

STOKENCHURCH DOG RESCUE

England & Wales · Charity number 274589

Details

Other names	DOG RESCUE AND WELFARE SOCIETY (HIGH WYCOMBE), DOG RESCUE, DOG RESCUE STOKENCHURCH
Status	Registered
Legal form	Other
Registered	1977-11-21
Register	View on the Charity Commission register

Contact

Address	Tower Farm Oxford Road Stokenchurch High Wycombe HP14 3TD
Phone	01494482695
Email	admin@stokenchurchdogrescue.org.uk
Website	www.stokenchurchdogrescue.org.uk

Activities

Objects: For the benefit of the public to relieve the suffering of stray and unwanted dogs in Buckinghamshire, Oxfordshire and Berkshire and surrounding areas in particular by:- providing and maintaining facilities for rescue, boarding and rehoming services for the reception, care and treatment of such animals.- promoting humane behaviour by providing appropriate, protection, treatment and security for such animals in need of care and attention due to sickness, maltreatment, poor circumstances, or ill-usage.- educating the public on matters about animal welfare in general and the prevention of cruelty and suffering among such animals.

Activities: To rescue, board and place stray and unwanted dogs in good homes. To continue to care for and protect dogs in need. In line with our non-destruct policy, we endeavour to save abandoned dogs from being put to sleep in the specified areas.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** HIGH WYCOMBE AND DISTRICT
- Buckinghamshire
- Oxfordshire
- West Berkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£358,848	£471,053	-	-
2024-01-31	£770,755	£494,776	£1,835,228	9
2023-01-31	£482,887	£206,056	-	-
2022-01-31	£367,203	£331,265	-	-
2021-01-31	£264,920	£278,416	-	-

Trustees

Name	Role	Appointed
Lesley Peel	Chair	2012-04-11
Anthony Mark Biggs		2023-04-12
Anthony Patrick Dempsey		2025-02-25
Claire Peggs		2026-01-17
Clare Joanne Facey		2025-02-27
Jo LLOYD		2025-03-20
Peter W Hall		2025-07-21
Robin Gates		2016-06-22

STOKENCHURCH DOG RESCUE

England & Wales - Charity number 274589

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2025
for
Stokenchurch Dog Rescue

Stokenchurch Dog Rescue

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for the Year Ended 31 January 2025**

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Stokenchurch Dog Rescue
Report of the Trustees for the year Ended 31 January 2025

The trustees present their report with the financial statements of the charity for the year ended 31 January 2025. 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

The Charitable Trust is constituted by a Trust Deed and governed by a Board of Trustees, drawn from the local area who are able to bring particular skills or expertise to the management of the Charity.

Trustee meetings are held once a month to review all areas of the Charity's activities. The kennel management team also attend as required to provide information and data.

Trustees are elected at the Annual General Meeting. The Constitution provides for a minimum of 2 trustees and a maximum of 11. When recruiting, trustees will endeavour to broaden the Board's profile, skills and experience. Each trustee is interviewed by a sub-committee who will propose the person to the Board of Trustees to vote on their suitability. If deemed suitable they will be invited to attend Board meetings as a Co-opted Trustee until the next AGM. The existing Trustees may nominate new people to fill casual vacancies and these people will serve until the next Annual General Meeting.

New trustees will receive a hand-out detailing the requirements and responsibilities of a Trustee together a copy of the Constitution of the Charity and they must also sign the Trustee's Code of Conduct, Conflicts of Interest Policy and a Declaration of Eligibility. Whilst newly recruited Trustees are able to participate in discussions, they are not allowed to vote until their position is ratified by the members present at the next available AGM.

Members of the Board of Trustees give their time voluntarily and receive no benefits from the charity.

RISK MANAGEMENT

The Trustees have a risk management strategy which comprises:

- an annual review of the risks the Charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

Procedures and policies have been put in place to manage these risks with specific attention paid to re-homing each dog safely to an appropriate home.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objectives of the Charity, as set out in its Constitution is to relieve the suffering of stray and unwanted dogs in Buckinghamshire, Oxfordshire and Berkshire and surrounding areas.

The policy of the Charity is to continue to care and protect dogs in need. This provides benefit to the public by re-homing dogs that they are no longer able to keep for a variety of reasons and re-homing them to suitable homes. It also ensures that abandoned dogs will not cause any accidents/injuries to the public or themselves.

The Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Stokenchurch Dog Rescue
Report of the Trustees for the Year Ended 31 January 2025

ACHIEVEMENTS AND PERFORMANCE

In 2024 we welcomed 113 dogs into our care and successfully rehomed 110. Sadly, five dogs were put to sleep due to old age or failing health conditions. Such decisions are never taken lightly, and the welfare of each dog remains our paramount concern.

At Stokenchurch Dog Rescue (SDR) it is a core value to do the best we can for the welfare of every unwanted or abandoned dog we receive. We remain steadfast in this commitment, despite an increasingly challenging external environment.

The aftermath of the pandemic, coupled with the ongoing cost-of-living crisis, has led to a significant increase in dogs being surrendered or abandoned. Many of these dogs arrive with undisclosed or understated medical issues or behavioural concerns. At the same time, the rising cost of pet ownership has made potential adopters more hesitant, resulting in longer stays for some of our dogs. Currently, twelve dogs have been in our kennels for over a year. We continue to care for them with the same hope and dedication, believing that the right home is still out there for each of them.



A case close to our hearts is Dotty, an 8-year-old Staffordshire Bull Terrier who came into our care four years ago suffering from one of the worst skin conditions we have seen. She was not only in poor physical health but also deeply traumatised. Thanks to the dedication of our team, Dotty's skin condition is now under control, and we are delighted that she has found a new home. SDR will continue to support her through our small discretionary fund by covering the cost of the medication for her skin allergy.

Dotty



Sadly, we are seeing more dogs arrive showing signs of severe neglect – young puppies and dogs that have been abandoned in appalling conditions- pregnant, starving, and wounded. Determined to help these dogs survive, we provide the intensive care they need in those critical, early days, and we go on to rebuild their shattered bodies and spirits so that these dogs get the second chance they deserve. That is why dog rescues like SDR are an essential part of the community.

Ocean

Our employees, volunteers and supporters all play their part in helping SDR to continue as a charity. For this we say thank you to everyone for their support and commitment.

To enhance the care we provide, we have installed surveillance cameras in two additional kennels, allowing staff to monitor dogs remotely with minimal stress, particularly during their early, often anxious, days with us.

Veterinary expenses continue to be one of our top three expenditures. We reviewed our veterinary costs during the year and confirmed that our current provider remains the most cost-effective. While we have increased membership fees, adoption donations, and reservation charges, these measures will only partially offset our rising costs. Given that all our spending is seen as essential, our ability to make further meaningful reductions is limited.

Our kennels, built in 2009 as part of a major upgrade from the previous outdated facilities, have served thousands of dogs over the years. These hardworking kennels are now showing signs of wear. Although we have identified necessary refurbishments, tiling, masonry, and painting, our first priority remains the wellbeing of the dogs, so this work will be phased as funds allow.

We are pleased to report the replacement of damaged ISO fencing, made possible by a generous donation. We have also installed screening between the paddock and meadow areas to minimise visual stress for our more reactive dogs.

Given our high footfall and community location, we have taken the proactive step of installing a defibrillator on-site. Our team has also completed First Aid and Fire Safety training.

Stokenchurch Dog Rescue **Report of the Trustees for the Year Ended 31 January 2025**

We bid farewell and thank you to Stephen, our former Centre Manager, and we are delighted to welcome Robyn as his successor. We also said goodbye to Trustee John Cherry and we are pleased to introduce five new Trustees: Lucas Bergmans, Clare Facey, Tony Dempsey, Jo Lloyd and Peter Hall. Each brings valuable expertise across marketing, management, safety and risk, and the charity sector—strengthening our board’s capacity and expertise.

We are equally pleased to welcome Jen as our new volunteer Board Secretary. As part of our ongoing governance review, we have updated our Conflicts of Interest policy to reinforce transparency and accountability. In addition, we are in the process of transferring the Land Registry title for SDR to the Official Custodian of Charities which will remove the need to register future trustee updates and reduce the administration. We have also reviewed our financial controls and no critical issues were identified. As a result of this review we have enhanced the invoice and purchase approval processes for better efficiency and oversight. Looking ahead, we will be undertaking a comprehensive audit of our Health and Safety documentation, procedures and practices. Any necessary improvements identified will be implemented to support the wellbeing of our team and visitors. Another planned activity will be the review and update of our Employment policies, alongside the introduction of a new Employee Handbook to provide clear guidance and support for our team.

We are pleased to report an improvement in fundraising income in recent years. Our expanded presence on social media has played a key role in this success, and we extend our thanks to Jess from the Worried Whippet and to Katie Piper for their support. Our team continues to share videos of dogs available for adoption, which have helped increase visibility and engagement. However, despite these gains, rising costs continue to outpace income. We are exploring further initiatives to generate sustainable income in the future.

