



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## **Trustees' Annual Report for the period**

**From**        **October 1 2020**  
**September 30 2021**

**Period start date**   **To**  
**Period end date**

**Charity name: Amicii Dog Rescue**

**Charity registration number: 1169157**

## **Objectives and Activities**

|                                                                                                                                                                      | SORP reference     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the purposes of the charity as set out in its governing document                                                                                          | Para 1.17          | 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.                                                                                                                                                                                                                                                                                                                                                                              |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | We have provided a monthly grant to our shelter in Romania which cares for 250-300 dogs at any time. Over the year this totals £93994<br>*We provide a rehoming service for dogs requiring homes both from Romania and from the UK. During 2020/21 we rehomed 324 dogs<br>*We provide long term kennel-based sanctuary places for dogs that are unable to be rehomed but who require our support and care. We cared for 18 dogs on a long term basis during the period<br>*We provide rehabilitation and behavioural services for dogs and their owners. We provided rehabilitation services for 93 dogs and their owners during this period<br>*We provide veterinary care for dogs in need. During this period we have provided veterinary care for 67 dogs in need, some costing over £2000 per dog. |
| Statement confirming whether the trustees                                                                                                                            | Para 1.18          | The trustees have had regard to the guidance on public benefit as issued by                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

|                                                                                    |  |                        |
|------------------------------------------------------------------------------------|--|------------------------|
| have had regard to the guidance issued by the Charity Commission on public benefit |  | the Charity Commission |
|------------------------------------------------------------------------------------|--|------------------------|

### **Additional information (optional)**

You may choose to include further statements where relevant about:

|                                                                  | SORP reference |                                                                                                                                                                                                                                                                                                                       |
|------------------------------------------------------------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Policy on grant making                                           | Para 1.38      |                                                                                                                                                                                                                                                                                                                       |
| Policy on social investment including program related investment | Para 1.38      |                                                                                                                                                                                                                                                                                                                       |
| Contribution made by volunteers                                  | Para 1.38      | We have 25 regular volunteers that undertake a wide range of activities from fundraising to dog walking. Our rehoming team rehomed 324 dogs, in spite of the pandemic restrictions, which is a considerable achievement. We highly value our volunteer team as, without them, we could not undertake any of our work. |
| Other                                                            |                |                                                                                                                                                                                                                                                                                                                       |

## **Achievements and Performance**

|                                                                                                                                                                                                 | SORP reference |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20      | <p>During the period 2020-21 we continued to provide rehoming, rehabilitation and sanctuary care for dogs in need. This includes dogs from the UK and overseas.</p> <p>During this financial period, the UK entered its second lockdown (Nov 2020) and Amicii Dog Rescue continued its work, with all necessary restrictions and precautions in place. Our 7 day per week activities were not materially affected by the lockdown. We continued to walk dogs every day at our kennels in Worcester and continued rehoming, albeit with considerable precautions in place for meetings with adopters. We did not shut our doors to the public and continued to offer safe places to dogs</p> |

|  |  |                                                                                                                                                                                                                                                                                                                                                                                         |
|--|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |  | <p>in need both in the UK and Romania. We enjoyed high levels of public support during this time, when many other dog rescues were closed to the public.</p> <p>Our fundraising events were hugely curtailed by the pandemic and this did have an impact on our income. Events we had planned for Christmas 2020 were all cancelled and replaced where possible with online events.</p> |
|--|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### **Additional information (optional)**

You may choose to include further statements where relevant about:

|                                                              |           |  |
|--------------------------------------------------------------|-----------|--|
| Achievements against objectives set                          | Para 1.41 |  |
| Performance of fundraising activities against objectives set | Para 1.41 |  |
| Investment performance against objectives                    | Para 1.41 |  |
| Other                                                        |           |  |

## Financial Review

|                                                                                  |           |                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Review of the charity's financial position at the end of the period              | Para 1.21 | The charity spent £351,114 during the period of which over £93K was sent to Romania in the form of grants. Our income was £362580.                                                                                                                                                                                                                                                                                        |
| Statement explaining the policy for holding reserves stating why they are held   | Para 1.22 | We do not currently hold any money in reserve.                                                                                                                                                                                                                                                                                                                                                                            |
| Amount of reserves held                                                          | Para 1.22 | £0                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Reasons for holding zero reserves                                                | Para 1.22 | Not applicable                                                                                                                                                                                                                                                                                                                                                                                                            |
| Details of fund materially in deficit                                            | Para 1.24 | Not applicable                                                                                                                                                                                                                                                                                                                                                                                                            |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | The charity continues to operate with a very constrained financial position. We always spend the money we have donated because we always have dogs that need our help. We review the financial position on a weekly basis as a group of trustees through a short report that is sent to the trustees for information and review. We are unable to hold funds in reserve currently and this is a concern for the trustees. |

