RESCUE

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and Administrative Details

Registered charity name TAG Pet Rescue

Charity registration number 1110837

Trustees

The Trustees who served the charity during the period were as follows:

Mr R Goodban
Ms D P Channing-Sykes
Ms S Pennington
Mrs C M Kiddell

Registered Office

Lydden Farm
Valley Road, Lydden
Margate, Kent
CT9 4LF

Structure, Governance and Management

The organisation was set up in 1988 and registered as a charity on 11th August 2005. The charity is managed by the Trustees under the terms of the governing trust deed dated 10th August 2005.

Objects and Activities

The objects of the charity are

1. To provide and maintain an animal shelter for the care and shelter of stray, neglected and unwanted animals and the protection of animals from ill-usage, cruelty and suffering.
2. To advance the education of the public in matters relating to animal welfare in general.
3. To advance the education and training of young persons through the provision of school placements to children.

TAG PET RESCUE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022 [CONT]

4. To relieve the financial hardship of persons who are unable to afford the fees for spaying and neutering through the provision of a subsidised service.

Achievements and Performance

Our old office had become dangerous and a hazard so we decided the time had come to have a new office and this was finally completed in August 2022.

Along with all animal rescues we have been inundated with requests to take in rabbits for rehoming so we have built extra Wendy houses to accommodate as many as possible. We currently have 41 in our care.

The proper re-opening of our shops post Covid, the return of our Open Day and continued donations has allowed us to maintain a sound financial position.

Financial Review

Income was received from sanctuary and charity shop donations, legacies and Government grants. The result for the year was a surplus of £30,436 which is considered satisfactory. Reserves at the year end amount to £251,011 which gives an adequate cushion, although competition from other charities will always remain a concern.

Plans for Future Periods

Next year we plan to amend our rabbit houses/ exercise area. We are going to move the existing path to the back of the exercise area so the rabbit houses and concrete runs will be attached to the grass area. Thus allowing them free access.

We have also been given a massive shed which we will convert to a kitchen/storage area for rabbits and guinea pigs. We will then convert the existing kitchen into a superior indoor home for our guinea pigs.

Depending on time and finances we will look to replace some of our cat pens.

Fixed Assets

The movement in fixed assets is shown in the notes to the financial statements.

The company's surplus for the year, after taxation, amounted to £30,436. [2021 – Surplus £110,085]

Independent Examiner

The independent examiner, Peter R Smith, has indicated his willingness to accept re-appointment for the ensuing year and a resolution will be proposed at the Annual General Meeting.

APPROVED BY THE TRUSTEES AND
SIGNED ON THEIR BEHALF

D Channing-Sykes D Channing-Sykes

Date: 12 January 2023

TAG PET RESCUE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TAG PET RESCUE

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on the following pages.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144[2] of the Charities Act 2011 [the Charities Act] and that an independent examination is needed.

It is my responsibility to:

- * examine the accounts under section 145 of the Charities Act;
- * to follow the procedures laid down in the general directions given by the Charity Commission under section 145[5][b] of the Charities Act; and
- * to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINATION

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

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

- [1] which gives me reasonable cause to believe that in any material respect the requirements:
- * to keep accounting records in accordance with Section 130 of the Charities Act;
 - * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

[2] to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

PR Smith

Date: 16th January 2023

PETER R SMITH
ICPA [Fellow]
50 Queen Street
Ramsgate, Kent
CT11 9EE

TAG PET RESCUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	UNRESTRICTED FUNDS 2022	£	RESTRICTED FUNDS 2022	£	TOTAL 2022	£	TOTAL 2021	£
INCOMING RESOURCES								
Incoming resources from generating funds:								
Voluntary income	2	78,305			78,305		125,958	
Charitable activities	3	216,147			216,147		107,326	
Investment income	4	5			5		16	
Grants		8,709			8,709		99,270	
TOTAL INCOMING RESOURCES		303,166			303,166		332,570	
RESOURCES EXPENDED								
Cost of generating funds:								
Fundraising trading:								
Costs of goods sold & other costs	5	[87,927]			[87,927]		[71,393]	
Charitable activities	6/7	[180,873]			[180,873]		[147,895]	
Professional fees	8	[3,930]			[3,930]		[3,197]	
TOTAL RESOURCES EXPENDED		[272,730]			[272,730]		[222,485]	
NET INCOMING/[OUTGOING] RESOURCES FOR THE YEAR	9	30,436			30,436		110,085	
TRANSFER BETWEEN FUNDS		-			-		-	
RECONCILIATION OF FUNDS								
Total funds brought forward		220,575			220,575		110,490	
TOTAL FUNDS CARRIED FORWARD		251,011		-	251,011		220,575	

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing activities.

