



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From: 01/02/2022 To 31/01/2023

Charity name: Rushton Dog Rescue

Charity registration number: 1139999

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The charity's objectives and principal activities as set out in the Amended Constitution continue to be that of Animal Welfare. For the benefit of the public to relieve the suffering of dogs in need of care and attention and, in particular, to provide and maintain kennels or other facilities for the reception care and treatment of these dogs.</p> <p>And to promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The main activities of the charity were continuing to re-home unwanted or mistreated dogs and to find them new forever homes.</p> <p>We have tried to start making the public more aware of the effects of 'back yard breeding' and to try and support local families with help with the cost of neutering dogs.</p> <p>We are trying to find quality homes for many dogs in our care because of covid breeding. Many have extreme issues and sadly won't be able to live in normal homes.</p> <p>We have had to stop saving foreign dogs as the demand to rescue in the UK is worse than it has ever been.</p> <p>We have just managed to secure a new shop that is opening in 2024, which will bring a huge support for the dogs we so desperately need to survive.</p>

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>The trustees are aware and have shown regard for public benefit issued by the charity commission.</p> <p>Rushton Dog Rescue was set up to reduce and rehabilitate the number of stray and ill-treated dogs. Most of which was created by the public. Rushton work hard to reduce and eliminate strays and recover illtreated dogs.</p> <p>Rushton dog rescue are trying to educate the larger public of the importance of neutering and not breeding dogs for profit.</p> <p>The trustees are satisfied that the benefit aspect and public aspects are satisfied.</p>
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Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>We continue to find more foster homes to temporarily house dogs. Lots of these are available at short notice.</p> <p>The number of dogs we have rehomed this year has been disappointing. We hope things will improve in 2024.</p> <p>We continue to develop a large number of supporters and followers.</p> <p>Rushton also has a number of volunteers that work on site at Freedom Farm and help with the rehabilitation of dogs and or their transport to the UK.</p>

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>Covid still has an impact on the charity. Whilst peoples attitudes are starting to change to socialising, we are now paying for 'covid puppies' where people thought it was a good idea and now post pandemic can no longer look after their dog.</p> <p>We have kept in control of our finances extremely well up until June 2022 when we suffered a bereavement and had to close our boarding as it was just starting to accommodate the dogs from Dog Bus after the loss of our fellow rescue worker this has put a huge strain on finances, and we hope to be able to reopen the boarding the end of January 2024 which is needed to maintain income. We have a high amount owed to creditors as we simply have not had enough funds in to pay for everything and day to day costs like utilities have risen drastically.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity has no policy on reserves. They are designated as general unrestricted. Any reserves that are generated will be used to fund the charities main objectives like for vet, transport and or housing costs etc.
Amount of reserves held	Para 1.22	As a result of 2022 accounts now being prepared on an accruals basis under FRS 102, closing reserves are showing at £38,261 (2022 77,746)
Reasons for holding zero reserves	Para 1.22	We would like to be able to hold reserves to use for future projects and rescue missions. However, this is hard to plan as they often occur spontaneously which means we cannot predict or budget for them to occur. We could provide a contingency for such an occurrence but all donations received are ear marked for existing dogs/ rescue missions this is impractical to do.
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed or reappointed annually.

Reference and Administrative details

Charity name	Rushton Dog Rescue
Other name the charity uses	
Registered charity number	1139999
Charity's principal address	Freedom Farm Henley Langport Somerset TA10 9BE

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ms Cindi McNeil Regan		Appointed 23 April 2018	
2	Miriam Grey		Appointed 1 September 2019	
3	Paula Dicks		Appointed 18 May 2023	

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Cindi McNeil Regan</i>	
Full name(s)	Cindi McNeil Regan	
Position (eg Secretary, Chair, etc)	Trustee	

Date

28/11/2023



Rushton Dog Rescue			Charity No (if any)	1139999
Annual accounts for the period				
Period start date	01/02/2022	To	Period end date	31/01/2023

Section A Statement of financial activities

Recommended categories by activity

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies
Charitable activities
Other trading activities
Investments
Separate material item of income
Other

Total

Resources expended (Note 6)

Expenditure on:

Raising funds
Charitable activities
Separate material item of expense
Other

Total

Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use
Other gains/(losses)

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

Guidance Notes

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	734708 £ F04	Prior year funds £ F05
S01	197,571		-	197,571	301,678
S02	31,615		-	31,615	47,933
S03			-	-	-
S04		-		-	-
S05	-	-	-	-	-
S06		-	-	-	-
S07	229,186	-	-	229,186	349,611
S08	84,753		-	84,753	60,128
S09	146,543		-	146,543	244,195
S10			-	-	-
S11	37,375		-	37,375	64,391
S12	268,671	-	-	268,671	368,714
S13	- 39,485	-	-	- 39,485	
S14	-	-	-	-	
S15	- 39,485	-	-	- 39,485	
S16	-	-	-	-	
S17	-	-	-	-	
S18	-	-	-	-	
S19	-	-	-	-	
S20	- 39,485	-	-	- 39,485	
S21	77,746	-	-	77,746	
S22	38,261	-	-	38,261	