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                                                                 |           |  |
|---------------------------------------------------------------------------------|-----------|--|
| The charity's principal sources of funds (including any fundraising)            | Para 1.47 |  |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 |  |
| A description of the principal risks facing the charity                         | Para 1.46 |  |
| Other                                                                           |           |  |

## Structure, Governance and Management

|                                                                                                                                                                           |           |                                                                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------------------------------------------------------------------------------------------------------------------------------------|
| Description of charity's trusts:                                                                                                                                          |           |                                                                                                                                            |
| Type of governing document<br>(trust deed, royal charter)                                                                                                                 | Para 1.25 | Constitution                                                                                                                               |
| How is the charity constituted?<br>(e.g unincorporated association, CIO)                                                                                                  | Para 1.25 | CIO                                                                                                                                        |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | The current trustees are able to nominate new trustees to join. The nominations are considered by the other trustees at a trustee meeting. |

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                                                                           |           |  |
|-------------------------------------------------------------------------------------------|-----------|--|
| Policies and procedures adopted for the induction and training of trustees                | Para 1.51 |  |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 |  |
| Relationship with any related parties                                                     | Para 1.51 |  |
| Other                                                                                     |           |  |

### Reference and Administrative details

|                             |                                                    |
|-----------------------------|----------------------------------------------------|
| Charity name                | Amicii Dog Rescue                                  |
| Other name the charity uses | Amicii Dog Rescue and Rehabilitation UK (facebook) |
| Registered charity number   | 1169157                                            |

|                             |                                    |
|-----------------------------|------------------------------------|
| Charity's principal address | 68 Main Road<br>Kempsey<br>WR5 3JY |
|                             |                                    |

## 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  | Kelly Magee     | Chair           |                                   |                                                               |
| 2  | Zoe Neild       |                 |                                   |                                                               |
| 3  | Emily Austin    |                 |                                   |                                                               |
| 4  | Keith White     |                 |                                   |                                                               |
| 5  | Tracey Baker    |                 |                                   |                                                               |
| 6  | Amanda Harrison |                 |                                   |                                                               |
| 7  |                 |                 |                                   |                                                               |
| 8  |                 |                 |                                   |                                                               |
| 9  |                 |                 |                                   |                                                               |
| 10 |                 |                 |                                   |                                                               |
| 11 |                 |                 |                                   |                                                               |
| 12 |                 |                 |                                   |                                                               |
| 13 |                 |                 |                                   |                                                               |
| 14 |                 |                 |                                   |                                                               |
| 15 |                 |                 |                                   |                                                               |
| 16 |                 |                 |                                   |                                                               |
| 17 |                 |                 |                                   |                                                               |
| 18 |                 |                 |                                   |                                                               |
| 19 |                 |                 |                                   |                                                               |
| 20 |                 |                 |                                   |                                                               |

## Corporate trustees - names of the directors at the date the report was approved

| Director name |  |  |
|---------------|--|--|
|               |  |  |
|               |  |  |
|               |  |  |
|               |  |  |
|               |  |  |
|               |  |  |

## Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year |  |
|--------------|-----------------------------------|--|
|              |                                   |  |
|              |                                   |  |

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |



## Funds held as custodian trustees on behalf of others

|                                                                                                                               |  |
|-------------------------------------------------------------------------------------------------------------------------------|--|
| Description of the assets held in this capacity                                                                               |  |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects |  |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         |  |

### Additional information (optional)

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

| Type of adviser | Name | Address |
|-----------------|------|---------|
|                 |      |         |
|                 |      |         |
|                 |      |         |
|                 |      |         |

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

|  |
|--|
|  |
|--|

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

|  |
|--|
|  |
|--|

## Other optional information

|  |
|--|
|  |
|--|

## Declarations

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

Signed on behalf of the charity's trustees

Signature(s)

|  |  |
|--|--|
|  |  |
|--|--|

Full name(s)

|              |           |
|--------------|-----------|
| Tracey Baker | Zoe Neild |
|--------------|-----------|