The notes on pages 6 to 13 form part of these financial statements.

TAG PET RESCUE

BALANCE SHEET AT 31 MARCH 2022

	NOTE	2022 £	2021 £
FIXED ASSETS			
Tangible Assets	11	2,327	3,862
CURRENT ASSETS			
Debtors	12	10,353	19,402
Cash at bank and in hand	15	246,295	203,610
		_____	_____
		256,648	223,012
CREDITORS			
Amounts falling due within one year	13	7,964	6,299
		_____	_____
NET CURRENT ASSETS		248,684	216,713
		_____	_____
NET ASSETS		251,011	220,575
		=====	=====
FUNDS			
Restricted income funds	16	-	-
Unrestricted income funds	17	251,011	220,575
		_____	_____
TOTAL FUNDS	18	251,011	220,575
		=====	=====

These financial statements were approved by the Trustees and authorised for issue on _____
and are signed on their behalf by

D Channing-Sykes

C M Kiddell

D Channing-Sykes -Trustee

C Kiddell - Trustee

The notes on pages 6 to 13 form part of these financial statements

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied throughout.

a] Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note[s] to these accounts.

The accounts have been prepared in accordance with: the Statement of Recommended Practice: 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) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.

No changes to accounting estimates have occurred in the reporting period.

No material prior year errors have been identified in the reporting period.

The adoption of FRS 102 has not resulted in the change to any fund balance to those previously stated.

b] Income

Items of income are recognised and included in the Statement of Financial Activities (SOFA) when:

- * the charity becomes entitled to the resources
- * it is more likely than not that the trustees will receive the resources; and
- * the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities or income and expenses.

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods are measured at fair value (the amount for which the assets could be exchanged) unless impractical to do so. In this respect it is considered impractical to attach a value to the numerous small second hand items regularly donated for sale in the charity's shops. The income from sale of these items is recognised under income from trading activities. There were no donated services or facilities in the reporting period.

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 [CONT.]

The charity has incurred expenditure on support costs.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

c] Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

The charity made no redundancy payments during the reporting period.

No material item of deferred income has been included in the accounts.

The charity has creditors which are measured at settlement amounts less any trade discounts.

Tangible Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation has been calculated to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Motor vehicles and equipment	- 25% straight line
------------------------------	---------------------

Operating lease agreements

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged against income on a straight line basis over the period of the lease.

Stocks

There are no purchased stocks of goods for resale. Donated goods for resale are only considered to have a value at the point they are sold. The value prior to this is too uncertain.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 [CONT.]

2. VOLUNTARY INCOME

The company's turnover represents the value of goods and services supplied to customers during the year.

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL	TOTAL
	2022	£	2022	£	2022 £	2021 £
Donations						
Sanctuary donations	76,223				76,223	111,858
HMRC Gift Aid	2,082				2,082	7,269
Legacies						
Legacies	-				-	6,831
	<hr/>		<hr/>			
	78,305				78,305	125,958
	<hr/>		<hr/>			

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL	TOTAL
	2022	£	2022	£	2022 £	2021 £
Shop income	209,097				209,097	107,326
Sanctuary Open Day	6,345				6,345	-
Other fundraising	705				705	-
	<hr/>		<hr/>			
	216,147				216,147	107,326
	<hr/>		<hr/>			

4. INVESTMENT INCOME

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL	TOTAL
	2022	£	2022	£	2022 £	2021 £
Bank interest receivable	5				5	16
	<hr/>		<hr/>			

5. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL	TOTAL
	2022	£	2022	£	2022 £	2021 £
Shop costs	86,691				86,691	70,597
Sanctuary Open Day	881				881	-
Other fundraising expenses	355				355	796
	<hr/>		<hr/>			
	87,927				87,927	71,393
	<hr/>		<hr/>			

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 [CONT.]