We remember Patch and Nealy, two of our sponsorship dogs and beloved long-term residents, who both passed away this year. Nealy, born at SDR and returned to us after a failed adoption, was with us for 12 years. Patch also decided that home life wasn't for him and was a resident from 2012 onwards. Both dogs were great unique characters and will be deeply missed.

We end this report with congratulations to our incredible SDR Thames Path Challenge team, comprising staff, volunteers, and supporters, who collectively raised over £13,000 (including Gift Aid) by walking or running distances between 25km and 100km in a 24-hour event. Their dedication embodies the spirit of SDR.

We look forward to 2025 with gratitude and optimism, inspired by those who continue to support our mission and raise funds for the rehoming of our rescue dogs. Special mention to team SDR and to Tim, one of our Dog Carers, who is undertaking a remarkable 350km challenge across multiple events.

REORGANISATION OF ACTIVITIES

The charity previously had a related charity, Stokenchurch Dog Rescue CIO. The CIO was wound up during the year under review and removed from the Charity Commission’s register on 3 March 2025.

FINANCIAL REVIEW

In the review that follows we will make a number of references to the impact of the CIO. This is because in recent years, to a greater or lesser extent, certain costs have been split between the charity and the CIO. The winding up of the CIO does not mean these costs have been eliminated, although a relatively small amount of administrative costs have been eliminated. As the CIO has been unwound, recent sets of accounts have seen costs split between the two entities and donations have also flowed between them at various times. This has made financial comparisons a little complicated but in future years all income and costs will all be accounted for in this one entity.

The charity continues to rely upon membership subscriptions, donations and adoptions, and on various methods of fundraising for its income.

In recent years the charity has been fortunate enough to benefit from some very generous legacies, which enabled it to report sizeable accounting surpluses. In the year under review there has been a sizeable fall in income from legacies, down from £530,488 in the previous year to £76,928 in the current year, and this has resulted in an accounting deficit of £82,255 in the year under review. We do of course appreciate that every legacy is a mixed blessing given the circumstances surrounding the bequest and the loss to the family concerned and we remain very grateful for every one, regardless of its size.

Stokenchurch Dog Rescue

Report of the Trustees for the Year Ended 31 January 2025

Year on year comparisons have not been straightforward in recent years due to operational costs having been split between the charity and the associated CIO but on a consolidated basis there was a net excess of income over expenditure of £351,631 in the year to 31 January 2024 and net expenditure over income of £88,235 in the year to 31 January 2025. This is a swing of £439,866 and closely matches the reduction of income from legacies of £453,560.

We were also very fortunate in being awarded grants from providers during the year resulting in a total sum of £33,550. Of this total, three grants totalling £5,000 have been given on a restricted funds basis.

Total Income for the year was £358,848 (2024 £770,755). This was a decrease of 53%. Allowing for the impact of the CIO, total income was £383,378 compared to £779,571 in the previous year. Donations were down by 5% but fundraising increased by 17% from £52,568 to £61,335.

Total expenditure was £471,053 (2024 £494,776), so at first sight costs seem to have been contained. However, after eliminating the impact of the CIO, total costs of the Rescue increased by 10% from £427,940 in the year to 31 January 2024 to £471,613 in the year under review. The main contributors to this increase have been staff costs (up £20,326, 10%), and veterinary costs (up £18,107, 33%). There was a modest but welcome reduction in facilities costs (down £6,014, 7%) but these are still running at considerably higher levels than earlier years, due mainly to energy prices.

Looking over the past five years or so we have experienced significant cost increases due to well publicised increases in the national minimum wage, veterinary costs and energy prices. Overall, and allowing for the impact of the CIO, total costs have increased from around £300,000 in 2020 to 2022 to the £471,000 we have seen in 2024/25. Despite best efforts, it has not been possible to increase income by corresponding amounts, although the very generous bequests we have received in 2023 and 2024 in particular have masked this trend.

We are fortunate to have bank and investments balances of around £811,000 at the balance sheet date, so are able to continue with our charitable activities over the coming few years despite these recent adverse trends. Nevertheless, we are very mindful of the need to develop every opportunity to increase our income and at the same time keep a very watchful eye on our cost base.

During the year our investment portfolio increased by £46,002 (7%) from £658,759 to £704,761. This increase was attributable to income reinvested of £19,863 and valuation changes of £29,950 less management costs of £3,811. We have not had to utilise any of these funds from the point of first investment to 31 January 2025, but since the year end we have begun to withdraw sums to fund our charitable activities.

During the year the charity purchased a new van for £22,667.

Reserves

It is the policy of the Charity that unrestricted reserves, which have not been designated for a specific use, should be maintained at a level capable of supporting at least six months otherwise unfunded expenditure. Such reserves are held in the bank accounts and mixed investments portfolio.

The Trustees consider that reserves at this level will ensure that in the event of a significant drop in income they will be able to continue while consideration is given to ways in which additional funds may be raised.

At 31 January 2025, free reserves were £787,000. This reflects the total unrestricted General Fund.

Investment Policy

The Charity does undertake limited investments on the strict policy that the funds chosen are not high risk and are ethical. Where possible, such investments should exclude companies that actively test on animals.

Stokenchurch Dog Rescue
Report of the Trustees for the Year Ended 31 January 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

274589

Principal address

Tower Farm
Oxford Road
Stokenchurch
High Wycombe
Buckinghamshire
HP14 3TD

Trustees

R Gates
L Peel
S Gregory
A M Biggs
M Simms (appointed 11.9.24)
L Bergmans (appointed 20.11.24)
A Dempsey (appointed 25.2.25.)
C Facey (appointed 27.2.25.)
J Lloyd (appointed 20.3.25.)
P W Hall (appointed 21.7.25.)
C Woodcock (resigned 30.6.25)
J Cherry (resigned 30.11.24)
K Shaw (resigned 4.9.24)

Independent Examiner

Ian S Anderson, Chartered Accountant
Greengarth
Thicket Grove
Maidenhead
Berkshire
SL6 4LW

Approved by order of the board of trustees on 3 September 2025 and signed on its behalf by:



L Peel - Trustee

**Independent Examiner's Report to the Trustees of
Stokenchurch Dog Rescue**

Independent examiner's report to the trustees of Stokenchurch Dog Rescue

I report to the charity trustees on my examination of the accounts of Stokenchurch Dog Rescue (the Trust) for the year ended 31 January 2025.

Responsibilities and basis of report

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

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

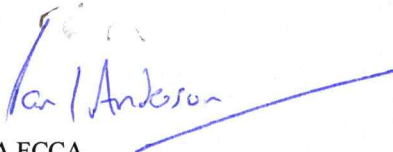
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ian Anderson BA FCA FCCA

Ian S Anderson, Chartered Accountant
Greengarth
Thicket Grove
Maidenhead
Berkshire
SL6 4LW

3 September 2025

Stokenchurch Dog Rescue**Statement of Financial Activities**
for the Year Ended 31 January 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	175,591	17,177	192,768	650,132
Charitable activities					
Activities undertaken directly	5	58,159	5,000	63,159	54,587
Other trading activities	3	76,559	-	76,559	63,989
Investment income	4	26,362	-	26,362	2,047
Total		336,671	22,177	358,848	770,755
EXPENDITURE ON					
Raising funds	6	5,207	-	5,207	7,512
Charitable activities					
Activities undertaken directly	7	420,109	15,999	436,108	465,399
Other	9	29,738	-	29,738	21,865
Total		455,054	15,999	471,053	494,776
Net gains/(losses) on investments		29,950	-	29,950	(1,890)
NET (EXPENDITURE)/INCOME					
Transfers between funds		(88,433) 12,632	6,178 (12,632)	(82,255) -	274,089 -
Net movement in funds		(75,801)	(6,454)	(82,255)	274,089
RECONCILIATION OF FUNDS					
Total funds brought forward		1,806,641	28,587	1,835,228	1,561,139
TOTAL FUNDS CARRIED FORWARD		1,730,840	22,133	1,752,973	1,835,228

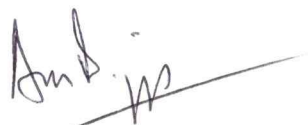
The notes form part of these financial statements

Stokenchurch Dog Rescue

Balance Sheet
31 January 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
FIXED ASSETS					
Tangible assets	14	943,337	-	943,337	957,539
NON-CURRENT ASSETS					
Social investments	15	-	-	-	77,300
		943,337	-	943,337	1,034,839
CURRENT ASSETS					
Debtors	16	18,753	-	18,753	15,779
Investments	17	704,761	-	704,761	658,759
Cash at bank	18	83,954	22,133	106,087	147,736
		807,468	22,133	829,601	822,274
CREDITORS					
Amounts falling due within one year	19	(19,965)	-	(19,965)	(21,885)
NET CURRENT ASSETS		787,503	22,133	809,636	800,389
NET ASSETS		1,730,840	22,133	1,752,973	1,835,228
FUNDS	20				
Unrestricted funds				1,730,840	1,806,641
Restricted funds				22,133	28,587
				1,752,973	1,835,228