Position (eg  
Secretary, Chair, etc)

|                 |       |
|-----------------|-------|
| General Trustee | Chair |
|-----------------|-------|

Date

|            |
|------------|
| 04/07/2023 |
|------------|

# Amicii Dog Rescue

Annual Report and Financial Statements

for the Year Ended 30 September 2021

# **Amicii Dog Rescue**

## **Contents**

|                                         |         |
|-----------------------------------------|---------|
| Reference and Administrative Details    | 1       |
| Trustees' Report                        | 2 to 3  |
| Statement of Trustees' Responsibilities | 4       |
| Independent Examiner's Report           | 5       |
| Statement of Financial Activities       | 6       |
| Balance Sheet                           | 7       |
| Notes to the Financial Statements       | 8 to 15 |

# Amicii Dog Rescue

## Reference and Administrative Details

### Trustees

K Magee (resigned 15 August 2022)  
Z Neild  
K White (resigned 1 September 2022)  
E Austin  
A Harrison (resigned 1 May 2023)  
T A Baker

### Principal Office

68 Main Road  
Kempsey  
Worcestershire  
WR5 3JY

### Charity Registration Number

1169157

### Independent Examiner

TC Group  
Brightfield Business Hub  
Bakewell Road  
Orton Southgate  
Peterborough  
PE2 6XU

### Accountants

TC Group  
Brightfield Business Hub  
Bakewell Road  
Orton Southgate  
Peterborough  
PE2 6XU

# **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 2021.

### **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**

#### ***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.

### **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 trustee meetings.

## **Amicii Dog Rescue**

### **Trustees' Report**

#### **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 and receive reimbursement of expenses.

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

.....  
T Baker  
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 ..... and signed on its behalf by:

.....  
T Baker  
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 2021 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 – matter of concern identified

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 have not identified any serious matters of concern. There were some transactions reviewed during our sampling that required explanation via email trails over physical paperwork, though this is mostly due to the nature of the of transactions being undertaken with individuals, rather than a business.

I confirm that no other 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

.....  
Graham Darbourne FCA  
for and on behalf of

TC Group  
Brightfield Business Hub  
Bakewell Road  
Orton Southgate  
Peterborough  
PE2 6XU

Date:.....

## Amicii Dog Rescue

### Statement of Financial Activities for the Year Ended 30 September 2021

|                                    | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                    |                    |
| Donations and legacies             | 2    | 246,258                    | 116,155                  | 362,413            | 266,122            |
| Other trading activities           | 3    | 167                        | -                        | 167                | 83                 |
| Total income                       |      | 246,425                    | 116,155                  | 362,580            | 266,205            |
| <b>Expenditure on:</b>             |      |                            |                          |                    |                    |
| Raising funds                      | 4    | (3,183)                    | -                        | (3,183)            | (1,268)            |
| Charitable activities              | 5    | (231,776)                  | (116,155)                | (347,810)          | (225,814)          |
| Total expenditure                  |      | (234,959)                  | (116,155)                | (351,114)          | (227,082)          |
| Net (expenditure)/income           |      | 11,466                     | -                        | 11,466             | 39,123             |
| Net movement in funds              |      | 11,466                     | -                        | 11,466             | 39,123             |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |                    |
| Total funds brought forward        |      | (1,299)                    | 5,723                    | 4,424              | (34,699)           |
| Total funds carried forward        | 14   | 10,167                     | 5,723                    | 15,890             | 4,424              |

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

The funds breakdown for 2020 is shown in note 14.

# Amicii Dog Rescue

## (Registration number: 1169157) Balance Sheet as at 30 September 2021

|                                                                | Note | 2021<br>£ | 2020<br>£ |
|----------------------------------------------------------------|------|-----------|-----------|
| <b>Fixed assets</b>                                            |      |           |           |
| Tangible assets                                                | 9    | 1         | 1         |
| <b>Current assets</b>                                          |      |           |           |
| Debtors                                                        | 10   | 16,772    | 3,294     |
| Cash at bank and in hand                                       | 11   | 13,611    | 30,111    |
|                                                                |      | 30,383    | 33,405    |
| <b>Creditors: Amounts falling due within one year</b>          | 12   | (7,160)   | (19,649)  |
| <b>Net current assets</b>                                      |      | 23,223    | 13,756    |
| <b>Total assets less current liabilities</b>                   |      | 23,224    | 13,757    |
| <b>Creditors: Amounts falling due after more than one year</b> | 13   | (7,334)   | (9,333)   |
| <b>Net (liabilities)/assets</b>                                |      | 15,890    | 4,424     |
| <b>Funds of the charity:</b>                                   |      |           |           |
| <b>Restricted income funds</b>                                 |      |           |           |
| Restricted funds                                               | 14   | 5,723     | 5,723     |
| <b>Unrestricted income funds</b>                               |      |           |           |
| Unrestricted funds                                             |      | 10,167    | (1,299)   |
| <b>Total funds</b>                                             | 14   | 15,890    | 4,424     |

