

# OAKWOOD DOG RESCUE

England & Wales · Charity number 1165221

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2016-01-19

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

## Contact

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**Address** Oakwood Dog Rescue  
17A Lake Enterprise Park  
Bergen Way  
Hull  
East Yorkshire  
HU7 0YQ

**Phone** 01482823555

**Email** [admin@oakwooddogrescue.co.uk](mailto:admin@oakwooddogrescue.co.uk)

**Website** [www.oakwooddogrescue.co.uk](http://www.oakwooddogrescue.co.uk)

## Activities

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**Objects:** 1) FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF DOGS IN NEED OF CARE AND ATTENTION IN PARTICULAR BY MAINTAINING A RESCUE CENTRE OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF THE DOGS AND SEEKING TO SUITABLY RE-HOME THEM, AND TO TAKE REASONABLE STEPS TO ENSURE THEY REMAIN IN THEIR NEW HOME BY OFFERING SUPPORT AND GUIDANCE THE NEW OWNERS;2) TO PROMOTE HUMANE BEHAVIOUR TOWARDS DOGS BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR DOGS 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 DOG WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG DOGS

**Activities:** Working Locally in the East Riding area to help unwanted and abandoned dogs by taking them in, feeding, providing shelter, healthcare and any other needs. Finding new homes, assessing new homes, adopting out the dogs. Provides a Community Facility for Dog Owners to go to get education and advice on dog ownership.

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Animals, Other Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

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- East Riding Of Yorkshire
- Kingston Upon Hull City

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-09-30	£342,267	£364,662	-	-
2023-09-30	£426,179	£444,583	-	-
2022-09-30	£390,000	£401,000	-	-
2021-09-30	£408,000	£335,000	-	-
2020-09-30	£275,167	£220,082	-	-

## Trustees

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Name	Role	Appointed
<b>Gill Williams</b>	Chair	2017-09-01
Jayne Watson		2022-12-01
Lisa Hardy		2025-08-01

**OAKWOOD DOG RESCUE**

England & Wales - Charity number 1165221

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# Accounts

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Charity registration number 1165221 (England and Wales)

**OAKWOOD DOG RESCUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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# OAKWOOD DOG RESCUE

## LEGAL AND ADMINISTRATIVE INFORMATION

**Trustees**

G Williams  
J Watson  
E Wilson

(Appointed 10 September  
2024)

**Charity number (England and Wales)**

1165221

**Principal address**

17A Lake Enterprise Park  
Bergen Way  
Hull  
East Yorkshire  
HU7 0YQ

**Independent examiner**

Cottons Accountants LLP  
The Stables  
Church Walk  
Daventry  
Northamptonshire  
UK  
NN11 4BL



# OAKWOOD DOG RESCUE

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# OAKWOOD DOG RESCUE

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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The trustees present their annual report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

### **Objectives and activities**

The charity takes in unwanted dogs from the UK and Abroad and looks after them until loving homes can be found. The charity also aims to promote humane behaviour towards dogs and to educate the public in dog welfare both in the UK and Europe. We have also recently begun to explore helping unwanted and abandoned cats – if this is something that works and we will continue doing so we will update our governing documents at that time.

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

### **Public benefit**

The charity provides appropriate care, protection, treatment and security for dogs in need, homeless dogs and unwanted or mistreated/abused dogs from the UK and abroad. The charity maintains a rescue kennels to allow the above to take place, along with a number of charity shops and a community building for fundraising.

The Trustees have referred to the guidance contained in the Charity's Commissions' general guidance public benefit when reviewing the Trust's aims and objectives and in planning future activities

### **Grant making**

We do not provide grants to other organisations.

### **Volunteers**

We are grateful for the many hours' volunteers have spent caring for and walking our dogs. Without this valuable contribution of time, energy and expertise we would not be able to help so many dogs.



# OAKWOOD DOG RESCUE

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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### Achievements & Performance

#### Number of dogs rehomed:

Looking at the numbers for 2024 for the year we rehomed 20 dogs, with only 2 dogs returned. This is a 50% reduction compared to 2023.

From the beginning of 2024 there has been an even further slow down on adoptions across the UK, most likely linked to the cost-of-living crisis and people going back to working in the office.

Many of the dogs in our care have come from kill shelters abroad or neglect cases in the UK, and are not suitable for rehoming right away. The majority of our dogs have behavioural issues and do require a lot of work before they can be rehomed. Our dogs require a special someone who is willing to take on a dog with problems that need to be overcome and as such along with the industry slowdown of adoptions our numbers have rapidly decreased over 2024 compared to previous years.

However, from a positive perspective, none of the 20 that were rehomed none were returned back to us, but 2 dogs from previous years adoptions were returned to us.

**Fundraising:** We have raised £341,626 during 2023-2024. Which is down significantly from £425,900 in 2022-2023. This has been from a combination of events, charity shops, general donations, gift aid, dog shows and adoptions. The cost of living is increasing and people are finding it harder and so there is less money available for people to give as donations to worthy causes. Fortunately, with good financial management our expenses were also reduced and we have been able to continue to cover our running costs despite generating £83,912 less in total income this past year.

Long term we would like to move from rented premises to a property of our own to help with the monthly financial commitment we experience, this is our goal to achieve by the end of our current rental lease in 2029.

#### Reserves policy

We ended the year with £55,459 in readily available savings which is slightly up from the previous year, a blessing given our significant reduction in income however with monthly running costs totalling just over £30,300 this barely gives us 2 months contingency if things were to get difficult and donations were to fall, with £19,066 of that being owed in a bounce back loan taken during the COVID struggles this leaves little in the pot.

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

#### Governing document

CIO Foundation Documentation Registered 19/01/2016.

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

N Smith	(Resigned 1 October 2023)
G Williams	
C Gillett	(Resigned 1 October 2023)
J Watson	
N Lakin	(Resigned 1 December 2023)
E Wilson	(Appointed 10 September 2024)



**OAKWOOD DOG RESCUE**

**TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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**Recruitment and appointment of new trustees**

Recruitment and appointment of new trustees is discussed during the Annual General Meeting.

**Key management remuneration**

The highest paid member of staff is the Rescue Care Manager, who is responsible for running the kennels on a day to day basis.

The trustees' report was approved by the Board of Trustees.



.....  
**G Williams**

Trustee

Dated: *14<sup>th</sup> July 2025.*

# OAKWOOD DOG RESCUE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OAKWOOD DOG RESCUE

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I report to the trustees on my examination of the financial statements of Oakwood Dog Rescue (the charity) for the year ended 30 September 2024.

### 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.

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

### Independent examiner's statement

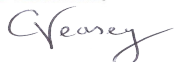
Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ACA, which is one of the listed bodies.

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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



Callum Veasey ACA on behalf of  
Cottons Accountants LLP

The Stables  
Church Walk  
Daventry  
Northamptonshire  
NN11 4BL  
UK

24.07.2025

Dated: .....

# OAKWOOD DOG RESCUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Donations and legacies	2	331,730	413,141
Other trading activities	3	9,896	12,759
Investments	4	641	279
<b>Total income</b>		<u>342,267</u>	<u>426,179</u>
<b>Expenditure on:</b>			
Raising funds	6	26,486	65,800
Charitable activities	5	337,454	378,114
Other expenditure	11	722	669
<b>Total expenditure</b>		<u>364,662</u>	<u>444,583</u>
<b>Net expenditure and movement in funds</b>		(22,395)	(18,404)
<b>Reconciliation of funds:</b>			
Fund balances at 1 October 2023		<u>110,473</u>	<u>128,877</u>
<b>Fund balances at 30 September 2024</b>		<u>88,078</u>	<u>110,473</u>

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


# OAKWOOD DOG RESCUE

## BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		57,830		73,355
<b>Current assets</b>					
Debtors	13	310		3,000	
Cash at bank and in hand		68,759		61,336	
		<u>69,069</u>		<u>64,336</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(23,113)</u>		<u>(11,573)</u>	
<b>Net current assets</b>			45,956		52,763
<b>Total assets less current liabilities</b>			<u>103,786</u>		<u>126,118</u>
<b>Creditors: amounts falling due after more than one year</b>	16		<u>(15,708)</u>		<u>(15,645)</u>
<b>Net assets</b>			<u><u>88,078</u></u>		<u><u>110,473</u></u>
<b>The funds of the charity</b>					
Unrestricted funds			<u>88,078</u>		<u>110,473</u>
			<u><u>88,078</u></u>		<u><u>110,473</u></u>

The financial statements were approved by the trustees on 14<sup>th</sup> July 2025