The financial statements were approved by the Board of Trustees and authorised for issue on 3 September 2025 and were signed on its behalf by:



A M BIGGS - Trustee

The notes form part of these financial statements

Stokenchurch Dog Rescue

Cash Flow Statement for the Year Ended 31 January 2025

	Notes	2025 £	2024 £
Cashflows from operating activities			
Cash generated from operations	1	(102,363)	298,667
Interest paid		(418)	(1,809)
Net cash (used in)/provided by operating activities		(102,781)	296,858
Cashflows from investing activities			
Purchase of tangible fixed assets		(22,667)	(36,116)
Purchase of social investments		-	(77,300)
Interest income		6,499	2,047
Purchase of current asset investments		-	(660,649)
Transfer of social investment to cash at bank		77,300	-
Net cash provided by/(used in) investing activities		61,132	(772,018)
Change in cash and cash equivalents in the reporting period		(41,649)	(475,160)
Cash and cash equivalents at the beginning of the reporting period	2	147,736	622,896
Cash and cash equivalents at the end of the reporting period	2	106,087	147,736

The notes form part of these financial statements

Stokenchurch Dog Rescue

Notes to the Cash Flow Statement for the Year Ended 31 January 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(82,255)	274,089
Adjustments for:		
Depreciation charges	36,869	31,569
Investment income	(26,362)	(2,047)
Investment management expenses paid from investment portfolio	3,811	-
Net (gains)/losses on investments	(29,950)	1,890
Interest paid	418	1,809
Movement in provision for VAT liability	-	(21,000)
(Increase) in debtors	(2,974)	(525)
(Decrease)/Increase in creditors	(1,920)	12,882
Net cash (used in)/provided by operations	(102,363)	298,667

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025	2024
	£	£
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Notice deposits in less than 3 months	25,065	147,736
Bank bond maturing 12 January 2026	81,022	-
Total cash and cash equivalents	106,087	147,736

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.2.24.	Cash flow	At 31.1.25.
	£	£	£
Net cash			
Cash at bank	147,736	(41,649)	106,087
Liquid resources			
Current asset investments	658,759	46,002	704,761
Total	806,495	4,353	810,848

The notes form part of these financial statements

Stokenchurch Dog Rescue

Notes to the Financial Statements **for the Year Ended 31 January 2025**

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.

These financial statements have been prepared on a going concern basis. The trustees do not believe that Brexit, Covid-19 or the Ukraine war has impacted on this basis.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Computer software

Computer software capitalised in intangible fixed assets is amortised at 25% on cost.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Freehold buildings	- 2% on cost
Equipment	- 20% on cost
Outside runs	- at varying rates on cost
Solar panels	- 10% on cost
Computer equipment	- 25% on cost
Motor vehicles	- 25% on cost

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.

Stokenchurch Dog Rescue

Notes to the Financial Statements - continued for the Year Ended 31 January 2025

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Legacies	76,928	530,488
Donations	90,957	95,655
Membership	15,458	12,761
Miscellaneous	3,545	1,228
Donation from Stokenchurch Dog Rescue CIO	5,880	10,000
	192,768	650,132

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising	61,335	52,568
Sponsorships	9,025	6,811
Sale of dog food	99	110
Rental space income	6,100	4,500
	76,559	63,989

4. INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable	6,499	2,047
Distributions from investment portfolio	19,863	-
	26,362	2,047

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Adoptions	Activities undertaken directly	24,665	21,005
Pet Plan commission	Activities undertaken directly	4,944	5,162
Stray dog fees and microchipping	Activities undertaken directly	-	120
Grants receivable	Activities undertaken directly	33,550	28,300
		63,159	54,587

Continued...

Stokenchurch Dog Rescue

Notes to the Financial Statements - continued for the Year Ended 31 January 2025

6. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Raising funds	<u>5,207</u>	<u>7,512</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant Funding Of Activities (see note 8) £	Totals £
Activities undertaken directly	<u>436,108</u>	<u>-</u>	<u>436,108</u>

8. DONATIONS AND GRANTS PAYABLE

	2025	2024
	£	£
Activities undertaken directly	<u>-</u>	<u>135,000</u>

The total in 2024 consisted of donated funds paid to Stokenchurch Dog Rescue CIO (see note 22).

9. SUPPORT COSTS

	2025	2024
	£	£
Finance	<u>6,993</u>	4,286
Other	<u>10,463</u>	10,870
Governance	<u>12,282</u>	<u>6,709</u>
Total	<u>29,738</u>	<u>21,865</u>

Stokenchurch Dog Rescue

Notes to the Financial Statements - continued for the Year Ended 31 January 2025

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2025 nor for the year ended 31 January 2024.

Trustees' expenses paid for the year ended 31 January 2025 were £nil (2024 £856).

11. STAFF COSTS

Staff costs, including national insurance and pensions, totalled £227,255 in the year to 31 January 2025 (2024 £144,250, for eight months).

Average monthly employees were 9 (2024: 9 in the eight month period to 31 January 2024).

No employee received emoluments at an annual rate in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	638,209	11,923	650,132
Charitable activities			
Activities undertaken directly	50,587	4,000	54,587
Other trading activities	63,989	-	63,989
Investment income	2,047	-	2,047
Total	754,832	15,923	770,755
EXPENDITURE ON			
Raising funds	(7,512)	-	(7,512)
Charitable activities			
Activities undertaken directly	(455,459)	(9,940)	(465,399)
Other	(21,865)	-	(21,865)
Total	(484,836)	(9,940)	(494,776)
Net gains/(losses) on investments	(1,890)	-	(1,890)
NET INCOME	268,106	5,983	274,089
Transfers between funds	(10,665)	10,665	-
Net movement in funds	257,441	16,648	274,089
RECONCILIATION OF FUNDS			
Total funds brought forward	1,549,200	11,939	1,561,139
TOTAL FUNDS CARRIED FORWARD	1,806,641	28,587	1,835,228

Continued...

Stokenchurch Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

13. INTANGIBLE FIXED ASSETS

	Computer Software £
COST	
At 1 February 2024 and 31 January 2025	<u>4,413</u>
AMORTISATION	
At 1 February 2024 and 31 January 2025	<u>4,413</u>
NET BOOK VALUE	
At 31 January 2025	<u>-</u>
At 31 January 2024	<u>-</u>

14. TANGIBLE FIXED ASSETS

	Freehold Property £	Freehold Buildings £	Improvements To Property £	Equipment £
COST				
At 1 February 2024	83,114	340,000	988,734	32,142
Additions	-	-	-	-
At 31 January 2025	<u>83,114</u>	<u>340,000</u>	<u>988,734</u>	<u>32,142</u>
DEPRECIATION				
At 1 February 2025	-	231,200	259,116	22,847
Charge for year	-	6,800	19,774	2,324
At 31 January 2025	<u>-</u>	<u>238,000</u>	<u>278,890</u>	<u>25,171</u>
NET BOOK VALUE				
At 31 January 2025	<u>83,114</u>	<u>102,000</u>	<u>709,844</u>	<u>6,971</u>
At 31 January 2024	<u>83,114</u>	<u>108,800</u>	<u>729,618</u>	<u>9,295</u>

Stokenchurch Dog Rescue

Notes to the Financial Statements - continued for the Year Ended 31 January 2025

14. TANGIBLE FIXED ASSETS (CONTINUED)

	Outside Runs £	Solar Panels £	Computer Equipment £	Motor Vehicles £	Totals £
COST					
At 1 February 2024	53,413	24,497	4,987	-	1,526,887
Additions	-	-	-	22,667	22,667
At 31 January 2025	53,413	24,497	4,987	22,667	1,549,554
DEPRECIATION					
At 1 February 2024	51,198	-	4,987	-	569,348
Charge for year	2,215	2,450	-	3,306	36,869
At 31 January 2025	53,413	2,450	4,987	3,306	606,217
NET BOOK VALUE					
At 31 January 2025	-	22,047	-	19,361	943,337
At 31 January 2024	2,215	24,497	-	-	957,539

15. SOCIAL INVESTMENTS

Bank Bond	2025	2024
	£	£
Market value and net book value	-	77,300

The bond matures on 12 January 2026. At 31 January 2025 the market value and netbook value was £81,022 and is included in the bank and cash balances at 31 January 2025.

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	13,224	10,279
VAT	5,529	5,500
	18,753	15,779

Continued...

Stokenchurch Dog Rescue

Notes to the Financial Statements - continued for the Year Ended 31 January 2025

17. CURRENT ASSET INVESTMENTS

	2025	2024
	£	£
Portfolio- mixed investments	<u>704,761</u>	<u>658,759</u>

18. CASH AT BANK AND IN HAND

	General Fund £	Restricted Fund £	2025 Total Funds £	2024 Total Funds £
Bank accounts	2,932	22,133	25,065	147,736
Bank bond maturing 12 January 2026	81,022	-	81,022	-
Total	<u>83,954</u>	<u>22,133</u>	<u>106,087</u>	<u>147,736</u>

The trustees make withdrawals as necessary from liquid investments in the investments portfolio to fund ongoing charitable activities.

