

Charity registration number: 1177918

Angels 4 Dogs Rescue

Annual Report and Financial Statements

For the Year Ended 31 December 2021

Dudley Gore & Co
50 Queen Street
Ramsgate

Angels 4 Dogs Rescue

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Angels 4 Dogs Rescue

Reference and Administrative Details

Trustees	Michelle Moss
	Yasmine Moss
	Grace Maxted
Principal Office	25 Crescent Road Birchington CT7 9DP
Charity Registration Number	1177918
Independent Examiner	Peter Smith ICPA 50 Queen Street Ramsgate CT11 9EE

Angels 4 Dogs Rescue

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2021.

Objectives and activities

Public benefit

To relieve the suffering of animals 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 animals.

The provision of free surgical or medical treatment, or such treatment at reduced charges, to animals belonging to persons who are unable to afford the services of a veterinary surgeon.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Covid continued to have a heavy impact on the charity with income noticeably reducing this year. The Rescue also took on multiple dogs with severe health conditions with expensive surgeries being required. With additional promotion and ongoing raffles the charity was able to boost funds during the year and this helped the charity to continue to cover its bills. The final overall position is considered satisfactory with a slight reduction in reserves but there are still sufficient funds to cover costs in the immediate future which meets the charity's objective,

Funds in deficit

No funds were in deficit during or at the end of the year.

Principal funding sources

The major part of Trust funds is provided by donations from the general public.

Structure, governance and management

Nature of governing document

The charity is a Charitable Incorporated Organisation governed by the foundation document dated 11th April 2018.

Recruitment and appointment of trustees

The management of the Trust is the responsibility of the Trustees. In the event of a vacancy in the position of Trustee any suitable applicants to fill the post will be considered for suitability by the existing Trustees.

Major risks and management of those risks

The Trustees have undertaken a risk assessment in order to identify any risks to which the Trust is exposed. Systems have been established to mitigate risks.

Angels 4 Dogs Rescue

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 1/12/22 and signed on its behalf by:



Michelle Moss
Trustee



Yasmine Moss
Trustee



Grace Maxted
Trustee

Angels 4 Dogs Rescue

Independent Examiner's Report to the Trustees of Angels 4 Dogs Rescue

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 5 to 13.

Respective responsibilities of trustees and examiner

As the charity's trustees of Angels 4 Dogs Rescue you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Angels 4 Dogs Rescue's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Angels 4 Dogs Rescue as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I 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.

.....
Peter Smith
ICPA

50 Queen Street
Ramsgate
CT11 9EE

Date: _____

Angels 4 Dogs Rescue

Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted £	Total 2021 £
Income and Endowments from:			
Donations and legacies		57,682	57,682
Expenditure on:			
Raising funds		(3,776)	(3,776)
Charitable activities		<u>(56,984)</u>	<u>(56,984)</u>
Total expenditure		<u>(60,760)</u>	<u>(60,760)</u>
Net movement in funds		(3,078)	(3,078)
Reconciliation of funds			
Total funds brought forward		<u>9,730</u>	<u>9,730</u>
Total funds carried forward	11	<u><u>6,652</u></u>	<u><u>6,652</u></u>

	Note	Unrestricted £	Total 2020 £
Income and Endowments from:			
Donations and legacies		110,255	110,255
Expenditure on:			
Raising funds		(19,546)	(19,546)
Charitable activities		<u>(90,311)</u>	<u>(90,311)</u>
Total expenditure		<u>(109,857)</u>	<u>(109,857)</u>
Net movement in funds		398	398
Reconciliation of funds			
Total funds brought forward		<u>9,332</u>	<u>9,332</u>
Total funds carried forward	11	<u><u>9,730</u></u>	<u><u>9,730</u></u>

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

The funds breakdown for 2020 is shown in note 11.

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

Angels 4 Dogs Rescue

(Registration number: 1177918)

Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	8	233	291
Current assets			
Cash at bank and in hand	9	7,651	10,534
Creditors: Amounts falling due within one year	10	<u>(1,232)</u>	<u>(1,095)</u>
Net current assets		<u>6,419</u>	<u>9,439</u>
Net assets		<u>6,652</u>	<u>9,730</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted		<u>6,652</u>	<u>9,730</u>
Total funds	11	<u>6,652</u>	<u>9,730</u>

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Michelle Moss
Trustee

.....
Yasmine Moss
Trustee

.....
Grace Maxted
Trustee

Angels 4 Dogs Rescue

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Angels 4 Dogs Rescue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Angels 4 Dogs Rescue

Notes to the Financial Statements for the Year Ended 31 December 2021

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Angels 4 Dogs Rescue

Notes to the Financial Statements for the Year Ended 31 December 2021

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	41,465	41,465
Grants, including capital grants;		
Grants from other charities	5,156	5,156
Regular giving and capital donations	<u>11,061</u>	<u>11,061</u>
Total for 2021	<u>57,682</u>	<u>57,682</u>
Total for 2020	<u>110,255</u>	<u>110,255</u>

3 Expenditure on raising funds

a) Costs of generating donations and legacies

Maintenance costs £498

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Notes to the Financial Statements for the Year Ended 31 December 2021

b) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Cost of raffles		3,776	3,776
Total for 2021		<u>3,776</u>	<u>3,776</u>
Total for 2020		<u>19,060</u>	<u>19,060</u>

