

Amicii Dog Rescue

Annual Report and Financial Statements

for the Year Ended 30 September 2020

Amicii Dog Rescue

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Amicii Dog Rescue

Reference and Administrative Details

Trustees	K Magee
	Z Neild
	K White
	E Austin
	A Harrison
	T A Baker
Principal Office	68 Main Road Kempsey Worcestershire WR5 3JY
Charity Registration Number	1169157
Independent Examiner	Bulley Davey Limited 4 Cyrus Way Cygnet Park Hampton Peterborough PE7 8HP
Accountants	Bulley Davey Chartered Certified Accountants 4 Cyrus Way Cygnet Park Hampton Peterborough PE7 8HP

Amicii Dog Rescue

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 September 2020.

Objectives and activities

Objects and aims

The charitable purposes as set out in the governing document are:

To promote humane behaviour towards dogs in Romania 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;

To educate the public in matters pertaining to dog welfare in general and the prevention of cruelty and suffering among dogs;

To actively seek new homes for rescued animals.

Public benefit

The main activities undertaken by the charity in furtherance of its charitable purposes include:

- transporting dogs to the UK and rehoming dogs.
- providing veterinary care to the dogs.
- providing grants for food and general welfare services in Romania.
- providing kennels for dogs returned to charity.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

In furtherance of our charitable purposes we provide ongoing financial support by way of monthly grant payments to our sister NGO (non government organisation) in Romania, Asociatia Amicii Nostri (Turda). The NGO is registered with the authorities in Romania and publishes its annual accounts there. Monthly grant payments are a combination of restricted and unrestricted funds.

Financial review

2019/2020 was a very challenging year for Amicii Dog Rescue, not least because of the impact of the pandemic and the looming prospect of Brexit. The pandemic required our fundraising team to switch as many of our planned events to an online activity as we could. We held our annual dog show online and strengthened our JustGiving presence to give a more individual and dynamic focus to our fundraising efforts for individual dogs requiring vet care. We successfully raised money for a number of dogs to have significant life-changing orthopaedic surgery. We halted bringing dogs for rehoming for a short period at the end of March 2020 but by the end of April, our transporter had recommenced and we were able to bring dogs every two weeks for rehoming. We remained "open for business" when many other rescues shut their doors and we set up a Covid 19 emergency service to help dogs and their owners in the UK that were unduly affected by the pandemic (illness, death, homelessness etc).

Our contingency planning for Brexit was problematic because of the lateness of the government decisions around a new deal with Europe and at the end of the financial year we remained uncertain about the future and our relationship with Romania and how it would need to operate going forwards.

In spite of this, we feel our performance on our overall objectives for the charity during 2019/20 was strong and that we enjoyed a relatively stable year in terms of continuity of trustees and our volunteer team. The pandemic did not unduly affect our income or cash balance during the year.

Policy on reserves

As the charity does not have ongoing commitments to premises and staff costs, the need for reserves is only to the extent that it allows the charity to respond to charitable needs and the approach has been to appeal for donor support when those needs arise. The trustees will give further consideration to the development of a formal policy as the organisation becomes established.

Amicii Dog Rescue

Trustees' Report

Structure, governance and management

Nature of governing document

The charity was established as a charitable incorporated organisation and registered with the Charity Commission with effect from 13 September 2016. Prior to this date the organisation had been operating informally and therefore on registration any accumulated funds were transferred by way of donation to the formally registered charity.

Recruitment and appointment of trustees

The trustees are appointed in accordance with the terms of the constitution and must be agreed to by the other current trustees. The only appointment provision is that the role is a voluntary role and trustees must be prepared to commit 10 hours per week to activities that support the charity. We expect a minimum two year commitment to the charity from all trustees.

Organisational structure

The trustees are each allocated particular roles to facilitate the day to day operations. Decisions are made by the trustees at regular trustees meetings.

Employee involvement

The charity has no paid staff and all activities undertaken by the charity are fulfilled by volunteers. Our volunteers undertake a wide range of activities on our behalf including running our social media pages, rehoming dogs and fundraising.

The annual report was approved by the trustees of the charity on 30 July 2021 and signed on its behalf by:

K Magee
Trustee

Amicii Dog Rescue

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity 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 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 30 July 2021 and signed on its behalf by:

K Magee
Trustee

Amicii Dog Rescue

Independent Examiner's Report to the trustees of Amicii Dog Rescue

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2020 which are set out on pages 6 to 15.

Respective responsibilities of trustees and examiner

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

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

Independent examiner's statement

Since Amicii Dog Rescue'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 ICAEW, which is one of the listed bodies.