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	9,906	9,312
Taxation and social security	3,725	3,889
Other creditors	6,334	8,684
	<u>19,965</u>	<u>21,885</u>

20. MOVEMENT IN FUNDS

	At 1.2.24 £	Net Movement in Funds £	Transfers Between Funds £	At 31.1.25 £
Unrestricted funds				
General fund	849,104	(51,564)	(10,037)	787,503
Capital reserve	957,537	(36,869)	22,669	943,337
	<u>1,806,641</u>	<u>(88,433)</u>	<u>12,632</u>	<u>1,730,840</u>
Restricted funds				
Restricted	28,587	6,178	(12,632)	22,133
TOTAL FUNDS	<u>1,835,228</u>	<u>(82,255)</u>	<u>--</u>	<u>1,752,973</u>

The transfer to capital reserve is the amount required to set the capital reserve equal to the net book value of fixed assets. The transfer from restricted funds represents specific amounts raised and set aside for the purchase of the new van.

Continued...

Stokenchurch Dog Rescue

Notes to the Financial Statements - continued for the Year Ended 31 January 2025

20. MOVEMENT IN FUNDS - continued

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

	Incoming Resources £	Resources Expended £	Gains and Losses £	Movement In Funds £
Unrestricted funds				
General fund	336,671	(418,185)	29,950	(51,564)
Capital reserve	-	(36,869)	-	(36,869)
	<u>336,671</u>	<u>(455,054)</u>	<u>29,950</u>	<u>(88,433)</u>
Restricted funds				
Restricted	<u>22,177</u>	<u>(15,999)</u>	-	<u>6,178</u>
TOTAL FUNDS	<u>358,848</u>	<u>(471,053)</u>	<u>29,950</u>	<u>(82,255)</u>

All income arises from sources funding the charity's objectives. Where further specific restriction has been placed by the donor, such funds are disclosed as restricted. In the year all such funds received were expended as required by the donors.

Comparatives for movement in funds

	At 1.2.23 £	Net Movement In Funds £	Transfers Between Funds £	At 31.1.24. £
Unrestricted funds				
General fund	622,909	299,675	(73,480)	849,104
Capital reserve	926,291	(31,569)	62,815	957,537
	<u>1,549,200</u>	<u>268,106</u>	<u>(10,665)</u>	<u>1,806,641</u>
Restricted funds				
Restricted	<u>11,939</u>	<u>5,983</u>	<u>10,665</u>	<u>28,587</u>
TOTAL FUNDS	<u>1,561,139</u>	<u>274,089</u>	-	<u>1,835,228</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources Expended £	Gains and Losses £	Movement In Funds £
Unrestricted funds				
General fund	754,832	(453,267)	(1,890)	299,675
Capital reserve	-	(31,569)	-	(31,569)
	<u>754,832</u>	<u>484,836</u>	<u>(1,890)</u>	<u>268,106</u>
Restricted funds				
Restricted	<u>15,923</u>	<u>(9,940)</u>	-	<u>5,983</u>
TOTAL FUNDS	<u>770,755</u>	<u>(494,776)</u>	<u>(1,890)</u>	<u>274,089</u>

Continued...

Stokenchurch Dog Rescue

Notes to the Financial Statements - continued for the Year Ended 31 January 2025

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.23 £	Net Movement In Funds £	Transfers Between Funds £	At 31.1.25. £
Unrestricted funds				
General fund	622,909	248,111	(83,517)	787,503
Capital reserve	926,291	(68,438)	85,484	943,337
	1,549,200	179,673	1,967	1,730,840
Restricted funds				
Restricted	11,939	12,161	(1,967)	22,133
	1,561,139	191,834	-	1,752,973

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources Expended £	Gains and Losses £	Movement In Funds £
Unrestricted funds				
General fund	1,091,503	(871,452)	28,060	248,111
Capital reserve	-	(68,438)	-	(68,438)
	1,091,503	(939,890)	28,060	179,673
Restricted funds				
Restricted	38,100	(25,939)	-	12,161
	1,129,603	(965,829)	28,060	191,834

Restricted funds consist of:

	At 1.2.24. £	Income £	Expenditure £	Transfers £	At 31.1.25. £
Dog care	-	14,468	(14,468)	-	-
Reception refurbishment	12,574	-	(344)	-	12,230
New van	9,923	2,709	-	(12,632)	-
Staff welfare	3,550	-	(836)	-	2,714
Tumble dryer	2,540	-	(351)	-	2,189
ISO fencing and paddock	-	5,000	-	-	5,000
	28,587	22,177	(15,999)	(12,632)	22,133

The new van was purchased in the year and is shown as an addition to tangible fixed assets. Specific funds received in support of the van purchased have therefore been transferred to the general fund.

Stokenchurch Dog Rescue

Notes to the Financial Statements - continued **for the Year Ended 31 January 2025**

21. CONTINGENT LIABILITIES

There were no contingent liabilities at 31 January 2025 or at 31 January 2024.

22. RELATED PARTY DISCLOSURES AND SUBSEQUENT EVENTS

During the year Stokenchurch Dog Rescue CIO made donations to the charity of £5,880 as part of the CIO's closure process. This represented the transfer of residual funds within the CIO to the charity to enable the charity to settle any liabilities of the CIO following the closure of its bank accounts and to use any remaining funds in support of the charity's charitable activities.

The CIO was finally closed and removed from the Charity Commission's register on 3 March 2025.

During the year ended 31 January 2024, as part of the winding down process of Stokenchurch Dog Rescue CIO, the charity made a donation of 135,000 on 28 September 2023 to clear the deficit on the CIO reserves. Following this payment the CIO's investment portfolio performed better than expected and as a result the CIO was able to make a £10,000 donation back to the charity on 15 January 2024.

For part of the year to 31 January 2024 Stokenchurch Dog Rescue CIO employed the staff who work at Stokenchurch Dog Rescue. The staff transferred from the CIO on 1 June 2023.

The balance due to the charity by the CIO at 31 January 2024 was £1,940 and was included in other debtors.

STOKENCHURCH DOG RESCUE

England & Wales - Charity number 274589

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2024
for
Stokenchurch Dog Rescue

Ian S Anderson, Chartered Accountant
Greengarth
Thicket Grove
Maidenhead
Berkshire
SL6 4LW

Stokenchurch Dog Rescue

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for the Year Ended 31 January 2024

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Stokenchurch Dog Rescue

Report of the Trustees for the Year Ended 31 January 2024

The trustees present their report with the financial statements of the charity for the year ended 31 January 2024. 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

The Charitable Trust is constituted by a Trust Deed.

The Charity is governed by a Board of Trustees, drawn from the local area who are able to bring particular skills or expertise to the management of the Charity. Trustees are elected at the Annual General Meeting. The existing Trustees may nominate new people to fill casual vacancies and these people will serve until the next Annual General Meeting.

Trustee meetings are held once a month to review all areas of the Charity's activities. The kennel management team also attend when required to provide information and data as required.

Introduction of new Trustees consists of a meeting with the Chair to review the Charity's activities and objectives. They are then invited to attend the next Board meeting to give a short overview of their background to the rest of the Board. They will then leave the site and the Trustees will take a vote on their suitability and, if deemed suitable, they will be invited to attend the next Board meeting as a Co-opted Trustee until the next AGM. They will receive a comprehensive hand-out detailing the requirements and responsibilities of a Trustee together with a copy of the latest Financial Statements, a copy of the Constitution of the Charity and they must also sign the Trustee's Code of Conduct. Whilst they are able to participate in discussions etc. they are not allowed to vote until their position is ratified by the members present at the next available AGM.

Members of the Board of Trustees give their time voluntarily and receive no benefits from the charity.

RISK MANAGEMENT

The Trustees have a risk management strategy which comprises:

- an annual review of the risks the Charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

Procedures and policies have been put in place to manage these risks with specific attention paid to re-homing each dog safely to an appropriate home.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objectives of the Charity, as set out in its Constitution is to relieve the suffering of stray and unwanted dogs in Buckinghamshire, Oxfordshire and Berkshire and surrounding areas.

The policy of the Charity is to continue to care and protect dogs in need. This provides benefit to the public by re-homing dogs that they are no longer able to keep for a variety of reasons and re-homing them to suitable homes. It also ensures that abandoned dogs will not cause any accidents/injuries to the public or themselves.

The Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Stokenchurch Dog Rescue
Report of the Trustees for the Year Ended 31 January 2024

ACHIEVEMENTS AND PERFORMANCE

We love dogs and work hard to provide them with the best care. We couldn't do it without help. We are grateful for the dedication, come rain or shine, of our staff, volunteers, and supporters. This year we took in 107 dogs and found new homes for 99 dogs with an average of 37 dogs in kennels each month of the year. We are proud to have achieved impressive results from an inspection and assessment by the Association of Dogs & Cats Homes (ADCH).

