

# TENDERCARE RESCUE

England & Wales · Charity number 1188296

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2020-03-02

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 2 Coronation House  
Hanging Stone  
Stanley  
County Durham  
DH9 8PQ

**Phone** 07982005429

**Email** [Tendercarerescue@gmail.com](mailto:Tendercarerescue@gmail.com)

**Website** <http://www.tendercare.co.uk>

## Activities

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

**Activities:** For the benefit of the public to relieve the suffering of cats and dogs in the UK and Romania 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

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** The General Public/mankind

## Geography

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- Romania
- Throughout England

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£85,441	£85,271	-	-
2023-12-31	£50,881	£52,323	-	-
2022-12-31	£57,153	£36,171	-	-
2021-12-31	£58,028	£53,744	-	-
2020-12-31	£48,636	£30,098	-	-

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## Trustees

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Name	Role	Appointed
Colin Stobbart		2019-06-10
Etain Stobbart		2019-06-10
Joanne Bennett		2019-06-10
Kevin Greener		2019-06-10
tracey Hobbs		2019-06-10

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**TENDERCARE RESCUE**

England & Wales - Charity number 1188296

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# Accounts

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Tendercare Rescue

Charity No. 1188296

Trustees' Report and Unaudited Accounts

31 December 2024

Tendercare Rescue  
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## **Trustees' annual report (including Directors' report) for the period**

**Period start date 01/01/2024 Period end date 31/12/2024**

**Charity name: Tendercare Rescue**

**Charity registration number: 1188296**

**Company number:**

### **Objectives and activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	For the benefit of the public to relieve the suffering of cats and dogs in the UK and Europe 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
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	We have taken in for homing both in the UK and abroad, cats and dogs in need of care and shelter. We have paid for needed veterinary treatment and safe housing. For the public benefit we have also paid for neutering and spaying helping to reduce feral populations.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Tendercare rescues trustees have regard to the guidance issued by the charity commission on public benefit and we always refer to our objectives to make sure we are complying with the guidance given by the charity commission.

### **Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	

<p>Contribution made by volunteers</p>	<p>Para 1.38</p>	<p>As well as the trustees who volunteer their time to ensure the daily running of the rescue, we have several volunteers who come on a regular basis to help. Covering set days and working in all weathers with the animals in our care. Carrying out a range of tasks such as cleaning, feeding, socialising and walking.</p> <p>Some of our volunteers and trustees spend time working with our dogs and cats in need of rehabilitation and getting them to the point where they can be rehomed.</p> <p>We have built up a reliable team who volunteer their time to make sure the charities day to day running.</p> <p>We also have several people who come on a semi regular basis to walk our dogs which is also of a great help.</p>
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## Achievements and performance

<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>We only became a registered charity at the start of March 2020 but in the time from then till year end of Dec 2024 we homed more than 800 dogs and 300 cats. All overseas dogs or cats coming to us were neutered/spayed if old enough and received any relevant or needed veterinary treatment.</p> <p>And any UK dogs or cats coming into our care were also neutered/spayed if old enough unless otherwise advised by a</p>
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		<p>veterinary professional and received any necessary veterinary treatment.</p> <p>We have taken on and work with both dogs and cats in need of some rehabilitation prior to homing. And have been successful in homing a number of these animals. We do have some feral cats who remain in our long term care along with a few dogs who have been with a while but we continue to work with to prepare them for homing.</p> <p>This work is in line with our objective which is to carry out our work for the benefit of the public to relieve the suffering of cats and dogs in the UK and abroad 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.</p>
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## Financial review

Review of the charity's financial position at the end of the period	Para 1.21	<p>At the end of accounting period of bank is showing a balance of £39,000 which we feel is a healthy position to allow us to continue with the charities objectives. Donations still continue to be strong and while costs out have increased this year our balance still remains in a healthy position. This has allowed us to increase our donations to other charities so supporting more vulnerable charities in need of assistance.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>We have agreed that a reserve of £5000 should be maintained to allow for emergency vet bills or other emergency requirements for the animals in our care.</p>
Amount of reserves held	Para 1.22	

Reasons for holding zero reserves	Para 1.22	<b>Na</b>
Details of fund materially in deficit	Para 1.24	<b>Na</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	We have no uncertainties re the charities ability to continue.

## Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, <a href="#">trust deed</a> , <a href="#">memorandum and articles of association</a> etc	Para 1.25	Constitution of a Charitable Incorporated Organisation whose only voting members are its charity trustees
How is the charity constituted?  <a href="#">for example limited company</a> , <a href="#">unincorporated association</a> , CIO	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	(1) Apart from the first charity trustees, every trustee must be appointed [for a term of [three] years] by a resolution passed at a properly convened meeting of the charity trustees.  (2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

## Reference and administrative details

Charity name	<b>Tendercare Rescue</b>
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Other name the charity uses	<b>Na</b>
Registered charity number	<b>1188296</b>
Charity's principal address	<b>2 Coronation House, Hanging Stone Lane, Stanley DH9 8PQ</b>

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Tracy Hobbs			
2	Kevin Greener			
3				
4	Colin Stobbart			
5	Etain Stobbart			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

Director name	<b>NA</b>

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Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year
	NA

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	NA
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	NA
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	NA

**Additional information (optional)**

**Names and addresses of advisers (optional information)**

Type of adviser	Name	Address
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**Name of chief executive or names of senior staff members (optional information)**

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

NA

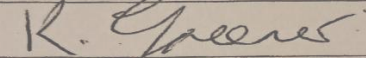
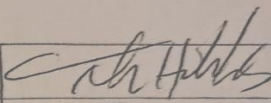
## Other optional information

## Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

**Signed on behalf of the charity's trustees/directors**

Signature(s)		
Full name(s)	KEVIN GREENER	T. HOBBS.
Position (for example Secretary, Chair, etc)	TRUSTEE	
Date	16/9/2025	

Tendercare Rescue  
Independent Examiners Report

Independent Examiner's Report to the trustees of Tendercare Rescue

I report to the trustees on my examination of the financial statements of Tendercare Rescue for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Kay Wightman FFA FTA  
Accounting for Good CIC  
2 Geordie Ridley Place  
Upper Precinct Wesley Court  
Blaydon on Tyne  
Tyne and Wear  
NE21 5BT  
28 October 2025

Tendercare Rescue  
Statement of Financial Activities  
for the year ended 31 December 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	3	74,123	74,123	43,820
Other	4	11,318	11,318	7,061
Total		85,441	85,441	50,881
Expenditure on:				
Charitable activities	5	80,995	80,995	42,256
Other	7	4,276	4,276	10,067
Total		85,271	85,271	52,323
Net gains on investments		-	-	-
Net income/(expenditure)	8	170	170	(1,442)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		170	170	(1,442)
Other gains and losses				
Net movement in funds		170	170	(1,442)
Reconciliation of funds:				
Total funds brought forward		42,362	42,362	43,804
Total funds carried forward		42,532	42,532	42,362

Tendercare Rescue  
Balance Sheet  
at 31 December 2024

Charity No. 1188296		2024 £	2023 £
Fixed assets			
Tangible assets	10	3,799	5,698
		<u>3,799</u>	<u>5,698</u>
Current assets			
Debtors	11	-	507
Cash at bank and in hand		39,597	37,537
		<u>39,597</u>	<u>38,044</u>
Creditors: Amount falling due within one year	12	(864)	(1,380)
Net current assets		<u>38,733</u>	<u>36,664</u>
Total assets less current liabilities		<u>42,532</u>	<u>42,362</u>
Net assets excluding pension asset or liability		<u>42,532</u>	<u>42,362</u>
Total net assets		<u><u>42,532</u></u>	<u><u>42,362</u></u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		42,532	42,362
		<u>42,532</u>	<u>42,362</u>
Reserves	13		
Total funds		<u><u>42,532</u></u>	<u><u>42,362</u></u>

Approved by the trustees on 28 October 2025

And signed on their behalf by:

K. Greener  
Trustee  
28 October 2025

for the year ended 31 December 2024

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

## Tendercare Rescue Notes to the Accounts

### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

### Taxation

The charity is exempt from tax on its charitable activities.

### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	43,820	43,820
Other	7,061	7,061
Total	<u>50,881</u>	<u>50,881</u>
Expenditure on:		
Charitable activities	42,256	42,256
Other	10,067	10,067
Total	<u>52,323</u>	<u>52,323</u>
Net income	<u>(1,442)</u>	<u>(1,442)</u>
Net income before other gains/(losses)	(1,442)	(1,442)
Other gains and losses:		
Net movement in funds	<u>(1,442)</u>	<u>(1,442)</u>
Reconciliation of funds:		
Total funds brought forward	43,804	43,804
Total funds carried forward	<u><u>42,362</u></u>	<u><u>42,362</u></u>

3 Income from donations and legacies

Unrestricted	Total 2024	Total 2023
£	£	£
74,123	74,123	43,820
<u>74,123</u>	<u>74,123</u>	<u>43,820</u>

4 Other income

Unrestricted	Total 2024	Total 2023
£	£	£
11,318	11,318	7,061
<u>11,318</u>	<u>11,318</u>	<u>7,061</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Transport	25,786	25,786	15,256
Vet Bills	9,661	9,661	7,257
Dog Walking	37,687	37,687	14,385
Sundries	3,922	3,922	5,358
Grants made	3,939	3,939	-
<i>Governance costs</i>			
	<u>80,995</u>	<u>80,995</u>	<u>42,256</u>

6 Analysis of grants

Activity or programme	Grants to Institutions	Total 2024	Total 2023
	£	£	£
Overseas Charities	3,939	3,939	-
	<u>3,939</u>	<u>3,939</u>	<u>-</u>

Activity or programme	Grant funding of activities	Total 2024	Total 2023
	£	£	£
Overseas Charities	3,939	3,939	-
	<u>3,939</u>	<u>3,939</u>	<u>-</u>

7 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Premises costs	1,177	1,177	6,973
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,899	1,899	2,267
General administrative costs	60	60	107
Legal and professional costs	1,140	1,140	720
	<u>4,276</u>	<u>4,276</u>	<u>10,067</u>

Tendercare Rescue  
Notes to the Accounts

8 Net income/(expenditure) before transfers

	2024	2023
This is stated after charging:	£	£
Depreciation of owned fixed assets	1,899	2,267

9 Staff costs

No employee received emoluments in excess of £60,000.

10 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 January 2024	8,145	8,145
At 31 December 2024	<u>8,145</u>	<u>8,145</u>
Depreciation and impairment		
At 1 January 2024	2,447	2,447
Depreciation charge for the year	1,899	1,899
At 31 December 2024	<u>4,346</u>	<u>4,346</u>
Net book values		
At 31 December 2024	<u>3,799</u>	<u>3,799</u>
At 31 December 2023	<u>5,698</u>	<u>5,698</u>

11 Debtors

	2024	2023
	£	£
Other debtors	-	507
	<u>-</u>	<u>507</u>

12 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Accruals	864	1,380
	<u>864</u>	<u>1,380</u>

13 Movement in funds

	At 1 January 2024	Incoming resources (including other gains/losses )	Resources expended	At 31 December 2024
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	42,362	85,441	(85,271)	42,532
Total funds	<u>42,362</u>	<u>85,441</u>	<u>(85,271)</u>	<u>42,532</u>

14 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	3,799	3,799
Net current assets	38,733	38,733
	<u>42,532</u>	<u>42,532</u>

15 Reconciliation of net debt

	At 1 January 2024	Cash flows	At 31 December 2024
	£	£	£
Cash and cash equivalents	37,537	2,060	39,597
	<u>37,537</u>	<u>2,060</u>	<u>39,597</u>
Net debt	<u>37,537</u>	<u>2,060</u>	<u>39,597</u>

Tendercare Rescue  
Detailed Statement of Financial Activities  
for the year ended 31 December 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	74,123	74,123	43,820
	<u>74,123</u>	<u>74,123</u>	<u>43,820</u>
Other			
Gift Aid	11,318	11,318	7,061
	<u>11,318</u>	<u>11,318</u>	<u>7,061</u>
Total income and endowments	85,441	85,441	50,881
Expenditure on:			
Charitable activities			
Transport	25,786	25,786	15,256
Vet Bills	9,661	9,661	7,257
Dog Walking	37,687	37,687	14,385
Sundries	3,922	3,922	5,358
Grants made	3,939	3,939	-
	<u>80,995</u>	<u>80,995</u>	<u>42,256</u>
Total of expenditure on charitable activities	80,995	80,995	42,256
Premises costs			
Light, heat and power	885	885	-
Premises cleaning	292	292	1,362
Premises repairs and maintenance	-	-	5,611
	<u>1,177</u>	<u>1,177</u>	<u>6,973</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	1,899	1,899	2,267
Bank charges	-	-	47
Software, IT support and related costs	60	60	60
	<u>1,959</u>	<u>1,959</u>	<u>2,374</u>
Legal and professional costs			
Audit/Independent examination fees	864	864	720
Accountancy and bookkeeping	276	276	-
	<u>1,140</u>	<u>1,140</u>	<u>720</u>
Total of expenditure of other costs	<u>4,276</u>	<u>4,276</u>	<u>10,067</u>
Total expenditure	85,271	85,271	52,323

Tendercare Rescue  
Detailed Statement of Financial Activities

Net gains on investments	-	-	-
	<hr/>	<hr/>	<hr/>
Net income/(expenditure)	170	170	(1,442)
	<hr/>	<hr/>	<hr/>
Net income/(expenditure) before other gains/(losses)	170	170	(1,442)
	<hr/>	<hr/>	<hr/>
Other Gains	-	-	-
	<hr/>	<hr/>	<hr/>
Net movement in funds	170	170	(1,442)
	<hr/>	<hr/>	<hr/>
Reconciliation of funds:			
Total funds brought forward	42,362	42,362	43,804
	<hr/>	<hr/>	<hr/>
Total funds carried forward	42,532	42,532	42,362
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**TENDERCARE RESCUE**

England & Wales - Charity number 1188296

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# Accounts

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Tendercare Rescue

Charity No. 1188296

Trustees' Report and Unaudited Accounts

31 December 2023

Tendercare Rescue  
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## Trustees' annual report (including Directors' report) for the period

Period start date 01/01/2023 Period end date 31/12/2023

Charity name: Tendercare Rescue

Charity registration number: 1188296

Company number:

### Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	For the benefit of the public to relieve the suffering of cats and dogs in the UK and Europe 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
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	We have taken in for homing both in the UK and abroad, cats and dogs in need of care and shelter. We have paid for needed veterinary treatment and safe housing. For the public benefit we have also paid for neutering and spaying helping to reduce feral populations.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Tendercare rescues trustees have regard to the guidance issued by the charity commission on public benefit and we always refer to our objectives to make sure we are complying with the guidance given by the charity commission.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Contribution made by volunteers	Para 1.38	<p>As well as the trustees who volunteer their time to ensure the daily running of the rescue, we have several volunteers who come on a regular basis to help. Covering set days and working in all weathers with the animals in our care. Carrying out a range of tasks such as cleaning, feeding, socialising and walking.</p> <p>Some of our volunteers and trustees spend time working with our dogs and cats in need of rehabilitation and getting them to the point where they can be rehomed.</p>

		<p>We have built up a reliable team who volunteer their time to make sure the charities day to day running.</p> <p>We also have several people who come on a semi regular basis to walk our dogs which is also of a great help.</p>
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## Achievements and performance