  
 G Williams  
 Trustee

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

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### 1 Accounting policies

#### Charity information

Oakwood Dog Rescue is an unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

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

#### 1.4 Income

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

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

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

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 1.6 Tangible fixed assets

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

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

Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Computers	25% reducing balance
Motor vehicles	25% reducing balance

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

#### 1.7 Cash and cash equivalents

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

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

#### 1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 2 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2024</b>	2023
	£	£
Adoptions	10,601	20,906
Donations	177,329	201,792
Grant income	-	(5,542)
Shop sales	122,778	149,856
Rent income	2,000	2,000
Hub income	19,022	44,129
	<u>331,730</u>	<u>413,141</u>

### 3 Income from other trading activities

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2024</b>	2023
	£	£
Fundraising events	9,896	12,759
	<u>9,896</u>	<u>12,759</u>

### 4 Income from investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2024</b>	2023
	£	£
Interest receivable	641	279
	<u>641</u>	<u>279</u>

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 5 Expenditure on charitable activities

	Dog rescue 2024 £	Dog rescue 2023 £
<b>Direct costs</b>		
Staff costs	205,439	236,084
Depreciation and impairment	18,526	24,379
Hire of plant and machinery	-	665
Repairs and renewals	25,737	21,721
Advertising	-	946
Travelling	9,420	6,943
	<u>259,122</u>	<u>290,738</u>
<b>Share of support and governance costs (see note 7)</b>		
Governance	78,332	87,376
	<u>337,454</u>	<u>378,114</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>337,454</u>	<u>378,114</u>

### 6 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<u>Other trading activities</u>		
The hub expenditure	11,966	25,263
Veterinary fees	6,129	21,594
Purchases	7,965	17,195
Happy paws expenditure	426	1,748
	<u>26,486</u>	<u>65,800</u>
	<u>26,486</u>	<u>65,800</u>

### 7 Support costs allocated to activities

	2024 £	2023 £
Governance costs	<u>78,332</u>	<u>87,376</u>
<b>Analysed between:</b>		
Dog rescue	<u>78,332</u>	<u>87,376</u>

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

<b>8</b>	<b>Net movement in funds</b>	<b>2024</b> £	<b>2023</b> £
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	500	500
	Depreciation of owned tangible fixed assets	18,526	24,379
		<u>          </u>	<u>          </u>
<b>9</b>	<b>Trustees</b>		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.		
	Trustees' expenses Trustees' were reimbursed for expenses that were incurred throughout the year. All expenses were wholly and exclusively related to the running of the charity. All adequate receipts have been kept and were submitted by the trustees to the charity.		
<b>10</b>	<b>Employees</b>		
	The average monthly number of employees during the year was:		
		<b>2024</b> <b>Number</b>	<b>2023</b> <b>Number</b>
		12	16
		<u>          </u>	<u>          </u>
	<b>Employment costs</b>	<b>2024</b> £	<b>2023</b> £
	Wages and salaries	193,375	222,903
	Social security costs	7,503	8,049
	Other pension costs	4,561	5,132
		<u>          </u>	<u>          </u>
		205,439	236,084
		<u>          </u>	<u>          </u>
	No employees received emoluments in excess of £60,000.		
	There were no employees whose annual remuneration was more than £60,000.		
<b>11</b>	<b>Other</b>		
		<b>Unrestricted</b> <b>funds</b>	Unrestricted funds
		<b>2024</b>	<b>2023</b>
	Financing costs	722	669
		<u>          </u>	<u>          </u>
		722	669
		<u>          </u>	<u>          </u>

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

11 Other		(Continued)				
12 Tangible fixed assets						
		Plant and equipment	Fixtures and fittings	Computers	Motor vehicles	Total
		£	£	£	£	£
<b>Cost</b>						
	At 1 October 2023	49,367	109,824	2,711	21,272	183,174
	Additions	-	-	-	3,000	3,000
	At 30 September 2024	49,367	109,824	2,711	24,272	186,174
<b>Depreciation and impairment</b>						
	At 1 October 2023	32,168	60,299	798	16,553	109,818
	Depreciation charged in the year	4,300	12,381	478	1,367	18,526
	At 30 September 2024	36,468	72,680	1,276	17,920	128,344
<b>Carrying amount</b>						
	At 30 September 2024	12,899	37,144	1,435	6,352	57,830
	At 30 September 2023	17,199	49,525	1,912	4,719	73,355
13 Debtors					<b>2024</b>	<b>2023</b>
	<b>Amounts falling due within one year:</b>				£	£
	Trade debtors				250	-
	Other debtors				60	-
	Prepayments and accrued income				-	3,000
					310	3,000
14 Loans and overdrafts					<b>2024</b>	<b>2023</b>
					£	£
	Bank loans				19,066	21,781
	Payable within one year				3,358	6,136
	Payable after one year				15,708	15,645

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

15 Creditors: amounts falling due within one year	Notes	2024 £	2023 £
Bank loans	14	3,358	6,136
Other taxation and social security		3,185	3,140
Trade creditors		-	397
Other creditors		14,995	400
Accruals and deferred income		1,575	1,500
		<u>23,113</u>	<u>11,573</u>

16 Creditors: amounts falling due after more than one year	Notes	2024 £	2023 £
Bank loans	14	15,708	15,645

17 Retirement benefit schemes		2024 £	2023 £
<b>Defined contribution schemes</b>			
Charge to profit or loss in respect of defined contribution schemes		4,561	5,132

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

### 18 Movement in funds

	Movement in funds					
	Balance at 1 October 2022 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	Balance at 1 October 2023 £
Unrestricted funds						
General fund	128,877	426,179	(444,583)	-	-	110,473
	<u>128,877</u>	<u>426,179</u>	<u>444,583</u>	<u>-</u>	<u>-</u>	<u>110,473</u>

	Movement in funds					
	Balance at 1 October 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	Balance at 30 September 2024 £
Unrestricted funds						
General fund	110,473	342,267	(364,662)	-	-	88,078
	<u>110,473</u>	<u>342,267</u>	<u>364,662</u>	<u>-</u>	<u>-</u>	<u>88,078</u>

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 30 SEPTEMBER 2024*

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### 19 Related party transactions

During the year, one company, of which Ms G C Williams, Trustee, is a director, paid rent at market value, for part of the building from the charity.

**OAKWOOD DOG RESCUE**

England & Wales - Charity number 1165221

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# Accounts

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Charity registration number 1165221

**OAKWOOD DOG RESCUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

# OAKWOOD DOG RESCUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

G Williams  
J Watson

(Appointed 1 December 2022)

**Charity number**

1165221

**Principal address**

17A Bergen Way  
Hull  
HU7 0YQ

**Independent examiner**

Cottons Accountants LLP  
The Stables  
Church Walk  
Daventry  
Northamptonshire  
UK  
NN11 4BL

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# OAKWOOD DOG RESCUE

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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The trustees present their annual report and financial statements for the year ended 30 September 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

The charity takes in unwanted dogs from the UK and Abroad and looks after them until loving homes can be found. The charity also aims to promote humane behaviour towards dogs and to educate the public in dog welfare both in the UK and Europe. We have also recently begun to explore helping unwanted and abandoned cats – if this is something that works and we will continue doing so we will update our governing documents at that time.

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

### **Public benefit**

The charity provides appropriate care, protection, treatment and security for dogs in need, homeless dogs and unwanted or mistreated/abused dogs from the UK and abroad. The charity maintains a rescue kennels to allow the above to take place, along with a number of charity shops and a community building for fundraising.

The Trustees have referred to the guidance contained in the Charity's Commissions' general guidance public benefit when reviewing the Trust's aims and objectives and in planning future activities

### **Grant making**

We do not provide grants to other organisations.

### **Volunteers**

We are grateful for the many hours' volunteers have spent caring for and walking our dogs. Without this valuable contribution of time, energy and expertise we would not be able to help so many dogs.

# OAKWOOD DOG RESCUE

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

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### Achievements & Performance

#### Number of dogs rehomed:

Looking at the numbers for 2023 the majority of the adoptions were in the first 7 months. For the year we rehomed 39 dogs.

From the beginning of 2023 there has been a slow down on adoptions across all rescues within the UK and this appears to be an industry trend with all rescues struggling to find homes for their dogs and cats. Many of the dogs in our care have come from kill shelters abroad or neglect cases in the UK, and are not suitable for rehoming right away. The majority of our dogs have behavioural issues and do require a lot of work before they can be rehomed. Our dogs require a special someone who is willing to take on a dog with problems that need to be overcome and as such along with the industry slowdown of adoptions our numbers have rapidly decreased over 2023 compared to previous years.

However, from a positive perspective, none of the 39 that were rehomed were returned back to us, making our return rate 0% for the first time ever in the history of the rescue.

