

Angels Small Paws Dog Rescue and Animal Sanctuary

England & Wales · Charity number 1171121

Details

Other names	ANGELS SMALL PAWS DOG RESCUE (EAST MIDLANDS)
Status	Registered
Legal form	CIO
Registered	2017-01-13
Register	View on the Charity Commission register

Contact

Address	41 Derby Road Lower Kilburn Belper DE56 0NG
Phone	07772947258
Email	homecheckme@gmail.com
Website	www.angelssmallpawsdogrescue.com

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF DOGS IN NEED OF CARE AND ATTENTION AND, IN PARTICULAR, TO PROVIDE AND MAINTAIN RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH DOGS.

Activities: The charity rehomes unwanted and abandoned dogs from all over the UK. The charity is based in the East Midlands.

Classification

- **How:** Other Charitable Activities
- **What:** Animals
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£138,439	£137,594	-	-
2024-09-30	£106,709	£113,331	-	-
2023-09-30	£126,800	£114,868	-	-
2022-09-30	£90,905	£103,414	-	-
2021-09-30	£146,997	£136,522	-	-

Trustees

Name	Role	Appointed
CHRISSY MARSHALL	Chair	2015-11-06
Claire Thompson		2018-08-21
SHIRLEY TATTERSHALL		2015-11-06
SIMON MARSHALL		2015-11-06

Angels Small Paws Dog Rescue and Animal Sanctuary

England & Wales - Charity number 1171121

Accounts

**ANGELS SMALL PAWS DOG RESCUE
DIRECTOR'S REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**



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**Angels Small Paws Dog Rescue
Company Information
For The Year Ended 30 September 2025**

Director	Mrs C Marshall
Company Number	09860317
Registered Office	41 Derby Road Lower Kilburn Belper DE56 0NG
Accountants	Nuvo Accountancy Limited Chartered Certified Accountants First Floor, Sterling House Outrams Wharf Little Eaton Derby DE21 5EL

Charity registration number 1171121

Angels Small Paws Dog Rescue
Company No. 09860317
Director's Report For The Year Ended 30 September 2025

The director presents her report and the financial statements for the year ended 30 September 2025.

Principal Activity

Achievements and performance

The company has continued to rescue and rehome dogs in need, along with other animals.

The main aim of 2025 was to continue the mission to close down puppy farms.

Review of the Business

The company has incurred net surplus for the year ended 30 September 2025, as opposed to the net expenditure that was incurred last year due to the rise in dog release fees. The charity continues to rely on fundraising and donations to support its work.

Financial Instruments

The charity has no financial instruments at fair value.

Directors

The director who held office during the year were as follows:

Mrs C Marshall

Statement of Director's Responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. She is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' Annual Report

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2024.

Reference and administrative details

Registered charity name Angels Small Paws Dog Rescue

Charity registration number 1171121

Company registration number 09860317

Principal office and registered

41 Derby Road
Lower Kilburn
Belper
Derby
DE56 0NG

The trustees

Mrs C Marshall
Mr S Marshall

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**Angels Small Paws Dog Rescue
Director's Report (continued)
For The Year Ended 30 September 2025**

Statement of Director's Responsibilities - continued

Mrs C Thompson
Mrs S Tattershall

Independent examiner

Rachel Molloy FCA
550 Valley Road
Basford
Nottingham
NG5 1JJ

Structure, governance and management

The charity is governed by the trustees and based at the registered office. The charity also has numerous volunteers in the form of fundraisers and fosterers.

Objectives and activities

The charity rehomes unwanted and abandoned dogs from all over the UK. The charity also runs a dog food bank and assists with vet fees in emergencies for those who were struggling to afford them. In recent years the charity also started to shelter other livestock and smaller animals. The charity is based in the East Midlands.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board



————— A4440000-B3DF-C6D0-31E3-08DE84459619 —————

Mrs C Marshall
Director
17 March 2026

**Angels Small Paws Dog Rescue
Accountants' Report
For The Year Ended 30 September 2025**

Report to the director on the preparation of the unaudited statutory accounts of Angels Small Paws Dog Rescue for the year ended 30 September 2025

To assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Angels Small Paws Dog Rescue which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the director of Angels Small Paws Dog Rescue, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of Angels Small Paws Dog Rescue and state those matters that we have agreed to state to the director of Angels Small Paws Dog Rescue, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Angels Small Paws Dog Rescue and its director as a body for our work or for this report.

It is your duty to ensure that Angels Small Paws Dog Rescue has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Angels Small Paws Dog Rescue. You consider that Angels Small Paws Dog Rescue is exempt from the statutory audit requirement for the year.

Independent Examiner's Report to the Trustees of Angels Small Paws Dog Rescue

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

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Rachel Molloy FCA

17 March 2026

Nuvo Accountancy Limited
Chartered Certified Accountants
First Floor, Sterling House
Outrams Wharf
Little Eaton
Derby
DE21 5EL

**Angels Small Paws Dog Rescue
Income and Expenditure Account
For The Year Ended 30 September 2025**

	Notes	2025 £	2024 £
TURNOVER		138,439	106,707
GROSS SURPLUS		138,439	106,707
Administrative expenses		(137,594)	(112,374)
OPERATING SURPLUS/(DEFICIT)		845	(5,667)
Deficit on disposal of fixed assets		-	(957)
Other interest receivable and similar income		-	2
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		845	(6,622)

The notes on pages 8 to 10 form part of these financial statements.

**Angels Small Paws Dog Rescue
Balance Sheet
As At 30 September 2025**

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		99,822		93,637
			99,822		93,637
CURRENT ASSETS					
Cash at bank and in hand		1,424		6,764	
		1,424		6,764	
NET CURRENT ASSETS (LIABILITIES)			1,424		6,764
TOTAL ASSETS LESS CURRENT LIABILITIES			101,246		100,401
NET ASSETS			101,246		100,401
Income and Expenditure Account			101,246		100,401
MEMBERS' FUNDS			101,246		100,401


For the year ending 30 September 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board



A4440000-83DF-C6D0-31E8-08DE84459619

Mrs C Marshall

Director
17 March 2026

The notes on pages 8 to 10 form part of these financial statements.

