

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
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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	(5,240)	19,313
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	<u>—</u>	<u>—</u>	<u>—</u>
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	<u>12,569</u>	<u>—</u>	<u>12,569</u>
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>