<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>We only became a registered charity at the start of March 2020 but in the time from then till year end of Dec 2022 we homed more than 300 dogs and 100 cats. All overseas dogs or cats coming to us were neutered/spayed if old enough and received any relevant or needed veterinary treatment.</p> <p>And any UK dogs or cats coming into our care were also neutered/spayed if old enough unless otherwise advised by a veterinary professional and received any necessary veterinary treatment.</p> <p>We have taken on and work with both dogs and cats in need of some rehabilitation prior to homing. And have been successful in homing a number of these animals. We do have some feral cats who remain in our long term care along with a few dogs who have been with a while but we continue to work with to prepare them for homing.</p> <p>This work is in line with our objective which is to carry out our work for the benefit of the public to relieve the suffering of cats and dogs in the UK and abroad 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.</p>
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## Financial review

<p>Review of the charity's financial position at the end of the period</p>	<p>Para 1.21</p>	
<p>Statement explaining the policy for holding reserves stating why they are held</p>	<p>Para 1.22</p>	<p>We have agreed that a reserve of £5000 should be maintained to allow for emergency vet bills or other emergency requirements for the animals in our care.</p>
<p>Amount of reserves held</p>	<p>Para 1.22</p>	
<p>Reasons for holding zero reserves</p>	<p>Para 1.22</p>	<p><b>Na</b></p>

Details of fund materially in deficit	Para 1.24	<b>Na</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	We have no uncertainties re the charities ability to continue.

## Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, <a href="#">trust deed</a> , <a href="#">memorandum and articles of association etc</a>	Para 1.25	Constitution of a Charitable Incorporated Organisation whose only voting members are its charity trustees
How is the charity constituted? for example <a href="#">limited company</a> , <a href="#">unincorporated association</a> , <a href="#">CIO</a>	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	(1) Apart from the first charity trustees, every trustee must be appointed [for a term of [three] years] by a resolution passed at a properly convened meeting of the charity trustees.  (2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

## Reference and administrative details

Charity name	<b>Tendercare Rescue</b>
Other name the charity uses	<b>Na</b>
Registered charity number	<b>1188296</b>
Charity's principal address	<b>2 Coronation House, Hanging Stone Lane, Stanley DH9 8PQ</b>

## Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Tracy Hobbs			
2	Kevin Greener			
3	Joanne Bennett			
4	Colin Stobbart			
5	Etain Stobbart			
6				
7				
8				
9				

10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>	<b>NA</b>

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>
	<b>NA</b>

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	NA
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	NA
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	NA

**Additional information (optional)**

**Names and addresses of advisers (optional information)**

Type of adviser      Name      Address


Name of chief executive or names of senior staff members (optional information)

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

NA
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### Other optional information

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### Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)	<i>K. Greener</i>	<i>T. Hobbs</i>
Full name(s)	KEVIN GREENER	TRACEY L HOBBS
Position (for example Secretary, Chair, etc)	TRUSTEE	TRUSTEE
Date	23/09/2024	

Tendercare Rescue  
Independent Examiners Report

Independent Examiner's Report to the trustees of Tendercare Rescue

I report to the trustees on my examination of the financial statements of Tendercare Rescue for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Kay Wightman FFA FTA  
Accounting for Good CIC  
2 Geordie Ridley Place  
Upper Precinct Wesley Court  
Blaydon on Tyne  
Tyne and Wear  
NE21 5BT  
31 December 2023

Tendercare Rescue  
Statement of Financial Activities  
for the year ended 31 December 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	3	43,820	43,820	45,788
Other	4	7,061	7,061	11,365
Total		50,881	50,881	57,153
Expenditure on:				
Charitable activities	5	42,256	42,256	34,746
Other	6	10,067	10,067	1,425
Total		52,323	52,323	36,171
Net gains on investments		-	-	-
Net (expenditure)/income	7	(1,442)	(1,442)	20,982
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(1,442)	(1,442)	20,982
Other gains and losses				
Net movement in funds		(1,442)	(1,442)	20,982
Reconciliation of funds:				
Total funds brought forward		43,804	43,804	22,822
Total funds carried forward		42,362	42,362	43,804

Tendercare Rescue  
Balance Sheet  
at 31 December 2023

Charity No. 1188296		2023 £	2022 £
Fixed assets			
Tangible assets	9	5,698	5,970
		<u>5,698</u>	<u>5,970</u>
Current assets			
Debtors	10	507	438
Cash at bank and in hand		37,537	38,056
		<u>38,044</u>	<u>38,494</u>
Creditors: Amount falling due within one year	11	(1,380)	(660)
Net current assets		<u>36,664</u>	<u>37,834</u>
Total assets less current liabilities		<u>42,362</u>	<u>43,804</u>
Net assets excluding pension asset or liability		<u>42,362</u>	<u>43,804</u>
Total net assets		<u><u>42,362</u></u>	<u><u>43,804</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		42,362	43,804
		<u>42,362</u>	<u>43,804</u>
Reserves	12		
Total funds		<u><u>42,362</u></u>	<u><u>43,804</u></u>

Approved by the trustees on 31 December 2023

And signed on their behalf by:

E. Stobbart  
Trustee  
31 December 2023

for the year ended 31 December 2023

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

## Tendercare Rescue Notes to the Accounts

### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

### Taxation

The charity is exempt from tax on its charitable activities.

### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	45,788	45,788
Other	11,365	11,365
Total	<u>57,153</u>	<u>57,153</u>
Expenditure on:		
Charitable activities	34,746	34,746
Other	1,425	1,425
Total	<u>36,171</u>	<u>36,171</u>
Net income	<u>20,982</u>	<u>20,982</u>
Net income before other gains/(losses)	20,982	20,982
Other gains and losses:		
Net movement in funds	<u>20,982</u>	<u>20,982</u>
Reconciliation of funds:		
Total funds brought forward	22,822	22,822
Total funds carried forward	<u><u>43,804</u></u>	<u><u>43,804</u></u>

3 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Donations	43,820	43,820	45,788
	<u>43,820</u>	<u>43,820</u>	<u>45,788</u>

4 Other income

	Unrestricted	Total 2023	Total 2022
	£	£	£
Gift Aid	7,061	7,061	11,365
	<u>7,061</u>	<u>7,061</u>	<u>11,365</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Transport	15,256	15,256	23,253
Vet Bills	7,257	7,257	3,224
Dog Walking	14,385	14,385	3,550
Sundries	5,358	5,358	4,719
<i>Governance costs</i>			
	42,256	42,256	34,746

6 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Premises costs	6,973	6,973	400
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	2,267	2,267	180
General administrative costs	107	107	65
Legal and professional costs	720	720	780
	10,067	10,067	1,425

7 Net (expenditure)/income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	2,267	180

8 Staff costs

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 January 2023	6,150	6,150
Additions	1,995	1,995
At 31 December 2023	<u>8,145</u>	<u>8,145</u>
Depreciation and impairment		
At 1 January 2023	180	180
Depreciation charge for the year	2,267	2,267
At 31 December 2023	<u>2,447</u>	<u>2,447</u>
Net book values		
At 31 December 2023	<u>5,698</u>	<u>5,698</u>
At 31 December 2022	<u>5,970</u>	<u>5,970</u>

10 Debtors

	2023 £	2022 £
Other debtors	507	438
	<u>507</u>	<u>438</u>

11 Creditors:

amounts falling due within one year

	2023 £	2022 £
Accruals	1,380	660
	<u>1,380</u>	<u>660</u>

12 Movement in funds

	At 1 January 2023 £	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 December 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	43,804	50,881	(52,323)	42,362
Total funds	<u>43,804</u>	<u>50,881</u>	<u>(52,323)</u>	<u>42,362</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	5,698	5,698
Net current assets	36,664	36,664
	<u>42,362</u>	<u>42,362</u>

