

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



Angels Small Paws Dog Rescue Contents

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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

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**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	59,527	5,664	24,021	44,200	133,412
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	-	3,735	17,659	18,381	39,775
Net Book Value					
As at 30 September 2024	59,527	1,929	6,362	25,819	93,637
As at 1 October 2023	59,527	1,174	9,110	28,032	97,843

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
	<hr/>	<hr/>	<hr/>
Total Funds	95,655	4,746	100,401
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
		<u>106,707</u>		<u>126,800</u>
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	
	<u></u>	<u>(112,374)</u>	<u></u>	<u>(114,868)</u>
OPERATING (DEFICIT)/SURPLUS		(5,667)		11,932
Deficit on disposal of tangible fixed assets	<u>(957)</u>		<u>-</u>	
		(957)		-
Other interest receivable and similar income				
Bank interest receivable	<u>2</u>		<u>-</u>	
		2		-
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		<u><u>(6,622)</u></u>		<u><u>11,932</u></u>