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

.....  
T Baker  
Trustee

# **Amicii Dog Rescue**

## **Notes to the Financial Statements for the Year Ended 30 September 2021**

### **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.

# Amicii Dog Rescue

## Notes to the Financial Statements for the Year Ended 30 September 2021

### **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.

### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee'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:

| <b>Asset class</b> | <b>Depreciation method and rate</b> |
|--------------------|-------------------------------------|
| 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**

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.

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

## Amicii Dog Rescue

### Notes to the Financial Statements for the Year Ended 30 September 2021

#### 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 trustee'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<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|---------------------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Donations and legacies;         |                                       |                          |                    |                    |
| General donations               | 74,242                                | 44,031                   | 118,273            | 93,716             |
| Adoption and rehoming donations | 149,728                               | -                        | 149,728            | 99,458             |
| Sponsorship donations           | -                                     | 49,722                   | 49,722             | 39,072             |
| Project donations               | 8,810                                 | 22,402                   | 31,212             | 16,451             |
| Gift aid movement               | 13,478                                | -                        | 13,478             | 17,425             |
|                                 | 246,258                               | 116,155                  | 362,413            | 266,122            |

# Amicii Dog Rescue

## Notes to the Financial Statements for the Year Ended 30 September 2021

### 3 Income from other trading activities

|                                            | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ | Total<br>2020<br>£ |
|--------------------------------------------|---------------------------------------|---------------------|--------------------|
| Other income from other trading activities | 167                                   | 167                 | 83                 |
|                                            | 167                                   | 167                 | 83                 |

### 4 Expenditure on raising funds

#### Cost of raising funds

|                                         | Unrestricted<br>funds<br>General<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|-----------------------------------------|---------------------------------------|--------------------|--------------------|
| Expenditure on raising voluntary income | 3,183                                 | 3,183              | 1,268              |
|                                         | 3,183                                 | 3,183              | 1,268              |

### 5 Expenditure on charitable activities

|                                                   | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|---------------------------------------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Asociatia Amicii Nostri (Turda) (Grants)          | -                                     | 93,994                   | 93,994             | 69,723             |
| Kennels (Direct costs)                            | 72,190                                | 5,850                    | 78,140             | 53,918             |
| Transport (Direct costs)                          | 102,929                               | 7,067                    | 109,996            | 68,268             |
| Vet bills (Direct costs)                          | 23,624                                | 9,244                    | 32,868             | 24,637             |
| Activity equipment and consumables (Direct costs) | 610                                   | -                        | 610                | 1,250              |
| Travel and fuel costs (Direct costs)              | 1,111                                 | -                        | 1,111              | 646                |
| Office and administration (Support costs)         | 2,873                                 | -                        | 2,873              | 1,337              |
| Other (Support costs)                             | 20,244                                | -                        | 20,244             | 1,006              |
| Insurance (Support costs)                         | 697                                   | -                        | 697                | 609                |
| Independent examiner's fee (Governance cost)      | 1,400                                 | -                        | 1,400              | 2,160              |
| Accountancy (Governance)                          | 1,600                                 | -                        | 1,600              | 1,958              |
| Bookkeeping fees (Governance)                     | 4,150                                 | -                        | 4,150              | 60                 |
| Loan interest (Governance)                        | 248                                   | -                        | 248                | 83                 |
| Depreciation (Governance)                         | -                                     | -                        | -                  | 159                |
|                                                   | 231,775                               | 116,155                  | 347,930            | 225,814            |

# Amicii Dog Rescue

## Notes to the Financial Statements for the Year Ended 30 September 2021

### 6 Net incoming/outgoing resources

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

|                              | 2021<br>£ | 2020<br>£ |
|------------------------------|-----------|-----------|
| Depreciation of fixed assets | -         | 159       |