14 Reconciliation of net debt

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash and cash equivalents	38,056	(519)	37,537
	<u>38,056</u>	<u>(519)</u>	<u>37,537</u>
Net debt	<u>38,056</u>	<u>(519)</u>	<u>37,537</u>

Tendercare Rescue  
Statement of Cash flows  
for the year ended 31 December 2023

	2023 £	2022 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(1,442)	20,982
Adjustments for:		
Depreciation of property, plant and equipment	2,267	180
Dividends, interest and rents from investments	(7,061)	(11,365)
Increase in trade and other receivables	(69)	(438)
Increase in trade and other payables	720	60
Net cash (used in)/provided by operating activities	<u>(5,585)</u>	<u>9,419</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(1,995)	(6,150)
Dividends, interest and rents from investments	7,061	11,365
Net cash from investing activities	<u>5,066</u>	<u>5,215</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(519)	14,634
Cash and cash equivalents at the beginning of the year	38,056	23,422
Cash and cash equivalents at the end of the year	<u>37,537</u>	<u>38,056</u>
Components of cash and cash equivalents		
Cash and bank balances	37,537	38,056
	<u>37,537</u>	<u>38,056</u>

Tendercare Rescue  
Detailed Statement of Financial Activities  
for the year ended 31 December 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	43,820	43,820	45,788
	<u>43,820</u>	<u>43,820</u>	<u>45,788</u>
Other			
Gift Aid	7,061	7,061	11,365
	<u>7,061</u>	<u>7,061</u>	<u>11,365</u>
Total income and endowments	50,881	50,881	57,153
Expenditure on:			
Charitable activities			
Transport	15,256	15,256	23,253
Vet Bills	7,257	7,257	3,224
Dog Walking	14,385	14,385	3,550
Sundries	5,358	5,358	4,719
	<u>42,256</u>	<u>42,256</u>	<u>34,746</u>
Total of expenditure on charitable activities	42,256	42,256	34,746
Premises costs			
Premises cleaning	1,362	1,362	-
Premises repairs and maintenance	5,611	5,611	400
	<u>6,973</u>	<u>6,973</u>	<u>400</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	2,267	2,267	180
Bank charges	47	47	65
Software, IT support and related costs	60	60	-
	<u>2,374</u>	<u>2,374</u>	<u>245</u>
Legal and professional costs			
Audit/Independent examination fees	720	720	780
	<u>720</u>	<u>720</u>	<u>780</u>
Total of expenditure of other costs	<u>10,067</u>	<u>10,067</u>	<u>1,425</u>
Total expenditure	52,323	52,323	36,171
Net gains on investments	-	-	-
	<u>(1,442)</u>	<u>(1,442)</u>	<u>20,982</u>
Net (expenditure)/income			

Tendercare Rescue  
Detailed Statement of Financial Activities

Net (expenditure)/income before other gains/(losses)	(1,442)	(1,442)	20,982
Other Gains	-	-	-
Net movement in funds	(1,442)	(1,442)	20,982
Reconciliation of funds:			
Total funds brought forward	43,804	43,804	22,822
Total funds carried forward	42,362	42,362	43,804

## TENDERCARE RESCUE

England & Wales - Charity number 1188296

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# Accounts

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Tendercare Rescue

Charity No. 1188296

Trustees' Report and Unaudited Accounts

31 December 2022

Tendercare Rescue  
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Independent Examiner's Report	-



## Trustees' annual report (including Directors' report) for the period

Period start date 01/01/2022 Period end date 31/12/2022

Charity name: Tendercare Rescue

Charity registration number: 1188296

Company number:

### Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	For the benefit of the public to relieve the suffering of cats and dogs in the UK and Europe 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
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	We have taken in for homing both in the UK and abroad, cats and dogs in need of care and shelter. We have paid for needed veterinary treatment and safe housing. For the public benefit we have also paid for neutering and spaying helping to reduce feral populations.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Tendercare rescues trustees have regard to the guidance issued by the charity commission on public benefit and we always refer to our objectives to make sure we are complying with the guidance given by the charity commission.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Contribution made by volunteers	Para 1.38	<p>As well as the trustees who volunteer their time to ensure the daily running of the rescue, we have several volunteers who come on a regular basis to help. Covering set days and working in all weathers with the animals in our care. Carrying out a range of tasks such as cleaning, feeding, socialising and walking.</p> <p>Some of our volunteers and trustees spend time working with our dogs and cats in need of rehabilitation and getting them to the point where they can be rehomed.</p>

		<p>We have built up a reliable team who volunteer their time to make sure the charities day to day running.</p> <p>We also have several people who come on a semi regular basis to walk our dogs which is also of a great help.</p>
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## Achievements and performance

<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>We only became a registered charity at the start of March 2020 but in the time from then till year end of Dec 2022 we homed more than 300 dogs and 100 cats. All overseas dogs or cats coming to us were neutered/spayed if old enough and received any relevant or needed veterinary treatment.</p> <p>And any UK dogs or cats coming into our care were also neutered/spayed if old enough unless otherwise advised by a veterinary professional and received any necessary veterinary treatment.</p> <p>We have taken on and work with both dogs and cats in need of some rehabilitation prior to homing. And have been successful in homing a number of these animals. We do have some feral cats who remain in our long term care along with a few dogs who have been with a while but we continue to work with to prepare them for homing.</p> <p>This work is in line with our objective which is to carry out our work for the benefit of the public to relieve the suffering of cats and dogs in the UK and abroad 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.</p>
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## Financial review

<p>Review of the charity's financial position at the end of the period</p>	<p>Para 1.21</p>	<p>31 December 2022</p>
<p>Statement explaining the policy for holding reserves stating why they are held</p>	<p>Para 1.22</p>	<p>We have agreed that a reserve of £5000 should be maintained to allow for emergency vet bills or other emergency requirements for the animals in our care.</p>
<p>Amount of reserves held</p>	<p>Para 1.22</p>	<p>£43804</p>
<p>Reasons for holding zero reserves</p>	<p>Para 1.22</p>	<p>N/A</p>

Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	We have no uncertainties re the charities ability to continue.

## Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, <a href="#">trust deed</a> , <a href="#">memorandum and articles of association etc</a>	Para 1.25	Constitution of a Charitable Incorporated Organisation whose only voting members are its charity trustees
How is the charity constituted? for example <a href="#">limited company</a> , <a href="#">unincorporated association</a> , <a href="#">CIO</a>	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	(1) Apart from the first charity trustees, every trustee must be appointed [for a term of [three] years] by a resolution passed at a properly convened meeting of the charity trustees.  (2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

## Reference and administrative details

Charity name	<b>Tendercare Rescue</b>
Other name the charity uses	
Registered charity number	<b>1188296</b>
Charity's principal address	<b>2 Coronation House, Hanging Stone Lane, Stanley DH9 8PQ</b>

## Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Tracy Hobbs			
2	Kevin Greener			
3	Joanne Bennett			
4	Colin Stobbart			
5	Etain Stobbart			
6				
7				
8				
9				

10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Corporate trustees – names of the directors at the date the report was approved

Director name	NA

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year
	NA

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	All funds held are unrestricted
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	NA
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	NA

**Additional information (optional)**

**Names and addresses of advisers (optional information)**

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

NA

## Other optional information

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## Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)	<i>K. Greener</i>	
Full name(s)	KEVIN GREENER	
Position (for example Secretary, Chair, etc)	TRUSTEE	
Date	30/10/2023	

Tendercare Rescue  
Independent Examiners Report

Independent Examiner's Report to the trustees of Tendercare Rescue

I report to the trustees on my examination of the financial statements of Tendercare Rescue for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Kay Wightman FFA FTA  
Accounting for Good CIC  
2 Geordie Ridley Place  
Upper Precinct Wesley Court  
Blaydon on Tyne  
Tyne and Wear  
NE21 5BT  
30 October 2023