Like other rescues, we have noticed an increase in the number of public requests to take in dogs with more complex needs. These dogs require a longer stay in the kennels due to the training, behavioural, and/or medical interventions they need. We broke a new record in the year under review with our annual vet bill exceeding £54,000.



Minnie – who had her second eye removed and patiently awaits a new caring owner

Overall, this year we had a 60% increase, from 163 to 269, in public requests to hand in a dog. This was alongside a noticeable decrease in the number of people interested in adopting a rescue dog. It appears the cost-of-living crisis is hitting hard, potentially compounded with the rising cost of veterinary care and the poor breeding practices of the recent years. It also appears people are giving up on their dogs more quickly with some wanting to hand over their dog after only a week.

Faced with increasing costs across all areas of our operation we have reluctantly decided to raise membership rates and our adoption fees in 2024.

We remain committed to our objective of helping as many dogs as we can for as long as they need our help. We are always delighted when we find suitable homes for our long stay dogs and this has been the case with a few dogs this year:

Extract from Shira's story by Sylwia who welcomed her home -



“Amidst the bustle of eager adopters and wagging tales, there was a gentle soul named Shira. She had been waiting patiently at Stokenchurch Dog Rescue for over 1,645 days. Despite the challenges of discovering and getting to know the outside world, she's making remarkable progress. With each passing day, Shira's trust in us as her guardians grows stronger, a testament to the power of patience and unconditional love. If you're thinking about welcoming a rescue dog into your life, remember Shira's story. Don't overlook some dogs”

Like many in the rescue sector, we have struggled to find a new Senior Dog Trainer. This aspect of our work is important in providing the vital training and stimulation for dogs both pre-adoption and post-adoption. It appears many in this field prefer to work for themselves and so we have followed the market in contracting an independent dog trainer.

In further efforts to find new homes for our rescue dogs, we have made improvements to the website profiles of our dogs. Additionally, we have included more dogs onto our discretionary fund, through which we allocate some of our limited funds towards the costs of medications for those of our long-stay dogs adopted with ongoing medical conditions.

In another sign of the times, we have seen a significant increase in the arrival of abandoned puppies and undisclosed pregnant bitches. In 10 months, we have cared for an unprecedented 22 puppies. One of these puppies, Dash, fell seriously ill with Parvo resulting in a veterinary bill of over £5,000. This pushed our vet bill for that month to a record £12,000.



Dash

Stokenchurch Dog Rescue
Report of the Trustees for the Year Ended 31 January 2024

Unsurprisingly, given the news, we have seen an increase in the number of requests to take in large dog breeds such as pit bull types. Often, the reason given for hand-in is aggression towards either people or other dogs. Sadly, we have also not been left unscathed by the XL Bully legislation which was distressing for everyone involved.

We said 'farewell and happy retirement' to Jane after 20 years of support for SDR - firstly as a volunteer and then as a Dog Carer. Jane is a testament to how volunteering can change your life. We are always in need of volunteers to support SDR. Julia, Centre Manager, moved on to new opportunities at the turn of the year and we welcomed Stephen as our new Centre Manager. Tim joined us as a Dog Carer and we contracted the services of Jennie, as a part-time bookkeeper and Adrian as our volunteer Treasurer.

We said goodbye to Trustee, Rich Evans, in January and more recently Katherine Shaw whilst Chris Woodcock is standing down after over 8 years as a trustee. We want to say thank you to each for their support. We are looking to welcome Matt Simms as a new trustee, whose appointment will be formally ratified at the Annual General Meeting. We continue to look for new trustees with the right skills, time and experience. Visit our website for more details.

We currently have over 120 volunteers helping SDR in various ways such as reception, dog walking, gardening, and fundraising. Their dedication and assistance are vital to SDR's success, and we are immensely grateful. It was with the help of our volunteers that we had a successful Spring Fete, raising in excess of £8,000.

With the help of our Fundraising & Event Lead, Lucy, we have refocused our fundraising on growing our digital presence in the past year, resulting in a 40% increase in our social media activity. This effort has led to successful online auctions and campaigns for buying a new tumble dryer and donations towards vital veterinary fees. Lucy also setup a Just Giving campaign to raise funds towards the replacement of our 18-year-old van when age and use meant we could no longer rely on this essential piece of equipment for the transport of our dogs to the veterinary surgery.

In the interests of inclusivity, SDR has introduced a safeguarding statement, and we continue to monitor fire safety and standards of cleaning for the welfare of all. A grievance policy and procedure for volunteers has also been introduced by volunteer Lisa, SDR's Volunteer Coordinator.

To improve our service, with the help of kind volunteers, we are expanding our telephone cover for a longer period in the day. As part of this initiative, we will be modestly refurbishing our reception area to create more workspace.

We are delighted to see increased interest in our 'corporate days' where employees have 'away days' helping at the kennels. This has raised awareness about our work and has led to some generous donations for which we are very thankful.

Our solar panels were finally installed in January 2024, and we are benefitting from the 'free energy' they provide.

REORGANISATION OF ACTIVITIES

The charity has a related charity, Stokenchurch Dog Rescue CIO. Up to 31 May 2023 that charity was the employer of the staff at the Stokenchurch Centre, although the principal charitable activities were accounted for in the existing Stokenchurch Dog Rescue charity.

The intention when setting up the CIO was that this would become the main charity given it has the advantage of limited liability. Thus, the existing SDR, which is a trust, would be wound down. However, the trustees of both entities have reassessed whether the overall activities of the charities could be more efficiently managed using one entity only and have decided that the CIO is no longer necessary.

The employment contracts were transferred from the CIO to the existing charity on 1 June 2023 and during the year under review the CIO has progressively reduced its bank and investments holdings by repaying them to SDR. At 31 January 2024 the CIO had net assets of £5,980.

Stokenchurch Dog Rescue

Report of the Trustees for the Year Ended 31 January 2024

FINANCIAL REVIEW

The Charity continues to rely upon membership subscriptions, donations and adoptions, and on various methods of fundraising for its income.

Like most charities our greatest form of income comes from legacies but of course these cannot be foreseen and, therefore, cannot be planned. However, the Trustees are pleased to report that the legacy income for the year was £530,488 compared to £266,811 in the previous year. We do appreciate, of course, that whenever a legacy arrives it is always a mixed blessing; given the circumstances surrounding the bequest and the loss to the family concerned.

We were also very fortunate in being awarded grants from providers during the year resulting in a total sum of £28,300. Of this total, 2 grants totalling £4,000 have been given on a restricted funds basis.

Total Income for the year was £770,755 (2023 £482,886). This was an increase of 59%. Donations were down by 7% but fundraising increased by 66% from £31,697 to £52,568.

Total expenditure was £494,776 (2023 £206,055). Year on year comparisons are difficult due to employment costs now being dealt with in the charity's accounts this year, donations to the CIO of vastly different amounts and the VAT provision in the previous year.

If these cost elements are set aside, residual costs were £215,525 compared to £175,056 in the prior year, an increase of £40,469 (23%). Rates, insurances and utilities increased by £18,606 (51%) and direct dog care costs increased by £14,119 (24%).

During the year the charity made capital purchases of £24,497 for solar panels and £11,619 for additional secure external space.

Staff costs, including national insurance and pensions, totalled £144,250 in the year to 31 January 2024 (2023 £nil). The charity commenced employing staff on 1 June 2023 and in the eight-month period to 31 January 2024 average monthly employees was 9. No employee received emoluments at an annual rate in excess of £60,000.

Overall, we finished the year with a net surplus of £ £274,089 and our balance sheet continues to look healthy, with a net current asset position of £800,389 (2023 £629,147) and the total of funds is around £1.83 million (2023 £1.56 million).

Reserves

It is the policy of the Charity that unrestricted reserves, which have not been designated for a specific use, should be maintained at a level capable of supporting at least six months otherwise unfunded expenditure.

The Trustees consider that reserves at this level will ensure that in the event of a significant drop in income they will be able to continue while consideration is given to ways in which additional funds may be raised.

As at 31 January 2024, free reserves were £849,000. This reflects the total unrestricted General Fund.

Investment Policy

The Charity does undertake limited investments on the strict policy that the funds chosen are not high risk and are ethical. Where possible, such investments should exclude companies that actively test on animals.

Stokenchurch Dog Rescue

Report of the Trustees
for the Year Ended 31 January 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
274589

Principal address

Tower Farm
Oxford Road
Stokenchurch
High Wycombe
Buckinghamshire
HP14 3TD

Trustees

J Marriott (resigned 23.3.23)
R Gates
L Peel
C Woodcock
C Burns (resigned 12.10.23)
K Shaw (resigned 4.9.24)
S Gregory
R Evans (resigned 23.1.24)
J Cherry
A M Biggs (appointed 12.4.23)

Independent Examiner

Ian S Anderson, Chartered Accountant
Greengarth
Thicket Grove
Maidenhead
Berkshire
SL6 4LW

Approved by order of the board of trustees on 9 October 2024 and signed on its behalf by:



L Peel - Trustee

**Independent Examiner's Report to the Trustees of
Stokenchurch Dog Rescue**

Independent examiner's report to the trustees of Stokenchurch Dog Rescue

I report to the charity trustees on my examination of the accounts of Stokenchurch Dog Rescue (the Trust) for the year ended 31 January 2024.