### 7 Trustee's 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<br>equipment<br>£ | Total<br>£ |
|-----------------------|--------------------------|------------|
| <b>Cost</b>           |                          |            |
| At 1 October 2020     | 478                      | 478        |
| At 30 September 2021  | 478                      | 478        |
| <b>Depreciation</b>   |                          |            |
| At 1 October 2020     | 477                      | 477        |
| At 30 September 2021  | 477                      | 477        |
| <b>Net book value</b> |                          |            |
| At 30 September 2021  | 1                        | 1          |
| At 30 September 2020  | 1                        | 1          |

### 10 Debtors

|                | 2021<br>£ | 2020<br>£ |
|----------------|-----------|-----------|
| Accrued income | 16,772    | 3,294     |



## Amicii Dog Rescue

### Notes to the Financial Statements for the Year Ended 30 September 2021

#### 11 Cash and cash equivalents

|              | 2021   | 2020   |
|--------------|--------|--------|
|              | £      | £      |
| Cash at bank | 13,611 | 30,111 |

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

|                 | 2021  | 2020   |
|-----------------|-------|--------|
|                 | £     | £      |
| Bank loans      | 2,000 | 667    |
| Trade creditors | 2,520 | 1,890  |
| Other creditors | -     | 12,772 |
| Accruals        | 2,640 | 4,320  |
|                 | 7,160 | 19,649 |

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

|            | 2021  | 2020  |
|------------|-------|-------|
|            | £     | £     |
| Bank loans | 7,334 | 9,333 |

## Amicii Dog Rescue

### Notes to the Financial Statements for the Year Ended 30 September 2021

#### 14 Funds

|                                 | Balance at 1<br>October 2020<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 30<br>September 2021<br>£ |
|---------------------------------|-----------------------------------|----------------------------|----------------------------|--------------------------------------|
| <b>Unrestricted funds</b>       |                                   |                            |                            |                                      |
| <i>General</i>                  |                                   |                            |                            |                                      |
| General funds                   | (1,299)                           | 246,425                    | (234,959)                  | 10,167                               |
| <b>Restricted funds</b>         |                                   |                            |                            |                                      |
| Restricted funds - Welfare fund | -                                 | 60,583                     | (60,583)                   | -                                    |
| Restricted funds - Sponsorship  | 5,723                             | 49,722                     | (49,722)                   | 5,723                                |
| Restricted funds - Shelter fund | -                                 | 5,850                      | (93,994)                   | -                                    |
| <b>Total restricted funds</b>   | 5,723                             | 116,155                    | (116,155)                  | 5,723                                |
| <b>Total funds</b>              | 4,424                             | 362,580                    | (351,114)                  | 15,890                               |

Restricted funds for the charity represent amounts associated with its support for a dog rescue shelter in Transylvania, 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 equal to the amounts transferred. These excess funds brought forward are carried forward. In the comparative year, amounts transferred to AAN were less than amounts received with additional amounts carried forward.

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 mutual agreement, with no interest due. The loan was fully repaid during the current accounting year and is included in other costs.

The charity opted to take advantage of the COVID-19 related, government backed, Bounce Back Loan (BBL) in May 2020 and received £10,000. 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 was not treated as income for the charity and the outstanding of £7,334 (2021: £9,333), resides in creditors at year end.

|                                 | Balance at 1<br>October 2019<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 30<br>September 2020<br>£ |
|---------------------------------|-----------------------------------|----------------------------|----------------------------|--------------------------------------|
| <b>Unrestricted funds</b>       |                                   |                            |                            |                                      |
| <i>General</i>                  |                                   |                            |                            |                                      |
| General funds                   | (34,699)                          | 190,759                    | (157,359)                  | (1,299)                              |
| <b>Restricted</b>               |                                   |                            |                            |                                      |
| 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)                    | -                                    |
| <b>Total restricted funds</b>   | -                                 | 75,446                     | (69,723)                   | 5,723                                |
| <b>Total funds</b>              | (34,699)                          | 266,205                    | (227,082)                  | 4,424                                |

## Amicii Dog Rescue

### Notes to the Financial Statements for the Year Ended 30 September 2021

#### 15 Analysis of net assets between funds

|                       | Unrestricted<br>funds<br>General<br>£ | Total funds at<br>30 September<br>2021<br>£ |
|-----------------------|---------------------------------------|---------------------------------------------|
| Tangible fixed assets | 1                                     | 1                                           |
| Current assets        | 30,383                                | 13,611                                      |
| Current liabilities   | (7,160)                               | (7,040)                                     |
| Creditors over 1 year | (7,334)                               | (7,333)                                     |
| Total net assets      | 15,890                                | (761)                                       |