6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	UNRESTRICTED FUNDS 2022	£	TOTAL 2022	£	TOTAL 2021	£
Animal sanctuary costs [including depreciation as shown in note 9]	180,873		180,873		147,895	

7. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	UNRESTRICTED FUNDS 2022	£	TOTAL 2022	£	TOTAL 2021	£
Animal sanctuary costs [including depreciation as shown in Note 9]	180,873		180,873		147,895	

8. OTHER COSTS

	UNRESTRICTED FUNDS 2022	£	TOTAL 2022	£	TOTAL 2021	£
Independent examiner's fee	1,000		1,000		900	
Other fees paid to independent examiner	2,330		2,330		1,387	
Legal and professional fees	600		600		910	

9. NET INCOMING/[OUTGOING] RESOURCES FOR THE YEAR

	2022		2021
	£		£
This is stated after charging			
Depreciation	2,643		2,322

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 [CONT.]

10. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2022	2021
	£	£
Wages and salaries	133,264	95,402
	=====	=====

The average number of employees during the year was 5. [2021 - 6] including trustees. All employee time involved providing either support to the governance of the charity or support services to charitable activities.

Trustee Remuneration

In the period the charity has paid trustees remuneration in accordance with contracts of employment for employment duties performed for the charity, as follows:

D Channing-Sykes	£28,361	[2021 £18,133]
C Kiddell	£22,689	[2021 £15,691]

No trustee expenses have been incurred.

There have been no related third party transactions in the reporting period.

No employee received remuneration of more than £60,000 during the year [2021 - Nil].

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 [CONT.]

11. TANGIBLE FIXED ASSETS

	Shop	Aviaries	Motor Vehicles	TOTAL £
COST				
At 1 April 2021	3,637	6,189	27,235	37,061
Additions	350	759	-	1,109
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	3,987	6,948	27,235	38,170
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 April 2021	1,782	4,183	27,234	33,199
Charge for the year	969	1,675	-	2,644
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	2,751	5,858	27,234	35,843
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2022	1,236	1,090	1	2,327
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	1,855	2,006	1	3,862
	<hr/>	<hr/>	<hr/>	<hr/>

12. DEBTORS

	2022 £	2021 £
Prepayments	9,702	12,133
Accrued Income	651	7,269
	<hr/>	<hr/>

All prepayments related to unrestricted funds in 2022 and 2021.

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 [CONT.]

13. CREDITORS

	2022	2021
	£	£
Trade Creditors	705	2,012
Other Creditors	7,259	4,287
	<hr/>	<hr/>
	7,964	6,299
	<hr/> <hr/>	<hr/> <hr/>

All creditors relate to unrestricted funds in 2022 and 2021.

14. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2022 the charity had annual commitments under non-cancellable operating leases as set out below

	Land and buildings	
	2022	2021
	£	£
Property rental	28,170	27,040
	<hr/>	<hr/>

15. CASH AT BANK AND IN HAND

	2022	2021
	£	£
	246,295	203,610
	<hr/> <hr/>	<hr/> <hr/>

16. RESTRICTED INCOME FUNDS

	Balance at 1 April 2021	Incoming resources	Release of Restricted Funds	Balance at 31 March 2022
	£	£	£	£
Appeal Fund	-			-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022[CONT.]

17. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2021 £	Incoming Resources £	Transfer of Funds £	Outgoing Resources £	Balance at 31 March 2022 £
General Funds	220,575	303,166	-	272,730	251,011

The unrestricted funds are available to be spent for any of the purposes of the charity.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £
Restricted Income Fund:			
Appeal Fund	-		-
Unrestricted Income Fund	2,327	248,684	251,011
	2,327	248,684	251,011

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022[CONT.]