Responsibilities and basis of report

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

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

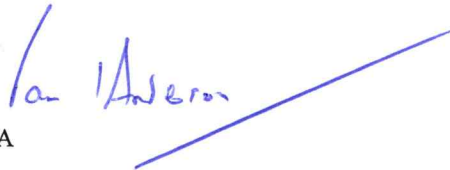
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ian Anderson BA FCA FCCA

Ian S Anderson, Chartered Accountant
Greengarth
Thicket Grove
Maidenhead
Berkshire
SL6 4LW

9 October 2024

Stokenchurch Dog Rescue

Statement of Financial Activities for the Year Ended 31 January 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	638,209	11,923	650,132	388,149
Charitable activities	5				
Activities undertaken directly		50,587	4,000	54,587	55,404
Other trading activities	3	63,989	-	63,989	38,467
Investment income	4	<u>2,047</u>	<u>-</u>	<u>2,047</u>	<u>866</u>
Total		<u>754,832</u>	<u>15,923</u>	<u>770,755</u>	<u>482,886</u>
EXPENDITURE ON					
Raising funds	6	7,512	-	7,512	5,785
Charitable activities	7				
Activities undertaken directly		455,459	9,940	465,399	153,471
Other	10	<u>21,865</u>	<u>-</u>	<u>21,865</u>	<u>46,799</u>
Total		<u>484,836</u>	<u>9,940</u>	<u>494,776</u>	<u>206,055</u>
Net gains/(losses) on investments		<u>(1,890)</u>	<u>-</u>	<u>(1,890)</u>	<u>-</u>
NET INCOME		268,106	5,983	274,089	276,831
Transfers between funds	23	<u>(10,665)</u>	<u>10,665</u>	<u>-</u>	<u>-</u>
Net movement in funds		257,441	16,648	274,089	276,831
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,549,200</u>	<u>11,939</u>	<u>1,561,139</u>	<u>1,284,308</u>
TOTAL FUNDS CARRIED FORWARD		<u>1,806,641</u>	<u>28,587</u>	<u>1,835,228</u>	<u>1,561,139</u>

The notes form part of these financial statements

Stokenchurch Dog Rescue

Balance Sheet
31 January 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	15	957,539	-	957,539	952,992
NON CURRENT ASSETS					
Social investments	16	<u>77,300</u>	-	<u>77,300</u>	-
		1,034,839	-	1,034,839	952,992
CURRENT ASSETS					
Debtors	17	15,779	-	15,779	15,254
Investments	18	658,759	-	658,759	-
Cash at bank	19	<u>119,149</u>	<u>28,587</u>	<u>147,736</u>	<u>679,896</u>
		793,687	28,587	822,274	695,150
CREDITORS					
Amounts falling due within one year	20	<u>(21,885)</u>	-	<u>(21,885)</u>	<u>(66,003)</u>
NET CURRENT ASSETS		<u>771,802</u>	<u>28,587</u>	<u>800,389</u>	<u>629,147</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,806,641	28,587	1,835,228	1,582,139
PROVISIONS FOR LIABILITIES	22	-	-	-	(21,000)
NET ASSETS		<u>1,806,641</u>	<u>28,587</u>	<u>1,835,228</u>	<u>1,561,139</u>
FUNDS	23				
Unrestricted funds				1,806,641	1,549,200
Restricted funds				<u>28,587</u>	<u>11,939</u>
TOTAL FUNDS				<u>1,835,228</u>	<u>1,561,139</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 October 2024 and were signed on its behalf by:



A M BIGGS - Trustee

The notes form part of these financial statements

Stokenchurch Dog Rescue

Cash Flow Statement
for the Year Ended 31 January 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	296,777	321,348
Interest paid		<u>(1,809)</u>	<u>-</u>
Net cash provided by operating activities		<u>294,968</u>	<u>321,348</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(36,116)	-
Purchase of social investments		(77,300)	-
Interest received		2,047	866
Movement in current asset investments		<u>(658,759)</u>	<u>-</u>
Net cash (used in)/provided by investing activities		<u>(770,128)</u>	<u>866</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period	2	<u>622,896</u>	<u>300,682</u>
Cash and cash equivalents at the end of the reporting period	2	<u>147,736</u>	<u>622,896</u>

The notes form part of these financial statements

Stokenchurch Dog Rescue

Notes to the Cash Flow Statement for the Year Ended 31 January 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income for the reporting period (as per the Statement of Financial Activities)	274,089	276,831
Adjustments for:		
Depreciation charges	31,569	30,300
Interest received	(2,047)	(866)
Interest paid	1,809	-
Movement in provision for VAT liability	(21,000)	21,000
Increase in debtors	(525)	(8,006)
Increase in creditors	<u>12,882</u>	<u>2,089</u>
Net cash provided by operations	<u>296,777</u>	<u>321,348</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024 £	2023 £
Notice deposits (less than 3 months)	147,736	679,896
Overdrafts included in bank loans and overdrafts falling due within one year	-	<u>(57,000)</u>
Total cash and cash equivalents	<u>147,736</u>	<u>622,896</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.2.23 £	Cash flow £	At 31.1.24 £
Net cash			
Cash at bank	679,896	(532,160)	147,736
Bank overdraft	<u>(57,000)</u>	<u>57,000</u>	-
	<u>622,896</u>	<u>(475,160)</u>	<u>147,736</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	-	<u>658,759</u>	<u>658,759</u>
	-	<u>658,759</u>	<u>658,759</u>
Total	<u>622,896</u>	<u>183,599</u>	<u>806,495</u>

The notes form part of these financial statements

Stokenchurch Dog Rescue

Notes to the Financial Statements for the Year Ended 31 January 2024

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.

These financial statements have been prepared on a going concern basis. The trustees do not believe that Brexit, Covid-19 or the Ukraine war has impacted on this basis.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Computer software

Computer software capitalised in intangible fixed assets is amortised at 25% on cost.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Freehold buildings	- 2% on cost
Equipment	- 20% on cost
Outside runs	- at varying rates on cost
Solar panels	- 10% on cost
Computer equipment	- 25% on cost

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.

Stokenchurch Dog Rescue

Notes to the Financial Statements - continued for the Year Ended 31 January 2024

2. DONATIONS AND LEGACIES		2024	2023
		£	£
Legacies		530,488	266,811
Donations		95,655	102,364
Membership		12,761	12,646
Miscellaneous		1,228	6,328
Donation from Stokenchurch Dog Rescue CIO		<u>10,000</u>	-
		<u>650,132</u>	<u>388,149</u>
3. OTHER TRADING ACTIVITIES		2024	2023
		£	£
Fundraising		52,568	31,697
Sponsorships		6,811	6,642
Sale of dog food		110	128
Rental space income		<u>4,500</u>	-
		<u>63,989</u>	<u>38,467</u>
4. INVESTMENT INCOME		2024	2023
		£	£
Interest receivable		<u>2,047</u>	<u>866</u>
5. INCOME FROM CHARITABLE ACTIVITIES		2024	2023
	Activity	£	£
Adoptions	Activities undertaken directly	21,005	20,760
Pet plan commission	Activities undertaken directly	5,162	4,609
Stray dog fees & microchipping	Activities undertaken directly	120	435
Grants receivable	Activities undertaken directly	<u>28,300</u>	<u>29,600</u>
		<u>54,587</u>	<u>55,404</u>

Stokenchurch Dog Rescue

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2024**

6. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Raising funds	<u>7,512</u>	<u>5,785</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 8) £	Totals £
Activities undertaken directly	<u>330,399</u>	<u>135,000</u>	<u>465,399</u>

8. DONATIONS AND GRANTS PAYABLE

	2024	2023
	£	£
Activities undertaken directly	<u>135,000</u>	<u>10,000</u>

The total consists of donated funds paid to Stokenchurch Dog Rescue CIO (see note 25).

9. SUPPORT COSTS

	Finance £	Other £	Governance costs £	Totals £
Other resources expended	<u>4,286</u>	<u>10,870</u>	<u>6,709</u>	<u>21,865</u>

10. OTHER

	2024	2023
	£	£
Exceptional item - vat	-	21,000
Support costs	<u>21,865</u>	<u>25,799</u>
	<u>21,865</u>	<u>46,799</u>

The VAT provision in 2023 comprised £18,000 disallowed input tax and £3,000 extra output tax re sponsor a dog. See also notes 22 and 24.

Support costs include governance costs of £6,709 (2023 £15,321), of which £1,250 (2023 £1,250) relates to Independent Examination.