# Amicii Dog Rescue

Annual Report and Financial Statements

for the Year Ended 30 September 2021

# **Amicii Dog Rescue**

## **Contents**

|                                         |         |
|-----------------------------------------|---------|
| Reference and Administrative Details    | 1       |
| Trustees' Report                        | 2 to 3  |
| Statement of Trustees' Responsibilities | 4       |
| Independent Examiner's Report           | 5       |
| Statement of Financial Activities       | 6       |
| Balance Sheet                           | 7       |
| Notes to the Financial Statements       | 8 to 15 |

# **Amicii Dog Rescue**

## **Reference and Administrative Details**

### **Trustees**

K Magee (resigned 15 August 2022)  
Z Neild  
K White (resigned 1 September 2022)  
E Austin  
A Harrison (resigned 1 May 2023)  
T A Baker

### **Principal Office**

68 Main Road  
Kempsey  
Worcestershire  
WR5 3JY

### **Charity Registration Number**

1169157

### **Independent Examiner**

TC Group  
Brightfield Business Hub  
Bakewell Road  
Orton Southgate  
Peterborough  
PE2 6XU

### **Accountants**

TC Group  
Brightfield Business Hub  
Bakewell Road  
Orton Southgate  
Peterborough  
PE2 6XU

# **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 2021.

### **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**

#### ***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.

### **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 trustee meetings.

## **Amicii Dog Rescue**

### **Trustees' Report**

#### **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 and receive reimbursement of expenses.

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

.....  
T Baker  
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 ..... and signed on its behalf by:

.....  
T Baker  
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 2021 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 – matter of concern identified**

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 have not identified any serious matters of concern. There were some transactions reviewed during our sampling that required explanation via email trails over physical paperwork, though this is mostly due to the nature of the of transactions being undertaken with individuals, rather than a business.

I confirm that no other 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

.....  
Graham Darbourne FCA  
for and on behalf of

TC Group  
Brightfield Business Hub  
Bakewell Road  
Orton Southgate  
Peterborough  
PE2 6XU

Date:.....

## Amicii Dog Rescue

### Statement of Financial Activities for the Year Ended 30 September 2021

|                                    | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                    |                    |
| Donations and legacies             | 2    | 246,258                    | 116,155                  | 362,413            | 266,122            |
| Other trading activities           | 3    | 167                        | -                        | 167                | 83                 |
| Total income                       |      | 246,425                    | 116,155                  | 362,580            | 266,205            |
| <b>Expenditure on:</b>             |      |                            |                          |                    |                    |
| Raising funds                      | 4    | (3,183)                    | -                        | (3,183)            | (1,268)            |
| Charitable activities              | 5    | (231,776)                  | (116,155)                | (347,810)          | (225,814)          |
| Total expenditure                  |      | (234,959)                  | (116,155)                | (351,114)          | (227,082)          |
| Net (expenditure)/income           |      | 11,466                     | -                        | 11,466             | 39,123             |
| Net movement in funds              |      | 11,466                     | -                        | 11,466             | 39,123             |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |                    |
| Total funds brought forward        |      | (1,299)                    | 5,723                    | 4,424              | (34,699)           |
| Total funds carried forward        | 14   | 10,167                     | 5,723                    | 15,890             | 4,424              |

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

The funds breakdown for 2020 is shown in note 14.

# Amicii Dog Rescue

## (Registration number: 1169157) Balance Sheet as at 30 September 2021

|                                                                | Note | 2021<br>£ | 2020<br>£ |
|----------------------------------------------------------------|------|-----------|-----------|
| <b>Fixed assets</b>                                            |      |           |           |
| Tangible assets                                                | 9    | 1         | 1         |
| <b>Current assets</b>                                          |      |           |           |
| Debtors                                                        | 10   | 16,772    | 3,294     |
| Cash at bank and in hand                                       | 11   | 13,611    | 30,111    |
|                                                                |      | 30,383    | 33,405    |
| <b>Creditors: Amounts falling due within one year</b>          | 12   | (7,160)   | (19,649)  |
| <b>Net current assets</b>                                      |      | 23,223    | 13,756    |
| <b>Total assets less current liabilities</b>                   |      | 23,224    | 13,757    |
| <b>Creditors: Amounts falling due after more than one year</b> | 13   | (7,334)   | (9,333)   |
| <b>Net (liabilities)/assets</b>                                |      | 15,890    | 4,424     |
| <b>Funds of the charity:</b>                                   |      |           |           |
| <b>Restricted income funds</b>                                 |      |           |           |
| Restricted funds                                               | 14   | 5,723     | 5,723     |
| <b>Unrestricted income funds</b>                               |      |           |           |
| Unrestricted funds                                             |      | 10,167    | (1,299)   |
| <b>Total funds</b>                                             | 14   | 15,890    | 4,424     |