**Angels Small Paws Dog Rescue
Statement of Changes in Equity
For The Year Ended 30 September 2025**

	Income and Expenditure Account
	£
As at 1 October 2023	107,023
Loss for the year and total comprehensive income	(6,622)
As at 30 September 2024 and 1 October 2024	<u>100,401</u>
Profit for the year and total comprehensive income	845
As at 30 September 2025	<u><u>101,246</u></u>

Angels Small Paws Dog Rescue Notes to the Financial Statements For The Year Ended 30 September 2025

1. General Information

Angels Small Paws Dog Rescue is a private company, limited by guarantee, incorporated in England & Wales, registered number 09860317. The registered office is 41 Derby Road, Lower Kilburn, Belper, DE56 0NG.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

2.2. Going Concern Disclosure

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

2.3. Turnover

Incoming resources

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

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

Resources expended

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

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

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

Angels Small Paws Dog Rescue
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2025

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	No depreciation charged
Equipment	25% reducing balance
Motor Vehicles	25% reducing balance
Fixtures & Fittings	25% reducing balance

2.5. Judgements and key sources of estimation uncertainty

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

2.6. Fund accounting

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

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

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

There were no restricted funds dnations in the year to 30 September 2024.

3. Average Number of Employees

All trustees and fosterers give their time freely to the charity. There are no staff or employee costs.

No fee has been charged by Nuvo Accountancy for the preparation of these financial statements.

Therefore, the average number of paid employees, including directors, during the year was as follows: NIL (2024: NIL)

4. Tangible Assets

	Land & Property				
	Freehold	Equipment	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
As at 1 October 2024	59,527	5,664	24,021	44,200	133,412
Additions	-	-	8,750	6,550	15,300
As at 30 September 2025	<u>59,527</u>	<u>5,664</u>	<u>32,771</u>	<u>50,750</u>	<u>148,712</u>
Depreciation					
As at 1 October 2024	-	3,735	17,659	18,381	39,775
Provided during the period	-	482	3,778	4,855	9,115
As at 30 September 2025	<u>-</u>	<u>4,217</u>	<u>21,437</u>	<u>23,236</u>	<u>48,890</u>
Net Book Value					
As at 30 September 2025	<u>59,527</u>	<u>1,447</u>	<u>11,334</u>	<u>27,514</u>	<u>99,822</u>
As at 1 October 2024	<u>59,527</u>	<u>1,929</u>	<u>6,362</u>	<u>25,819</u>	<u>93,637</u>

5. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £10.

Angels Small Paws Dog Rescue
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2025

6. Analysis of net assets between funds

Net assets	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	96,262	3,560	99,822
Current assets	1,424	-	1,424
Total Funds	<u>97,686</u>	<u>3,560</u>	<u>101,246</u>

Angels Small Paws Dog Rescue
Detailed Income and Expenditure Account
For The Year Ended 30 September 2025


	2025		2024	
	£	£	£	£
TURNOVER				
Donations and fundraising		70,622		45,703
Grants		1,500		-
Re-home donations		64,364		56,014
HMRC Gift Aid		1,953		4,990
		138,439		106,707
GROSS SURPLUS		138,439		106,707
Administrative Expenses				
Veterinary and other professional fees	40,132		44,614	
Dog release and emergency boarding fees	26,015		14,365	
Animal food, supplies and sundries	20,995		20,355	
Travel and fuel costs	12,395		10,231	
Insurance	1,425		1,261	
Running costs and misc expenses	9,001		6,711	
Postage	3,424		3,505	
Promotional items	357		698	
Fundraising costs	13,587		1,920	
Telephone, internet and website	1,147		1,075	
Depreciation	9,116		7,639	
		(137,594)		(112,374)
OPERATING SURPLUS/(DEFICIT)		845		(5,667)
Deficit on disposal of tangible fixed assets	-		(957)	
		-		(957)
Other interest receivable and similar income				
Bank interest receivable	-		2	
		-		2
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		845		(6,622)

Document Details

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Document Signers

Name	Chrissy Marshall
Email	angelssmallpaws@gmail.com
Mobile	Not Provided
IP Address/es	194.233.157.158
Signed on Pages	5, 8
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Document Audit Log

Date	User	Transaction
2026-03-17 16:52 +00:00	rachel.molloy@nuvo.co.uk	Document Bundle Created by Rachel Molloy (rachel.molloy@nuvo.co.uk)
2026-03-17 16:52 +00:00	System	Access link: sending email to: angelssmallpaws@gmail.com. (3 Documents - 3 Signing Actions).
2026-03-17 16:57 +00:00	Chrissy Marshall	Email Verification Requested to email angelssmallpaws@gmail.com
2026-03-17 16:58 +00:00	Chrissy Marshall	Code entered and verified
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2026-03-17 16:59 +00:00	Chrissy Marshall	Document Signed: Angels full accs 30.09.2025 - on page 8 (SignatureID: a4440000-b3df-c6d0-31e8-08de84459619)
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2026-03-17 16:59 +00:00	Chrissy Marshall	Chrissy Marshall has completed bundle a4440000-b3df-c6d0-9a0f-08de84459625

More Information

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Angels Small Paws Dog Rescue and Animal Sanctuary

England & Wales - Charity number 1171121

Accounts

**ANGELS SMALL PAWS DOG RESCUE
DIRECTOR'S REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**



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**Angels Small Paws Dog Rescue
Company Information
For The Year Ended 30 September 2024**

Director	Mrs C Marshall
Company Number	09860317
Registered Office	41 Derby Road Lower Kilburn Belper DE56 0NG
Accountants	Nuvo Accountancy Limited Chartered Certified Accountants First Floor, Sterling House Outrams Wharf Little Eaton Derby DE21 5EL

Charity registration number 1171121

Angels Small Paws Dog Rescue
Company No. 09860317
Director's Report For The Year Ended 30 September 2024

The director presents her report and the financial statements for the year ended 30 September 2024.

Principal Activity

Achievements and performance

The company has continued to rescue and rehome dogs in need, along with other animals.