**Fundraising:** We have raised £426,179 during 2023 (2022: £390,808). Which is up from 2022. This has been from a combination of events, charity shops, general donations, gift aid, dog shows and adoptions. We are now working towards having an income consistently in the region of £30,000 a month for 2024, this covers our bills and gives us an additional 10% of savings each month. Long term we would like to move from rented premises to a property of our own to help with the monthly financial commitment we experience.

All staff are volunteering hours to run events throughout the summer months and we are now running 4 dog shows a year which average £2,000 profit each time.

#### Reserves policy

We ended the year with £45,117 in savings which is great however with monthly running costs totalling just over £25,000 this barely gives us 1.75 months contingency if things were to get difficult and donations were to fall, with £21,778 of that being owed in a bounce back loan taken during the COVID struggles.

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

#### Governing document

CIO Foundation Documentation Registered 19/01/2016.

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

N Smith

(Resigned 1 October 2023)

G Williams

C Gillett

(Resigned 1 October 2023)

J Watson

(Appointed 1 December 2022)

N Lakin

(Appointed 1 December 2022 and resigned 1 December 2023)

#### Recruitment and appointment of new trustees

Recruitment and appointment of new trustees is discussed during the Annual General Meeting.

#### Key management remuneration

The highest paid member of staff is the Rescue Care Manager, who is responsible for running the kennels on a day to day basis.

The trustees' report was approved by the Board of Trustees.

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**OAKWOOD DOG RESCUE**

**TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**G Williams**

Trustee

Dated: 29-July 2024

# OAKWOOD DOG RESCUE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OAKWOOD DOG RESCUE

---

I report to the trustees on my examination of the financial statements of Oakwood Dog Rescue (the charity) for the year ended 30 September 2023.

### 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 2011 Act).

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

### Independent examiner's statement

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 ACA, which is one of the listed bodies.

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

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Callum Veasey ACA on behalf of  
Cottons Accountants LLP

The Stables  
Church Walk  
Daventry  
Northamptonshire  
NN11 4BL  
UK

Dated: .....

# OAKWOOD DOG RESCUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Income from:</b>			
Donations and legacies	2	413,141	390,800
Other trading activities	3	12,759	-
Investments	4	279	8
<b>Total income</b>		<u>426,179</u>	<u>390,808</u>
<b>Expenditure on:</b>			
Raising funds	6	65,800	61,788
Charitable activities	5	378,114	339,080
Other expenditure	10	669	1,029
<b>Total expenditure</b>		<u>444,583</u>	<u>401,897</u>
<b>Net expenditure and movement in funds</b>		(18,404)	(11,089)
<b>Reconciliation of funds:</b>			
Fund balances at 1 October 2022		<u>128,877</u>	<u>139,966</u>
<b>Fund balances at 30 September 2023</b>		<u><u>110,473</u></u>	<u><u>128,877</u></u>

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

# OAKWOOD DOG RESCUE

## BALANCE SHEET

AS AT 30 SEPTEMBER 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		73,355		96,863
<b>Current assets</b>					
Debtors	12	3,000		-	
Cash at bank and in hand		61,336		64,196	
		<u>64,336</u>		<u>64,196</u>	
<b>Creditors: amounts falling due within one year</b>	14				
		<u>11,573</u>		<u>12,980</u>	
Net current assets			52,763		51,216
<b>Total assets less current liabilities</b>			<u>126,118</u>		<u>148,079</u>
<b>Creditors: amounts falling due after more than one year</b>	15		(15,645)		(19,202)
<b>Net assets</b>			<u>110,473</u>		<u>128,877</u>
<b>The funds of the charity</b>					
Unrestricted funds			110,473		128,877
			<u>110,473</u>		<u>128,877</u>

The financial statements were approved by the trustees on 27 July 2024

  
G Williams  
Trustee

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

---

### 1 Accounting policies

#### Charity information

Oakwood Dog Rescue is an unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

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

#### 1.4 Income

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

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

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

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 1.6 Tangible fixed assets

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

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

Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Computers	25% reducing balance
Motor vehicles	25% reducing balance

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

#### 1.7 Cash and cash equivalents

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

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

#### 1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Adoptions	20,906	19,588
Donations	201,792	238,684
Grant income	(5,542)	-
Shop sales	149,856	90,000
Rent income	2,000	2,400
Hub income	44,129	40,128
	<u>413,141</u>	<u>390,800</u>

### 3 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events	12,759	-
	<u>12,759</u>	<u>-</u>

### 4 Income from investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	279	8
	<u>279</u>	<u>8</u>

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 5 Expenditure on charitable activities

	Dog rescue 2023 £	Dog rescue 2022 £
<b>Direct costs</b>		
Staff costs	236,084	199,745
Depreciation and impairment	24,379	31,822
Hire of plant and machinery	665	748
Repairs and renewals	21,721	20,271
Advertising	946	-
Travelling	6,943	12,223
	<u>290,738</u>	<u>264,809</u>
<b>Share of support and governance costs (see note 7)</b>		
Governance	87,376	74,271
	<u>378,114</u>	<u>339,080</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>378,114</u>	<u>339,080</u>

### 6 Raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Other trading activities</u>		
The hub expenditure	25,263	7,858
Veterinary fees	21,594	34,711
Purchases	17,195	18,665
Happy paws expenditure	1,748	554
	<u>65,800</u>	<u>61,788</u>
	<u>65,800</u>	<u>61,788</u>

### 7 Support costs allocated to activities

	2023 £	2022 £
Governance costs	<u>87,376</u>	<u>74,271</u>
<b>Analysed between:</b>		
Dog rescue	<u>87,376</u>	<u>74,271</u>

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 8 Trustees

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

#### Trustees' expenses

Trustees were reimbursed for expenses that were incurred throughout the year. All expenses were wholly and exclusively related to the running of the charity. All adequate receipts have been kept and were submitted by the trustees to the charity.

### 9 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
16	15

#### Employment costs

	2023 £	2022 £
Wages and salaries	222,903	189,830
Social security costs	8,049	6,134
Other pension costs	5,132	3,781
	<u>236,084</u>	<u>199,745</u>

No employees received emoluments in excess of £60,000.

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

### 10 Other

	Unrestricted funds	Unrestricted funds
	2023	2022
Financing costs	669	1,029
	<u>669</u>	<u>1,029</u>

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

11 Tangible fixed assets	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 October 2022	49,367	109,824	1,839	21,272	182,302
Additions	-	-	871	-	871
At 30 September 2023	49,367	109,824	2,710	21,272	183,173
<b>Depreciation and impairment</b>					
At 1 October 2022	26,435	43,791	233	14,980	85,439
Depreciation charged in the year	5,733	16,508	565	1,573	24,379
At 30 September 2023	32,168	60,299	798	16,553	109,818
<b>Carrying amount</b>					
At 30 September 2023	17,199	49,525	1,912	4,719	73,355
At 30 September 2022	22,932	66,033	1,606	6,292	96,863
<b>12 Debtors</b>				<b>2023</b>	<b>2022</b>
<b>Amounts falling due within one year:</b>				£	£
Prepayments and accrued income				3,000	-
<b>13 Loans and overdrafts</b>				<b>2023</b>	<b>2022</b>
				£	£
Bank loans				21,781	26,402
Payable within one year				6,136	7,200
Payable after one year				15,645	19,202

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

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

	Notes	2023 £	2022 £
Bank loans	13	6,136	7,200
Other taxation and social security		3,140	2,858
Trade creditors		397	1,296
Other creditors		400	200
Accruals and deferred income		1,500	1,426
		<u>11,573</u>	<u>12,980</u>

### 15 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	13	<u>15,645</u>	<u>19,202</u>

### 16 Retirement benefit schemes

#### Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £5,132 (2022 - £3,781).

### 17 Movement in funds

	Movement in funds					
	Balance at 1 October 2021 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	Balance at 1 October 2022 £
Unrestricted funds						
General fund	139,966	390,808	(401,897)	-	-	128,877
	<u>139,966</u>	<u>390,808</u>	<u>401,897</u>	<u>-</u>	<u>-</u>	<u>128,877</u>

	Movement in funds					
	Balance at 1 October 2022 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	Balance at 30 September 2023 £
Unrestricted funds						
General fund	128,877	426,179	(444,583)	-	-	110,473
	<u>128,877</u>	<u>426,179</u>	<u>444,583</u>	<u>-</u>	<u>-</u>	<u>110,473</u>

### 18 Related party transactions

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

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### 18 Related party transactions

(Continued)

During the year, one company, of which Ms G C Williams, Trustee, is a director, paid rent at market value, for part of the building from the charity.