**THE FOLLOWING PAGES ARE FOR THE INFORMATION
OF THE TRUSTEES ONLY**

THEY DO NOT FORM PART OF THE STATUTORY ACCOUNTS

TAG PET RESCUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
INCOMING RESOURCES		
VOLUNTARY INCOME		
Sanctuary donations	76,223	111,858
HMRC Gift Aid	2,082	7,269
Legacies	-	6,831
	<hr/>	<hr/>
	78,305	125,958
	<hr/>	<hr/>
ACTIVITIES FOR GENERATING FUNDS		
Shop Income	209,097	107,326
Sanctuary Open Day	6,345	-
Other Fundraising	705	-
	<hr/>	<hr/>
	216,147	107,326
	<hr/>	<hr/>
Grants	8,709	99,270
INVESTMENT INCOME		
Bank Interest	5	16
	<hr/>	<hr/>
TOTAL INCOMING RESOURCES	303,166	332,570
	<hr/>	<hr/>
RESOURCES EXPENDED		
FUNDRAISING TRADING: COSTS OF GOODS		
SOLD AND OTHER COSTS		
Sanctuary Open Day expenses	881	-
Wages, Salaries, National Insurance and Pensions	59,741	44,993
Rent	26,130	25,000
Rates and Water	820	604
Repairs and Maintenance	-	-
Other Fundraising expenses	355	796
	<hr/>	<hr/>
	87,927	71,393
	<hr/>	<hr/>

TAG PET RESCUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
CHARITABLE ACTIVITIES		
Boarding Kennel costs	7,574	8,907
Veterinary costs	36,487	39,406
Food and Litter	9,466	7,195
Pet Chip	-	358
Wages and Salaries	73,523	50,409
Rent	2,040	2,040
Repairs and Maintenance [Sanctuary]	7,133	5,590
Motor Vehicle expenses	4,833	5,675
Light, Heat, Rates and Telephone	10,859	7,266
Insurance	7,297	6,337
Cleaning	9,916	6,079
Depreciation	2,643	2,322
Dog Warden and Behaviourist	1,700	250
Other Office and General Expenses	5,306	6,061
Transaction and Bank Fees	2,096	-
	<hr/>	<hr/>
	180,873	147,895
	<hr/>	<hr/>
PROFESSIONAL FEES		
Independent examiner's fee	3,330	2,287
Legal and professional fees	600	910
	<hr/>	<hr/>
	3,930	3,197
	<hr/>	<hr/>
TOTAL RESOURCES EXPENDED	272,730	222,485
	<hr/> <hr/>	<hr/> <hr/>
NET INCOMING/[OUTGOING] RESOURCES FOR THE YEAR	30,436	110,085
	<hr/> <hr/>	<hr/> <hr/>

TAG PET RESCUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
FUNDRAISING TRADING: COSTS OF GOODS SOLD AND OTHER COSTS		
Fundraising trading – shop costs		
Wages, Salaries, National Insurance and Pensions	59,741	44,993
Rent	26,130	25,000
Rates and Water	820	604
Repairs and Maintenance	-	-
	86,691	70,597
	86,691	70,597
 Sanctuary Open Day		
Costs of sales – purchases	355	-
Other fundraising expenses	881	796
	1,236	796
	1,236	796
 CHARITABLE ACTIVITIES		
Animal Sanctuary Costs		
<i>Activities undertaken directly</i>		
Food and Litter	9,466	7,195
Pet chip	-	358
Wages and Salaries	73,523	50,409
Rent	2,040	2,040
Light, Heat, Telephone and Rates	10,859	7,266
Repairs and Maintenance	7,133	5,590
Insurance	7,297	6,337
Motor Vehicle expenses	4,833	5,675
Veterinary costs	36,487	39,406
Boarding Kennel fees	7,574	8,907
Cleaning	9,916	6,079
Depreciation	2,643	2,322
Dog Warden and Behaviourist	1,700	250
Other Office and General Expenses	5,306	6,061
Transaction and Bank Fees	2,096	-
	180,873	147,895
	180,873	147,895

TAG PET RESCUE

England & Wales - Charity number 1110837

Accounts

CHARITY NUMBER 01110837

TAG PET RESCUE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

**DUDLEY GORE & Co.
50 QUEEN STREET
RAMSGATE
KENT
CT11 9EE**

TAG PET RESCUE

CONTENTS	PAGE
Trustees annual report	1
Independent Examiner's report to the Trustees	3
Income and expenditure account	4
Balance sheet	5
Notes to the financial statements	6 - 13

