

Charity number: 1167007

Company number: 09827423

1 Dog At A Time Rescue UK

(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31 October 2024

1 Dog At A Time Rescue UK
(A company limited by guarantee)

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1 Dog At A Time Rescue UK
(A company limited by guarantee)

Legal and administrative information

Charity number 1167007

Company registration number 09827423

Business address Cumberland Court
80 Mount Street
Nottingham
NG1 6H

Registered office Cumberland Court
80 Mount Street
Nottingham
NG1 6H

Trustees	J Watts	Director
	J Chapman	Director
	J Webb	Director
	S.V. Holton	Director
	S Clarkson	Director
	P Scott	Director
	I Rea	Director

Secretary I.A.Rea

Accountants Vogue Management Services Limited
Unit 20 Strawberry Lane Ind Estate
Willenhall
West Midlands
WV13 3RS

1 Dog At A Time Rescue UK

(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 31 October 2024

The trustees present their report and the financial statements for the year ended 31 October 2024. The trustees, who are also directors of 1 Dog At A Time Rescue UK for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

STRUCTURE

1 Dog At A Time Rescue UK is a registered company limited by guarantee under number 9827423 on 16th October 2015 and obtained charitable status under number 1167007. It is governed by a Memorandum & Articles of Association dated 16th October 2015.

GOVERNANCE

The Charity believes that it is important to have the requisite range of skills and experience represented on the Board of Trustees and it is reflected in the current membership.

MANAGEMENT

The Board meet on a quarterly basis. The Company Secretary attends but is not a Board member.

Objectives and activities

The full name of the Charity is 1 Dog At A Time Rescue UK. The main project of the Charity is the rehousing of abandoned dogs from Europe into the UK.

VOLUNTEERS

The charity is assisted by a number of unpaid volunteers.

Achievements and performance

The Trustees are of the opinion that a great deal of public benefit has been achieved as a result of the services provided by the Charity.

Financial review

The financial statements, including the notes, have been prepared in compliance with the Statement of Recognised Practice "Accounting and Reporting by Charities." The analysis of income and costs reflects the classification of activities, together with costs of administration.

1 Dog At A Time Rescue UK
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 October 2024

Statement of trustees' responsibilities

The trustees (who are also directors of 1 Dog At A Time Rescue UK for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board

I.A.Rea

Secretary

1 Dog At A Time Rescue UK
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of 1 Dog At A Time Rescue UK.

I report on the accounts of 1 Dog At A Time Rescue UK for the year ended 31 October 2024 set out on pages 2 to 12.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act), and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

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

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....

R.G.K.Griffith,FCA

Independent examiner

Units 8 -10 Strawberry Lane Industrial Estate

Willenhall

West Midlands,WV13 3RS

	Unrestricted	Restricted	2024	2023
	funds	funds	Total	Total
Notes	£	£	£	£

The notes on pages 9 to 12 form an integral part of these financial statements.

1 Dog At A Time Rescue UK
(A company limited by guarantee)
Incoming resources

Incoming resources from generating funds:

Voluntary income	2	111,156	-	111,608	170,390
Investment income	3	452	-	-	257
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources		111,608	-	111,608	170,647
		<hr/>	<hr/>	<hr/>	<hr/>

Resources expended

Other Kennel expenditure		121,493	-	121,493	132,297
Accountancy fees		360	-	360	-
Other office expenses		6,310	-	6,310	7,508
Bank charges		393	-	393	375
Sundry expenses		1,983	-	1,983	8,980
Printing,stationery and advertising		2,309	-	2,309	2,616
Accountancy		-	-	-	360
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		132,848	-	132,848	152,136
		<hr/>	<hr/>	<hr/>	<hr/>

Total funds brought forward		122,839	-	122,839	104,329
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		101,599	-	101,599	122,839
		<hr/>	<hr/>	<hr/>	<hr/>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 12 form an integral part of these financial statements.

1 Dog At A Time Rescue UK
(A company limited by guarantee)
Income and expenditure account

For the year ended 31 October 2024

	2024	2023
Notes	£	£
Income	111,156	170,390
Operating expenditure	(132,848)	(152,136)
	<hr/>	<hr/>
Operating (deficit)/surplus	(21,692)	18,254
Other income		
Interest receivable and similar income	452	257
	<hr/>	<hr/>
Retained (deficit)/surplus for the financial year	(21,240)	18,511
	<hr/>	<hr/>

All activities derive from continuing operations.

The notes on pages 9 to 12 form an integral part of these financial statements.

1 Dog At A Time Rescue UK
(A company limited by guarantee)

Balance sheet

as at 31 October 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	6		70,970		70,970
Current assets					
Cash at bank and in hand		35,989		57,229	
		<u>35,989</u>		<u>57,229</u>	
Creditors: amounts falling					
due within one year	7	(5,360)		(5,360)	
		<u>(5,360)</u>		<u>(5,360)</u>	
Net current assets			30,629		51,869
			<u>30,629</u>		<u>51,869</u>
Net assets			101,599		122,839
			<u>101,599</u>		<u>122,839</u>
Funds	8				
Unrestricted income funds			101,599		122,839
			<u>101,599</u>		<u>122,839</u>
Total funds			101,599		122,839
			<u>101,599</u>		<u>122,839</u>

The Balance Sheet continues on the following page.