Cottons Accountants LLP  
The Stables, Church Walk  
Daventry, Northants  
NN11 4BL

Dated: 29 July 2024

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the Oakwood Dog Rescue Charity financial statements for the year ended 30<sup>th</sup> September 2023. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

**General**

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
2. We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
3. We confirm that the charitable company was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 30<sup>th</sup> September 2023 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
4. We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
5. All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records. Particularly the repairs in the accounting records which are not capital in nature.
6. All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
7. The financial statements are free of material misstatements, including omissions.
8. The effects of uncorrected misstatements are immaterial both individually and in total.

**Assets and liabilities**

9. The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.
10. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
11. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

**Accounting estimates**

12. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

**Loans and arrangements**

13. The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

**Legal claims**

14. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

**Laws and regulations**

15. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

**Related parties**

16. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

**Subsequent events**

17. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

**Going concern**

18. We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

**GRANTS AND DONATIONS**

19. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you and we confirm these are all unrestricted. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully



.....  
Signed on behalf of the board of trustees

**OAKWOOD DOG RESCUE**

England & Wales - Charity number 1165221

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# Accounts

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Charity registration number 1165221

**OAKWOOD DOG RESCUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

# OAKWOOD DOG RESCUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

N Smith  
G Williams  
C Gillett  
J Watson

(Appointed 1 December  
2022)

N Lakin

(Appointed 1 December  
2022)

**Charity number**

1165221

**Principal address**

17A Bergen Way  
Hull  
HU7 0YQ

**Independent examiner**

Cottons Accountants LLP  
The Stables  
Church Walk  
Daventry  
Northamptonshire  
UK  
NN11 4BL

# OAKWOOD DOG RESCUE

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Balance sheet	5
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# OAKWOOD DOG RESCUE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 30 SEPTEMBER 2022

---

The trustees present their annual report and financial statements for the year ended 30 September 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The charity takes in unwanted dogs from the UK and Abroad and looks after them until loving homes can be found. The charity also aims to promote humane behaviour towards dogs and to educate the public in dog welfare both in the UK and Europe.

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

#### **Public benefit**

The charity provides appropriate care, protection, treatment and security for dogs in need, homeless dogs and unwanted or mistreated/abused dogs. The charity maintains a rescue kennels to allow the above to take place. The charity also helps cats and kittens in need.

The Trustees have referred to the guidance contained in the Charity's Commissions' general guidance public benefit when reviewing the Trust's aims and objectives and in planning future activities

#### **Grant making**

We do not provide grants to other organisations

#### **Volunteers**

We are grateful for the many hours' volunteers have spent caring for and walking our dogs. Without this valuable contribution of time, energy and expertise we would not be able to help so many dogs.

#### **Achievements & Performance**

Looking at the numbers for 2021 the majority of the adoptions were in the first few months - out of a total of 195 for the whole year a staggering 120 of those were in the months January - April, this was in the height of reopening adoptions after the lockdowns when it seemed everyone wanted a dog. Sadly this dropped off massively come May and seemed to continue at a much slower pace with some of the later 2021 months having only 3/4 adoptions.

In 2022 although the adoption numbers were much less the rate of adoption seems to steady with around 8-15 adoptions a month, During 2022 the majority of our kennels were filled with terrified dogs that needed a lot of TLC and we found the climate of adopters were looking for 'easy' dogs. Between this and the cost of living that explains the drop in adoption numbers. Sadly, we were in a climate where people have very high expectations for dogs and it does seem to be nationwide that adoptions were down.

Our work in Romania has stalled since COVID and we currently have no plans to restart that work currently.

**Fundraising:** In the year ending 2022 we raised just over 391k a slight decrease from 2021 but still an increase from previous years. We will continue to try and increase year on year.

#### **Reserves policy**

We ended the year with 51k in savings which is great however with monthly running costs totalling just over 28k this barely gives us 2 months contingency if things were to get difficult and donations were to fall, with 21k of that being owed in a bounceback loan.

Our main source of funds is general donations through fundraising.

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# OAKWOOD DOG RESCUE

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

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

### Governing document

CIO Foundation Documentation Registered 19/01/2016

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

N Smith

G Williams

C Gillett

J Watson

N Lakin

(Appointed 1 December 2022)

(Appointed 1 December 2022)

### Recruitment and appointment of new trustees

Recruitment and appointment of new trustees is discussed during the Annual General Meeting.

### Key management remuneration

The highest paid member of staff is the Rescue Care Manager, who is responsible for running the kennels on a day to day basis.

The trustees' report was approved by the Board of Trustees.



G Williams

Trustee

Dated: 14/7/23

# OAKWOOD DOG RESCUE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OAKWOOD DOG RESCUE

I report to the trustees on my examination of the financial statements of Oakwood Dog Rescue (the charity) for the year ended 30 September 2022.

### 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 2011 Act).

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

### Independent examiner's statement

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 ACA, which is one of the listed bodies.

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

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Callum Veasey ACA on behalf of  
Cottons Accountants LLP

The Stables  
Church Walk  
Daventry  
Northamptonshire  
NN11 4BL  
UK

Dated: 14.07.2023

# OAKWOOD DOG RESCUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<b><u>Income from:</u></b>			
Donations and legacies	2	390,800	408,319
<b><u>Charitable activities</u></b>			
Investments	3	8	7
<b>Total income</b>		<u>390,808</u>	<u>408,326</u>
<b><u>Expenditure on:</u></b>			
Raising funds	4	61,788	61,333
Charitable activities	5	339,080	271,906
Other	9	1,029	1,812
<b>Total expenditure</b>		<u>401,897</u>	<u>335,051</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(11,089)	73,275
Fund balances at 1 October 2021		139,966	66,690
<b>Fund balances at 30 September 2022</b>		<u><u>128,877</u></u>	<u><u>139,965</u></u>

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

All income and expenditure derive from continuing activities.

# OAKWOOD DOG RESCUE

## BALANCE SHEET

AS AT 30 SEPTEMBER 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		96,863		123,591
<b>Current assets</b>					
Cash at bank and in hand		64,196		57,632	
<b>Creditors: amounts falling due within one year</b>	13	(12,980)		(14,857)	
Net current assets			51,216		42,775
<b>Total assets less current liabilities</b>			148,079		166,366
<b>Creditors: amounts falling due after more than one year</b>	14		(19,202)		(26,401)
<b>Net assets</b>			128,877		139,965
<b>Income funds</b>					
Unrestricted funds			128,877		139,965
			128,877		139,965

The financial statements were approved by the Trustees on 14/7/23

  
 G Williams  
 Trustee

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

---

### 1 Accounting policies

#### Charity information

Oakwood Dog Rescue is an unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

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

#### 1.4 Income

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

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

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

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 1.6 Tangible fixed assets

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

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

Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Computers	25% reducing balance
Motor vehicles	25% reducing balance

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

#### 1.7 Cash and cash equivalents

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

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

#### 1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.9 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Adoptions		
Donations	19,588	60,061
Grant income	238,684	233,774
Shop sales	-	65,298
Rent income	90,000	13,349
Hub income	2,400	2,400
	40,128	33,437
	<u>390,800</u>	<u>408,319</u>

### 3 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	8	7
	<u>8</u>	<u>7</u>

### 4 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Other trading activities</u>		
The hub expenditure	7,858	4,925
Veterinary fees	34,711	49,112
Purchases	18,665	5,404
Happy paws expenditure	554	1,892
	<u>61,788</u>	<u>61,333</u>
	<u>61,788</u>	<u>61,333</u>

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

### 5 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	199,745	157,745
Depreciation and impairment	31,822	17,425
Hire of plant and machinery	748	747
Repairs and renewals	20,271	16,948
Advertising	-	68
Travelling	12,223	14,579
	<u>264,809</u>	<u>207,512</u>
Share of governance costs (see note 6)	74,271	64,394
	<u><u>339,080</u></u>	<u><u>271,906</u></u>

### 6 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Cleaning	-	3,638	3,638	4,185
Insurance	-	2,298	2,298	2,251
Rent and rates	-	52,348	52,348	48,512
Telephone	-	4,320	4,320	2,655
Postage and stationery	-	642	642	180
Subscriptions	-	75	75	25
Sundries	-	1,078	1,078	555
Accounting and professional	-	3,393	3,393	2,990
IT software	-	2,996	2,996	3,041
Legal and professional	-	3,483	3,483	-
	<u>-</u>	<u>74,271</u>	<u>74,271</u>	<u>64,394</u>
Analysed between Charitable activities	<u>-</u>	<u>74,271</u>	<u>74,271</u>	<u>64,394</u>

### 7 Trustees

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

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

### 7 Trustees

(Continued)

Trustees' expenses

Trustees' were reimbursed for expenses that were incurred throughout the year. All expenses were wholly and exclusively related to the running of the charity. All adequate receipts have been kept and were submitted by the trustees to the charity.