Section B Balance sheet

	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£ F01	£ F02	£ F03	£ F04	£ F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	736,607	-	-	736,607	734,708
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	736,607	-	-	736,607	734,708
Current assets						
Stocks (Note 18)	B06	9,000	-	-	9,000	9,000
Debtors (Note 19)	B07	-	-	-	-	7,131
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	10,258	-	-	10,258	20,643
Total current assets	B10	19,258	-	-	19,258	36,774
Creditors: amounts falling due within one year (Note 20)	B11	188,233	-	-	188,233	14,409
Net current assets/(liabilities)	B12	- 168,975	-	-	- 168,975	22,365
Total assets less current liabilities	B13	567,632	-	-	567,632	757,073
Creditors: amounts falling due after one year (Note 20)	B14	529,371	-	-	529,371	679,327
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	38,261	-	-	38,261	77,746
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	-	-	-	-
Unrestricted funds	B19	38,261	-	-	38,261	77,746
Revaluation reserve	B20	-	-	-	-	-
Total funds	B21	38,261	-	-	38,261	77,746

Signed by one or two trustees on behalf of all the trustees

	Print Name	Date of approval dd/mm/yyyy
<i>Cindi McNeil Regan</i>	CINDI MCNEIL REGAN	28/11/2023

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These 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:

• and 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

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

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

N/A

Disclosure of any uncertainties that make the going concern assumption doubtful;

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

1.3 Change of accounting policy

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

Yes*

✓

No*

✓

* -Tick as appropriate

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

✓

No*

✓

* -Tick as appropriate

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

✓

No*

✓

* -Tick as appropriate

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> 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. 	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Government grants	<p>The charity has received government grants in the reporting period</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Tax reclaims on donations and gifts	<p>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.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated services and facilities	<p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		✓	✓	✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		✓	✓	✓
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	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.	Yes	No	N/a
		✓	✓	✓
Governance and support costs	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.	Yes	No	N/a
		✓	✓	✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		✓	✓	✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		✓	✓	✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		✓	✓	✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓	✓	✓
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓	✓	✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓	✓	✓
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		✓	✓	✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		✓	✓	✓
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	✓		
	They are valued at cost.	Yes	No	N/a
		✓	✓	✓
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	✓	✓	✓
	They are valued at cost.	Yes	No	N/a
		✓	✓	✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		✓	✓	✓
	They are valued at cost.	Yes	No	N/a
		✓	✓	✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		✓	✓	✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		✓	✓	✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		✓	✓	✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		✓	✓	✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		✓	✓	✓
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.	Yes	No	N/a
		✓	✓	✓
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		✓	✓	✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		✓	✓	✓

Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
Analysis					£	£
Donations and legacies:	Donations and gifts (including Gift Aid)	155,119	-	-	155,119	153,971
			-	-	-	-
	Legacies		-	-	-	65,100
	General grants provided by government/other charities	42,452		-	42,452	82,607
	Membership subscriptions and sponsorships which are in substance donations		-	-	-	-
	Donated goods, facilities and services		-	-	-	-
	Other		-	-	-	-
	Total	197,571	-	-	197,571	301,678
Charitable activities:	Shop sales	31,615	-	-	31,615	47,933
		-	-	-	-	-
		-	-	-	-	-
	Other, JRS		-	-	-	-
	Total	31,615	-	-	31,615	47,933
TOTAL INCOME		229,186	-	-	229,186	349,611
Other information:						

Note 4

Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Job retention scheme	-	7,033
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	7,033

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Expenditure on raising funds:					
Incurring seeking donations				734,708	-
Incurring seeking legacies				-	-
Incurring seeking grants					
Operating membership schemes and social lotteries					
Fundraising expenses	5,200				
Fundraising agents					
Operating charity shops	42,029			42,029	35,063
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	128			128	129
Start up costs incurred in generating new source of future income				-	-
Database development costs				-	-
Other trading activities					
Investment management costs:				-	-
Portfolio management costs				-	-
Cost of obtaining investment advice				-	-
Investment administration costs				-	-
Intellectual property licencing costs				-	
Rent collection, property repairs and maintenance charges	37,396			37,396	24,936
		-	-	-	
Total expenditure on raising funds	84,753	-	-	814,261	60,128
Expenditure on charitable activities					
Vetinary Costs	73,017		-	73,017	66,206
Dog care, boarding, food, cleaning and transport	33,528		-	33,528	34,927
Travel	14,309		-	14,309	110,219
Wages	25,689		-	25,689	32,844
Total expenditure on charitable activities	146,543	-	-	146,543	244,195
Other					
Accountancy	4,470	-	-	4,470	4,165
Bank Charges	5,743	-	-	5,743	111
Computer	2,352				
Telephone	3,246	-	-	3,246	3,390
Legal fees	300	-	-	300	2,974
Interest	3,929	-	-	3,929	36,806
Insurance	5,134	-	-	5,134	3,828
Depreciation	12,202	-	-	12,202	11,569
Total other expenditure	37,375	-	-	35,023	62,843
TOTAL EXPENDITURE	268,671	-	-	1,073,573	367,166