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

.....  
T Baker  
Trustee

# **Amicii Dog Rescue**

## **Notes to the Financial Statements for the Year Ended 30 September 2021**

### **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.

# Amicii Dog Rescue

## Notes to the Financial Statements for the Year Ended 30 September 2021

### **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.

### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee'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:

| <b>Asset class</b> | <b>Depreciation method and rate</b> |
|--------------------|-------------------------------------|
| 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**

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.

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

## Amicii Dog Rescue

### Notes to the Financial Statements for the Year Ended 30 September 2021

#### 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 trustee'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<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|---------------------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Donations and legacies;         |                                       |                          |                    |                    |
| General donations               | 74,242                                | 44,031                   | 118,273            | 93,716             |
| Adoption and rehoming donations | 149,728                               | -                        | 149,728            | 99,458             |
| Sponsorship donations           | -                                     | 49,722                   | 49,722             | 39,072             |
| Project donations               | 8,810                                 | 22,402                   | 31,212             | 16,451             |
| Gift aid movement               | 13,478                                | -                        | 13,478             | 17,425             |
|                                 | 246,258                               | 116,155                  | 362,413            | 266,122            |

# Amicii Dog Rescue

## Notes to the Financial Statements for the Year Ended 30 September 2021

### 3 Income from other trading activities

|                                            | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ | Total<br>2020<br>£ |
|--------------------------------------------|---------------------------------------|---------------------|--------------------|
| Other income from other trading activities | 167                                   | 167                 | 83                 |
|                                            | 167                                   | 167                 | 83                 |

### 4 Expenditure on raising funds

#### Cost of raising funds

|                                         | Unrestricted<br>funds<br>General<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|-----------------------------------------|---------------------------------------|--------------------|--------------------|
| Expenditure on raising voluntary income | 3,183                                 | 3,183              | 1,268              |
|                                         | 3,183                                 | 3,183              | 1,268              |

### 5 Expenditure on charitable activities

|                                                   | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|---------------------------------------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Asociatia Amicii Nostri (Turda) (Grants)          | -                                     | 93,994                   | 93,994             | 69,723             |
| Kennels (Direct costs)                            | 72,190                                | 5,850                    | 78,140             | 53,918             |
| Transport (Direct costs)                          | 102,929                               | 7,067                    | 109,996            | 68,268             |
| Vet bills (Direct costs)                          | 23,624                                | 9,244                    | 32,868             | 24,637             |
| Activity equipment and consumables (Direct costs) | 610                                   | -                        | 610                | 1,250              |
| Travel and fuel costs (Direct costs)              | 1,111                                 | -                        | 1,111              | 646                |
| Office and administration (Support costs)         | 2,873                                 | -                        | 2,873              | 1,337              |
| Other (Support costs)                             | 20,244                                | -                        | 20,244             | 1,006              |
| Insurance (Support costs)                         | 697                                   | -                        | 697                | 609                |
| Independent examiner's fee (Governance cost)      | 1,400                                 | -                        | 1,400              | 2,160              |
| Accountancy (Governance)                          | 1,600                                 | -                        | 1,600              | 1,958              |
| Bookkeeping fees (Governance)                     | 4,150                                 | -                        | 4,150              | 60                 |
| Loan interest (Governance)                        | 248                                   | -                        | 248                | 83                 |
| Depreciation (Governance)                         | -                                     | -                        | -                  | 159                |
|                                                   | 231,775                               | 116,155                  | 347,930            | 225,814            |



# Amicii Dog Rescue

## Notes to the Financial Statements for the Year Ended 30 September 2021

### 6 Net incoming/outgoing resources

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

|                              | 2021<br>£ | 2020<br>£ |
|------------------------------|-----------|-----------|
| Depreciation of fixed assets | -         | 159       |

