

CHARITY REGISTRATION NUMBER: 1156882

Paws2Rescue
Unaudited Financial Statements
31 December 2021

TURPIN BARKER ARMSTRONG

Chartered Certified Accountants

Allen House

1 Westmead Road

Sutton

Surrey

SM1 4LA

Paws2Rescue
Financial Statements
Year ended 31 December 2021

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Paws2Rescue
Trustees' Annual Report
Year ended 31 December 2021

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

Reference and administrative details

Registered charity name	Paws2Rescue
Charity registration number	1156882
Principal office	71-75 Shelton Street Covent Garden London WC2H 9JQ

The trustees

A Standbridge
R Dulwich
L Burrows
Y Vehlow

Independent examiner

David Payne FCA
Allen House
1 Westmead Road
Sutton
Surrey
SM1 4LA

The notes on pages 11 to 16 form part of these financial statements.

Paws2Rescue

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

Structure, Governance and management

Type of governing document:

Constitution

Charity constitution:

Unincorporated Association

Trustee selection methods:

Elected by equal vote current trustees. In the event of a disputed decision, the vote will move to the Treasurer, until such time as there are an uneven number of trustees.

Additional governance issues:

Paws2Rescue utilise the Charity Commission recommended procedures and external Charity Governance Certification being worked towards which will be in place by end of 2022.

Organisational structure:

Trustees provide the strategy and direction of the charity, including annual planning for specific projects in Romania for example, a new neuter clinic or a new neuter campaign.

All our team are volunteers.

Our volunteers are split into teams, representing each area of our work:

- Adoptions team
- Van run team (when adopted dogs are prepared and travelling to the UK to their families)
- Homecheck team
- Behaviour support team (dog training)
- Administration team
- Social media team
- Fundraising team
- Sponsor Dog team

Each team is led by a volunteer, and every volunteer within Paws2Rescue has a specific role allocated to them. In addition to their role, team can take on additional or shadowing roles or activities.

We have a well being volunteer for our whole team, we are Investor In Volunteers IIV accredited and we regard mental health is as important as our physical health placing huge importance on the well being of our volunteer team.

Related parties:

There are no related parties, either within the UK or otherwise who are related to the Paws2Rescue charity.

Major Risks Procedures:

Paws2Rescue have defined and identified major risks which could occur both within the UK and within the territories in which charity work is being focused and within the four risk quadrants of volunteers, UK dogs, economic climate and policy in Romania, general public. This has been reviewed on an annual basis, and as and when, but will be reviewed on a six monthly basis from 2022.

The notes on pages 11 to 16 form part of these financial statements.

There is a formal incident process for UK incidents. In the event of an emergency incident occurring in the territory recipient, Paws2Rescue management team will within 24 hours, discuss and formulate a response to the crisis: including emergency fundraising and flying to the territory if required. There are systems and procedures in place to manage Major Risks.

General Data Protection Regulations (GDPR):

Paws2Rescue have in place a Privacy Policy and this is also displayed on our website.

All volunteers are required to read and sign and date a Confidentiality Agreement pertaining to the sight and privacy of personal data and we notify adopters ("consumers") of the reason that we hold information. We no longer hold personal data paper records and we store personal data securely. Our website cookie policy is written and managed by a professional third party. Our website provider has secure protections in place. We have a volunteer member of our team who is responsible for our GDPR compliance and cyber.

Objectives and Activities:

Summary of the Objects:

For the benefit of the public to relieve the suffering of animals in need of care and attention and to provide homes or other facilities for the reception, care and treatment of such animals and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering in particular but not exclusively to dogs in Romania.

Summary of the main activities undertaken for the working towards the Objects:

To raise awareness to the public within the UK by using social media and paper media, attending local events and through our monthly visits to Romania and other countries, as the eyes of our supporters: to help the public to understand the problems with animal abuse, neglect and stray dogs and how we can work toward providing solutions.

Raising donations through social media, fundraising events, legacies, newsletters and merchandise. Which in turn provide food, assist trusted NGO's and rescuers in Romania and other countries with foster of rescued animal costs, and vet bills and the like.

Visits to Romania on at least a bi-monthly basis meet with trusted individual rescuers, local charities, shelters, to feed the dogs, and to raise awareness in the UK and EU to the plight and abuse of Romanian dogs. To work in the communities in educating the younger generation with our one day events and in schools overseas and in the UK, and communities with our online education programme.

The building and repairing of shelters in Romania to provide reception, food and care for the stray dogs suffering cruelty. Working with our rescuers who co-ordinate Paws2Rescue activities in Romania. The leasing and setting up of vet clinics, the purchase of mobile vet clinics across Romania, with a continued focus on rural Romania.

Carrying out neuter campaigns across the country and alongside local charities called NGO's, key to solving the stray dog population problems. We have neutered over 10,000 animals to the end of 2021.