Review of the Business

The company has incurred net expenditure for the year ended 30 September 2024, as opposed to the net surplus that was incurred last year due to the rise in dog release fees. The charity continues to rely on fundraising and donations to support its work.

Financial Instruments

The charity has no financial instruments at fair value.

Directors

The director who held office during the year were as follows:

Mrs C Marshall

Statement of Director's Responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. She is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' Annual Report

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2024.

Reference and administrative details

Registered charity name Angels Small Paws Dog Rescue

Charity registration number 1171121

Company registration number 09860317

Principal office and registered

41 Derby Road
Lower Kilburn
Belper
Derby
DE56 0NG

The trustees

Mrs C Marshall
Mr S Marshall
Mrs C Thompson
Mrs S Tattershall

...CONTINUED

**Angels Small Paws Dog Rescue
Director's Report (continued)
For The Year Ended 30 September 2024**

Statement of Director's Responsibilities - continued

Independent examiner

Rachel Molloy FCA
550 Valley Road
Basford
Nottingham
NG5 1JJ

Structure, governance and management

The charity is governed by the trustees and based at the registered office. The charity also has numerous volunteers in the form of fundraisers and fosterers.

Objectives and activities

The charity rehomes unwanted and abandoned dogs from all over the UK. The charity also runs a dog food bank and assists with vet fees in emergencies for those who were struggling to afford them. In recent years the charity also started to shelter other livestock and smaller animals. The charity is based in the East Midlands.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mrs C Marshall

Director

14 March 2025

**Angels Small Paws Dog Rescue
Accountants' Report
For The Year Ended 30 September 2024**

Report to the director on the preparation of the unaudited statutory accounts of Angels Small Paws Dog Rescue for the year ended 30 September 2024

To assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Angels Small Paws Dog Rescue which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the director of Angels Small Paws Dog Rescue, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of Angels Small Paws Dog Rescue and state those matters that we have agreed to state to the director of Angels Small Paws Dog Rescue, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Angels Small Paws Dog Rescue and its director as a body for our work or for this report.

It is your duty to ensure that Angels Small Paws Dog Rescue has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Angels Small Paws Dog Rescue. You consider that Angels Small Paws Dog Rescue is exempt from the statutory audit requirement for the year.

Independent Examiner's Report to the Trustees of Angels Small Paws Dog Rescue

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

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

**Angels Small Paws Dog Rescue
Accountants' Report (continued)
For The Year Ended 30 September 2024**

Signed

Rachel Molloy FCA

14 March 2025

Nuvo Accountancy Limited
Chartered Certified Accountants
First Floor, Sterling House
Outrams Wharf
Little Eaton
Derby
DE21 5EL

**Angels Small Paws Dog Rescue
Income and Expenditure Account
For The Year Ended 30 September 2024**

	Notes	2024 £	2023 £
TURNOVER		106,707	126,800
GROSS SURPLUS		106,707	126,800
Administrative expenses		(112,374)	(114,868)
OPERATING (DEFICIT)/SURPLUS		(5,667)	11,932
Deficit on disposal of fixed assets		(957)	-
Other interest receivable and similar income		2	-
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(6,622)	11,932

The notes on pages 9 to 11 form part of these financial statements.

**Angels Small Paws Dog Rescue
Balance Sheet
As At 30 September 2024**

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		93,637		97,843
			93,637		97,843
CURRENT ASSETS					
Cash at bank and in hand		6,764		9,180	
		6,764		9,180	
NET CURRENT ASSETS (LIABILITIES)			6,764		9,180
TOTAL ASSETS LESS CURRENT LIABILITIES			100,401		107,023
NET ASSETS			100,401		107,023
Income and Expenditure Account			100,401		107,023
MEMBERS' FUNDS			100,401		107,023

For the year ending 30 September 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Mrs C Marshall

Director

14 March 2025

The notes on pages 9 to 11 form part of these financial statements.

**Angels Small Paws Dog Rescue
Statement of Changes in Equity
For The Year Ended 30 September 2024**

	Income and Expenditure Account
	£
As at 1 October 2022	95,091
Profit for the year and total comprehensive income	11,932
As at 30 September 2023 and 1 October 2023	<u>107,023</u>
Loss for the year and total comprehensive income	<u>(6,622)</u>
As at 30 September 2024	<u><u>100,401</u></u>

Angels Small Paws Dog Rescue Notes to the Financial Statements For The Year Ended 30 September 2024

1. General Information

Angels Small Paws Dog Rescue is a private company, limited by guarantee, incorporated in England & Wales, registered number 09860317. The registered office is 41 Derby Road, Lower Kilburn, Belper, DE56 0NG.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

2.2. Going Concern Disclosure

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

2.3. Turnover

Incoming resources

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

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

Resources expended

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

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

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

Angels Small Paws Dog Rescue
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2024

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	No depreciation charged
Equipment	25% reducing balance
Motor Vehicles	25% reducing balance
Fixtures & Fittings	25% reducing balance

2.5. Judgements and key sources of estimation uncertainty

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

2.6. Fund accounting

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

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

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

There were no restricted funds dnations in the year to 30 September 2024.

3. Average Number of Employees

All trustees and fosterers give their time freely to the charity. There are no staff or employee costs.

No fee has been charged by Nuvo Accountancy for the preparation of these financial statements.

Therefore, the average number of paid employees, including directors, during the year was as follows: NIL (2023: NIL)

4. Tangible Assets

	Land & Property				
	Freehold	Equipment	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
As at 1 October 2023	59,527	4,570	30,328	41,856	136,281
Additions	-	1,444	602	2,344	4,390
Disposals	-	(350)	(6,909)	-	(7,259)
As at 30 September 2024	<u>59,527</u>	<u>5,664</u>	<u>24,021</u>	<u>44,200</u>	<u>133,412</u>
Depreciation					
As at 1 October 2023	-	3,396	21,218	13,824	38,438
Provided during the period	-	655	2,428	4,557	7,640
Disposals	-	(316)	(5,987)	-	(6,303)
As at 30 September 2024	<u>-</u>	<u>3,735</u>	<u>17,659</u>	<u>18,381</u>	<u>39,775</u>
Net Book Value					
As at 30 September 2024	<u>59,527</u>	<u>1,929</u>	<u>6,362</u>	<u>25,819</u>	<u>93,637</u>
As at 1 October 2023	<u>59,527</u>	<u>1,174</u>	<u>9,110</u>	<u>28,032</u>	<u>97,843</u>

Angels Small Paws Dog Rescue
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2024

5. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £10.

