

Tendercare Rescue

Charity No. 1188296

Trustees' Report and Unaudited Accounts

31 December 2022

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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

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.	Para 1.20	<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

Review of the charity's financial position at the end of the period	Para 1.21	31 December 2022
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	£43804
Reasons for holding zero reserves	Para 1.22	N/A

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, trust deed , memorandum and articles of association 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 limited company , unincorporated association , 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	Tendercare Rescue
Other name the charity uses	
Registered charity number	1188296
Charity's principal address	2 Coronation House, Hanging Stone Lane, Stanley DH9 8PQ

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	

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

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.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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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.
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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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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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
Total funds	<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>20,982</u>	<u>20,982</u>	<u>4,284</u>
Net income	20,982	20,982	4,284

Tendercare Rescue

Detailed Statement of Financial Activities

Net income before other gains/(losses)	20,982	20,982	4,284
Other Gains	-	-	-
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