Carrying out education campaigns in schools and communities to teach animal care and empathy, in Romania and Peru, and our commitment to extend the rescue of dogs and cats, neuter campaigns and education in any country of the world which is in desperate need of assistance.

Arranging the adoption of dogs and cats into families from the UK, Romania and other countries including South Korea and Egypt.

Paws2Rescue hereby declare that prior to every activity undertaken, trustees have had regard to the guidance issued by the Charity Commission on public benefit issues.

The notes on pages 11 to 16 form part of these financial statements.

Additional detail of Objectives and Activities:

Paws2Rescue planning includes a framework of events and also Key Projects and Other Projects for the following year, and for three years in advance.

For the 2021 financial year, key projects that we worked for were:

Multiple neuter campaigns across Romania and promotion and work promoting basic animal care in the communities of Ortisoara, Moldova Noua, Harlau, Miroslava, Fagaras, Iasi and other rural areas including monasteries.

Christmas Shoebox appeal for children was again a success and our UK team braved covid restrictions and went to Romania to be a part of this event.

Groundwork and building work started on a new sanctuary in Romania which we are working on in collaboration with our local NGO. Our fundraising campaign Walking To Build A Safer Future, supported by our patrons, assisted in fundraising and raising awareness for the desperate need for this sanctuary.

Welcoming a new Paws2Rescue vet student into our team in Romania. Our vet scholars work on neuter campaigns and research programmes throughout the year for us, and in 2021 this was canineish.

In the UK specifically raising awareness at events including Paws In The Park, through summer dog meet us across the country and with our attendance / awards: Integrity 2021 and Petplan Animal Charity Nominee.

For this financial year, general activities included:

Response to emergency events including Prepare for Winter

Response to extreme suffering of individual animals – rescuing and raising donations

The growth of our work in promoting and raising awareness in the UK across a wider social media spectrum

Continued fundraising to help NGO's and other individual rescuers, in their care of the dogs by helping with: food, vet bills, foster care, emergency response.

Due to the continued global pandemic, a specific focus internally on our volunteers, building and bonding our team, webinar training, online meetings and UK team growth.

Achievements and Performance:

This year had a continued increase in the income derived from the adoption of dogs. The adoption costs for dogs are non-profit making. In 2022 we do anticipate this level of adoptions reducing significantly as the country moves out of covid restrictions.

Three key areas of the charity are in place, with projects working towards our goal of leaving a lasting legacy to help the dogs and animals in rural Romania and other countries:

- a) The assistance of the dogs in desperate need in Romania and across the world
- b) The fostering or adoption of dogs into homes in the UK and other countries.
- c) Key focus on our neutering programmes and our education programme.

Over 10,000 animals neutered by Paws2Rescue up to the end of 2021.

During 2021 our volunteer team in the UK grew in number to 38. This was driven by our volunteer planning programme, and activities within our administration being split out to allow volunteer responsibility to be allocated.

A focus on best practice within each process of adoption and work with rescuers on the ground in Romania continues. A key focus of our adoption programme has been blood testing and research into disease, research which we are looking to expand further in the forthcoming 3 years.

The notes on pages 11 to 16 form part of these financial statements.

Our focus internally on looking after our volunteers, and growing as a team, won us the accreditation of Investor In Volunteers (IIC) in 2021.

Financial Review:

Policy on Reserves:

£50,000 minimum reserve.

Our minimum reserve policy increased due to the unknown effects of the global pandemic on our rescue and the commitment to our 3 year project to build an animal sanctuary in Western Romania.

Funds in Deficit:

The charity owed £1,889.93 as at 31st December 2021. This is made up of £149.93 (Brelades Veterinary Surgery) and £1,740.00 which relates to Turpin Barker Armstrong independent examination fee.

The money owed to the charity as at 31st December 2021 is £3,539.64 and this is made up of the VAT refund for December 2021 quarter - £2,663.39 and £876.25 relating to the prepaid insurance.

Further finance review details:

61% of the total charity income was derived from the adoption of dogs.

This is an increase of 5% on 2020.

Whilst less dogs were adopted in 2021 than 2020, this demonstrates a slight reduction in donations to support our work.

The adoption fees received were then paid out by Paws2Rescue in transport costs to our third party transporter and to rescuers and vets for the preparation of dogs including vaccinations, blood tests and passport, for neutering and for the required kennel stays in the UK.

There is no profit made from any dog adoption.

The remaining income: principal sources were from requests for donations and fundraising on social media, from the sale of Paws2Rescue merchandise, from fundraising events and individual one off donations which were in the main for neutering.

Paws2Rescue also received a grant from Battersea Cats and Dogs Home in support of our neutering campaigns in 2021.