The notes on pages 9 to 12 form an integral part of these financial statements.

1 Dog At A Time Rescue UK
(A company limited by guarantee)

Balance sheet (continued)

Trustees statements required by the Companies Act 2006

for the year ended 31 October 2024

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 October 2024.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

The financial statements were approved by the board on 25 February 2025 and signed on its behalf by

J Watts

Director

The notes on pages 9 to 12 form an integral part of these financial statements.

1 Dog At A Time Rescue UK

(A company limited by guarantee)

Notes to financial statements

for the year ended 31 October 2024

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in January 2015 (SORP(FRS102)) and the Companies Act 2006.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1 Dog At A Time Rescue UK
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Notes to financial statements
for the year ended 31 October 2024

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings - No depreciation is provided.

2. Voluntary income

	Unrestricted	2024	2023
	Funds	Total	Total
	£	£	£
Dog Adoption	35,191	35,191	40,920
Donations	39,905	39,905	82,253
FB Auctions	15,972	15,972	19,742
Fund Raising	2,921	2,921	9,495
Donations;other	17,167	17,167	17,980
	<hr/>	<hr/>	<hr/>
	111,156	111,156	170,390
	<hr/>	<hr/>	<hr/>

3. Investment income

	2024	2023
	Total	Total
	£	£
Bank interest received	452	257

4. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

5. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

	Land and	
	buildings	
	freehold	Total
6. Tangible fixed assets		

1 Dog At A Time Rescue UK
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 October 2024

	£	£
Cost		
At 1 November 2023 and		
At 31 October 2024	70,970	70,970
	<hr/>	<hr/>
Net book values		
At 31 October 2024	70,970	70,970
	<hr/>	<hr/>
At 31 October 2023	70,970	70,970
	<hr/>	<hr/>
7. Creditors: amounts falling due within one year	2024	2023
	£	£
Accruals and deferred income	5,360	5,360
	<hr/>	<hr/>
8. Analysis of net assets between funds	Unrestricted funds	
Fund balances are represented by:		
Intangible fixed assets	70,970	70,970
Current assets	35,989	57,229
Current liabilities	(5,360)	(5,360)
	101,599	122,839
9. Unrestricted funds	At	At
	01 Nov	31 Oct
	2023	2024
	£	£
DOG RESCUE	122,839	101,599
	<hr/>	<hr/>
10. Purposes of unrestricted funds		

The purpose of the fund is to rehouse abandoned dogs in Europe into mainland UK.

1 Dog At A Time Rescue UK
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 October 2024

11. Company limited by guarantee

1 Dog At A Time Rescue UK is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

1 Dog At A Time Rescue UK
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

1 Dog At A Time Rescue UK
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 October 2024

	2024		2023	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Dog Adoption		35,191		40,920
Donations		39,905		82,253
FB Auctions		15,972		19,742
Fund Raising		2,921		9,495
Donations;other		17,619		17,980
		<hr/>		
		111,608		170,390
		<hr/>		
<i>Investment income</i>				
Bank interest received		-		257
		<hr/>		
		-257		
		<hr/>		
Total incoming resources from generating funds		111,608		170,647
		<hr/>		
Total incoming resources		111,608		170,647
		<hr/> <hr/>		

Resources expended

Costs of generating funds:

Fundraising trading:

cost of goods sold and other costs

Support costs

1 Dog At A Time Rescue UK
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 October 2024

Kennel Running Costs	54,961	58,702
Vets Fees	30,461	28,538
Transportation	28,497	41,219
Travel	-	2,478
Kennel maintenance	3,274	1,360
External donations	4,300	-
Accommodation costs	6,310	7,508
Bank charges	393	375
	<hr/>	<hr/>
	128,196	140,180
	<hr/>	
Total fundraising trading		
cost of goods sold and other costs	128,196	140,180
	<hr/>	
Total costs of generating funds	128,196	140,180
	<hr/> <hr/>	

1 Dog At A Time Rescue UK
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Detailed statement of financial activities

For the year ended 31 October 2024

	2024	2023
	£	£
Charitable activities		
Governance costs		
<i>Support costs</i>		
Support - Professional - Accountancy fees	360	-
Sundry expenses	1,983	8,980
Printing, stationery and advertising	2,309	2,616
Accountancy	-	360
	<hr/>	<hr/>
	4,652	11,956
	<hr/>	<hr/>
Total governance costs	4,652	11,956
	<hr/>	<hr/>
Net incoming/(outgoing) resources for the year	(21,240)	18,511
	<hr/>	<hr/>