Tendercare Rescue  
Statement of Financial Activities  
for the year ended 31 December 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	3	45,788	45,788	58,028
Other	4	11,365	11,365	-
Total		57,153	57,153	58,028
Expenditure on:				
Charitable activities	5	34,746	34,746	51,534
Other	6	1,425	1,425	2,210
Total		36,171	36,171	53,744
Net gains on investments		-	-	-
Net income	7	20,982	20,982	4,284
Transfers between funds		-	-	-
Net income before other gains/(losses)		20,982	20,982	4,284
Other gains and losses				
Net movement in funds		20,982	20,982	4,284
Reconciliation of funds:				
Total funds brought forward		22,822	22,822	18,538
Total funds carried forward		43,804	43,804	22,822

Tendercare Rescue  
Balance Sheet  
at 31 December 2022

Charity No. 1188296		2022 £	2021 £
Fixed assets			
Tangible assets	9	5,970	-
		<u>5,970</u>	<u>-</u>
Current assets			
Debtors	10	438	-
Cash at bank and in hand		38,056	23,422
		<u>38,494</u>	<u>23,422</u>
Creditors: Amount falling due within one year	11	(660)	(600)
Net current assets		<u>37,834</u>	<u>22,822</u>
Total assets less current liabilities		<u>43,804</u>	<u>22,822</u>
Net assets excluding pension asset or liability		<u>43,804</u>	<u>22,822</u>
Total net assets		<u><u>43,804</u></u>	<u><u>22,822</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		43,804	22,822
		<u>43,804</u>	<u>22,822</u>
Reserves	12		
Total funds		<u><u>43,804</u></u>	<u><u>22,822</u></u>

Approved by the trustees on 30 October 2023

And signed on their behalf by:

E. Stobbart  
Trustee  
30 October 2023

for the year ended 31 December 2022

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

## Tendercare Rescue Notes to the Accounts

### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

### Taxation

The charity is exempt from tax on its charitable activities.

### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Donations and legacies	58,028	58,028
Total	<u>58,028</u>	<u>58,028</u>
Expenditure on:		
Charitable activities	51,534	51,534
Other	2,210	2,210
Total	<u>53,744</u>	<u>53,744</u>
Net income	<u>4,284</u>	<u>4,284</u>
Net income before other gains/(losses)	4,284	4,284
Other gains and losses:		
Net movement in funds	<u>4,284</u>	<u>4,284</u>
Reconciliation of funds:		
Total funds brought forward	18,538	18,538
Total funds carried forward	<u><u>22,822</u></u>	<u><u>22,822</u></u>

3 Income from donations and legacies

	Unrestricted £	Total 2022 £	Total 2021 £
	45,788	45,788	58,028
	<u>45,788</u>	<u>45,788</u>	<u>58,028</u>

4 Other income

	Unrestricted £	Total 2022 £	Total 2021 £
Gift Aid	11,365	11,365	-
	<u>11,365</u>	<u>11,365</u>	<u>-</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Transport	23,253	23,253	28,792
Vet Bills	3,224	3,224	13,927
Microchip Registration	410	410	720
Sundries	7,859	7,859	8,095
<i>Governance costs</i>			
	<u>34,746</u>	<u>34,746</u>	<u>51,534</u>

6 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Premises costs	400	400	1,136
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	180	180	-
General administrative costs	65	65	474
Legal and professional costs	780	780	600
	<u>1,425</u>	<u>1,425</u>	<u>2,210</u>

7 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	180	-

8 Staff costs

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	£	£
Cost or revaluation		
Additions	6,150	6,150
At 31 December 2022	<u>6,150</u>	<u>6,150</u>
Depreciation and impairment		
Depreciation charge for the year	180	180
At 31 December 2022	<u>180</u>	<u>180</u>
Net book values		
At 31 December 2022	<u>5,970</u>	<u>5,970</u>

10 Debtors

	2022	2021
	£	£
Other debtors	438	-
	<u>438</u>	<u>-</u>

11 Creditors:  
amounts falling due within one year

	2022	2021
	£	£
Accruals	660	600
	<u>660</u>	<u>600</u>

12 Movement in funds

	At 1 January 2022	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 December 2022 £
Restricted funds:				
Unrestricted funds:				
General funds	22,822	57,153	(36,171)	43,804
	<u>22,822</u>	<u>57,153</u>	<u>(36,171)</u>	<u>43,804</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	5,970	5,970
Net current assets	37,834	37,834
	<u>43,804</u>	<u>43,804</u>

14 Reconciliation of net debt

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash and cash equivalents	23,422	14,634	38,056
	<u>23,422</u>	<u>14,634</u>	<u>38,056</u>
Net debt	<u>23,422</u>	<u>14,634</u>	<u>38,056</u>

Tendercare Rescue  
Statement of Cash flows  
for the year ended 31 December 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	20,982	4,284
Adjustments for:		
Depreciation of property, plant and equipment	180	-
Dividends, interest and rents from investments	(11,365)	-
Increase in trade and other receivables	(438)	-
Increase/(Decrease) in trade and other payables	60	(210)
Net cash provided by operating activities	<u>9,419</u>	<u>4,074</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(6,150)	-
Dividends, interest and rents from investments	11,365	-
Net cash from investing activities	<u>5,215</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	14,634	4,074
Cash and cash equivalents at the beginning of the year	23,422	19,348
Cash and cash equivalents at the end of the year	<u>38,056</u>	<u>23,422</u>
Components of cash and cash equivalents		
Cash and bank balances	38,056	23,422
	<u>38,056</u>	<u>23,422</u>

Tendercare Rescue  
Detailed Statement of Financial Activities  
for the year ended 31 December 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	45,788	45,788	58,028
	<u>45,788</u>	<u>45,788</u>	<u>58,028</u>
Other			
Gift Aid	11,365	11,365	-
	<u>11,365</u>	<u>11,365</u>	<u>-</u>
Total income and endowments	57,153	57,153	58,028
Expenditure on:			
Charitable activities			
Transport	23,253	23,253	28,792
Vet Bills	3,224	3,224	13,927
Microchip Registration	410	410	720
Sundries	7,859	7,859	8,095
	<u>34,746</u>	<u>34,746</u>	<u>51,534</u>
Total of expenditure on charitable activities	34,746	34,746	51,534
Premises costs			
Premises repairs and maintenance	400	400	1,136
	<u>400</u>	<u>400</u>	<u>1,136</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	180	180	-
Bank charges	65	65	100
Software, IT support and related costs	-	-	374
	<u>245</u>	<u>245</u>	<u>474</u>
Legal and professional costs			
Audit/Independent examination fees	780	780	600
	<u>780</u>	<u>780</u>	<u>600</u>
Total of expenditure of other costs	<u>1,425</u>	<u>1,425</u>	<u>2,210</u>
Total expenditure	36,171	36,171	53,744
Net gains on investments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net income	20,982	20,982	4,284

Tendercare Rescue  
Detailed Statement of Financial Activities

Net income before other gains/(losses)	<u>20,982</u>	<u>20,982</u>	<u>4,284</u>
Other Gains	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u>20,982</u>	<u>20,982</u>	<u>4,284</u>
Reconciliation of funds:			
Total funds brought forward	<u>22,822</u>	<u>22,822</u>	<u>18,538</u>
Total funds carried forward	<u>43,804</u>	<u>43,804</u>	<u>22,822</u>

**TENDERCARE RESCUE**

England & Wales - Charity number 1188296

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# Accounts

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Tendercare Rescue

Charity No. 1188296

Trustees' Report and Unaudited Accounts

31 December 2021

Tendercare Rescue  
Contents

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## Trustees' annual report (including Directors' report) for the period