How expenditure has supported the Key Objectives:

A key expenditure has been to sending payments to our rescuers to support the dogs in their care whether this has been for food, vet bills or shelter repairs, and to buy food whilst overseas during our visits. This supports a key objective in relieving suffering and providing facilities for their reception care and treatment.

Other expenditure has been made on merchandise, which has increased donations and profit through sales, and raised public awareness of Paws2Rescue and our vital work.

Expenditure made in 2021 included building materials to help rescuers repair shelters, fix fencing and kennels, plus the start of building works on a new sanctuary in Western Romania.

Specific expenditure in 2021 has been on advertising and promotion of our sponsored dogs, children's education printing and our education programme.

Investment Policy:

In 2020 we stated that if the opportunity arose to put down a lasting footprint in a rural area with a local and trusted NGO, then we would carry out this project. Such projects, investing donations, would building of a sanctuary or shelter, leasing or donating to purchase a holding to set up a vet clinic or the purchase of mobile vet clinics in rural areas.

In 2021, we have commenced the building of a new sanctuary in West Romania, a 2 or 3 year project, which will be built partially with specific donations raised solely for this purpose. This is reflected in Building Costs within our Accounts.

We continued to provide donations for major projects in improving conditions for the rescued dogs in private shelters, but not the property of Paws2Rescue.

Declaration:

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

Signed on behalf of the charity's trustees:

Signature	<i>A Standbridge</i>
Full Name	Mrs Alison Standbridge
Position	Trustee
Date	8 th October 2022

Paws2Rescue

Independent Examiner's Report to the Trustees of Paws2Rescue

Year ended 31 December 2021

I report to the trustees on my examination of the financial statements of Paws2Rescue ('the charity') for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

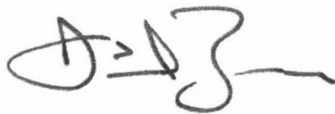
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



David Payne FCA
Independent Examiner

Allen House
1 Westmead Road
Sutton
Surrey
SM1 4LA

27/10/2022

Paws2Rescue
Statement of Financial Activities
Year ended 31 December 2021

		2021		2020
		Unrestricted funds £	Total funds £	Total funds £
	Note			
Income and endowments				
Donations and legacies	4	520,037	520,037	598,077
Charitable activities	5	345	345	659
Investment income	6	1	1	2
Total income		<u>520,383</u>	<u>520,383</u>	<u>598,738</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations	7	438,797	438,797	543,279
Other expenditure	8	46,470	46,470	42,290
Total expenditure		<u>485,267</u>	<u>485,267</u>	<u>585,569</u>
Net income and net movement in funds		<u>35,116</u>	<u>35,116</u>	<u>13,169</u>
Reconciliation of funds				
Total funds brought forward		34,615	34,615	21,446
Total funds carried forward		<u>69,731</u>	<u>69,731</u>	<u>34,615</u>

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

Paws2Rescue
Statement of Financial Position
31 December 2021

	Note	2021 £	£	2020 £
Current assets				
Debtors	13	3,539		5,032
Cash at bank and in hand		<u>68,082</u>		<u>30,991</u>
		71,621		36,023
Creditors: amounts falling due within one year	15	<u>1,890</u>		<u>1,408</u>
Net current assets			69,731	34,615
Total assets less current liabilities			69,731	34,615
Net assets			69,731	34,615
Funds of the charity				
Unrestricted funds			69,731	34,615
Total charity funds	16		69,731	34,615

These financial statements were approved by the board of trustees and authorised for issue on 27/10/22 and are signed on behalf of the board by:

A Standbridge

A Standbridge
Trustee

Paws2Rescue

Statement of Cash Flows

Year ended 31 December 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net income		35,116	13,169
<i>Adjustments for:</i>			
Other interest receivable and similar income		(1)	(2)
Accrued income		332	(642)
<i>Changes in:</i>			
Trade and other debtors		1493	(1,641)
Trade and other creditors		150	
Cash generated from operations		37,090	10,884
Interest received		1	2
Net cash from operating activities		37,091	10,886
Net increase in cash and cash equivalents		37,091	10,886
Cash and cash equivalents at beginning of year		30,991	20,105
Cash and cash equivalents at end of year	14	68,082	30,991

The notes on pages 11 to 16 form part of these financial statements.