Section C	Notes to the accounts
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Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds £	Independent Examination £	Bookkeeping & Payroll £	Cashflow, Mgt info £	Grand total £	Basis of allocation 734708
Governance	-	1,200	3,270		4,470	accrual
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	1,200	3,270	-	4,470	

Section C	Notes to the accounts
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Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of

Independent examiner's fees

Assurance services other than audit or independent examination

Cashflow Mgt info

Other fees (for example: financial advice, consultancy, accountancy services) paid

This year £	Last year £
1200	1200
	415
3270	2550

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Section C	Notes to the accounts	(cont)
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Note 11 **Paid employees**
Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	25,279	32,205
Social security costs		-
Pension costs (defined contribution scheme)	410	639
Other employee benefits	-	-
Total staff costs	25,689	32,844

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

✓

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

NIL

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	1	1
Charitable Activities	1	1
Governance	-	-
Other	-	-
Total	2	2

Section C **Notes to the accounts** **(cont)**

Note 14 **Tangible fixed assets**
Please complete this note if the charity has any tangible fixed assets
14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	700,000	-	53,696	-	753,696
Additions		-	14,100	-	14,100
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	700,000	-	67,796	-	767,796

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14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						
At beginning of the year	-	-	18,988	-	18,988	
Disposals	-	-	-	-	-	
Depreciation	-	-	12,202	-	12,202	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	31,190	-	31,190	

14.3 Net book value

Net book value at the beginning of the year	700,000	-	11,454	-	11,454
Net book value at the end of the year	700,000	-	36,606	-	736,606

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

14.6 Other disclosures

- (i) **Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.**
- (ii) **Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.**
- (iii) **Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.**

HSBC Mortgage on Property of £419,371.
Donated vehicle to transport dogs to vets, rescue etc

Section C	Notes to the accounts	(cont)
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Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

..

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	-	-	9,000	-
<i>Added in period</i>	-	-	-		-
<i>Expensed in period</i>	-	-	-		-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	9,000	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

NONE

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Section C	Notes to the accounts	(cont)
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Note 19 **Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors
Prepayments and accrued income
Other debtors

Total

This year £	Last year £
-	-
-	-
-	-
-	7,131

Section C	Notes to the accounts	(cont)
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Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

Accruals for grants payable
Bank loans and overdrafts
Trade creditors
Payments received on account for contracts or performance-related grants
Accruals and deferred income
Taxation and social security
Other creditors

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
24,062	-	529,371	679,327
52,931	7,081	-	-
	-	-	
700	1,200	-	-
- 4,148	6,094	-	-
114,688	34	-	-
188,233	14,409	529,371	679,327

Section C	Notes to the accounts	(cont)
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Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total
Amounts added in current period
Amounts released to income from previous periods
Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
10,258	20,643
-	-
10,258	20,643
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Reserve	UR	For future aid, no restrictions	77,746	229,187	- 268,673	-	-	38,260
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			77,746	229,187	- 268,673	-	-	38,260

Section C	Notes to the accounts	(cont)
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Note 29	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Note 5 Donated goods, facilities and services

Seconded staff
Use of property
Other

This year £	Last year £
-	-
-	-
-	-
-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Donated goods are valued at fair value unless impractical to measure reliably the fair value of the donated items; When there is no direct evidence of fair value for an equivalent item, value is derived from either the estimated re-sale value after deducting costs to sell

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Some donated goods, for example linen and blankets are not sold on but are used for the rescued dogs in their rehabilitation

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

There are nine volunteers who help on site, foster people for dogs and help with the dog husbandry at the main site. They all volunteer part time and unpaid.

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Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/directors/ members of

Charity Name
Rushton Dog Rescue

On accounts for the year ended

31 January 2023

Charity no.:

1139999

Company no.:

N/A

Set out on pages

1-5 of Trustees Annual report and 1-16 of the Annual Accounts

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) 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 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 examiner's statement

My examination was carried out in accordance with 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 material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed: J A Pyke

Date: 28/11/2022

Name: Jemma A Pyke

**Relevant professional
qualification(s) or body
(if any):**

AFA MIPA 279761

Address: R & J Business Solutions

North Street

Langport TA10 9QT

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).