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

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

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

Mitchell Burden FCA
ICAEW

4 Cyrus Way
Cygnet Park
Hampton
Peterborough
PE7 8HP

30 July 2021

Amicii Dog Rescue

Statement of Financial Activities for the Year Ended 30 September 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income and Endowments from:					
Donations and legacies	2	190,676	75,446	266,122	210,557
Other trading activities	3	<u>83</u>	<u>-</u>	<u>83</u>	<u>-</u>
Total income		<u>190,759</u>	<u>75,446</u>	<u>266,205</u>	<u>210,557</u>
Expenditure on:					
Raising funds	4	(1,268)	-	(1,268)	(2,008)
Charitable activities	5	<u>(156,091)</u>	<u>(69,723)</u>	<u>(225,814)</u>	<u>(242,021)</u>
Total expenditure		<u>(157,359)</u>	<u>(69,723)</u>	<u>(227,082)</u>	<u>(244,029)</u>
Net income/(expenditure)		<u>33,400</u>	<u>5,723</u>	<u>39,123</u>	<u>(33,472)</u>
Net movement in funds		33,400	5,723	39,123	(33,472)
Reconciliation of funds					
Total funds brought forward		<u>(34,699)</u>	<u>-</u>	<u>(34,699)</u>	<u>(1,227)</u>
Total funds carried forward	14	<u><u>(1,299)</u></u>	<u><u>5,723</u></u>	<u><u>4,424</u></u>	<u><u>(34,699)</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 14.

Amicii Dog Rescue

(Registration number: 1169157) Balance Sheet as at 30 September 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	9	1	160
Current assets			
Debtors	10	3,294	-
Cash at bank and in hand	11	<u>30,111</u>	<u>8,102</u>
		33,405	8,102
Creditors: Amounts falling due within one year	12	<u>(19,649)</u>	<u>(42,961)</u>
Net current assets/(liabilities)		<u>13,756</u>	<u>(34,859)</u>
Total assets less current liabilities		13,757	(34,699)
Creditors: Amounts falling due after more than one year	13	<u>(9,333)</u>	<u>-</u>
Net assets/(liabilities)		<u>4,424</u>	<u>(34,699)</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	14	5,723	-
Unrestricted income funds			
Unrestricted funds		<u>(1,299)</u>	<u>(34,699)</u>
Total funds	14	<u>4,424</u>	<u>(34,699)</u>

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 30 July 2021 and signed on their behalf by:

.....
K Magee
Trustee

Amicii Dog Rescue

Notes to the Financial Statements for the Year Ended 30 September 2020

1 Accounting policies

General information

Amicii Dog Rescue is a charitable incorporated organisation limited by guarantee and registered with the Charity Commission in England and Wales on 13 September 2016. Its principal address is 68 Main Road, Kempsey, Worcestershire, WR5 3JY.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Amicii Dog Rescue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Amicii Dog Rescue

Notes to the Financial Statements for the Year Ended 30 September 2020

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	33% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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Notes to the Financial Statements for the Year Ended 30 September 2020

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and legacies;				
General donations	66,720	26,996	93,716	81,473
Adoption and rehoming donations	99,458	-	99,458	61,202
Sponsorship donations	-	39,072	39,072	29,823
Project donations	7,073	9,378	16,451	38,059
Gift aid movement	17,425	-	17,425	-
	<u>190,676</u>	<u>75,446</u>	<u>266,122</u>	<u>210,557</u>

During the current year Amicci Dog Rescue have been in correspondence with HM Revenue & Customs regarding gift-aid claims previously submitted in relation to earlier years. The pending amounts were included in other creditors, prior to the confirmation of any decision. This review has now been finalised and the settlement offered by HM Revenue & Customs, received after the year-end, is included in these accounts.

Amicci Dog Rescue have now made two additional gift-aid claims relating to the current year but submitted after the year-end. These cover the two six month periods to March 2020 and September 2020 and their total claim is included in these accounts.

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Notes to the Financial Statements for the Year Ended 30 September 2020

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Other income from other trading activities	83	83
	<u>83</u>	<u>83</u>

4 Expenditure on raising funds

a) Cost of raising funds

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Expenditure on raising voluntary income;			
Expenditure on raising voluntary income	1,268	1,268	2,008
	<u>1,268</u>	<u>1,268</u>	<u>2,008</u>