Paws2Rescue

Notes to the Financial Statements

Year ended 31 December 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 71-75 Shelton Street, Covent Garden, London, WC2H 9JQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Paws2Rescue

Notes to the Financial Statements (continued)

Year ended 31 December 2021

3. Accounting policies (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Paws2Rescue

Notes to the Financial Statements (continued)

Year ended 31 December 2021

3. Accounting policies (continued)

Financial instruments (continued)

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	200,849	200,849	260,487	260,487
Animal adoptions	319,188	319,188	337,590	337,590
	<u>520,037</u>	<u>520,037</u>	<u>598,077</u>	<u>598,077</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Merchandise sales	<u>345</u>	<u>345</u>	<u>659</u>	<u>659</u>

Paws2Rescue

Notes to the Financial Statements (continued)

Year ended 31 December 2021

6. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>

7. Costs of raising donations

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Merchandise	—	—	4,669	4,669
Insurance	1,009	1,009	703	703
General expenses	4,807	4,807	4,478	4,478
Donations	57,189	57,189	12,646	12,646
Travel and subsistence	3,583	3,583		
Legal and professional fees	17,559	17,599	9,148	9,148
Telephone	909	909	180	180
Accountancy	3,255	3,255	3,208	3,208
Transportation of dogs	144,500	144,500	255,899	255,899
Dog food and other direct costs	59,614	59,614	80,360	80,360
Veterinary Costs	145,776	145,776	166,414	166,414
Foster carers	596	596	5,574	5,574
	<u>438,797</u>	<u>438,797</u>	<u>543,279</u>	<u>543,279</u>

8. Other expenditure

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Storage	1,907	1,907	1,656	1,656
Computer costs	645	645	1,268	1,268
Bank charges	119	119	152	152
Paypal fees	1,323	1,323	2,167	2,167
Building materials	32,543	32,543	28,398	28,398
Printing, postage and stationery	3,940	3,940	—	—
Motor expenses	1,153	1,153	3,932	3,932
Advertising	4,840	4,840	4,717	4,717
	<u>46,470</u>	<u>46,470</u>	<u>42,290</u>	<u>42,290</u>

Paws2Rescue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

10. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,270</u>	<u>3,250</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

The average headcount of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Debtors

	2021 £	2020 £
Prepayments and accrued income	876	623
Other debtors	<u>2,663</u>	<u>4,409</u>
	<u>3,539</u>	<u>5,032</u>

14. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2021 £	2020 £
Cash at bank and in hand	<u>68,082</u>	<u>30,991</u>
	<u>68,082</u>	<u>30,991</u>

15. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	150	—
Accruals and deferred income	<u>1,740</u>	<u>1,408</u>
	<u>1,890</u>	<u>1,408</u>

Paws2Rescue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
General funds	34,615	520,383	(485,267)	69,731

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
General funds	21,446	598,738	(585,569)	34,615

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Current assets	71,621	71,621
Creditors less than 1 year	(1,890)	(1,890)
Net assets	69,731	69,731

	Unrestricted Funds £	Total Funds 2020 £
Current assets	36,023	36,023
Creditors less than 1 year	(1,408)	(1,408)
Net assets	34,615	34,615

18. Analysis of changes in net debt

	At 1 Jan 2021 £	Cash flows £	At 31 Dec 2021 £
Cash at bank and in hand	30,991	37,091	68,082
	<u>30,991</u>	<u>37,091</u>	<u>68,082</u>

19. Related parties

There are no related party disclosures for the accounting period.

Paws2Rescue
Management Information
Year ended 31 December 2021

The following pages do not form part of the financial statements.

Paws2Rescue

Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	200,849	260,487
Animal adoptions	319,188	337,590
	<u>520,037</u>	<u>596</u>
Charitable activities		
Merchandise sales	345	659
Investment income		
Bank interest receivable	1	2
Total income	<u>520,383</u>	<u>598,783</u>
Expenditure		
Costs of raising donations		
Merchandise	-	4,669
Insurance	1,009	703
General expenses	4,807	4,478
Donations	57,189	12,646
Travel and subsistence	3,583	-
Legal and professional fees	17,559	9,148
Telephone	909	180
Accountancy	3,255	3,208
Transportation of dogs	144,500	255,899
Dog food and other direct costs	59,614	80,360
Veterinary Costs	145,776	166,414
Foster carers	596	5,574
	<u>438,797</u>	<u>543,279</u>
Other expenditure		
Storage	1,907	1,659
Computer costs	645	1,268
Bank charges	119	152
Paypal fees	1,323	2,167
Building materials	32,543	28,398
Printing, postage and stationery	3,940	-
Motor expenses	1,153	3,932
Advertising	4,840	4,717
	<u>46,470</u>	<u>42,290</u>
Total expenditure	<u>485,267</u>	<u>585,569</u>

Paws2Rescue

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2021

	2021	2020
	£	£
Net income	<u>35,116</u>	<u>13,169</u>

CHARITY REGISTRATION NUMBER: 1156882

Paws2Rescue
Unaudited Financial Statements
31 December 2021

TURPIN BARKER ARMSTRONG

Chartered Certified Accountants

Allen House

1 Westmead Road

Sutton

Surrey

SM1 4LA

Paws2Rescue
Financial Statements
Year ended 31 December 2021

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Paws2Rescue
Trustees' Annual Report
Year ended 31 December 2021

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

Reference and administrative details

Registered charity name	Paws2Rescue
Charity registration number	1156882
Principal office	71-75 Shelton Street Covent Garden London WC2H 9JQ

The trustees

A Standbridge
R Dulwich
L Burrows
Y Vehlow

Independent examiner

David Payne FCA
Allen House
1 Westmead Road
Sutton
Surrey
SM1 4LA

The notes on pages 11 to 16 form part of these financial statements.