### 8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	15	13
	<u>15</u>	<u>13</u>
<b>Employment costs</b>		
	2022 £	2021 £
Wages and salaries	189,830	148,328
Social security costs	6,134	-
Other pension costs	3,781	9,417
	<u>199,745</u>	<u>157,745</u>

No employees received emoluments in excess of £60,000.

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

### 9 Other

	Unrestricted funds 2022	Unrestricted funds 2021
Financing costs	1,029	1,812
	<u>1,029</u>	<u>1,812</u>

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

### 10 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 October 2021	49,367	108,069	-	19,772	177,208
Additions	-	1,755	1,839	1,500	5,094
At 30 September 2022	49,367	109,824	1,839	21,272	182,302
<b>Depreciation and impairment</b>					
At 1 October 2021	18,791	21,943	-	12,883	53,617
Depreciation charged in the year	7,644	21,848	233	2,097	31,822
At 30 September 2022	26,435	43,791	233	14,980	85,439
<b>Carrying amount</b>					
At 30 September 2022	22,932	66,033	1,606	6,292	96,863
At 30 September 2021	30,577	86,125	-	6,889	123,591

### 11 Loans and overdrafts

	2022 £	2021 £
Bank loans	26,402	33,601
Payable within one year	7,200	7,200
Payable after one year	19,202	26,401

### 12 Finance lease commitments

Future minimum lease payments due under finance leases:

	2022 £	2021 £
Within one year	-	3,327

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

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

	Notes	2022 £	2021 £
Bank loans			
Obligations under finance leases	11	7,200	7,200
Other taxation and social security	12	-	3,327
Trade creditors		2,858	1,729
Other creditors		1,296	-
Accruals and deferred income		200	201
		1,426	2,400
		<u>12,980</u>	<u>14,857</u>

### 14 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Bank loans	11	19,202	26,401

### 15 Retirement benefit schemes

#### Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £3,781 (2021 - £9,417).

### 16 Movement in funds

	Movement in funds					
	Balance at 1 October 2020 £	Incoming resources £	Resources expended £	Transfers £	Revaluations, gains and losses £	Balance at 1 October 2021 £
Unrestricted funds						
General fund	66,690	408,326	(335,051)	-	-	139,965
	<u>66,690</u>	<u>408,326</u>	<u>(335,051)</u>	<u>-</u>	<u>-</u>	<u>139,965</u>

	Movement in funds					
	Balance at 1 October 2021 £	Incoming resources £	Resources expended £	Transfers £	Revaluations, gains and losses £	Balance at 30 September 2022 £
Unrestricted funds						
General fund	139,965	390,808	(401,896)	-	-	128,877
	<u>139,965</u>	<u>390,808</u>	<u>(401,896)</u>	<u>-</u>	<u>-</u>	<u>128,877</u>

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

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### 17 Related party transactions

During the year, one company, of which Ms G C Williams, Trustee, as is a director, paid rent at market value, for part of the building from the charity.

**OAKWOOD DOG RESCUE**

England & Wales - Charity number 1165221

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# Accounts

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# Trustees' Annual Report for the period

	Period start date				Period end date		
<b>From</b>	01	10	2020	<b>To</b>	30	09	2021

## Section A Reference and administration details

**Charity name** Oakwood Dog Rescue

**Other names charity is known by**

**Registered charity number (if any)** 1165221

**Charity's principal address**  
 17A-E Bergen Way  
 Hull  
**Postcode** HU70YQ

### 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	Gill Williams	Chair		
2	Natalie Smith			
3	Charlotte Gillett			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

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**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document (eg. trust deed, constitution)	CIO Foundation Document Registered 19/01/2016
How the charity is constituted (eg. trust, association, company)	CIO - Charitable Incorporated Organisation
Trustee selection methods (eg. appointed by, elected by)	Appointed during Annual General Meeting

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

**Section C Objectives and activities**

**Summary of the objects of the charity set out in its governing document**

The charity takes in unwanted dogs and looks after them until loving homes can be found. The charity also aims to promote humane behaviour towards dogs and to educate the public in dog welfare both in the UK and Europe.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

The charity provides appropriate care, protection, treatment and security for dogs in need, homeless dogs and unwanted or mistreated/abused dogs. The charity maintains a rescue kennels to allow the above to take place.

**Additional details of objectives and activities (Optional information)**

We are grateful for the many hours' volunteers have spent caring for and walking our dogs. Without this valuable contribution of time, energy and expertise we would not be able to help so many dogs.

We do not provide grants to other organisations.

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

## Section D

## Achievements and performance

**Summary of the main achievements of the charity during the year****Number of dogs rehomed:**

We rehomed 195 dogs during the period, this was an increase of 23 dogs compared to 2020. Our return rate for 2021 was 17 dogs, an increase compared to 2020 even with the small increase in the number of adoptions. We are now running at 8.5% return rate which is an increase of 3.85% compared to last year but is still very low. Our return rate has reduced over the previous years from 10% in 2017 to 7% in 2018 down to 2% in 2019, with a slight increase since 2020, however it is still lower than 4 years ago however, we do not wish to rise back above 10% so we do have some more work to do in this area to keep the return figure down.

Our work in Romania continues and we were looking at the possibility of opening a shelter over there in 2021. However, this goal did not come to fruition mainly due to COVID hitting us hard once restrictions lifted.

**Kennel Improvements:** 2021 had been a year of continuing with our kennel refurbishment. Which is still not complete, mainly due to COVID restrictions making things difficult.

**Adoption Processes:** Each year we review our adoption process and have again made some changes to increase the number of dogs rehomed whilst keeping the return rate low. As you can see from the above figures these changes have had the desired effect and we will continue to monitor both our rehoming figures and return rate to ensure it stays high and low respectively. We did not meet our target for 2021 which was 350 dogs. This was due to COVID and the restrictions on adoptions and also a huge drop in adoption applications once the COVID restrictions lifted.

**Fundraising:** In the year ending 2021 we raised just over 408k and increase from 2020 which raised 250k, up significantly on the previous years, 178k in 2019, 2018 of 144k and in 2017 we raised just over 111k. We will continue to try and increase year on year. We missed our target for 2021 which was 500k, but not by a huge amount. Under the circumstances of COVID we cannot be disheartened at this result.

**Investments:** In 2020 we made a move into the business sector and we have taken a lease on a premises to offer dog related services to the local area (Play Park, Grooming Salon, Café). The income from this venture will fund our rescue operation and we hope it will make our income generation more secure going forward. This is a big investment for us as the building required a refurbishment. We also had to close the premises only 2 weeks after we opened in March 2020 due to COVID and only reopened in July 2021 so we took a huge hit, we have also had staffing issues and as such this investment has yet to prove beneficial, we are continuing to work on this and hope to see an upturn in 2022.

**Volunteers:** Unfortunately, due to COVID we have had to stop volunteers and dog walkers for the duration of 2021. However, we are so grateful to those supporters and volunteers who have continued to support us remotely.

## Section E

## Financial review

### Brief statement of the charity's policy on reserves

At the end of 2021 our reserves had taken a hit, mainly due to our kennel refurbishment and investment in our business ventures. We have taken on a Bounce back loan of 36k during the 2020 year, this is still held in our reserves atm and is there should we need it moving forward, thus making our reserve situation look better than the reality, however 2021 is much better than 2019 reserve situation even taking into account the bounce back loan.

### Details of any funds materially in deficit

None

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Our main source of funds is general donations through fundraising.

## Section F

## Other optional information

The trustees advise that there have been no serious incidents relating to the charity over the financial year.

## Section G

## Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (eg Secretary, Chair, etc)		
Date		



**OAKWOOD DOG RESCUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**



**COTTONS**  
Chartered Accountants

# OAKWOOD DOG RESCUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

N Smith  
Ms G C Williams  
Ms C Gillett

**Charity number**

1165221

**Principal address**

Unit 17E Lake Enterprise Park  
Bergen Way  
Sutton Fields Industrial Estate  
Hull  
HU7 0YQ

**Independent examiner**

Cottons Accountants LLP  
The Stables  
Church Walk  
Daventry  
Northamptonshire  
NN11 4BL

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# OAKWOOD DOG RESCUE

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Balance sheet	6
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# OAKWOOD DOG RESCUE

## TRUSTEES' REPORT

***FOR THE YEAR ENDED 30 SEPTEMBER 2021***

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The trustees present their annual report and financial statements for the year ended 30 September 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

The charity takes in unwanted dogs and looks after them until loving homes can be found. The charity also aims to promote humane behaviour towards dogs and to educate the public in dog welfare both in the UK and Europe.