From: 01/01/2021 Period start date To: 31/12/2021 Period end date

Charity name: Tendercare Rescue

Charity registration number: 1188296

Company number:

### Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	For the benefit of the public to relieve the suffering of cats and dogs in the UK and Romania 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
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	We have taken in for homing both in the UK and overseas cats and dogs in need of care and shelter. We have paid for needed veterinary treatment and safe housing. For the public benefit we have also paid for neutering and spaying, helping to reduce feral populations.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Tendercare Rescue trustees have regard to the guidance issued by the charity commission on public benefit and we always refer to our objectives to make sure we are complying with the guidance given by the charity commission.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Contribution made by volunteers	Para 1.38	<p>Tendercare is has several volunteers who give their time to ensure the daily running of the rescue, we have several who come on a regular basis to help. Covering set days and working in all weathers with the animals in our care. Carrying out a range of tasks such as cleaning, feeding, socialising and walking.</p> <p>We also have volunteers and trustees who spend time working with our dogs and cats in need of rehabilitation and getting them to the point where they can be rehomed. And have behaviourist who have also volunteered time to work with our animals.</p>

		<p>We have built up a reliable team who volunteer their time to ensure the charities day to day running.</p> <p>We also have several people who contribute on a semi regular basis dog walking, this is also of a great help.</p>
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## Achievements and performance

<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>We have continued our work to rehome both cats and dogs in 2021. When bringing overseas animals, we have ensured we met all regulations and used authorised transport companies. All overseas dogs or cats coming to us were neutered/spayed if old enough and received any relevant or needed veterinary treatment.</p> <p>Any UK dogs or cats coming into our care were also neutered/spayed if old enough unless otherwise advised by a veterinary professional and received any necessary veterinary treatment.</p> <p>We have also taken and worked with both dogs and cats in need of some rehabilitation prior to homing. We have successfully rehomed a number of these animals. We still have feral cats who remain in our long-term care. We also have some dogs who have been with us a while, but we continue to work with this dog to prepare them for homing.</p> <p>This work is in line with our objective which is to carry out our work for the benefit of the public to relieve the suffering of cats and dogs in the UK and overseas 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.</p> <p>Through contact with Burns, Butchers and Lily's kitchen we received donations of good quality food for both our cats and dogs.</p>
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## Financial review

<p>Review of the charity's financial position at the end of the period</p>	<p>Para 1.21</p>	<p>At the financial yearend we were in a good financial position. With £22,822</p>
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Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We have agreed that a reserve of £5000 should be maintained to allow for emergency vet bills or other emergency requirements for the animals in our care.
Amount of reserves held	Para 1.22	<b>£5000</b>
Reasons for holding zero reserves	Para 1.22	<b>Na</b>
Details of fund materially in deficit	Para 1.24	<b>Na</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	We have no uncertainties re the charities ability to continue.

## Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, <a href="#">trust deed</a> , <a href="#">memorandum and articles of association</a> etc	Para 1.25	Constitution of a Charitable Incorporated Organisation whose only voting members are its charity trustees
How is the charity constituted? for example <a href="#">limited company</a> , <a href="#">unincorporated association</a> , <a href="#">CIO</a>	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	(1) Apart from the first charity trustees, every trustee must be appointed [for a term of [three] years] by a resolution passed at a properly convened meeting of the charity trustees.  (2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

## Reference and administrative details

Charity name	<b>Tendercare Rescue</b>
Other name the charity uses	<b>Na</b>
Registered charity number	<b>1188296</b>
Charity's principal address	<b>2 Coronation House, Hanging stone, Stanley, Co Durham, DH9 8PQ</b>

## Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Tracy Hobbs	Chair		
2	Kevin Greener			
3	Etain Stobbart			
4	Colin Stobbart			

5			
6			
7			
8			
9			

**Corporate trustees – names of the directors at the date the report was approved**

Director name	NA

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year
	NA

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	NA
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	NA
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	NA

**Additional information (optional)**

**Names and addresses of advisers (optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (optional information)**

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

NA

## Other optional information

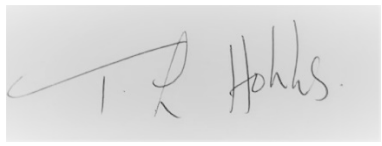
We would also like to thank Burns, Butchers and Lily's kitchen who during Coivd have donated food for both our cats and dogs. These donations were of a great help to us and meant that those in our care received a high quality diet helping them to gain a good physical condition.

## Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

<b>Signature(s)</b>		
<b>Full name(s)</b>	Tracey Lynn Hobbs	
<b>Position (for example Secretary, Chair, etc)</b>	Chair	
<b>Date</b>	28/10/2022	

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

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1188296

Trustees

The following trustees served during the year:

J. Bennett

K. Greener

T.L. Hobbs

C. Stobbart

E. Stobbart

Accountants

Accounting for Good CIC

10a Front Street

Winlaton

Blaydon on Tyne

Tyne and Wear

NE21 6DD

Statement of trustees' responsibilities in relation to the financial statements

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

E. Stobbart

Trustee

28 October 2022

Independent Examiner's Report to the trustees of Tendercare Rescue

I report to the trustees on my examination of the financial statements of Tendercare Rescue for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Kay Wightman  
FFA/FTA  
Accounting for Good CIC  
10a Front Street  
Winlaton  
Blaydon on Tyne  
Tyne and Wear  
NE21 6DD  
28 October 2022

Tendercare Rescue  
Statement of Financial Activities  
for the year ended 31 December 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	3	58,028	58,028	44,554
Other	4	-	-	4,082
Total		58,028	58,028	48,636
Expenditure on:				
Charitable activities	5	51,534	51,534	29,073
Other	6	2,210	2,210	1,025
Total		53,744	53,744	30,098
Net gains on investments		-	-	-
Net income		4,284	4,284	18,538
Transfers between funds		-	-	-
Net income before other gains/(losses)		4,284	4,284	18,538
Other gains and losses				
Net movement in funds		4,284	4,284	18,538
Reconciliation of funds:				
Total funds brought forward		18,538	18,538	-
Total funds carried forward		22,822	22,822	18,538

Tendercare Rescue  
Balance Sheet  
at 31 December 2021

Charity No. 1188296	2021 £	2020 £
Current assets		
Cash at bank and in hand	23,422	19,348
	<u>23,422</u>	<u>19,348</u>
Creditors: Amount falling due within one year	8 (600)	(810)
Net current assets	<u>22,822</u>	<u>18,538</u>
Total assets less current liabilities	<u>22,822</u>	<u>18,538</u>
Net assets excluding pension asset or liability	<u>22,822</u>	<u>18,538</u>
Total net assets	<u><u>22,822</u></u>	<u><u>18,538</u></u>
The funds of the charity		
Restricted funds	9	
Unrestricted funds	9	
General funds	22,822	18,538
	<u>22,822</u>	<u>18,538</u>
Reserves	9	
Total funds	<u><u>22,822</u></u>	<u><u>18,538</u></u>

Approved by the trustees on 28 October 2022

And signed on their behalf by:

E. Stobbart  
Trustee  
28 October 2022

for the year ended 31 December 2021

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income      Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure      Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies      Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts      Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities      These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help      The value of any volunteer help received is not included in the accounts.

Investment income      This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets      This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets      This includes any gain or loss on the sale of investments.

## Tendercare Rescue Notes to the Accounts

### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

### Taxation

The charity is exempt from tax on its charitable activities.

### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	44,554	44,554
Other	4,082	4,082
Total	<u>48,636</u>	<u>48,636</u>
Expenditure on:		
Raising funds	215	215
Charitable activities	29,883	29,883
Total	<u>30,098</u>	<u>30,098</u>
Net income	<u>18,538</u>	<u>18,538</u>
Net income before other gains/(losses)	18,538	18,538
Other gains and losses:		
Net movement in funds	<u>18,538</u>	<u>18,538</u>
Reconciliation of funds:		
Total funds carried forward	<u><u>18,538</u></u>	<u><u>18,538</u></u>

3 Income from donations and legacies

Unrestricted	Total 2021	Total 2020
£	£	£
58,028	58,028	44,554
<u>58,028</u>	<u>58,028</u>	<u>44,554</u>

4 Other income

Total 2021	Total 2020
£	£
-	4,082
<u>-</u>	<u>4,082</u>

5 Expenditure on charitable activities

	Unrestricted	Total	Total
		2021	2020
	£	£	£
<i>Expenditure on charitable activities</i>			
Transport	28,792	28,792	18,235
Vet Bills	13,927	13,927	8,053
Microchip Registration	720	720	511
Sundries	8,095	8,095	2,274
<i>Governance costs</i>			
	<u>51,534</u>	<u>51,534</u>	<u>29,073</u>

6 Other expenditure

	Unrestricted	Total	Total
		2021	2020
	£	£	£
Premises costs	1,136	1,136	-
General administrative costs	474	474	215
Legal and professional costs	600	600	810
	<u>2,210</u>	<u>2,210</u>	<u>1,025</u>

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Accruals	600	810
	<u>600</u>	<u>810</u>

9 Movement in funds

	At 1 January 2021	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2021
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	18,538	58,028	(53,744)	22,822
Total funds	<u>18,538</u>	<u>58,028</u>	<u>(53,744)</u>	<u>22,822</u>

10 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	22,822	22,822
	<u>22,822</u>	<u>22,822</u>

11 Reconciliation of net debt

	At 1 January 2021	Cash flows	At 31 December 2021
	£	£	£
Cash and cash equivalents	19,348	4,074	23,422
	<u>19,348</u>	<u>4,074</u>	<u>23,422</u>
Net debt	<u>19,348</u>	<u>4,074</u>	<u>23,422</u>

Tendercare Rescue  
Detailed Statement of Financial Activities  
for the year ended 31 December 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	58,028	58,028	44,554
	<u>58,028</u>	<u>58,028</u>	<u>44,554</u>
Other	-	-	4,082
	<u>-</u>	<u>-</u>	<u>4,082</u>
Total income and endowments	58,028	58,028	48,636
Expenditure on:			
Charitable activities			
Transport	28,792	28,792	18,235
Vet Bills	13,927	13,927	8,053
Microchip Registration	720	720	511
Sundries	8,095	8,095	2,274
	<u>51,534</u>	<u>51,534</u>	<u>29,073</u>
Total of expenditure on charitable activities	51,534	51,534	29,073
Premises costs			
Premises repairs and maintenance	1,136	1,136	-
	<u>1,136</u>	<u>1,136</u>	<u>-</u>
General administrative costs, including depreciation and amortisation			
Bank charges	100	100	215
Software, IT support and related costs	374	374	-
	<u>474</u>	<u>474</u>	<u>215</u>
Legal and professional costs			
Audit/Independent examination fees	600	600	810
	<u>600</u>	<u>600</u>	<u>810</u>
Total of expenditure of other costs	<u>2,210</u>	<u>2,210</u>	<u>1,025</u>
Total expenditure	53,744	53,744	30,098
Net gains on investments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net income	4,284	4,284	18,538

Tendercare Rescue  
Detailed Statement of Financial Activities

Net income before other gains/(losses)	4,284	4,284	18,538
Other Gains	-	-	-
Net movement in funds	4,284	4,284	18,538
Reconciliation of funds:			
Total funds brought forward	18,538	18,538	-
Total funds carried forward	22,822	22,822	18,538

**TENDERCARE RESCUE**

England & Wales - Charity number 1188296

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# Accounts

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## Trustees' annual report (including Directors' report) for the period

From: 02/03/2020 Period start date To: 31/12/2020 Period end date

Charity name: **Tendercare Rescue**

Charity registration number: **1188296**

Company number:

### Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	For the benefit of the public to relieve the suffering of cats and dogs in the UK and Romania 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
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	We have taken in for homing both in the UK and Romania cats and dogs in need of care and shelter. We have paid for needed veterinary treatment and safe housing. For the public benefit we have also paid for neutering and spaying, helping to reduce feral populations.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Tendercare Rescue trustees have regard to the guidance issued by the charity commission on public benefit and we always refer to our objectives to make sure we are complying with the guidance given by the charity commission.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Contribution made by volunteers	Para 1.38	As well as the trustees who volunteer their time to ensure the daily running of the rescue, we have several volunteers who come on a regular basis to help. Covering set days and working in all weathers with the animals in our care. Carrying out a range of tasks such as cleaning, feeding, socialising and walking.

		<p>Some of our volunteers and trustees spend time working with our dogs and cats in need of rehabilitation and getting them to the point where they can be rehomed.</p> <p>We have built up a reliable team who volunteer their time to ensure the charities day to day running.</p> <p>We also have several people who contribute on a semi regular basis dog walking, this is also of a great help.</p>
--	--	---

## Achievements and performance

<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>We only became a registered charity at the start of March 2020 but in the time from then till year end of Dec 2020 we homed around 120 dogs and around 20 cats. All overseas dogs or cats coming to us were neutered/spayed if old enough and received any relevant or needed veterinary treatment.</p> <p>Any UK dogs or cats coming into our care were also neutered/spayed if old enough unless otherwise advised by a veterinary professional and received any necessary veterinary treatment.</p> <p>We have also taken and worked with both dogs and cats in need of some rehabilitation prior to homing. We have successful rehomed a number of these animals. We do have some feral cats who remain in our long-term care along with a few dogs who have been with us a while, but we continue to work with this dogs to prepare them for homing.</p> <p>This work is in line with our objective which is to carry out our work for the benefit of the public to relieve the suffering of cats and dogs in the UK and Romania 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.</p>
--	------------------	--

## Financial review

Review of the charity's financial position at the end of the period	Para 1.21	At the financial yearend we were in a good financial position. With £18,538.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We have agreed that a reserve of £5000 should be maintained to allow for emergency vet bills or other emergency requirements for the animals in our care.
Amount of reserves held	Para 1.22	<b>£5000</b>
Reasons for holding zero reserves	Para 1.22	<b>Na</b>
Details of fund materially in deficit	Para 1.24	<b>Na</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	We have no uncertainties re the charities ability to continue.

## Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, <a href="#">trust deed</a> , <a href="#">memorandum and articles of association etc</a>	Para 1.25	Constitution of a Charitable Incorporated Organisation whose only voting members are its charity trustees
How is the charity constituted? <a href="#">for example limited company, unincorporated association, CIO</a>	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>(1) Apart from the first charity trustees, every trustee must be appointed [for a term of [three] years] by a resolution passed at a properly convened meeting of the charity trustees.</p> <p>(2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.</p>

## Reference and administrative details

Charity name	<b>Tendercare Rescue</b>
Other name the charity uses	<b>Na</b>
Registered charity number	<b>1188296</b>
Charity's principal	<b>2 Coronation House, Hanging stone, Stanley, Co</b>

address	<b>Durham, DH9 8PQ</b>
---------	------------------------

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Tracy Hobbs	Chair		
2	Kevin Greener			
3	Joanne Bennett			
4	Colin Stobbart			
5	Etain Stobbart			
6				
7				
8				
9				

Corporate trustees - names of the directors at the date the report was approved

<b>Director name</b>	<b>NA</b>

Name of trustees holding title to property belonging to the charity

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>
	<b>NA</b>

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	NA
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	NA
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	NA

## Additional information (optional)

### Names and addresses of advisers (optional information)

Type of adviser	Name	Address
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### Name of chief executive or names of senior staff members (optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