Paws2Rescue

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

Structure, Governance and management

Type of governing document:

Constitution

Charity constitution:

Unincorporated Association

Trustee selection methods:

Elected by equal vote current trustees. In the event of a disputed decision, the vote will move to the Treasurer, until such time as there are an uneven number of trustees.

Additional governance issues:

Paws2Rescue utilise the Charity Commission recommended procedures and external Charity Governance Certification being worked towards which will be in place by end of 2022.

Organisational structure:

Trustees provide the strategy and direction of the charity, including annual planning for specific projects in Romania for example, a new neuter clinic or a new neuter campaign.

All our team are volunteers.

Our volunteers are split into teams, representing each area of our work:

- Adoptions team
- Van run team (when adopted dogs are prepared and travelling to the UK to their families)
- Homecheck team
- Behaviour support team (dog training)
- Administration team
- Social media team
- Fundraising team
- Sponsor Dog team

Each team is led by a volunteer, and every volunteer within Paws2Rescue has a specific role allocated to them. In addition to their role, team can take on additional or shadowing roles or activities.

We have a well being volunteer for our whole team, we are Investor In Volunteers IIV accredited and we regard mental health is as important as our physical health placing huge importance on the well being of our volunteer team.

Related parties:

There are no related parties, either within the UK or otherwise who are related to the Paws2Rescue charity.

Major Risks Procedures:

Paws2Rescue have defined and identified major risks which could occur both within the UK and within the territories in which charity work is being focused and within the four risk quadrants of volunteers, UK dogs, economic climate and policy in Romania, general public. This has been reviewed on an annual basis, and as and when, but will be reviewed on a six monthly basis from 2022.

The notes on pages 11 to 16 form part of these financial statements.

There is a formal incident process for UK incidents. In the event of an emergency incident occurring in the territory recipient, Paws2Rescue management team will within 24 hours, discuss and formulate a response to the crisis: including emergency fundraising and flying to the territory if required. There are systems and procedures in place to manage Major Risks.

General Data Protection Regulations (GDPR):

Paws2Rescue have in place a Privacy Policy and this is also displayed on our website.

All volunteers are required to read and sign and date a Confidentiality Agreement pertaining to the sight and privacy of personal data and we notify adopters ("consumers") of the reason that we hold information. We no longer hold personal data paper records and we store personal data securely. Our website cookie policy is written and managed by a professional third party. Our website provider has secure protections in place. We have a volunteer member of our team who is responsible for our GDPR compliance and cyber.

Objectives and Activities:

Summary of the Objects:

For the benefit of the public to relieve the suffering of animals in need of care and attention and to provide homes or other facilities for the reception, care and treatment of such animals and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering in particular but not exclusively to dogs in Romania.

Summary of the main activities undertaken for the working towards the Objects:

To raise awareness to the public within the UK by using social media and paper media, attending local events and through our monthly visits to Romania and other countries, as the eyes of our supporters: to help the public to understand the problems with animal abuse, neglect and stray dogs and how we can work toward providing solutions.

Raising donations through social media, fundraising events, legacies, newsletters and merchandise. Which in turn provide food, assist trusted NGO's and rescuers in Romania and other countries with foster of rescued animal costs, and vet bills and the like.

Visits to Romania on at least a bi-monthly basis meet with trusted individual rescuers, local charities, shelters, to feed the dogs, and to raise awareness in the UK and EU to the plight and abuse of Romanian dogs. To work in the communities in educating the younger generation with our one day events and in schools overseas and in the UK, and communities with our online education programme.

The building and repairing of shelters in Romania to provide reception, food and care for the stray dogs suffering cruelty. Working with our rescuers who co-ordinate Paws2Rescue activities in Romania. The leasing and setting up of vet clinics, the purchase of mobile vet clinics across Romania, with a continued focus on rural Romania.

Carrying out neuter campaigns across the country and alongside local charities called NGO's, key to solving the stray dog population problems. We have neutered over 10,000 animals to the end of 2021.

Carrying out education campaigns in schools and communities to teach animal care and empathy, in Romania and Peru, and our commitment to extend the rescue of dogs and cats, neuter campaigns and education in any country of the world which is in desperate need of assistance.

Arranging the adoption of dogs and cats into families from the UK, Romania and other countries including South Korea and Egypt.

Paws2Rescue hereby declare that prior to every activity undertaken, trustees have had regard to the guidance issued by the Charity Commission on public benefit issues.