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

### **Public benefit**

The charity provides appropriate care, protection, treatment and security for dogs in need, homeless dogs and unwanted or mistreated/abused dogs. The charity maintains a rescue kennels to allow the above to take place.

The Trustees have referred to the guidance contained in the Charity's Commissions' general guidance public benefit when reviewing the Trust's aims and objectives and in planning future activities

### **Grant making**

We do not provide grants to other organisations

### **Volunteers**

We are grateful for the many hours' volunteers have spent caring for and walking our dogs. Without this valuable contribution of time, energy and expertise we would not be able to help so many dogs.

# OAKWOOD DOG RESCUE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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### **Achievements & Performance**

#### **Number of dogs rehomed:**

We rehomed 195 dogs during the period, this was an increase of 23 dogs compared to 2020. Our return rate for 2021 was 17 dogs, an increase compared to 2020 even with the small increase in the number of adoptions. We are now running at 8.5% return rate which is an increase of 3.85% compared to last year but is still very low. Our return rate has reduced over the previous years from 10% in 2017 to 7% in 2018 down to 2% in 2019, with a slight increase since 2020, however it is still lower than 4 years ago however, we do not wish to rise back above 10% so we do have some more work to do in this area to keep the return figure down.

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**Adoption Processes:** Each year we review our adoption process and have again made some changes to increase the number of dogs rehomed whilst keeping the return rate low. As you can see from the above figures these changes have had the desired effect and we will continue to monitor both our rehoming figures and return rate to ensure it stays high and low respectively. We did not meet our target for 2021 which was 350 dogs. This was due to COVID and the restrictions on adoptions and also a huge drop in adoption applications once the COVID restrictions lifted.

**Fundraising:** In the year ending 2021 we raised just over £408k and increase from 2020 which raised £250k, up significantly on the previous years, £178k in 2019, 2018 of £144k and in 2017 we raised just over £111k. We will continue to try and increase year on year. We missed our target for 2021 which was £500k, but not by a huge amount. Under the circumstances of COVID we cannot be disheartened at this result.

**Investments:** In 2020 we made a move into the business sector and we have taken a lease on a premises to offer dog related services to the local area (Play Park, Grooming Salon, Café). The income from this venture will fund our rescue operation and we hope it will make our income generation more secure going forward. This is a big investment for us as the building required a refurbishment. We also had to close the premises only 2 weeks after we opened in March 2020 due to COVID and only reopened in July 2021 so we took a huge hit, we have also had staffing issues and as such this investment has yet to prove beneficial, we are continuing to work on this and hope to see an upturn in 2022.

**Volunteers:** Unfortunately, due to COVID we have had to stop volunteers and dog walkers for the duration of 2021. However, we are so grateful to those supporters and volunteers who have continued to support us remotely.

#### **Reserves policy**

At the end of 2021 our reserves had taken a hit, mainly due to our kennel refurbishment and investment in our business ventures. We have taken on a Bounce back loan of 36k during the 2020 year, this is still held in our reserves atm and is there should we need it moving forward, thus making our reserve situation look better than the reality, however 2021 is much better than 2019 reserve situation even taking into account the bounce back loan.

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

#### **Governing document**

CIO Foundation Documentation Registered 19/01/2016

# OAKWOOD DOG RESCUE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

---

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

N Smith

Ms G C Williams

Ms C Gillett

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

Recruitment and appointment of new trustees is discussed during the Annual General Meeting.

### **Key management remuneration**

The highest paid member of staff is the Rescue Care Manager, who is responsible for running the kennels on a day to day basis.

The trustees' report was approved by the Board of Trustees.

.....  
**Ms G C Williams**

Trustee

Dated: .....

# OAKWOOD DOG RESCUE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OAKWOOD DOG RESCUE

---

I report to the trustees on my examination of the financial statements of Oakwood Dog Rescue (the charity) for the year ended 30 September 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 2011 Act).

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

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

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 ACA, which is one of the listed bodies.

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

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Callum Veasey ACA on behalf of  
Cottons Accountants LLP

The Stables  
Church Walk  
Daventry  
Northamptonshire  
NN11 4BL

Dated: .....

# OAKWOOD DOG RESCUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

---

		Unrestricted funds	Unrestricted funds
		2021	2020
	Notes	£	£
<b><u>Income from:</u></b>			
Donations and legacies	2	408,319	275,156
<u>Charitable activities</u>			
Investments	3	7	11
		<hr/>	<hr/>
<b>Total income</b>		408,326	275,167
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Raising funds	4	61,333	22,008
		<hr/>	<hr/>
Charitable activities	5	271,906	197,011
		<hr/>	<hr/>
Other	9	1,812	1,063
		<hr/>	<hr/>
<b>Total resources expended</b>		335,051	220,082
		<hr/>	<hr/>
<b>Net income for the year/ Net movement in funds</b>		73,275	55,085
Fund balances at 1 October 2020		66,690	11,605
		<hr/>	<hr/>
<b>Fund balances at 30 September 2021</b>		139,965	66,690
		<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

# OAKWOOD DOG RESCUE

## BALANCE SHEET

AS AT 30 SEPTEMBER 2021

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	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	10		123,591		69,702
<b>Current assets</b>					
Cash at bank and in hand		57,632		39,553	
<b>Creditors: amounts falling due within one year</b>	13	(14,857)		(11,737)	
Net current assets			42,775		27,816
<b>Total assets less current liabilities</b>			166,366		97,518
<b>Creditors: amounts falling due after more than one year</b>	14		(26,401)		(30,828)
<b>Net assets</b>			139,965		66,690
<b>Income funds</b>					
Unrestricted funds			139,965		66,690
			139,965		66,690

The financial statements were approved by the Trustees on .....

.....  
Ms G C Williams  
Trustee

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

---

### 1 Accounting policies

#### Charity information

Oakwood Dog Rescue is an unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

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

#### 1.4 Income

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

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

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

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 1.6 Tangible fixed assets

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

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

Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance

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

#### 1.7 Cash and cash equivalents

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

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

#### 1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.9 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 2 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	<b>£</b>	<b>£</b>
Adoptions	60,061	21,233
Donations	233,774	196,581
Grant income	65,298	48,866
Shop sales	13,349	43
Rent income	2,400	2,000
Hub income	5,869	-
Cafe income	1,408	
Happy paws	26,160	6,433
	<u>408,319</u>	<u>275,156</u>

### 3 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	<b>£</b>	<b>£</b>
Interest receivable	<u>7</u>	<u>11</u>

### 4 Raising funds

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	<b>£</b>	<b>£</b>
<u>Other trading activities</u>		
The hub expenditure	4,925	1,389
Dog grooming and training	-	2,014
Veterinary fees	49,112	12,724
Purchases	5,404	2,479
Happy paws expenditure	1,892	3,402
	<u>61,333</u>	<u>22,008</u>
	<u>61,333</u>	<u>22,008</u>

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 5 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Staff costs	157,745	89,011
Depreciation and impairment	17,425	23,234
Hire of plant and machinery	747	875
Repairs and renewals	16,948	25,110
Advertising	68	1,157
Travelling	14,579	10,848
	<u>207,512</u>	<u>150,235</u>
Share of governance costs (see note 6)	64,394	46,776
	<u>271,906</u>	<u>197,011</u>

### 6 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Cleaning	-	4,185	4,185	-	3,758	3,758
Insurance	-	2,251	2,251	-	1,228	1,228
Rent and rates	-	48,512	48,512	-	30,669	30,669
Telephone	-	2,655	2,655	-	2,148	2,148
Postage and stationery	-	180	180	-	535	535
Subscriptions	-	25	25	-	-	-
Sundries	-	555	555	-	2,889	2,889
Accounting and professional	-	2,990	2,990	-	3,102	3,102
IT software	-	3,041	3,041	-	2,447	2,447
	<u>-</u>	<u>64,394</u>	<u>64,394</u>	<u>-</u>	<u>46,776</u>	<u>46,776</u>
Analysed between Charitable activities	<u>-</u>	<u>64,394</u>	<u>64,394</u>	<u>-</u>	<u>46,776</u>	<u>46,776</u>

### 7 Trustees

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

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 7 Trustees (Continued)

#### Trustees' expenses

Trustees' were reimbursed for expenses that were incurred throughout the year. All expenses were wholly and exclusively related to the running of the charity. All adequate receipts have been kept and were submitted by the trustees to the charity.