### 7 Trustee's 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<br>equipment<br>£ | Total<br>£ |
|-----------------------|--------------------------|------------|
| <b>Cost</b>           |                          |            |
| At 1 October 2020     | 478                      | 478        |
| At 30 September 2021  | 478                      | 478        |
| <b>Depreciation</b>   |                          |            |
| At 1 October 2020     | 477                      | 477        |
| At 30 September 2021  | 477                      | 477        |
| <b>Net book value</b> |                          |            |
| At 30 September 2021  | 1                        | 1          |
| At 30 September 2020  | 1                        | 1          |

### 10 Debtors

|                | 2021<br>£ | 2020<br>£ |
|----------------|-----------|-----------|
| Accrued income | 16,772    | 3,294     |

## Amicii Dog Rescue

### Notes to the Financial Statements for the Year Ended 30 September 2021

#### 11 Cash and cash equivalents

|              | 2021   | 2020   |
|--------------|--------|--------|
|              | £      | £      |
| Cash at bank | 13,611 | 30,111 |

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

|                 | 2021  | 2020   |
|-----------------|-------|--------|
|                 | £     | £      |
| Bank loans      | 2,000 | 667    |
| Trade creditors | 2,520 | 1,890  |
| Other creditors | -     | 12,772 |
| Accruals        | 2,640 | 4,320  |
|                 | 7,160 | 19,649 |

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

|            | 2021  | 2020  |
|------------|-------|-------|
|            | £     | £     |
| Bank loans | 7,334 | 9,333 |

## Amicii Dog Rescue

### Notes to the Financial Statements for the Year Ended 30 September 2021

#### 14 Funds

|                                 | Balance at 1<br>October 2020<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 30<br>September 2021<br>£ |
|---------------------------------|-----------------------------------|----------------------------|----------------------------|--------------------------------------|
| <b>Unrestricted funds</b>       |                                   |                            |                            |                                      |
| <i>General</i>                  |                                   |                            |                            |                                      |
| General funds                   | (1,299)                           | 246,425                    | (234,959)                  | 10,167                               |
| <b>Restricted funds</b>         |                                   |                            |                            |                                      |
| Restricted funds - Welfare fund | -                                 | 60,583                     | (60,583)                   | -                                    |
| Restricted funds - Sponsorship  | 5,723                             | 49,722                     | (49,722)                   | 5,723                                |
| Restricted funds - Shelter fund | -                                 | 5,850                      | (93,994)                   | -                                    |
| <b>Total restricted funds</b>   | 5,723                             | 116,155                    | (116,155)                  | 5,723                                |
| <b>Total funds</b>              | 4,424                             | 362,580                    | (351,114)                  | 15,890                               |

Restricted funds for the charity represent amounts associated with its support for a dog rescue shelter in Transylvania, 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 equal to the amounts transferred. These excess funds brought forward are carried forward. In the comparative year, amounts transferred to AAN were less than amounts received with additional amounts carried forward.

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 mutual agreement, with no interest due. The loan was fully repaid during the current accounting year and is included in other costs.

The charity opted to take advantage of the COVID-19 related, government backed, Bounce Back Loan (BBL) in May 2020 and received £10,000. 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 was not treated as income for the charity and the outstanding of £7,334 (2021: £9,333), resides in creditors at year end.

|                                 | Balance at 1<br>October 2019<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 30<br>September 2020<br>£ |
|---------------------------------|-----------------------------------|----------------------------|----------------------------|--------------------------------------|
| <b>Unrestricted funds</b>       |                                   |                            |                            |                                      |
| <i>General</i>                  |                                   |                            |                            |                                      |
| General funds                   | (34,699)                          | 190,759                    | (157,359)                  | (1,299)                              |
| <b>Restricted</b>               |                                   |                            |                            |                                      |
| 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)                    | -                                    |
| <b>Total restricted funds</b>   | -                                 | 75,446                     | (69,723)                   | 5,723                                |
| <b>Total funds</b>              | (34,699)                          | 266,205                    | (227,082)                  | 4,424                                |

## Amicii Dog Rescue

### Notes to the Financial Statements for the Year Ended 30 September 2021

#### 15 Analysis of net assets between funds

|                       | Unrestricted<br>funds<br>General<br>£ | Total funds at<br>30 September<br>2021<br>£ |
|-----------------------|---------------------------------------|---------------------------------------------|
| Tangible fixed assets | 1                                     | 1                                           |
| Current assets        | 30,383                                | 13,611                                      |
| Current liabilities   | (7,160)                               | (7,040)                                     |
| Creditors over 1 year | (7,334)                               | (7,333)                                     |
| Total net assets      | 15,890                                | (761)                                       |