The following pages do not form part of the accounts:

Detailed statement of financial activities	14 – 16
--	---------

TAG PET RESCUE

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and Administrative Details

Registered charity name TAG Pet Rescue

Charity registration number 1110837

Trustees

The Trustees who served the charity during the period were as follows:

Mr R Goodban
Ms D P Channing-Sykes
Ms S Pennington
Mrs C M Kiddell

Registered Office

Lydden Farm
Valley Road, Lydden
Margate, Kent
CT9 4LF

Structure, Governance and Management

The organisation was set up in 1988 and registered as a charity on 11th August 2005. The charity is managed by the Trustees under the terms of the governing trust deed dated 10th August 2005.

Objects and Activities

The objects of the charity are

1. To provide and maintain an animal shelter for the care and shelter of stray, neglected and unwanted animals and the protection of animals from ill-usage, cruelty and suffering.
2. To advance the education of the public in matters relating to animal welfare in general.
3. To advance the education and training of young persons through the provision of school placements to children.

TAG PET RESCUE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021 [CONT]

4. To relieve the financial hardship of persons who are unable to afford the fees for spaying and neutering through the provision of a subsidised service.

Achievements and Performance

We made the decision not to undertake any new projects during the year due to the uncertain nature of restrictions enforced through the Covid-19 pandemic. However, the receipt of Government grants together with the generosity of the general public has allowed us to maintain a sound financial position.

Financial Review

Income was received from sanctuary and charity shop donations, legacies and Government grants. The result for the year was a surplus of £110,085. Reserves at the year end amount to £220,575 which is considered adequate, although competition from other charities always remains a concern.

Plans for Future Periods

Our plans for the coming year are to replace the guinea pig accommodation together with the rabbit exercise areas. They have served us well for many years but, being made of wood, they are now crumbling and new ones are required.

Fixed Assets

The movement in fixed assets is shown in the notes to the financial statements.

The company's surplus for the year, after taxation, amounted to £110,085. [2020 – Surplus £16,586]

Independent Examiner

The independent examiner, Peter R Smith, has indicated his willingness to accept re-appointment for the ensuing year and a resolution will be proposed at the Annual General Meeting.

APPROVED BY THE TRUSTEES AND
SIGNED ON THEIR BEHALF

R Goodban R GOODBAN

Date: 20/01/2022

TAG PET RESCUE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TAG PET RESCUE

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on the following pages.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144[2] of the Charities Act 2011 [the Charities Act] and that an independent examination is needed.

It is my responsibility to:

- * examine the accounts under section 145 of the Charities Act;
- * to follow the procedures laid down in the general directions given by the Charity Commission under section 145[5][b] of the Charities Act; and
- * to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINATION

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

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

- [1] which gives me reasonable cause to believe that in any material respect the requirements:
- * to keep accounting records in accordance with Section 130 of the Charities Act;
 - * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

[2] to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

PR Smith

Date: 20th January 2022

PETER R SMITH
ICPA [Fellow]
50 Queen Street
Ramsgate, Kent
CT11 9EE

TAG PET RESCUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	UNRESTRICTED FUNDS 2021	£	RESTRICTED FUNDS 2021	£	TOTAL 2021	£	TOTAL 2020	£
INCOMING RESOURCES								
Incoming resources from generating funds:								
Voluntary income	2	125,958			125,958		88,128	
Charitable activities	3	107,326			107,326		161,381	
Investment income	4	16			16		76	
Grants		99,270			99,270		-	
		<hr/>					<hr/>	
TOTAL INCOMING RESOURCES		332,570			332,570		249,585	
		<hr/>					<hr/>	
RESOURCES EXPENDED								
Cost of generating funds:								
Fundraising trading:								
Costs of goods sold & other costs	5	[71,393]			[71,393]		[64,714]	
Charitable activities	6/7	[147,895]			[147,895]		[164,472]	
Professional fees	8	[3,197]			[3,197]		[3,813]	
		<hr/>					<hr/>	
TOTAL RESOURCES EXPENDED		[222,485]			[222,485]		[232,999]	
		<hr/>					<hr/>	
NET INCOMING/[OUTGOING] RESOURCES FOR THE YEAR	9	110,085			110,085		16,586	
TRANSFER BETWEEN FUNDS		-			-		-	
RECONCILIATION OF FUNDS								
Total funds brought forward		110,490			110,490		93,904	
		<hr/>					<hr/>	
TOTAL FUNDS CARRIED FORWARD		220,575		-	220,575		110,490	
		<hr/>					<hr/>	

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing activities.