### 8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	13	12
	<u>13</u>	<u>12</u>
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	148,328	86,260
Other pension costs	9,417	2,751
	<u>157,745</u>	<u>89,011</u>
	<u>157,745</u>	<u>89,011</u>

No employees received emoluments in excess of £60,000.

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

### 9 Other

	Unrestricted funds	Unrestricted funds
	2021	2020
Financing costs	1,812	1,063
	<u>1,812</u>	<u>1,063</u>
	<u>1,812</u>	<u>1,063</u>

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 10 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 October 2020	35,966	50,155	19,772	105,893
Additions	7,479	63,835	-	71,314
At 30 September 2021	43,445	113,990	19,772	177,207
<b>Depreciation and impairment</b>				
At 1 October 2020	13,065	12,539	10,587	36,191
Depreciation charged in the year	5,725	9,404	2,296	17,425
At 30 September 2021	18,790	21,943	12,883	53,616
<b>Carrying amount</b>				
At 30 September 2021	24,655	92,047	6,889	123,591
At 30 September 2020	22,901	37,616	9,185	69,702

### 11 Loans and overdrafts

	2021 £	2020 £
Bank loans	33,601	30,000
Payable within one year	7,200	2,500
Payable after one year	26,401	27,500

### 12 Finance lease commitments

Future minimum lease payments due under finance leases:

	2021 £	2020 £
Within one year	3,327	3,277
Within two and five years	-	3,328
	3,327	6,605

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

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

	Notes	2021 £	2020 £
Bank loans	11	7,200	2,500
Obligations under finance leases	12	3,327	3,277
Other taxation and social security		1,729	256
Other creditors		201	4,384
Accruals and deferred income		2,400	1,320
		<u>14,857</u>	<u>11,737</u>

### 14 Creditors: amounts falling due after more than one year

	Notes	2021 £	2020 £
Bank loans	11	26,401	27,500
Obligations under finance leases	12	-	3,328
		<u>26,401</u>	<u>30,828</u>

### 15 Retirement benefit schemes

#### Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £9,417 (2020 - £2,751).

### 16 Movement in funds

	Balance at 1 October 2019	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 1 October 2020
	£	£	£	£	£	£
Unrestricted funds						
General fund	11,605	275,167	(220,082)	-	-	66,690
	<u>11,605</u>	<u>275,167</u>	<u>(220,082)</u>	<u>-</u>	<u>-</u>	<u>66,690</u>

	Balance at 1 October 2020	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 30 September 2021
	£	£	£	£	£	£
Unrestricted funds						
General fund	66,690	408,326	(357,486)	-	-	117,530

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

---

### 16 Movement in funds

(Continued)

<u>66,690</u>	<u>408,326</u>	<u>(357,486)</u>	<u>-</u>	<u>-</u>	<u>117,530</u>
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### 17 Related party transactions

During the year, one company, of which Ms G C Williams, Trustee, as is a director, paid rent at market value, for part of the building from the charity.

Cottons Accountants LLP  
The Stables, Church Walk  
Daventry, Northants  
NN11 4BL

Dated: .....

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the Oakwood Dog Rescue Charity financial statements for the year ended 30<sup>th</sup> September 2021. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

### **General**

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
2. We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
3. We confirm that the charitable company was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 30<sup>th</sup> September 2020 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
4. We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
5. All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.
6. All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
7. The financial statements are free of material misstatements, including omissions.
8. The effects of uncorrected misstatements are immaterial both individually and in total.

### **Assets and liabilities**

9. The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.
10. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
11. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

### **Accounting estimates**

12. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

**Loans and arrangements**

13. The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

**Legal claims**

14. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

**Laws and regulations**

15. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

**Related parties**

16. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

**Subsequent events**

17. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

**Going concern**

18. We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

**GRANTS AND DONATIONS**

19. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you and we confirm these are all unrestricted. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully

.....  
Signed on behalf of the board of trustees

**OAKWOOD DOG RESCUE**

England & Wales - Charity number 1165221

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# Accounts

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**OAKWOOD DOG RESCUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**



**COTTONS**  
Chartered Accountants

# OAKWOOD DOG RESCUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees** N Smith  
Ms G C Williams  
Ms C Gillett (Appointed 1 June 2020)

**Charity number** 1165221

**Principal address** Unit 17E Lake Enterprise Park  
Bergen Way  
Sutton Fields Industrial Estate  
Hull  
HU7 0YQ

**Independent examiner** Cottons Accountants LLP  
The Stables  
Church Walk  
Daventry  
Northamptonshire  
United Kingdom  
NN11 4BL

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# OAKWOOD DOG RESCUE

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Balance sheet	6
Notes to the financial statements	7 - 14

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# OAKWOOD DOG RESCUE

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

---

The trustees present their report and financial statements for the year ended 30 September 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Objectives and activities**

The charity takes in unwanted dogs and looks after them until loving homes can be found. The charity also aims to promote humane behaviour towards dogs and to educate the public in dog welfare both in the UK and Europe.

The charity provides appropriate care, protection, treatment and security for dogs in need, homeless dogs and unwanted or mistreated/abused dogs. The charity maintains a rescue kennels to allow the above to take place.

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

### **Public benefit**

The charity provides appropriate care, protection, treatment and security for dogs in need, homeless dogs and unwanted or mistreated/abused dogs. The charity maintains a rescue kennels to allow the above to take place.

The Trustees have referred to the guidance contained in the Charity's Commissions' general guidance public benefit when reviewing the Trust's aims and objectives and in planning future activities

### **Grant making**

We do not provide grants to other organisations

### **Volunteers**

We are grateful for the many hours' volunteers have spent caring for and walking our dogs. Without this valuable contribution of time, energy and expertise we would not be able to help so many dogs.

# OAKWOOD DOG RESCUE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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### **Achievements & Performance**

#### **Number of dogs rehomed:**

We rehomed 172 dogs during the period, this was an increase of 83 dogs compared to 2019, almost double compared to 2019. Our return rate for 2020 was 8 dogs, an increase compared to 2019 even with the increase in the number of adoptions. We are now running at 4.65% return rate which is still exceptional. Our return rate has reduced over the previous years from 10% in 2017 to 7% in 2018 down to 2% in 2019, with a slight increase in 2020 given the increase in adoption numbers we can't be disappointed by this figure.

Our work in Romania continues and we are looking at the possibility of opening a shelter over there in 2021. This will involve significant investment both financially and time. However, we feel it critical to enable us to provide the care for our dogs over there whilst they are waiting to travel.

**Kennel Improvements:** 2020 has been a year of utilising the COVID lockdown time whilst we are quiet to continue with our kennel refurbishment. This will continue into 2021 during which time we hope it will be completed.

**Adoption Processes:** Each year we review our adoption process and have again made some changes to increase the number of dogs rehomed whilst keeping the return rate low. As you can see from the above figures these changes have had the desired effect and we will continue to monitor both our rehoming figures and return rate to ensure it stays high and low respectively. Our target for 2021 is 350 dogs.

**Fundraising:** In the year ending 2020 we raised over £250k this is up significantly on the previous years, £178k in 2019, £144k in 2018 and in 2017 we raised just over £111k. We will continue to try and increase year on year. Our target for 2021 is £500k.

**Investments:** In 2020 we made a move into the business sector and we have taken a lease on a premises to offer dog related services to the local area (Play Park, Grooming Salon, Café). The income from this venture will fund our rescue operation and we hope it will make our income generation more secure going forward. This is a big investment for us as the building required a refurbishment. We also had to close the premises only 2 weeks after we opened in March 2020 due to COVID and we have not been able to reopen since. As a result the income we hoped to generate from the business has been delayed now into 2021. However, our landlord has been wonderful and has reduced our rent significantly to enable us to continue the lease without trading.

**Volunteers:** Unfortunately, due to COVID we have had to stop volunteers and dog walkers for the duration of 2020. However, we are so grateful to those supporters and volunteers who have continued to support us remotely.

### **Financial review**

#### **Reserves policy**

At the end of 2020 our reserves have improved significantly, mainly due to our huge increase in adoptions and grants received from the government as part of the COVID crisis. We have taken on a Bounce back loan of £30k during the 2020 year, this is held in our reserves at the moment and is there should we need it moving forward.

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

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

#### **Governing document**

CIO Foundation Documentation Registered 19/01/2016

# OAKWOOD DOG RESCUE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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

N Smith

Ms G C Williams

Ms C Gillett

(Appointed 1 June 2020)

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

Recruitment and appointment of new trustees is discussed during the Annual General Meeting.

### **Key management remuneration**

The highest paid member of staff is the Rescue Care Manager, who is responsible for running the kennels on a day to day basis.