Stokenchurch Dog Rescue

Notes to the Financial Statements - continued for the Year Ended 31 January 2024

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2024 nor for the year ended 31 January 2023.

Trustees' expenses

Trustees' expenses paid for the year ended 31 January 2024 were £856 (2023 £Nil).

12. STAFF COSTS

Staff costs, including national insurance and pensions, totalled £144,250 in the year to 31 January 2024 (2023 £nil). The charity commenced employing staff on 1 June 2023 and in the eight-month period to 31 January 2024 average monthly employees was 9. No employee received emoluments at an annual rate in excess of £60,000.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	388,149	-	388,149
Charitable activities			
Activities undertaken directly	49,904	5,500	55,404
Other trading activities	38,467	-	38,467
Investment income	866	-	866
Total	<u>477,386</u>	<u>5,500</u>	<u>482,886</u>
EXPENDITURE ON			
Raising funds	5,785	-	5,785
Charitable activities			
Activities undertaken directly	153,471	-	153,471
Other	46,799	-	46,799
Total	<u>206,055</u>	<u>-</u>	<u>206,055</u>
NET INCOME	271,331	5,500	276,831
RECONCILIATION OF FUNDS			
Total funds brought forward	1,277,869	6,439	1,284,308
TOTAL FUNDS CARRIED FORWARD	<u>1,549,200</u>	<u>11,939</u>	<u>1,561,139</u>

Stokenchurch Dog Rescue

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2024**

14. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 February 2023 and 31 January 2024	<u>4,413</u>
AMORTISATION	
At 1 February 2023 and 31 January 2024	<u>4,413</u>
NET BOOK VALUE	
At 31 January 2024	<u><u>-</u></u>
At 31 January 2023	<u><u>-</u></u>

15. TANGIBLE FIXED ASSETS

	Freehold property £	Freehold buildings £	Improvements to property £	Equipment £
COST				
At 1 February 2023	83,114	340,000	988,734	20,523
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,619</u>
At 31 January 2024	<u>83,114</u>	<u>340,000</u>	<u>988,734</u>	<u>32,142</u>
DEPRECIATION				
At 1 February 2023	-	224,400	239,342	20,523
Charge for year	<u>-</u>	<u>6,800</u>	<u>19,774</u>	<u>2,324</u>
At 31 January 2024	<u>-</u>	<u>231,200</u>	<u>259,116</u>	<u>22,847</u>
NET BOOK VALUE				
At 31 January 2024	<u>83,114</u>	<u>108,800</u>	<u>729,618</u>	<u>9,295</u>
At 31 January 2023	<u>83,114</u>	<u>115,600</u>	<u>749,392</u>	<u>-</u>
	Outside runs £	Solar panels £	Computer equipment £	Totals £
COST				
At 1 February 2023	53,413	-	4,987	1,490,771
Additions	<u>-</u>	<u>24,497</u>	<u>-</u>	<u>36,116</u>
At 31 January 2024	<u>53,413</u>	<u>24,497</u>	<u>4,987</u>	<u>1,526,887</u>
DEPRECIATION				
At 1 February 2023	48,527	-	4,987	537,779
Charge for year	<u>2,671</u>	<u>-</u>	<u>-</u>	<u>31,569</u>
At 31 January 2024	<u>51,198</u>	<u>-</u>	<u>4,987</u>	<u>569,348</u>
NET BOOK VALUE				
At 31 January 2024	<u>2,215</u>	<u>24,497</u>	<u>-</u>	<u>957,539</u>
At 31 January 2023	<u>4,886</u>	<u>-</u>	<u>-</u>	<u>952,992</u>

Stokenchurch Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 January 2024

15. TANGIBLE FIXED ASSETS - continued

No depreciation was provided on solar panels because the installation was completed part way through January 2024.

16. SOCIAL INVESTMENTS

	Two year bank bond £
MARKET VALUE	
Additions	<u>77,300</u>
NET BOOK VALUE	
At 31 January 2024	<u><u>77,300</u></u>
At 31 January 2023	<u><u>-</u></u>

This bond matures on 12 January 2026.

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	10,279	9,016
VAT	<u>5,500</u>	<u>6,238</u>
	<u><u>15,779</u></u>	<u><u>15,254</u></u>

18. CURRENT ASSET INVESTMENTS

	2024	2023
	£	£
Portfolio - mixed investments	<u>658,759</u>	<u>-</u>

19. CASH AT BANK AND IN HAND

			2024	2023
	General fund	Restricted	Total funds	Total funds
	£	£	£	£
Bank accounts	<u>119,149</u>	<u>28,587</u>	<u>147,736</u>	<u>679,896</u>
Total	<u><u>119,149</u></u>	<u><u>28,587</u></u>	<u><u>147,736</u></u>	<u><u>679,896</u></u>

In 2023 bank balances reflected not only funds held by banks but also the balance of advances made to Stokenchurch Dog Rescue CIO and the impact of general funds expended for capital purposes.

In 2024 the residual amount due from the CIO, being £1,940, has been included in other debtors and the impact of general funds expended for capital purposes has been dealt with by a transfer between reserves (note 23).

Stokenchurch Dog Rescue

Notes to the Financial Statements - continued for the Year Ended 31 January 2024

20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 21)	-	57,000
Trade creditors	9,312	1,618
Taxation and social security	3,889	77
Other creditors	<u>8,684</u>	<u>7,308</u>
	<u>21,885</u>	<u>66,003</u>

21. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>-</u>	<u>57,000</u>

The charity has no overdraft or loans with its bankers. In 2023, the disclosure herein related to the impact of general funds being expended on capital items.

22. PROVISIONS FOR LIABILITIES

	2024	2023
	£	£
Provision for VAT liability	<u>-</u>	<u>21,000</u>

See note 24.

23. MOVEMENT IN FUNDS

	At 1.2.23	Net movement in funds	Transfers between funds	At 31.1.24
	£	£	£	£
Unrestricted funds				
General fund	622,909	299,675	(73,480)	849,104
Capital Reserve	<u>926,291</u>	<u>(31,569)</u>	<u>62,815</u>	<u>957,537</u>
	1,549,200	268,106	(10,665)	1,806,641
Restricted funds				
Restricted	<u>11,939</u>	<u>5,983</u>	<u>10,665</u>	<u>28,587</u>
	<u>1,561,139</u>	<u>274,089</u>	<u>-</u>	<u>1,835,228</u>

The transfer to capital reserve is the amount required to set the capital reserve equal to the net book value of fixed assets. The transfer to restricted funds comprises £6,135 required to re-establish in full a fund for reception refurbishment; £3,550 not previously recognised for staff welfare; £2,980 for a dryer; less £2,000 donation from the CIO allocated to capital expenditure.

Stokenchurch Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 January 2024

23. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	754,832	(453,267)	(1,890)	299,675
Capital Reserve	-	(31,569)	-	(31,569)
	<u>754,832</u>	<u>(484,836)</u>	<u>(1,890)</u>	<u>268,106</u>
Restricted funds				
Restricted	15,923	(9,940)	-	5,983
	<u>15,923</u>	<u>(9,940)</u>	<u>-</u>	<u>5,983</u>
TOTAL FUNDS	<u>770,755</u>	<u>(494,776)</u>	<u>(1,890)</u>	<u>274,089</u>

All income arises from sources funding the charity's objectives. Where further specific restriction has been placed by the donor, such funds are disclosed as restricted. In the year all such funds received were expended as required by the donors.

Comparatives for movement in funds

	At 1.2.22 £	Net movement in funds £	At 31.1.23 £
Unrestricted funds			
General fund	351,578	271,331	622,909
Capital Reserve	926,291	-	926,291
	<u>1,277,869</u>	<u>271,331</u>	<u>1,549,200</u>
Restricted funds			
Restricted	6,439	5,500	11,939
	<u>6,439</u>	<u>5,500</u>	<u>11,939</u>
TOTAL FUNDS	<u>1,284,308</u>	<u>276,831</u>	<u>1,561,139</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	477,386	(206,055)	271,331
Capital Reserve	-	-	-
	<u>477,386</u>	<u>(206,055)</u>	<u>271,331</u>
Restricted funds			
Restricted	5,500	-	5,500
	<u>5,500</u>	<u>-</u>	<u>5,500</u>
TOTAL FUNDS	<u>482,886</u>	<u>(206,055)</u>	<u>276,831</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2024**

23. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.22 £	Net movement in funds £	Transfers between funds £	At 31.1.24 £
Unrestricted funds				
General fund	351,578	571,006	(73,480)	849,104
Capital Reserve	926,291	(31,569)	62,815	957,537
	1,277,869	539,437	(10,665)	1,806,641
Restricted funds				
Restricted	6,439	11,483	10,665	28,587
TOTAL FUNDS	1,284,308	550,920	-	1,835,228