6. Analysis of net assets between funds

Net assets	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	88,891	4,746	93,637
Current assets	6,764	-	6,764
	<u>95,655</u>	<u>4,746</u>	<u>100,401</u>
Total Funds	<u><u>95,655</u></u>	<u><u>4,746</u></u>	<u><u>100,401</u></u>

Angels Small Paws Dog Rescue
Detailed Income and Expenditure Account
For The Year Ended 30 September 2024

	2024		2023	
	£	£	£	£
TURNOVER				
Donations and fundraising		45,703		37,996
Re-home donations		56,014		84,038
HMRC Gift Aid		4,990		4,766
		106,707		126,800
GROSS SURPLUS		106,707		126,800
Administrative Expenses				
Veterinary and other professional fees	44,614		54,607	
Dog release and emergency boarding fees	14,365		12,505	
Animal food, supplies and sundries	20,355		18,769	
Travel and fuel costs	10,231		11,483	
Insurance	1,261		1,014	
Running costs and misc expenses	6,711		2,092	
Postage	3,505		2,110	
Promotional items	698		1,262	
Fundraising costs	1,920		1,826	
Telephone, internet and website	1,075		825	
Depreciation	7,639		8,375	
		(112,374)		(114,868)
OPERATING (DEFICIT)/SURPLUS		(5,667)		11,932
Deficit on disposal of tangible fixed assets	(957)		-	
		(957)		-
Other interest receivable and similar income				
Bank interest receivable	2		-	
		2		-
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(6,622)		11,932

Angels Small Paws Dog Rescue and Animal Sanctuary

England & Wales - Charity number 1171121

Accounts

**ANGELS SMALL PAWS DOG RESCUE
DIRECTOR'S REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**



**Angels Small Paws Dog Rescue
Director's Report and Financial Statements
For The Year Ended 30 September 2023**

Contents

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The following pages do not form part of the statutory accounts:	
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**Angels Small Paws Dog Rescue
Company Information
For The Year Ended 30 September 2023**

Director	Mrs C Marshall
Company Number	09860317
Registered Office	41 Derby Road Lower Kilburn Belper DE56 0NG
Accountants	Nuvo Accountancy Limited Chartered Certified Accountants 550 Valley Road Basford Nottingham NG5 1JJ

Charity registration number 1171121

Angels Small Paws Dog Rescue
Company No. 09860317
Director's Report For The Year Ended 30 September 2023

The director presents her report and the financial statements for the year ended 30 September 2023 .

Principal Activity
Achievements and performance

The company has continued to rescue and rehome dogs in need, along with other animals.

Grants received amounted to £xx (2022: £1,000). This was used for the payment of vet bills.

Review of the Business

The company has incurred net surplus for the year ended 30 September 2023, as opposed to the net expenditure that was incurred last year due to the fall in donations. The charity continues to rely on fundraising and donations to support its work.

Financial Instruments

The charity has no financial instruments at fair value.

Directors

The director who held office during the year were as follows:

Mrs C Marshall

Statement of Director's Responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. She is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' Annual Report

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2023.

Reference and administrative details

Registered charity name Angels Small Paws Dog Rescue

Charity registration number 1171121

Company registration number 09860317

Principal office and registered

41 Derby Road
Lower Kilburn
Belper
Derby
DE56 0NG

The trustees

Mrs C Marshall
Mr S Marshall
Mrs C Thompson
Mrs S Tattershall

...CONTINUED

**Angels Small Paws Dog Rescue
Director's Report (continued)
For The Year Ended 30 September 2023**

Statement of Director's Responsibilities - continued

Independent examiner

Rachel Molloy FCA
550 Valley Road
Basford
Nottingham
NG5 1JJ

Structure, governance and management

The charity is governed by the trustees and based at the registered office. The charity also has numerous volunteers in the form of fundraisers and fosterers.

Objectives and activities

The charity rehomes unwanted and abandoned dogs from all over the UK. The charity also runs a dog food bank and assists with vet fees in emergencies for those who were struggling to afford them. In recent years the charity also started to shelter other livestock and smaller animals. The charity is based in the East Midlands.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board



Mrs C Marshall
Director

16 February 2024

**Angels Small Paws Dog Rescue
Accountants' Report
For The Year Ended 30 September 2023**

Report to the director on the preparation of the unaudited statutory accounts of Angels Small Paws Dog Rescue for the year ended 30 September 2023

To assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Angels Small Paws Dog Rescue which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the director of Angels Small Paws Dog Rescue, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of Angels Small Paws Dog Rescue and state those matters that we have agreed to state to the director of Angels Small Paws Dog Rescue, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Angels Small Paws Dog Rescue and its director as a body for our work or for this report.

It is your duty to ensure that Angels Small Paws Dog Rescue has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Angels Small Paws Dog Rescue. You consider that Angels Small Paws Dog Rescue is exempt from the statutory audit requirement for the year.

Independent Examiner's Report to the Trustees of Angels Small Paws Dog Rescue

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

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

**Angels Small Paws Dog Rescue
Accountants' Report (continued)
For The Year Ended 30 September 2023**

Signed



Rachel Molloy FCA
16 February 2024
Nuvo Accountancy Limited
Chartered Certified Accountants
550 Valley Road
Basford
Nottingham
NG5 1JJ

**Angels Small Paws Dog Rescue
Income and Expenditure Account
For The Year Ended 30 September 2023**

	Notes	2023 £	2022 £
TURNOVER		126,800	90,905
GROSS SURPLUS		126,800	90,905
Administrative expenses		(114,868)	(102,763)
OPERATING SURPLUS/(DEFICIT)		11,932	(11,858)
Deficit on disposal of fixed assets		-	(650)
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		11,932	(12,508)

The notes on pages 9 to 11 form part of these financial statements.