The trustees' report was approved by the Board of Trustees.

**Ms G C Williams**

Trustee

Dated: 29 October 2021

# OAKWOOD DOG RESCUE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OAKWOOD DOG RESCUE

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I report to the trustees on my examination of the financial statements of Oakwood Dog Rescue (the charity) for the year ended 30 September 2020.

### 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 2011 Act).

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

### Independent examiner's statement

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 ACA, which is one of the listed bodies.

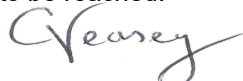
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting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

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Callum Veasey ACA on behalf of  
Cottons Accountants LLP

The Stables  
Church Walk  
Daventry  
Northamptonshire  
NN11 4BL  
United Kingdom

Dated: 29 October 2021

# OAKWOOD DOG RESCUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2020

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	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<b><u>Income from:</u></b>			
Donations and legacies	2	275,156	178,855
Investments	3	11	2
		<hr/>	<hr/>
<b>Total income</b>		275,167	178,857
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Raising funds	4	22,008	18,901
		<hr/>	<hr/>
Charitable activities	5	197,011	142,508
		<hr/>	<hr/>
Other	9	1,063	2,531
		<hr/>	<hr/>
<b>Total resources expended</b>		220,082	163,940
		<hr/>	<hr/>
<b>Net income for the year/ Net movement in funds</b>		55,085	14,917
Fund balances at 1 October 2019		11,605	(3,312)
		<hr/>	<hr/>
<b>Fund balances at 30 September 2020</b>		66,690	11,605
		<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

# OAKWOOD DOG RESCUE

## BALANCE SHEET

AS AT 30 SEPTEMBER 2020

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	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	10		69,702		19,231
<b>Current assets</b>					
Debtors	11	-		400	
Cash at bank and in hand		39,553		10,820	
		<u>39,553</u>		<u>11,220</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(11,737)</u>		<u>(12,240)</u>	
Net current assets/(liabilities)			<u>27,816</u>		<u>(1,020)</u>
<b>Total assets less current liabilities</b>			<u>97,518</u>		<u>18,211</u>
<b>Creditors: amounts falling due after more than one year</b>	15		<u>(30,828)</u>		<u>(6,606)</u>
<b>Net assets</b>			<u><u>66,690</u></u>		<u><u>11,605</u></u>
<b>Income funds</b>					
Unrestricted funds			<u>66,690</u>		<u>11,605</u>
			<u><u>66,690</u></u>		<u><u>11,605</u></u>

The financial statements were approved by the Trustees on 29 October 2021

Ms G C Williams  
Trustee

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

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### 1 Accounting policies

#### Charity information

Oakwood Dog Rescue is an unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

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

#### 1.4 Income

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

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

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

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 1.6 Tangible fixed assets

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

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

Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance

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

#### 1.7 Cash and cash equivalents

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

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

#### 1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.9 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

### 2 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2020</b>	2019
	<b>£</b>	<b>£</b>
Adoptions	21,233	15,355
Donations	196,581	157,181
Grant income	48,866	-
Shop sales	43	935
Rent income	2,000	4,800
Sponsorships	-	584
Happy paws	6,433	-
	<u>275,156</u>	<u>178,855</u>

### 3 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2020</b>	2019
	<b>£</b>	<b>£</b>
Interest receivable	<u>11</u>	<u>2</u>

### 4 Raising funds

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2020</b>	2019
	<b>£</b>	<b>£</b>
<u>Other trading activities</u>		
The hub expenditure	1,389	-
Dog grooming and training	2,014	2,000
Veterinary fees	12,724	14,497
Purchases	2,479	2,404
Happy paws expenditure	3,402	-
	<u>22,008</u>	<u>18,901</u>
	<u>22,008</u>	<u>18,901</u>

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

### 5 Charitable activities

	Charitable Expenditure 2020 £	Charitable Expenditure 2019 £
Staff costs	89,011	72,116
Depreciation and impairment	23,234	6,410
Hire of plant and machinery	875	281
Repairs and renewals	25,110	11,593
Advertising	1,157	88
Travelling	10,848	9,683
	<u>150,235</u>	<u>100,171</u>
Share of governance costs (see note 6)	46,776	42,337
	<u>197,011</u>	<u>142,508</u>

### 6 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Cleaning	-	3,758	3,758	-	3,790	3,790
Insurance	-	1,228	1,228	-	3,028	3,028
Rent and rates	-	30,669	30,669	-	24,725	24,725
Telephone	-	2,148	2,148	-	1,884	1,884
Postage and stationery	-	535	535	-	410	410
Subscriptions	-	-	-	-	2,100	2,100
Sundries	-	2,889	2,889	-	2,002	2,002
Accounting and professional	-	3,102	3,102	-	3,233	3,233
IT software	-	2,447	2,447	-	1,165	1,165
	<u>-</u>	<u>46,776</u>	<u>46,776</u>	<u>-</u>	<u>42,337</u>	<u>42,337</u>
Analysed between Charitable activities	<u>-</u>	<u>46,776</u>	<u>46,776</u>	<u>-</u>	<u>42,337</u>	<u>42,337</u>

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

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### 7 Trustees

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

#### Trustees' expenses

Trustees' were reimbursed for expenses that were incurred throughout the year. All expenses were wholly and exclusively related to the running of the charity. All adequate receipts have been kept and were submitted by the trustees to the charity.

### 8 Employees

The average monthly number of employees during the year was:

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
	12	10
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	86,260	71,072
Other pension costs	2,751	1,044
	<u>          </u>	<u>          </u>
	<u>89,011</u>	<u>72,116</u>

No employees received emoluments in excess of £60,000.

### 9 Other

	<b>Unrestricted</b>	Unrestricted
	<b>funds</b>	funds
	<b>2020</b>	2019
Financing costs	1,063	2,531
	<u>1,063</u>	<u>2,531</u>

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

### 10 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 October 2019	12,416	-	19,772	32,188
Additions	23,550	50,155	-	73,705
At 30 September 2020	35,966	50,155	19,772	105,893
<b>Depreciation and impairment</b>				
At 1 October 2019	5,432	-	7,525	12,957
Depreciation charged in the year	7,633	12,539	3,062	23,234
At 30 September 2020	13,065	12,539	10,587	36,191
<b>Carrying amount</b>				
At 30 September 2020	22,901	37,616	9,185	69,702
At 30 September 2019	6,984	-	12,247	19,231

### 11 Debtors

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	-	400

### 12 Loans and overdrafts

	2020 £	2019 £
Bank loans	30,000	-
Payable within one year	2,500	-
Payable after one year	27,500	-

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

### 13 Finance lease commitments

Future minimum lease payments due under finance leases:

	2020 £	2019 £
Within one year	(3,277)	(2,909)
Within two and five years	(3,328)	(6,606)
	<u>(6,605)</u>	<u>(9,515)</u>

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

	Notes	2020 £	2019 £
Bank loans	12	2,500	-
Obligations under finance leases	13	3,277	2,909
Other taxation and social security		256	453
Trade creditors		-	3,373
Other creditors		4,384	4,185
Accruals and deferred income		1,320	1,320
		<u>11,737</u>	<u>12,240</u>

### 15 Creditors: amounts falling due after more than one year

	Notes	2020 £	2019 £
Bank loans	12	27,500	-
Obligations under finance leases	13	3,328	6,606
		<u>30,828</u>	<u>6,606</u>

### 16 Retirement benefit schemes

#### Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £2,751 (2019 - £1,044).

# OAKWOOD DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

### 17 Movement in funds

	Movement in funds					
	Balance at 1 October 2018	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 1 October 2019
	£	£	£	£	£	£
Unrestricted funds						
General fund	(3,312)	178,856	(163,939)	-	-	11,605
	<u>(3,312)</u>	<u>178,856</u>	<u>(163,939)</u>	<u>-</u>	<u>-</u>	<u>11,605</u>
	<u><u>(3,312)</u></u>	<u><u>178,856</u></u>	<u><u>(163,939)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>11,605</u></u>

	Movement in funds					
	Balance at 1 October 2019	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 30 September 2020
	£	£	£	£	£	£
Unrestricted funds						
General fund	11,605	275,167	(257,698)	-	-	29,074
	<u>11,605</u>	<u>275,167</u>	<u>(257,698)</u>	<u>-</u>	<u>-</u>	<u>29,074</u>
	<u><u>11,605</u></u>	<u><u>275,167</u></u>	<u><u>(257,698)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>29,074</u></u>

### 18 Related party transactions

During the year, two companies, of which Ms G C Williams, Trustee, as is a director, paid rent at market value, for part of the building from the charity.