The notes on pages 6 to 13 form part of these financial statements.

TAG PET RESCUE

BALANCE SHEET AT 31 MARCH 2021

	NOTE	2021 £	2020 £
FIXED ASSETS			
Tangible Assets	11	3,862	5,300
CURRENT ASSETS			
Debtors	12	19,402	6,689
Cash at bank and in hand	15	203,610	103,112
		<hr/>	<hr/>
		223,012	109,801
CREDITORS			
Amounts falling due within one year	13	6,299	4,611
		<hr/>	<hr/>
NET CURRENT ASSETS		216,713	105,190
		<hr/>	<hr/>
NET ASSETS		220,575	110,490
		<hr/>	<hr/>
FUNDS			
Restricted income funds	16	-	-
Unrestricted income funds	17	220,575	110,490
		<hr/>	<hr/>
TOTAL FUNDS	18	220,575	110,490
		<hr/>	<hr/>

These financial statements were approved by the Trustees and authorised for issue on _____
and are signed on their behalf by

R Goodban

R GOODBAN -Trustee

C M Kiddell

CM KIDDELL - Trustee

The notes on pages 6 to 13 form part of these financial statements

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied throughout.

a] Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note[s] to these accounts.

The accounts have been prepared in accordance with: the Statement of Recommended Practice: 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) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.

No changes to accounting estimates have occurred in the reporting period.

No material prior year errors have been identified in the reporting period.

The adoption of FRS 102 has not resulted in the change to any fund balance to those previously stated.

b] Income

Items of income are recognised and included in the Statement of Financial Activities (SOFA) when:

- * the charity becomes entitled to the resources
- * it is more likely than not that the trustees will receive the resources; and
- * the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities or income and expenses.

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods are measured at fair value (the amount for which the assets could be exchanged) unless impractical to do so. In this respect it is considered impractical to attach a value to the numerous small second hand items regularly donated for sale in the charity's shops. The income from sale of these items is recognised under income from trading activities. There were no donated services or facilities in the reporting period.

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 [CONT.]

The charity has incurred expenditure on support costs.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

c] Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

The charity made no redundancy payments during the reporting period.

No material item of deferred income has been included in the accounts.

The charity has creditors which are measured at settlement amounts less any trade discounts.

Tangible Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation has been calculated to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Motor vehicles and equipment	- 25% straight line
------------------------------	---------------------

Operating lease agreements

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged against income on a straight line basis over the period of the lease.

Stocks

There are no purchased stocks of goods for resale. Donated goods for resale are only considered to have a value at the point they are sold. The value prior to this is too uncertain.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 [CONT.]

2. VOLUNTARY INCOME

The company's turnover represents the value of goods and services supplied to customers during the year.

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL			
	2021	£	2021	£	2021	£	2020	£
Donations								
Sanctuary donations	111,858				111,858		68,128	
HMRC Gift Aid	7,269				7,269		-	
Legacies								
Legacies	6,831				6,831		20,000	
	<hr/>		<hr/>		<hr/>		<hr/>	
	125,958				125,958		88,128	
	<hr/>		<hr/>		<hr/>		<hr/>	

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL		TOTAL	
	2021	£	2021	£	2021	£	2020	£
Shop income	107,326				107,326		156,856	
Sanctuary Open Day	-				-		4,525	
Other fundraising	-				-		-	
	<hr/>		<hr/>		<hr/>		<hr/>	
	107,326				107,326		161,381	
	<hr/>		<hr/>		<hr/>		<hr/>	

4. INVESTMENT INCOME

	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL		TOTAL	
	2021	£	2021	£	2021	£	2020	£
Bank interest receivable	16				16		76	
	<hr/>		<hr/>		<hr/>		<hr/>	

5. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	UNRESTRICTED FUNDS		TOTAL		TOTAL			
	2021	£	2021	£	2021	£	2020	£
Shop costs	70,597				70,597		64,383	
Sanctuary Open Day	-				-		160	
Other fundraising expenses	796				796		171	
	<hr/>		<hr/>		<hr/>		<hr/>	
	71,393				71,393		64,714	
	<hr/>		<hr/>		<hr/>		<hr/>	

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 [CONT.]