**Angels Small Paws Dog Rescue
Balance Sheet
As At 30 September 2023**

	Notes	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		97,843		88,065
			<u>97,843</u>		<u>88,065</u>
CURRENT ASSETS					
Cash at bank and in hand		9,180		7,026	
		<u>9,180</u>		<u>7,026</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>9,180</u>		<u>7,026</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>107,023</u>		<u>95,091</u>
NET ASSETS			<u>107,023</u>		<u>95,091</u>
Income and Expenditure Account			<u>107,023</u>		<u>95,091</u>
MEMBERS' FUNDS			<u>107,023</u>		<u>95,091</u>

For the year ending 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Mrs C Marshall
Director

16 February 2024

The notes on pages 9 to 11 form part of these financial statements.

**Angels Small Paws Dog Rescue
Statement of Changes in Equity
For The Year Ended 30 September 2023**

	Income and Expenditure Account
	£
As at 1 October 2021	107,599
Loss for the year and total comprehensive income	(12,508)
As at 30 September 2022 and 1 October 2022	<u>95,091</u>
Surplus for the year and total comprehensive income	<u>11,932</u>
As at 30 September 2023	<u><u>107,023</u></u>

**Angels Small Paws Dog Rescue
Notes to the Financial Statements
For The Year Ended 30 September 2023**

1. General Information

Angels Small Paws Dog Rescue is a private company, limited by guarantee, incorporated in England & Wales, registered number 09860317. The registered office is 41 Derby Road, Lower Kilburn, Belper, DE56 0NG.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

2.2. Going Concern Disclosure

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

2.3. Turnover

Incoming resources

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

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

Resources expended

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

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

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

Angels Small Paws Dog Rescue
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2023

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold land	No depreciation charged
Equipment	25% reducing balance
Motor Vehicles	25% reducing balance
Fixtures & Fittings	25% reducing balance

2.5. Judgements and key sources of estimation uncertainty

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

2.6. Fund accounting

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

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

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

There were no restricted fund donations in the year to 30 September 2023.

3. Average Number of Employees

All trustees and fosterers give their time freely to the charity. There are no staff or employee costs.

No fee has been charged by Nuvo Accountancy for the preparation of these financial statements.

Therefore, the average number of paid employees, including directors, during the year was as follows: NIL (2022: NIL)

4. Tangible Assets

	Land & Property				
	Freehold	Equipment	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
As at 1 October 2022	59,527	4,570	29,243	24,788	118,128
Additions	-	-	1,085	17,068	18,153
As at 30 September 2023	<u>59,527</u>	<u>4,570</u>	<u>30,328</u>	<u>41,856</u>	<u>136,281</u>
Depreciation					
As at 1 October 2022	-	3,004	18,181	8,878	30,063
Provided during the period	-	392	3,037	4,946	8,375
As at 30 September 2023	<u>-</u>	<u>3,396</u>	<u>21,218</u>	<u>13,824</u>	<u>38,438</u>
Net Book Value					
As at 30 September 2023	<u>59,527</u>	<u>1,174</u>	<u>9,110</u>	<u>28,032</u>	<u>97,843</u>
As at 1 October 2022	<u>59,527</u>	<u>1,566</u>	<u>11,062</u>	<u>15,910</u>	<u>88,065</u>

5. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £10.

Angels Small Paws Dog Rescue
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2023

6. Analysis of net assets between funds

Net assets	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	84,407	13,436	97,843
Current assets	9,180	-	9,180
	<hr/>	<hr/>	<hr/>
Total Funds	<u>93,587</u>	<u>13,436</u>	<u>107,023</u>

Angels Small Paws Dog Rescue
Detailed Income and Expenditure Account
For The Year Ended 30 September 2023

	2023		2022	
	£	£	£	£
TURNOVER				
Donations and fundraising		37,996		64,690
Grants		-		1,000
Re-home donations		84,038		20,067
HMRC Gift Aid		4,766		5,148
		126,800		90,905
GROSS SURPLUS		126,800		90,905
Administrative Expenses				
Veterinary and other professional fees	54,607		35,962	
Dog release and emergency boarding fees	12,505		16,100	
Animal food, supplies and sundries	18,769		14,116	
Travel and fuel costs	11,483		11,573	
Insurance	1,014		912	
Running costs and misc expenses	2,092		9,217	
Postage	2,110		1,968	
Promotional items	1,262		2,253	
Fundraising costs	1,826		2,201	
Telephone, internet and website	825		1,191	
Depreciation	8,375		7,270	
		(114,868)		(102,763)
OPERATING SURPLUS/(DEFICIT)		11,932		(11,858)
Deficit on disposal of tangible fixed assets	-		(650)	
		-		(650)
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		11,932		(12,508)

Angels Small Paws Dog Rescue and Animal Sanctuary

England & Wales - Charity number 1171121

Accounts

COMPANY REGISTRATION NUMBER: 09860317
CHARITY REGISTRATION NUMBER: 1171121

Angels Small Paws Dog Rescue
Company Limited by Guarantee
Unaudited Financial Statements
For the year ended
30 September 2022

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Financial Statements

Year ended 30 September 2022

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Angels Small Paws Dog Rescue

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 September 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2022.

Reference and administrative details

Registered charity name Angels Small Paws Dog Rescue

Charity registration number 1171121

Company registration number 09860317

Principal office and registered office 41 Derby Road
Lower Kilburn
Belper
Derby
DE56 0NG

The trustees

Mrs C Marshall
Mr S Marshall
Mrs C Thompson
Mrs S Tattershall

Independent examiner Rachel Molloy FCA
550 Valley Road
Basford
Nottingham
NG5 1JJ

Structure, governance and management

The charity is governed by the trustees and based at the registered office. The charity also has numerous volunteers in the form of fundraisers and fosterers.

Objectives and activities

The charity rehomes unwanted and abandoned dogs from all over the UK. The charity also runs a dog food bank and assists with vet fees in emergencies for those who were struggling to afford them. In recent years, the charity also started to shelter other livestock and smaller animals. The charity is based in the East Midlands.

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2022

Achievements and performance

The company has continued to rescue and rehome dogs in need, along with other animals.