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs		56,984	56,984
Total for 2020		<u>90,311</u>	<u>90,311</u>

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Examination fees		
Independent examiner's fee	532	532
Depreciation, amortisation and other similar costs	58	58
Other governance costs	56,394	56,394
Total for 2021	<u>56,984</u>	<u>56,984</u>
Total for 2020	<u>90,311</u>	<u>90,311</u>

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Angels 4 Dogs Rescue

Notes to the Financial Statements for the Year Ended 31 December 2021

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2021	455	455
At 31 December 2021	455	455
Depreciation		
At 1 January 2021	164	164
Charge for the year	58	58
At 31 December 2021	222	222
Net book value		
At 31 December 2021	233	233
At 31 December 2020	291	291

9 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	1,616	207
Cash at bank	6,035	10,327
	<u>7,651</u>	<u>10,534</u>

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	<u>1,232</u>	<u>1,095</u>

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Notes to the Financial Statements for the Year Ended 31 December 2021

11 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted				
General	<u>(9,730)</u>	<u>(57,682)</u>	<u>60,760</u>	<u>(6,652)</u>
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted				
General	<u>(9,332)</u>	<u>(110,255)</u>	<u>109,857</u>	<u>(9,730)</u>

12 Analysis of net assets between funds

	Unrestricted General £	Total funds £
Tangible fixed assets	233	233
Current assets	7,651	7,651
Current liabilities	<u>(1,232)</u>	<u>(1,232)</u>
Total net assets	<u>6,652</u>	<u>6,652</u>
	Unrestricted funds General £	Total funds at 31 December 2020 £
Tangible fixed assets	291	291
Current assets	10,534	10,534
Current liabilities	<u>(1,095)</u>	<u>(1,095)</u>
Total net assets	<u>9,730</u>	<u>9,730</u>

Angels 4 Dogs Rescue

Notes to the Financial Statements for the Year Ended 31 December 2021

13 Analysis of net funds

	At 1 January 2021 £	Cash flow £	At 31 December 2021 £
Cash at bank and in hand	10,534	-	10,534
Net debt	<u>10,534</u>	<u>-</u>	<u>10,534</u>

	At 1 January 2020 £	At 31 December 2020 £
Cash at bank and in hand	<u>9,784</u>	<u>9,784</u>
Net debt	<u>9,784</u>	<u>9,784</u>

Angels 4 Dogs Rescue

Statement of Financial Activities by fund for the Year Ended 31 December 2021

	Total Unrestricted	Unrestricted
	2021	2020
	£	£
Income and Endowments from:		
Donations and legacies	<u>57,682</u>	<u>110,255</u>
Total income	<u>57,682</u>	<u>110,255</u>
Expenditure on:		
Raising funds	(3,776)	(19,546)
Charitable activities	<u>(56,984)</u>	<u>(90,311)</u>
Total expenditure	<u>(60,760)</u>	<u>(109,857)</u>
Net (expenditure)/income	<u>(3,078)</u>	<u>398</u>
Net movement in funds	(3,078)	398
Reconciliation of funds		
Total funds brought forward	<u>9,730</u>	<u>9,332</u>
Total funds carried forward	<u><u>6,652</u></u>	<u><u>9,730</u></u>

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Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Donations and legacies (analysed below)	<u>57,682</u>	<u>110,255</u>
Total income	<u>57,682</u>	<u>110,255</u>
Expenditure on:		
Raising funds (analysed below)	(3,776)	(19,546)
Charitable activities (analysed below)	<u>(56,984)</u>	<u>(90,311)</u>
Total expenditure	<u>(60,760)</u>	<u>(109,857)</u>
Net (expenditure)/income	<u>(3,078)</u>	<u>398</u>
Net movement in funds	(3,078)	398
Reconciliation of funds		
Total funds brought forward	<u>9,730</u>	<u>9,332</u>
Total funds carried forward	<u><u>6,652</u></u>	<u><u>9,730</u></u>

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Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	Total 2021 £	Total 2020 £
<i>Donations and legacies</i>		
Raffle and Lottery Income	10,374	29,154
Appeals and donations	41,465	76,077
Grants - other agencies	5,156	1,284
Fostering and adoption fees	687	3,740
	<u>57,682</u>	<u>110,255</u>
<i>Raising funds</i>		
Fundraising costs	-	(100)
Raffle Purchases	(3,776)	(19,060)
Computer software and maintenance costs	-	(386)
	<u>(3,776)</u>	<u>(19,546)</u>
<i>Charitable activities</i>		
Insurance	(424)	(345)
Animal care costs	(32,947)	(22,651)
Kennels	(19,933)	(34,750)
Repairs and renewals	(180)	(240)
Office expenses	(15)	(70)
Printing, postage and stationery	(765)	(2,547)
Subscriptions	(4)	(216)
Charitable donations	(223)	(22,250)
Sundry expenses	-	(417)
Travel and subsistence	(1,794)	(4,669)
Advertising	-	(964)
Accountancy fees	(532)	(700)
Bank charges	(109)	(419)
Depreciation of office equipment	(58)	(73)
	<u>(56,984)</u>	<u>(90,311)</u>