

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

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	3
Statement of financial activities (including income and expenditure account)	5
Statement of financial position	6
Statement of cash flows	7
Notes to the financial statements	8
The following pages do not form part of the financial statements	
Detailed statement of financial activities	15

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	19,313	60,214
Net cash from operating activities	19,313	60,214
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	(12,782)	(63,351)
Net increase/(decrease) in cash and cash equivalents	6,531	(3,137)
Cash and cash equivalents at beginning of year	6,038	9,175
Cash and cash equivalents at end of year	12,569	6,038

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>