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Asociatia Amicii Nostri (Turda) (Grants)	-	69,723	69,723	90,534
Kennels (Direct costs)	53,918	-	53,918	40,362
Transport (Direct costs)	68,268	-	68,268	64,011
Vet bills (Direct costs)	24,637	-	24,637	33,501
Activity equipment and consumables (Direct costs)	1,250	-	1,250	1,583
Other (Direct costs)	-	-	-	5,688
Travel and fuel costs (Direct costs)	646	-	646	1,107
Office and administration (Support costs)	1,337	-	1,337	2,512
Other (Support costs)	1,006	-	1,006	471
Insurance (Support costs)	609	-	609	608
Independent examiner's fee (Governance cost)	2,160	-	2,160	2,160
Accountancy (Governance)	1,958	-	1,958	(675)
Bookkeeping fees (Governance)	60	-	60	-
Loan interest (Governance)	83	-	83	-
Depreciation (Governance)	159	-	159	159
	<u>156,091</u>	<u>69,723</u>	<u>225,814</u>	<u>242,021</u>

Amicii Dog Rescue

Notes to the Financial Statements for the Year Ended 30 September 2020

6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2020 £	2019 £
Depreciation of fixed assets	<u>159</u>	<u>159</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Taxation

No provision for taxation has been made in these accounts as the entity is a registered charity and all surplus funds are applied for charitable purposes.

9 Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 October 2019	<u>478</u>	<u>478</u>
At 30 September 2020	<u>478</u>	<u>478</u>
Depreciation		
At 1 October 2019	318	318
Charge for the year	<u>159</u>	<u>159</u>
At 30 September 2020	<u>477</u>	<u>477</u>
Net book value		
At 30 September 2020	<u>1</u>	<u>1</u>
At 30 September 2019	<u>160</u>	<u>160</u>

10 Debtors

	2020 £
Accrued income	<u>3,294</u>

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Notes to the Financial Statements for the Year Ended 30 September 2020

11 Cash and cash equivalents

	2020 £	2019 £
Cash at bank	<u>30,111</u>	<u>8,102</u>

12 Creditors: amounts falling due within one year

	2020 £	2019 £
Bank loans	667	-
Trade creditors	1,890	13,897
Other creditors	12,772	26,904
Accruals	<u>4,320</u>	<u>2,160</u>
	<u>19,649</u>	<u>42,961</u>

13 Creditors: amounts falling due after one year

	2020 £	2019 £
Bank loans	<u>9,333</u>	<u>-</u>

Amicii Dog Rescue

Notes to the Financial Statements for the Year Ended 30 September 2020

14 Funds

	Balance at 1 October 2019 £	Incoming resources £	Resources expended £	Balance at 30 September 2020 £
Unrestricted funds				
<i>General</i>				
General funds	(34,699)	190,759	(157,359)	(1,299)
Restricted funds				
Restricted funds - Welfare fund	-	33,755	(33,755)	-
Restricted funds - Sponsorship	-	39,072	(33,349)	5,723
Restricted funds - Shelter fund	-	2,619	(2,619)	-
Total restricted funds	-	75,446	(69,723)	5,723
Total funds	(34,699)	266,205	(227,082)	4,424

Restricted funds for the charity represent amounts associated with it's support for a dog rescue shelter in Tranylvania, Western Romania. The shelter cares for up to 200 dogs at any one time and is run by Asociatia Amicci Nostri (AAN), a registered NGO.

In the current year, amounts received for AAN are in excess of the amounts transferred. These excess funds are carried forward. In the comparative year, amount transferred to AAN were in excess of amounts received with additional amounts provided from unrestricted funds.

In July 2018, an amount of £3,000 was donated to the charity and lent to AAN with an agreement that it would be repaid at a time of mutaul agreement, with no interest due. It is expected that this amount will be repaid in the accounting year to 30 September 2021.

The charity opted to take advantage of the COVID-19 related, government backed, Bounce Back Loan (BBL) and received £10,000 in May 2020. While this amount was to assist with any unforeseen cash flow issues that the company believed it was prudent to prepare for, the expectation is that the loan will be repaid earlier than the original terms of the loan. The £10,000 balance is not income for the charity and resides in creditors at year end.

	Balance at 1 October 2018 £	Incoming resources £	Resources expended £	Balance at 30 September 2019 £
Unrestricted funds				
<i>General</i>				
General funds	(1,227)	132,625	(166,097)	(34,699)
Restricted				
Restricted funds - Welfare fund	-	28,880	(28,880)	-
Restricted funds - Sponsorship	-	29,823	(29,823)	-
Restricted funds - Shelter fund	-	19,229	(19,229)	-
Total restricted funds	-	77,932	(77,932)	-
Total funds	(1,227)	210,557	(244,029)	(34,699)

Amicii Dog Rescue

Notes to the Financial Statements for the Year Ended 30 September 2020

15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 September 2020 £
Tangible fixed assets	1	1
Current assets	33,405	33,405
Current liabilities	(19,649)	(19,649)
Creditors over 1 year	(9,333)	(9,333)
Total net assets	<u>4,424</u>	<u>4,424</u>

16 Related party transactions

There were no related party transactions in the year.