The donations have fallen in this year mainly due to the cost-of-living crisis and the ongoing effect of the Covid-19 Pandemic.

Grants received amounted to £1,000 (2021: £13,800). This was used for the payment of vet bills.

Financial review

The company has incurred net expenditure for the year ended 30 September 2022, as opposed to net surplus, due to the fall in donations. Despite this, the financial position remains stable at the statement of financial position date. The charity continues to rely on fundraising and donations to support its work.

Financial instruments

The charity has no financial instruments at fair value.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Mrs C Marshall
Trustee

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Angels Small Paws Dog Rescue

Year ended 30 September 2022

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

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Rachel Molloy FCA
Independent Examiner

550 Valley Road
Basford
Nottingham
NG5 1JJ

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 September 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	89,905	1,000	90,905	146,997
Total income		<u>89,905</u>	<u>1,000</u>	<u>90,905</u>	<u>146,997</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	102,414	1,000	103,414	136,522
Total expenditure		<u>102,414</u>	<u>1,000</u>	<u>103,414</u>	<u>136,522</u>
Net (expenditure)/income and net movement in funds		<u>(12,509)</u>	<u>–</u>	<u>(12,509)</u>	<u>10,475</u>
Reconciliation of funds					
Total funds brought forward		107,599	–	107,599	97,124
Total funds carried forward		<u>95,090</u>	<u>–</u>	<u>95,090</u>	<u>107,599</u>

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

The notes on pages 7 to 13 form part of these financial statements.

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Statement of Financial Position

30 September 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	10	88,065	95,030
Current assets			
Cash at bank and in hand		7,025	12,569
Net current assets		7,025	12,569
Total assets less current liabilities		95,090	107,599
Funds of the charity			
Unrestricted funds		95,090	107,599
Total charity funds	11	95,090	107,599

For the year ending 30 September 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 3 March 2022, and are signed on behalf of the board by:

Mrs C Marshall
Trustee

The notes on pages 7 to 13 form part of these financial statements.

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Statement of Cash Flows

Year ended 30 September 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(12,509)	10,475
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	7,269	8,838
Cash generated from operations	<u>(5,240)</u>	<u>19,313</u>
Net cash (used in)/from operating activities	<u>(5,240)</u>	<u>19,313</u>
Cash flows from investing activities		
Purchase of tangible assets	(1,021)	(32,813)
Proceeds from sale of tangible assets	1,151	20,031
Net cash from/(used in) investing activities	<u>130</u>	<u>(12,782)</u>
Net (decrease)/increase in cash and cash equivalents	(5,110)	6,531
Cash and cash equivalents at beginning of year	<u>12,569</u>	<u>6,038</u>
Cash and cash equivalents at end of year	<u>7,459</u>	<u>12,569</u>

The notes on pages 7 to 13 form part of these financial statements.

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 September 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 41 Derby Road, Lower Kilburn, Belper, Derby, DE56 0NG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	15% reducing balance
Equipment	-	25% reducing balance

Land and fencing fixed assets cost have been separated out from the fixtures and fittings fixed assets costs. This is because there is to be no depreciation on land and fencing.

Financial instruments

The charity has no financial instruments held at fair value.

4. Limited by guarantee

The company is limited by guarantee and has no issued share capital. In the event of the company being wound up, the members undertake to contribute to the assets of the company such sums as may be required not exceeding £10.

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations and fundraising	64,690	–	64,690
Grants	–	1,000	1,000
Re-home donations	20,067	–	20,067
HMRC Gift Aid	5,148	–	5,148
	<u>89,905</u>	<u>1,000</u>	<u>90,905</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations and fundraising	111,412	–	111,412
Grants	13,800	–	13,800
Re-home donations	20,325	–	20,325
HMRC Gift Aid	1,460	–	1,460
	<u>146,997</u>	<u>–</u>	<u>146,997</u>

6. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	<u>102,414</u>	<u>1,000</u>	<u>103,414</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Donations	<u>136,522</u>	<u>–</u>	<u>136,522</u>

7. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>7,269</u>	<u>8,838</u>

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

8. Staff costs

All trustees and fosterers give their time freely to the charity. There are no staff or employee costs.

No fee has been charged by ADS Swandec for the preparation of these financial statements.

9. Trustee remuneration and expenses

No remuneration was paid to the Trustees. All their work is done on a voluntary basis.

10. Tangible fixed assets

	Land and fencing £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 October 2021	59,527	25,654	29,243	4,570	118,994
Additions	–	1,021	–	–	1,021
Disposals	–	(1,887)	–	–	(1,887)
At 30 September 2022	<u>59,527</u>	<u>24,788</u>	<u>29,243</u>	<u>4,570</u>	<u>118,128</u>
Depreciation					
At 1 October 2021	–	6,553	14,494	2,483	23,530
Charge for the year	–	3,061	3,687	521	7,269
Disposals	–	(736)	–	–	(736)
At 30 September 2022	<u>–</u>	<u>8,878</u>	<u>18,181</u>	<u>3,004</u>	<u>30,063</u>
Carrying amount					
At 30 September 2022	<u>59,527</u>	<u>15,910</u>	<u>11,062</u>	<u>1,566</u>	<u>88,065</u>
At 30 September 2021	<u>59,527</u>	<u>19,101</u>	<u>14,749</u>	<u>2,087</u>	<u>95,464</u>

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

11. Analysis of charitable funds

Unrestricted funds

	At 1 October 2021 £	Income £	Expenditure £	At 30 September 2022 £
General funds	<u>107,599</u>	<u>89,905</u>	<u>(102,414)</u>	<u>95,090</u>

	At 1 October 2020 £	Income £	Expenditure £	At 30 September 2021 £
General funds	<u>97,124</u>	<u>146,997</u>	<u>(136,522)</u>	<u>107,599</u>

Restricted funds

	At 1 October 2021 £	Income £	Expenditure £	At 30 September 2022 £
Restricted Funds - Grants received	<u>–</u>	<u>1,000</u>	<u>(1,000)</u>	<u>–</u>