NA
----

## Other optional information

--


## Declarations

**The company has taken advantage of the small companies' exemption in preparing the report above.**

**The trustees declare that they have approved the trustees' report (including directors' report) above.**

**Signed on behalf of the charity's trustees/directors**

**Signature(s)**

	
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**Full name(s)**

Tracey Lynn Hobbs	
-------------------	--

**Position (for example Secretary, Chair, etc)**

Chair	
-------	--

**Date**

30/11/2021
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## Receipts and payments account

For the period from	03/02/2020	To
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £
<b>A1 Receipts</b>			
Donations and Legacies	44,554	-	-
Pre Charity funds	4,082	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
<b>Sub total</b> (Gross income for AR)	<b>48,636</b>	<b>-</b>	<b>-</b>
<b>A2 Asset and investment sales, (see table).</b>			
	-	-	-
	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>48,636</b>	<b>-</b>	<b>-</b>
<b>A3 Payments</b>			
Sundries	2,274	-	-
Transport	18,235	-	-
Vet Bills	8,053	-	-
Microchip registration	511	-	-
Bank Charges	215	-	-
Accountancy and legal fees	810	-	-
	-	-	-
	-	-	-
	-	-	-
<b>Sub total</b>	<b>30,098</b>	<b>-</b>	<b>-</b>
<b>A4 Asset and investment purchases, (see table)</b>			
	-	-	-
	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>30,098</b>	<b>-</b>	<b>-</b>
<b>Net of receipts/(payments)</b>	<b>18,538</b>	<b>-</b>	<b>-</b>
<b>A5 Transfers between funds</b>	-	-	-
<b>A6 Cash funds last year end</b>	-	-	-

***Cash funds this year end*** | **18,538** | **-** | **-**

# Section B Statement of assets and liabilities at the end of

Categories	Details	Unrestricted funds to nearest £
<b>B1 Cash funds</b>	net current assets at end of year	18,538
		-
		-
	<b>Total cash funds</b>	<b>18,538</b>
	(agree balances with receipts and payments account(s))	OK

Categories	Details	Unrestricted funds to nearest £
<b>B2 Other monetary assets</b>		-
		-
		-
		-
		-
		-

Categories	Details	Fund to which asset belongs
<b>B3 Investment assets</b>		

Categories	Details	Fund to which asset belongs
<b>B4 Assets retained for the charity's own use</b>		

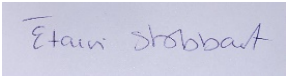
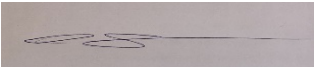
Categories	Details	Fund to which liability relates
<b>B5 Liabilities</b>		

Signed by one or two trustees on behalf of all the trustees



Signature

Print N

Etain St Colin St

o (if any)  
188296

**ounts**

12/31/2020

**CC16a**



**Total funds**

**Last year**

to the nearest £

to the nearest £

<b>44,554</b>	-
<b>4,082</b>	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
<b>48,636</b>	-

-	
-	-
-	-

<b>48,636</b>	-
---------------	---

<b>2,274</b>	-
<b>18,235</b>	-
<b>8,053</b>	-
<b>511</b>	-
<b>215</b>	-
<b>810</b>	-
-	-
-	-
-	-
<b>30,098</b>	-

-	
-	
-	-

<b>30,098</b>	-
---------------	---

<b>18,538</b>	-
-	-
-	-

18,538	-
--------	---

# the period

**Restricted funds**  
to nearest £

-
-
-
-

OK

**Endowment funds**  
to nearest £

-
-
-
-

OK

**Restricted funds**  
to nearest £

-
-
-
-
-
-

**Endowment funds**  
to nearest £

-
-
-
-
-
-

**Cost (optional)**

-
-
-
-
-

**Current value (optional)**

-
-
-
-
-

**Cost (optional)**

-
-
-
-
-
-
-
-
-

**Current value (optional)**

-
-
-
-
-
-
-
-
-

**Amount due (optional)**

-
-

**When due (optional)**


-	
-	
-	

lame	Date of approval
obbart	11/30/2021
obbart	<b>11/30/2021</b>

Report of the Trustees and  
Unaudited Financial Statements for the Period 2 March 2020 to 31 December 2020  
for  
Tendercare Rescue

One Two One Accounts Limited  
44 Astley Road  
Seaton Delaval  
Whitley Bay  
Tyne and Wear  
NE25 0DG

## Tendercare Rescue

### Report of the Trustees for the Period 2 March 2020 to 31 December 2020

The trustees present their report with the financial statements of the charity for the period 2 March 2020 to 31 December 2020. The trustees have adopted the provisions of 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 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1188296

##### **Principal address**

2 Coronation House  
Hanging Stone  
Stanley  
Co. Durham  
DH9 8PQ

##### **Trustees**

K Greener  
J Bennett  
C Stobbart  
T Hobbs  
E Stobart

Approved by order of the board of trustees on 30 November 2021 and signed on its behalf by:

E Stobart - Trustee

Tendercare Rescue

Statement of Financial Activities  
for the Period 2 March 2020 to 31 December 2020

	Notes	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies		44,554
Other income		4,082
<b>Total</b>		<u>48,636</u>
<b>EXPENDITURE ON</b>		
Raising funds	2	215
<b>Charitable activities</b>		
Tendercare Rescue		29,883
<b>Total</b>		<u>30,098</u>
<b>NET INCOME</b>		<u>18,538</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>18,538</u></u>

The notes form part of these financial statements

Tendercare Rescue

Balance Sheet  
31 December 2020

	Notes	Unrestricted fund £
<b>CURRENT ASSETS</b>		
Cash in hand		19,348
<b>CREDITORS</b>		
Amounts falling due within one year	4	(810)
<b>NET CURRENT ASSETS</b>		<hr/> 18,538 <hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		18,538
<b>NET ASSETS</b>		<hr/> 18,538 <hr/> <hr/>

The notes form part of these financial statements

Tendercare Rescue

Balance Sheet - continued  
31 December 2020

<b>FUNDS</b>	5	
Unrestricted funds		18,538
<b>TOTAL FUNDS</b>		<u>18,538</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 November 2021 and were signed on its behalf by:

E Stobart - Trustee

C Stobbart - Trustee

T Hobbs - Trustee

K Greener - Trustee

J Bennett - Trustee

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. RAISING FUNDS**

**Raising donations and legacies**

Support costs	£ 215
	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 December 2020.

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Other creditors	£ 810
	<u>          </u>

**5. MOVEMENT IN FUNDS**

	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>		
General fund	18,538	18,538
	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>18,538</u>	<u>18,538</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	48,636	(30,098)	18,538
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>48,636</u>	<u>(30,098)</u>	<u>18,538</u>

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 December 2020.

Tendercare Rescue

Detailed Statement of Financial Activities  
for the Period 2 March 2020 to 31 December 2020

	£
<b>INCOME AND ENDOWMENTS</b>	
<b>Donations and legacies</b>	
Donations	44,554
<b>Other income</b>	
Pre Charity Funds	4,082
<b>Total incoming resources</b>	<u>48,636</u>
<b>EXPENDITURE</b>	
<b>Charitable activities</b>	
Sundries	2,274
Transport	18,235
Vet Bills	8,053
Microchip Registrations	511
	<u>29,073</u>
<b>Support costs</b>	
<b>Finance</b>	
Bank charges	215
<b>Governance costs</b>	
Accountancy and legal fees	810
<b>Total resources expended</b>	<u>30,098</u>
<b>Net income</b>	<u><u>18,538</u></u>

This page does not form part of the statutory financial statements

Tendercare Rescue

Contents of the Financial Statements  
for the Period 2 March 2020 to 31 December 2020

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Detailed Statement of Financial Activities	8