The notes on pages 11 to 16 form part of these financial statements.

Additional detail of Objectives and Activities:

Paws2Rescue planning includes a framework of events and also Key Projects and Other Projects for the following year, and for three years in advance.

For the 2021 financial year, key projects that we worked for were:

Multiple neuter campaigns across Romania and promotion and work promoting basic animal care in the communities of Ortisoara, Moldova Noua, Harlau, Miroslava, Fagaras, Iasi and other rural areas including monasteries.

Christmas Shoebox appeal for children was again a success and our UK team braved covid restrictions and went to Romania to be a part of this event.

Groundwork and building work started on a new sanctuary in Romania which we are working on in collaboration with our local NGO. Our fundraising campaign Walking To Build A Safer Future, supported by our patrons, assisted in fundraising and raising awareness for the desperate need for this sanctuary.

Welcoming a new Paws2Rescue vet student into our team in Romania. Our vet scholars work on neuter campaigns and research programmes throughout the year for us, and in 2021 this was canineish.

In the UK specifically raising awareness at events including Paws In The Park, through summer dog meet us across the country and with our attendance / awards: Integrity 2021 and Petplan Animal Charity Nominee.

For this financial year, general activities included:

Response to emergency events including Prepare for Winter

Response to extreme suffering of individual animals – rescuing and raising donations

The growth of our work in promoting and raising awareness in the UK across a wider social media spectrum

Continued fundraising to help NGO's and other individual rescuers, in their care of the dogs by helping with: food, vet bills, foster care, emergency response.

Due to the continued global pandemic, a specific focus internally on our volunteers, building and bonding our team, webinar training, online meetings and UK team growth.

Achievements and Performance:

This year had a continued increase in the income derived from the adoption of dogs. The adoption costs for dogs are non-profit making. In 2022 we do anticipate this level of adoptions reducing significantly as the country moves out of covid restrictions.

Three key areas of the charity are in place, with projects working towards our goal of leaving a lasting legacy to help the dogs and animals in rural Romania and other countries:

- a) The assistance of the dogs in desperate need in Romania and across the world
- b) The fostering or adoption of dogs into homes in the UK and other countries.
- c) Key focus on our neutering programmes and our education programme.

Over 10,000 animals neutered by Paws2Rescue up to the end of 2021.

During 2021 our volunteer team in the UK grew in number to 38. This was driven by our volunteer planning programme, and activities within our administration being split out to allow volunteer responsibility to be allocated.

A focus on best practice within each process of adoption and work with rescuers on the ground in Romania continues. A key focus of our adoption programme has been blood testing and research into disease, research which we are looking to expand further in the forthcoming 3 years.

The notes on pages 11 to 16 form part of these financial statements.

Our focus internally on looking after our volunteers, and growing as a team, won us the accreditation of Investor In Volunteers (IIC) in 2021.

Financial Review:

Policy on Reserves:

£50,000 minimum reserve.

Our minimum reserve policy increased due to the unknown effects of the global pandemic on our rescue and the commitment to our 3 year project to build an animal sanctuary in Western Romania.

Funds in Deficit:

The charity owed £1,889.93 as at 31st December 2021. This is made up of £149.93 (Brelades Veterinary Surgery) and £1,740.00 which relates to Turpin Barker Armstrong independent examination fee.

The money owed to the charity as at 31st December 2021 is £3,539.64 and this is made up of the VAT refund for December 2021 quarter - £2,663.39 and £876.25 relating to the prepaid insurance.

Further finance review details:

61% of the total charity income was derived from the adoption of dogs.

This is an increase of 5% on 2020.

Whilst less dogs were adopted in 2021 than 2020, this demonstrates a slight reduction in donations to support our work.

The adoption fees received were then paid out by Paws2Rescue in transport costs to our third party transporter and to rescuers and vets for the preparation of dogs including vaccinations, blood tests and passport, for neutering and for the required kennel stays in the UK.

There is no profit made from any dog adoption.

The remaining income: principal sources were from requests for donations and fundraising on social media, from the sale of Paws2Rescue merchandise, from fundraising events and individual one off donations which were in the main for neutering.

Paws2Rescue also received a grant from Battersea Cats and Dogs Home in support of our neutering campaigns in 2021.

How expenditure has supported the Key Objectives:

A key expenditure has been to sending payments to our rescuers to support the dogs in their care whether this has been for food, vet bills or shelter repairs, and to buy food whilst overseas during our visits. This supports a key objective in relieving suffering and providing facilities for their reception care and treatment.

Other expenditure has been made on merchandise, which has increased donations and profit through sales, and raised public awareness of Paws2Rescue and our vital work.

Expenditure made in 2021 included building materials to help rescuers repair shelters, fix fencing and kennels, plus the start of building works on a new sanctuary in Western Romania.