	At 1 October 2020 £	Income £	Expenditure £	At 30 September 2021 £
Restricted Funds - Grants received	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>

12. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	–	–
Current assets	–	–	–
Net assets	<u>–</u>	<u>–</u>	<u>–</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	81,594	13,436	95,030
Current assets	12,569	–	12,569
Net assets	<u>94,163</u>	<u>13,436</u>	<u>107,599</u>

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

13. Analysis of changes in net debt

	At 1 Oct 2021	Cash flows	At 30 Sep 2022
	£	£	£
Cash at bank and in hand	<u>12,569</u>	<u>(5,544)</u>	<u>7,025</u>

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Management Information

Year ended 30 September 2022

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

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 30 September 2022

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Donations and fundraising	64,690	111,412
Grants	1,000	13,800
Re-home donations	20,067	20,325
HMRC Gift Aid	5,148	1,460
	<u>90,905</u>	<u>146,997</u>
Total income	<u>90,905</u>	<u>146,997</u>
Expenditure		
Costs of raising donations and legacies		
Depreciation	7,270	8,838
Veterinary and other professional costs	35,962	46,166
Postage	1,968	5,111
Insurance	912	1,437
Travel and fuel costs	11,573	11,778
Running costs and misc expenses	9,217	7,991
Telephone, internet and website	1,192	1,620
Animal food, supplies and sundries	11,269	16,630
Grooming costs	2,846	2,492
Dog release and emergency boarding fees	16,100	8,701
Promotional items	2,253	4,290
Fundraising costs	2,201	1,439
Disposal of fixed assets	651	20,029
	<u>103,414</u>	<u>136,522</u>
Total expenditure	<u>103,414</u>	<u>136,522</u>
Net (expenditure)/income	<u>(12,509)</u>	<u>10,475</u>

Angels Small Paws Dog Rescue and Animal Sanctuary

England & Wales - Charity number 1171121

Accounts

COMPANY REGISTRATION NUMBER: 09860317
CHARITY REGISTRATION NUMBER: 1171121

Angels Small Paws Dog Rescue and Animal Sanctuary
Company Limited by Guarantee
Unaudited Financial Statements
For the year ended
30 September 2021

Angels Small Paws Dog Rescue and Animal Sanctuary

Company Limited by Guarantee

Financial Statements

Year ended 30 September 2021

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Angels Small Paws Dog Rescue and Animal Sanctuary

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 September 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2021.

Reference and administrative details

Registered charity name Angels Small Paws Dog Rescue and Animal Sanctuary

Charity registration number 1171121

Company registration number 09860317

Principal office and registered office 41 Derby Road
Lower Kilburn
Belper
Derby
DE56 0NG

The trustees Mrs C Marshall
Mr S Marshall
Mrs C Thompson
Mrs S Tattershall

Independent examiner Rachel Molloy FCA
550 Valley Road
Basford
Nottingham
NG5 1JJ

Structure, governance and management

The charity is governed by the trustees and based at the registered office. The charity also has numerous volunteers in the form of fundraisers and fosterers.

Objectives and activities

The charity rehomes unwanted and abandoned dogs from all over the UK. In 2020 the charity started a dog food bank and assisted with vet fees in emergencies for those who were struggling to afford them. In 2021 the charity also started to shelter other livestock and smaller animals. The charity is based in the East Midlands.

Angels Small Paws Dog Rescue and Animal Sanctuary

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2021

Achievements and performance

The company has continued to rescue and rehome dogs in need, along with other animals.

The re-donations received continue to be affected by the pandemic Covid 19 as social distancing restrictions meant that home visits checks could not be carried out. Other donations are raised by fundraising events, online auctions, hiring out of the field for dog walks and various appeals and sponsorships.

Grants received amounted to £13,800 (2020: £51,123). All other grant income for 2021 was primarily used to pay vet bills.

Financial review

The financial position is strong at the statement of financial position date. The charity continues to rely on fundraising and donations to support its work.

Financial instruments

The charity has no financial instruments at fair value.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Mrs C Marshall
Trustee

Angels Small Paws Dog Rescue and Animal Sanctuary

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Angels Small Paws Dog Rescue and Animal Sanctuary

Year ended 30 September 2021

I report to the trustees on my examination of the financial statements of Angels Small Paws Dog Rescue and Animal Sanctuary ('the charity') for the year ended 30 September 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Angels Small Paws Dog Rescue and Animal Sanctuary

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Angels Small Paws Dog Rescue and Animal Sanctuary *(continued)*

Year ended 30 September 2021

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

Rachel Molloy FCA
Independent Examiner

550 Valley Road
Basford
Nottingham
NG5 1JJ

Angels Small Paws Dog Rescue and Animal Sanctuary

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 September 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	146,997	146,997	163,121
Total income		<u>146,997</u>	<u>146,997</u>	<u>163,121</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	6	136,522	136,522	122,302
Total expenditure		<u>136,522</u>	<u>136,522</u>	<u>122,302</u>
Net income and net movement in funds		<u>10,475</u>	<u>10,475</u>	<u>40,819</u>
Reconciliation of funds				
Total funds brought forward		97,124	97,124	56,305
Total funds carried forward		<u>107,599</u>	<u>107,599</u>	<u>97,124</u>

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

The notes on pages 8 to 13 form part of these financial statements.

Angels Small Paws Dog Rescue and Animal Sanctuary

Company Limited by Guarantee

Statement of Financial Position

30 September 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	10	95,030	91,086
Current assets			
Cash at bank and in hand		12,569	6,038
Net current assets		12,569	6,038
Total assets less current liabilities		107,599	97,124
Funds of the charity			
Unrestricted funds		107,599	97,124
Total charity funds	11	107,599	97,124

For the year ending 30 September 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Mrs C Marshall
Trustee

The notes on pages 8 to 13 form part of these financial statements.