6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	UNRESTRICTED FUNDS 2021	£	TOTAL 2021	£	TOTAL 2020	£
Animal sanctuary costs [including depreciation as shown in note 9]	147,895		147,895		164,472	

7. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	UNRESTRICTED FUNDS 2021	£	TOTAL 2021	£	TOTAL 2020	£
Animal sanctuary costs [including depreciation as shown in Note 9]	147,895		147,895		164,472	

8. OTHER COSTS

	UNRESTRICTED FUNDS 2021	£	TOTAL 2021	£	TOTAL 2020	£
Independent examiner's fee	900		900		900	
Other fees paid to independent examiner	1,387		1,387		1,313	
Legal and professional fees	910		910		1,600	

9. NET INCOMING/[OUTGOING] RESOURCES FOR THE YEAR

	2021 £	2020 £
This is stated after charging		
Depreciation	2,322	1,974

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 [CONT.]

10. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2021	2020
	£	£
Wages and salaries	95,402	90,338
	=====	=====

The average number of employees during the year was 6. [2020 - 6] including trustees. All employee time involved providing either support to the governance of the charity or support services to charitable activities.

Trustee Remuneration

In the period the charity has paid trustees remuneration in accordance with contracts of employment for employment duties performed for the charity, as follows:

D Channing-Sykes	£18,133	[2020 £21,386]
C Kiddell	£15,691	[2020 £15,392]

No trustee expenses have been incurred.

There have been no related third party transactions in the reporting period.

No employee received remuneration of more than £60,000 during the year [2020 - Nil].

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 [CONT.]

11. TANGIBLE FIXED ASSETS

	Shop	Aviaries	Motor Vehicles	TOTAL £
COST				
At 1 April 2020	2,753	6,189	27,235	36,177
Additions	884	-	-	884
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	3,637	6,189	27,235	37,061
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 April 2020	1,007	2,636	27,234	30,877
Charge for the year	775	1,547	-	2,322
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	1,782	4,183	27,234	33,199
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2021	1,855	2,006	1	3,862
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2020	1,746	3,553	1	5,300
	<hr/>	<hr/>	<hr/>	<hr/>

12. DEBTORS

	2021 £	2020 £
Prepayments	12,133	6,689
Accrued Income	7,269	-
	<hr/>	<hr/>

All prepayments related to unrestricted funds in 2021 and 2020.

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 [CONT.]

13. CREDITORS

	2021	2020
	£	£
Trade Creditors	2,012	515
Other Creditors	4,287	4,096
	<hr/>	<hr/>
	6,299	4,611
	<hr/> <hr/>	<hr/> <hr/>

All creditors relate to unrestricted funds in 2021 and 2020.

14. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2021 the charity had annual commitments under non-cancellable operating leases as set out below

	Land and buildings	
	2021	2020
	£	£
Property rental	27,040	27,040
	<hr/>	<hr/>

15. CASH AT BANK AND IN HAND

	2021	2020
	£	£
	203,610	103,112
	<hr/>	<hr/>

16. RESTRICTED INCOME FUNDS

	Balance at 1 April 2020	Incoming resources	Release of Restricted Funds	Balance at 31 March 2021
	£	£	£	£
Appeal Fund	-			-
	<hr/>	<hr/>	<hr/>	<hr/>

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021[CONT.]

17. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2020 £	Incoming Resources £	Transfer of Funds £	Outgoing Resources £	Balance at 31 March 2021 £
General Funds	110,490	332,570	-	222,485	220,575
	<hr/> <hr/>			<hr/> <hr/>	<hr/> <hr/>

The unrestricted funds are available to be spent for any of the purposes of the charity.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £
Restricted Income Fund:			
Appeal Fund	-		-
Unrestricted Income Fund	3,862	216,713	220,575
	<hr/>	<hr/>	<hr/>
	3,862	216,713	220,575
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

TAG PET RESCUE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021[CONT.]