Specific expenditure in 2021 has been on advertising and promotion of our sponsored dogs, children's education printing and our education programme.

Investment Policy:

In 2020 we stated that if the opportunity arose to put down a lasting footprint in a rural area with a local and trusted NGO, then we would carry out this project. Such projects, investing donations, would building of a sanctuary or shelter, leasing or donating to purchase a holding to set up a vet clinic or the purchase of mobile vet clinics in rural areas.

In 2021, we have commenced the building of a new sanctuary in West Romania, a 2 or 3 year project, which will be built partially with specific donations raised solely for this purpose. This is reflected in Building Costs within our Accounts.

We continued to provide donations for major projects in improving conditions for the rescued dogs in private shelters, but not the property of Paws2Rescue.

Declaration:

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

Signed on behalf of the charity's trustees:

Signature	<i>A Standbridge</i>
Full Name	Mrs Alison Standbridge
Position	Trustee
Date	8 th October 2022

Paws2Rescue

Independent Examiner's Report to the Trustees of Paws2Rescue

Year ended 31 December 2021

I report to the trustees on my examination of the financial statements of Paws2Rescue ('the charity') for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

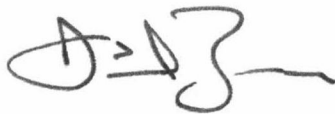
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



David Payne FCA
Independent Examiner

Allen House
1 Westmead Road
Sutton
Surrey
SM1 4LA

27/10/2022

Paws2Rescue
Statement of Financial Activities
Year ended 31 December 2021

		2021		2020
		Unrestricted funds £	Total funds £	Total funds £
	Note			
Income and endowments				
Donations and legacies	4	520,037	520,037	598,077
Charitable activities	5	345	345	659
Investment income	6	1	1	2
Total income		<u>520,383</u>	<u>520,383</u>	<u>598,738</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations	7	438,797	438,797	543,279
Other expenditure	8	46,470	46,470	42,290
Total expenditure		<u>485,267</u>	<u>485,267</u>	<u>585,569</u>
Net income and net movement in funds		<u>35,116</u>	<u>35,116</u>	<u>13,169</u>
Reconciliation of funds				
Total funds brought forward		34,615	34,615	21,446
Total funds carried forward		<u>69,731</u>	<u>69,731</u>	<u>34,615</u>

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

Paws2Rescue
Statement of Financial Position
31 December 2021

	Note	2021 £	£	2020 £
Current assets				
Debtors	13	3,539		5,032
Cash at bank and in hand		<u>68,082</u>		<u>30,991</u>
		71,621		36,023
Creditors: amounts falling due within one year	15	<u>1,890</u>		<u>1,408</u>
Net current assets			69,731	34,615
Total assets less current liabilities			69,731	34,615
Net assets			<u>69,731</u>	<u>34,615</u>
Funds of the charity				
Unrestricted funds			69,731	34,615
Total charity funds	16		<u>69,731</u>	<u>34,615</u>

These financial statements were approved by the board of trustees and authorised for issue on 27/10/22 and are signed on behalf of the board by:

A Standbridge

A Standbridge
Trustee

Paws2Rescue

Statement of Cash Flows

Year ended 31 December 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net income		35,116	13,169
<i>Adjustments for:</i>			
Other interest receivable and similar income		(1)	(2)
Accrued income		332	(642)
<i>Changes in:</i>			
Trade and other debtors		1493	(1,641)
Trade and other creditors		150	
Cash generated from operations		37,090	10,884
Interest received		1	2
Net cash from operating activities		37,091	10,886
Net increase in cash and cash equivalents		37,091	10,886
Cash and cash equivalents at beginning of year		30,991	20,105
Cash and cash equivalents at end of year	14	68,082	30,991

The notes on pages 11 to 16 form part of these financial statements.

Paws2Rescue

Notes to the Financial Statements

Year ended 31 December 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 71-75 Shelton Street, Covent Garden, London, WC2H 9JQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Paws2Rescue

Notes to the Financial Statements (continued)

Year ended 31 December 2021

3. Accounting policies (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Paws2Rescue

Notes to the Financial Statements (continued)

Year ended 31 December 2021

3. Accounting policies (continued)

Financial instruments (continued)

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	200,849	200,849	260,487	260,487
Animal adoptions	319,188	319,188	337,590	337,590
	<u>520,037</u>	<u>520,037</u>	<u>598,077</u>	<u>598,077</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Merchandise sales	345	345	659	659
	<u>345</u>	<u>345</u>	<u>659</u>	<u>659</u>

Paws2Rescue

Notes to the Financial Statements (continued)