Angels Small Paws Dog Rescue and Animal Sanctuary

Company Limited by Guarantee

Statement of Cash Flows

Year ended 30 September 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net income	10,475	40,819
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	8,838	19,395
Cash generated from operations	<u>19,313</u>	<u>60,214</u>
Net cash from operating activities	<u>19,313</u>	<u>60,214</u>
Cash flows from investing activities		
Purchase of tangible assets	(32,813)	(69,646)
Proceeds from sale of tangible assets	20,031	6,295
Net cash used in investing activities	<u>(12,782)</u>	<u>(63,351)</u>
Net increase/(decrease) in cash and cash equivalents	6,531	(3,137)
Cash and cash equivalents at beginning of year	<u>6,038</u>	<u>9,175</u>
Cash and cash equivalents at end of year	<u>12,569</u>	<u>6,038</u>

The notes on pages 8 to 13 form part of these financial statements.

Angels Small Paws Dog Rescue and Animal Sanctuary

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 September 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 41 Derby Road, Lower Kilburn, Belper, Derby, DE56 0NG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

Angels Small Paws Dog Rescue and Animal Sanctuary

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Angels Small Paws Dog Rescue and Animal Sanctuary

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Vehicles	-	25% reducing balance
Fixtures and fittings	-	15% reducing balance
Equipment	-	25% reducing balance

Land and fencing fixed assets cost have been separated out from the fixtures and fittings fixed assets costs. This is because there is to be no depreciation on land and fencing.

Financial instruments

The charity has no financial instruments held at fair value.

4. Limited by guarantee

The company is limited by guarantee and has no issued share capital. In the event of the company being wound up, the members undertake to contribute to the assets of the company such sums as may be required not exceeding £10.

Angels Small Paws Dog Rescue and Animal Sanctuary

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations and fundraising	111,412	–	111,412
Grants	13,800	–	13,800
Re-home donations	20,325	–	20,325
HMRC Gift Aid	1,460	–	1,460
	<u>146,997</u>	<u>–</u>	<u>146,997</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations and fundraising	87,746	–	87,746
Grants	21,133	30,000	51,133
Re-home donations	21,226	–	21,226
HMRC Gift Aid	3,016	–	3,016
	<u>133,121</u>	<u>30,000</u>	<u>163,121</u>

6. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Donations	<u>136,522</u>	<u>–</u>	<u>136,522</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Donations	<u>92,302</u>	<u>30,000</u>	<u>122,302</u>

7. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>8,838</u>	<u>19,395</u>

Angels Small Paws Dog Rescue and Animal Sanctuary

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

8. Staff costs

All trustees and fosterers give their time freely to the charity. There are no staff or employee costs.

No fee has been charged by Swandec Chartered Accountants for the preparation of these financial statements.

9. Trustee remuneration and expenses

No remuneration was paid to the Trustees. All their work is done on a voluntary basis.

10. Tangible fixed assets

	Land and fencing £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 October 2020	–	93,148	29,243	3,548	125,939
Additions	–	31,976	–	837	32,813
Disposals	–	(32,136)	–	(249)	(32,385)
Transfers	59,527	(67,334)	–	–	(7,807)
At 30 September 2021	<u>59,527</u>	<u>25,654</u>	<u>29,243</u>	<u>4,136</u>	<u>118,560</u>
Depreciation					
At 1 October 2020	–	23,234	9,578	2,041	34,853
Charge for the year	–	3,371	4,916	551	8,838
Disposals	–	(12,245)	–	(109)	(12,354)
Transfers	–	(7,807)	–	–	(7,807)
At 30 September 2021	<u>–</u>	<u>6,553</u>	<u>14,494</u>	<u>2,483</u>	<u>23,530</u>
Carrying amount					
At 30 September 2021	<u>59,527</u>	<u>19,101</u>	<u>14,749</u>	<u>1,653</u>	<u>95,030</u>
At 30 September 2020	<u>–</u>	<u>69,914</u>	<u>19,665</u>	<u>1,507</u>	<u>91,086</u>

Angels Small Paws Dog Rescue and Animal Sanctuary

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

11. Analysis of charitable funds

Unrestricted funds

	At 1 October 2020	Income	Expenditure	At 30 September 2021
	£	£	£	£
General funds	<u>97,124</u>	<u>146,997</u>	<u>(136,522)</u>	<u>107,599</u>

	At 1 October 2019	Income	Expenditure	At 30 September 2020
	£	£	£	£
General funds	<u>56,305</u>	<u>133,121</u>	<u>(92,302)</u>	<u>97,124</u>

12. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	81,594	13,436	95,030
Current assets	<u>12,569</u>	<u>–</u>	<u>12,569</u>
Net assets	<u>94,163</u>	<u>13,436</u>	<u>107,599</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Tangible fixed assets	63,243	27,843	91,086
Current assets	<u>6,038</u>	<u>–</u>	<u>6,038</u>
Net assets	<u>69,281</u>	<u>27,843</u>	<u>97,124</u>

13. Analysis of changes in net debt

	At 1 Oct 2020	Cash flows	At 30 Sep 2021
	£	£	£
Cash at bank and in hand	<u>6,038</u>	<u>6,531</u>	<u>12,569</u>

Angels Small Paws Dog Rescue and Animal Sanctuary

Company Limited by Guarantee

Management Information

Year ended 30 September 2021

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

Angels Small Paws Dog Rescue and Animal Sanctuary

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 30 September 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations and fundraising	111,412	87,746
Grants	13,800	51,133
Re-home donations	20,325	21,226
HMRC Gift Aid	1,460	3,016
	<u>146,997</u>	<u>163,121</u>
Total income	<u>146,997</u>	<u>163,121</u>
Expenditure		
Costs of raising donations and legacies		
Depreciation	8,838	19,395
Veterinary and other professional costs	46,166	48,107
Postage	5,111	1,876
Insurance	1,437	1,292
Travel and fuel costs	11,778	10,011
Running costs and misc expenses	7,991	9,016
Telephone, internet and website	1,620	1,161
Animal food, supplies and sundries	16,630	12,278
Grooming costs	2,492	1,172
Dog release and emergency boarding fees	8,701	6,297
Promotional items	4,290	3,337
Fundraising costs	1,439	4,064
Disposal of fixed assets	20,029	4,296
	<u>136,522</u>	<u>122,302</u>
Total expenditure	<u>136,522</u>	<u>122,302</u>
Net income	<u>10,475</u>	<u>40,819</u>