**THE FOLLOWING PAGES ARE FOR THE INFORMATION
OF THE TRUSTEES ONLY**

THEY DO NOT FORM PART OF THE STATUTORY ACCOUNTS

TAG PET RESCUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2021

	2021	2020
	£	£
INCOMING RESOURCES		
VOLUNTARY INCOME		
Sanctuary donations	111,858	68,128
HMRC Gift Aid	7,269	-
Legacies	6,831	20,000
	-----	-----
	125,958	88,128
	-----	-----
ACTIVITIES FOR GENERATING FUNDS		
Shop Income	107,326	156,856
Sanctuary Open Day	-	4,525
Other Fundraising	-	-
	-----	-----
	107,326	161,381
	-----	-----
Grants	99,270	-
INVESTMENT INCOME		
Bank Interest	16	76
	-----	-----
TOTAL INCOMING RESOURCES	332,570	249,585
	-----	-----
RESOURCES EXPENDED		
FUNDRAISING TRADING: COSTS OF GOODS		
SOLD AND OTHER COSTS		
Sanctuary Open Day expenses	-	160
Wages, Salaries, National Insurance and Pensions	44,993	32,714
Rent	25,000	25,000
Rates and Water	604	1,976
Repairs and Maintenance	-	4,693
Other Fundraising expenses	796	171
	-----	-----
	71,393	64,714
	-----	-----

TAG PET RESCUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2021

	2021	2020
	£	£
CHARITABLE ACTIVITIES		
Boarding Kennel costs	8,907	25,508
Veterinary costs	39,406	32,461
Food and Litter	7,195	7,986
Pet Chip	358	-
Wages and Salaries	50,409	57,624
Rent	2,040	2,040
Repairs and Maintenance [Sanctuary]	5,590	-
Motor Vehicle expenses	5,675	7,959
Light, Heat, Rates and Telephone	7,266	10,161
Insurance	6,337	3,886
Cleaning	6,079	8,580
Depreciation	2,322	1,974
Dog Warden and Behaviourist	250	500
Other Office and General Expenses	6,061	5,793
	<hr/>	<hr/>
	147,895	164,472
	<hr/>	<hr/>
 PROFESSIONAL FEES		
Independent examiner's fee	2,287	2,213
Legal and professional fees	910	1,600
	<hr/>	<hr/>
	3,197	3,813
	<hr/>	<hr/>
 TOTAL RESOURCES EXPENDED	 222,485	 232,999
	<hr/> <hr/>	<hr/> <hr/>
 NET INCOMING/[OUTGOING] RESOURCES FOR THE YEAR	 110,085	 16,586
	<hr/> <hr/>	<hr/> <hr/>

TAG PET RESCUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2021

	2021	2020
	£	£
FUNDRAISING TRADING: COSTS OF GOODS SOLD AND OTHER COSTS		
Fundraising trading – shop costs		
Wages, Salaries, National Insurance and Pensions	44,993	32,714
Rent	25,000	25,000
Rates and Water	604	1,976
Repairs and Maintenance	-	4,693
	70,597	64,383
	70,597	64,383
 Sanctuary Open Day		
Costs of sales – purchases	-	160
Other fundraising expenses	796	171
	796	331
	796	331
 CHARITABLE ACTIVITIES		
Animal Sanctuary Costs		
<i>Activities undertaken directly</i>		
Food and Litter	7,195	7,986
Pet chip	358	-
Wages and Salaries	50,409	57,624
Rent	2,040	2,040
Light, Heat, Telephone and Rates	7,266	10,161
Repairs and Maintenance	5,590	-
Insurance	6,337	3,886
Motor Vehicle expenses	5,675	7,959
Veterinary costs	39,406	32,461
Boarding Kennel fees	8,907	25,508
Cleaning	6,079	8,580
Depreciation	2,322	1,974
Dog Warden and Behaviourist	250	500
Other Office and General Expenses	6,061	5,793
	147,895	164,472
	147,895	164,472