Year ended 31 December 2021

6. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>

7. Costs of raising donations

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Merchandise	—	—	4,669	4,669
Insurance	1,009	1,009	703	703
General expenses	4,807	4,807	4,478	4,478
Donations	57,189	57,189	12,646	12,646
Travel and subsistence	3,583	3,583		
Legal and professional fees	17,559	17,599	9,148	9,148
Telephone	909	909	180	180
Accountancy	3,255	3,255	3,208	3,208
Transportation of dogs	144,500	144,500	255,899	255,899
Dog food and other direct costs	59,614	59,614	80,360	80,360
Veterinary Costs	145,776	145,776	166,414	166,414
Foster carers	596	596	5,574	5,574
	<u>438,797</u>	<u>438,797</u>	<u>543,279</u>	<u>543,279</u>

8. Other expenditure

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Storage	1,907	1,907	1,656	1,656
Computer costs	645	645	1,268	1,268
Bank charges	119	119	152	152
Paypal fees	1,323	1,323	2,167	2,167
Building materials	32,543	32,543	28,398	28,398
Printing, postage and stationery	3,940	3,940	—	—
Motor expenses	1,153	1,153	3,932	3,932
Advertising	4,840	4,840	4,717	4,717
	<u>46,470</u>	<u>46,470</u>	<u>42,290</u>	<u>42,290</u>

Paws2Rescue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

10. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,270</u>	<u>3,250</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

The average headcount of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Debtors

	2021 £	2020 £
Prepayments and accrued income	876	623
Other debtors	<u>2,663</u>	<u>4,409</u>
	<u>3,539</u>	<u>5,032</u>

14. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2021 £	2020 £
Cash at bank and in hand	<u>68,082</u>	<u>30,991</u>
	<u>68,082</u>	<u>30,991</u>

15. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	150	—
Accruals and deferred income	<u>1,740</u>	<u>1,408</u>
	<u>1,890</u>	<u>1,408</u>

Paws2Rescue

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
General funds	<u>34,615</u>	<u>520,383</u>	<u>(485,267)</u>	<u>69,731</u>

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
General funds	<u>21,446</u>	<u>598,738</u>	<u>(585,569)</u>	<u>34,615</u>

17. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Current assets	71,621	71,621
Creditors less than 1 year	(1,890)	(1,890)
Net assets	<u>69,731</u>	<u>69,731</u>

	Unrestricted Funds	Total Funds 2020
	£	£
Current assets	36,023	36,023
Creditors less than 1 year	(1,408)	(1,408)
Net assets	<u>34,615</u>	<u>34,615</u>

18. Analysis of changes in net debt

	At 1 Jan 2021	Cash flows	At 31 Dec 2021
	£	£	£
Cash at bank and in hand	<u>30,991</u>	<u>37,091</u>	<u>68,082</u>
	<u>30,991</u>	<u>37,091</u>	<u>68,082</u>

19. Related parties

There are no related party disclosures for the accounting period.

Paws2Rescue
Management Information
Year ended 31 December 2021

The following pages do not form part of the financial statements.

Paws2Rescue

Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	200,849	260,487
Animal adoptions	319,188	337,590
	<u>520,037</u>	<u>596</u>
Charitable activities		
Merchandise sales	345	659
Investment income		
Bank interest receivable	1	2
Total income	<u>520,383</u>	<u>598,783</u>
Expenditure		
Costs of raising donations		
Merchandise	-	4,669
Insurance	1,009	703
General expenses	4,807	4,478
Donations	57,189	12,646
Travel and subsistence	3,583	-
Legal and professional fees	17,559	9,148
Telephone	909	180
Accountancy	3,255	3,208
Transportation of dogs	144,500	255,899
Dog food and other direct costs	59,614	80,360
Veterinary Costs	145,776	166,414
Foster carers	596	5,574
	<u>438,797</u>	<u>543,279</u>
Other expenditure		
Storage	1,907	1,659
Computer costs	645	1,268
Bank charges	119	152
Paypal fees	1,323	2,167
Building materials	32,543	28,398
Printing, postage and stationery	3,940	-
Motor expenses	1,153	3,932
Advertising	4,840	4,717
	<u>46,470</u>	<u>42,290</u>
Total expenditure	<u>485,267</u>	<u>585,569</u>

Paws2Rescue

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2021

	2021	2020
	£	£
Net income	<u>35,116</u>	<u>13,169</u>



Section A

Independent Examiner's Report

Report to the trustees/
members of

Paws2Rescue

On accounts for the year
ended

31st December 2021

Charity no
(if any)

1156882

Set out on pages

7

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2021**.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent
examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Associate of The Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

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

Signed:

Date:

27 / 10 / 2022

Name:

DAVID PAYNE

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

FELLOW OF THE ICAEW

Address:

Turpin Barker Armstrong

Allen House, 1 Westmead Road, Sutton, Surrey, SM1 4LA

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).

Give here brief details of any items that the examiner wishes to disclose.

N/A