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,232,218	(659,322)	(1,890)	571,006
Capital Reserve	-	(31,569)	-	(31,569)
	1,232,218	(690,891)	(1,890)	539,437
Restricted funds				
Restricted	21,423	(9,940)	-	11,483
TOTAL FUNDS	1,253,641	(700,831)	(1,890)	550,920

Restricted funds consist of:

	At 1 February 2023 £	Income £	Expenditure £	Transfers £	At 31 January 2024 £
Dog care	5,500	4,000	(9,500)	-	-
Reception refurb	6,439	-	-	6,135	12,574
New van	-	9,923	-	-	9,923
Staff welfare	-	-	-	3,550	3,550
Car park lights	-	2,000	-	(2,000)	-
Tumble dryer	-	-	(440)	2,980	2,540
	<u>11,939</u>	<u>15,923</u>	<u>(9,940)</u>	<u>10,665</u>	<u>28,587</u>

Stokenchurch Dog Rescue

Detailed Statement of Financial Activities for the Year Ended 31 January 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Legacies	530,488	266,811
Donations	95,655	102,364
Membership	12,761	12,646
Miscellaneous	1,228	6,328
Donation from Stokenchurch Dog Rescue CIO	<u>10,000</u>	<u>-</u>
	650,132	388,149
Other trading activities		
Fundraising	52,568	31,697
Sponsorships	6,811	6,642
Sale of dog food	110	128
Rental space income	<u>4,500</u>	<u>-</u>
	63,989	38,467
Investment income		
Interest receivable	2,047	866
Charitable activities		
Adoptions	21,005	20,760
Pet plan commission	5,162	4,609
Stray dog fees & microchipping	120	435
Grants receivable	<u>28,300</u>	<u>29,600</u>
	<u>54,587</u>	<u>55,404</u>
Total incoming resources	770,755	482,886
EXPENDITURE		
Raising donations and legacies		
Raising funds	7,512	5,785
Charitable activities		
Wages	133,239	-
Social security	7,643	-
Pensions	3,368	-
Rates, insurance and utilities	54,970	36,364
Kennel and premises repair	25,713	17,029
Other kennel costs & dog care	73,897	59,778
Amortisation - intangible fixed assets	-	1,055
Depreciation - tangible fixed assets	31,569	29,245
Donation to Stokenchurch Dog Rescue CIO	<u>135,000</u>	<u>10,000</u>
	465,399	153,471

This page does not form part of the statutory financial statements

Stokenchurch Dog Rescue

Detailed Statement of Financial Activities
for the Year Ended 31 January 2024

	2024	2023
	£	£
Charitable activities		
Other		
Exceptional item - VAT	-	21,000
Support costs		
Finance		
Bank & credit card charges	130	229
Irrecoverable VAT	2,347	-
Interest on VAT settlement	<u>1,809</u>	<u>-</u>
	4,286	229
Other		
Telephone	1,755	1,691
Computer & print, post & stationery	3,481	5,372
Miscellaneous	2,567	1,685
Motor and travel expenses	<u>3,067</u>	<u>1,501</u>
	10,870	10,249
Governance costs		
Independent examiner's remuneration	1,250	1,250
Professional, legal fees and accountancy	2,633	12,046
Accounting & payroll services	<u>2,826</u>	<u>2,025</u>
	<u>6,709</u>	<u>15,321</u>
Total resources expended	<u>494,776</u>	<u>206,055</u>
Net income	<u>275,979</u>	<u>276,831</u>

This page does not form part of the statutory financial statements

STOKENCHURCH DOG RESCUE

England & Wales - Charity number 274589

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2023
for
Stokenchurch Dog Rescue

Ian S Anderson, Chartered Accountant
Greengarth
Thicket Grove
Maidenhead
Berkshire
SL6 4LW

Stokenchurch Dog Rescue

**Contents of the Financial Statements
for the Year Ended 31 January 2023**

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Stokenchurch Dog Rescue

Report of the Trustees for the Year Ended 31 January 2023

The trustees present their report with the financial statements of the charity for the year ended 31 January 2023. 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).

ACHIEVEMENTS AND PERFORMANCE

Firstly, I would like to thank all members, volunteers and staff for their efforts this last year, especially in the year we celebrate our 60th Anniversary.

This past year has seen a solid performance from the charity. We have consolidated our financial position and strengthened the board, but more importantly we have increased the number of dogs we are assisting. In FY 2023 we took in 116 dogs and re-homed 101 compared to the prior year of 101 and 92 - an increase of 15% and 10% respectively. Sadly, we had to have four dogs put to sleep due to old age and their failing health conditions. As always, this decision is not taken lightly but the health and welfare of the dog is paramount at all times.

Energy costs continue to be a challenge. We had agreed a scheme to install solar panels but due to an unexpected infrastructure cost, outside the scope of the proposal, we are having to reconsider our options. We are still looking at Solar power but on a smaller scale. Other improvements on the site include new storage racking in the ISO, fence screening around a number of the enrichment areas and a new portacabin.

On the funding front in 2023 we continue to be fortunate and have received several large bequests that have allowed us to maintain a solid financial position. We are currently looking at investment opportunities that will spread the risk of our portfolio and hopefully deliver a better return. We have also managed to let out the Dog Grooming area that generates us some income. On the expenses side we have been part of a VAT audit from HMRC and we will have an amount to be repaid for overclaimed VAT covering the last 4 years.

We have had two significant changes in staff. We have been fortunate to recruit Julia Tompkins into the role of Centre Manager and she started with us in April. Charlotte Freeborn our senior dog handler has decided to move onto a new opportunity. We have successfully replaced Charlotte with Chloe Harrison-Hay, an existing volunteer. Earlier in the year Joyce Marriott decided to step down as a Trustee but remains a loyal and valuable member and volunteer. Mark Biggs joined us as our Financial Trustee and has been working on the dissolution of the CIO, Year-end accounts and the HMRC VAT inspection.

Finally, having advised the Board already, I am unfortunately stepping down as Chairman and Trustee due to health reasons.

Stokenchurch Dog Rescue

Report of the Trustees for the Year Ended 31 January 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charitable Trust is constituted by a Trust Deed.

The Charity is governed by a Board of Trustees, drawn from the local area who are able to bring particular skills or expertise to the management of the Charity. Trustees are elected at the Annual General Meeting. The existing Trustees may nominate new people to fill casual vacancies and these people will serve until the next Annual General Meeting.

Trustee meetings are held once a month to review all areas of the Charity's activities. The kennel management team also attend when required to provide information and data as required.

Introduction of new Trustees consists of a meeting with the Chair to review the Charity's activities and objectives. They are then invited to attend the next Board meeting to give a short overview of their background to the rest of the Board. They will then leave the site and the Trustees will take a vote on their suitability and, if deemed suitable, they will be invited to attend the next Board meeting as a Co-opted Trustee until the next AGM. They will receive a comprehensive hand-out detailing the requirements and responsibilities of a Trustee together with a copy of the latest Financial Statements, a copy of the Constitution of the Charity and they must also sign the Trustee's Code of Conduct. Whilst they are able to participate in discussions etc they are not allowed to vote until their position is ratified by the members present at the next available AGM.

Members of the Board of Trustees give their time voluntarily and receive no benefits from the charity.

RISK MANAGEMENT

The Trustees have a risk management strategy which comprises:

- " an annual review of the risks the Charity may face;
- " the establishment of systems and procedures to mitigate those risks identified in the plan; and
- " the implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

Procedures and policies have been put in place to manage these risks with specific attention paid to re-homing each dog safely to an appropriate home.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objectives of the Charity, as set out in its Constitution are:

- " to rescue, house and place in good homes unwanted dogs and strays in the Wycombe district and surrounding areas.
- " to care and protect dogs in need of attention by reason of sickness, maltreatment, poor circumstance and similar cases.

The policy of the Charity is to continue to care and protect dogs in need. This provides benefit to the public by re-homing dogs that they are no longer able to keep for a variety of reasons and re-homing them to suitable homes. It also ensures that abandoned dogs will not cause any accidents/injuries to the public or themselves.

The Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

REORGANISATION OF ACTIVITIES

The charity has a related charity, Stokenchurch Dog Rescue CIO. During the year that charity was the employer of the staff at the Stokenchurch Centre, although the principal charitable activities are accounted for in the existing Stokenchurch Dog Rescue charity.

The intention when setting up the CIO was that this would become the main charity given it has the advantage of limited liability. Thus, the existing SDR, which is a trust, would be wound down. However, the trustees of both entities have reassessed whether the overall activities of the charities could be more efficiently managed using one entity only and have decided that the CIO is no longer necessary.

Stokenchurch Dog Rescue

Report of the Trustees **for the Year Ended 31 January 2023**

Since the year end, the employment contracts have therefore been transferred from the CIO to the existing charity and steps have been taken for the CIO to repay amounts due to the existing charity and to reduce the assets and liabilities in its balance sheet. As part of this process the existing charity made a one-off donation of £135,000 to the CIO on 28 September 2023 to clear the deficit on the CIO reserves.

FINANCIAL REVIEW

The Charity continues to rely upon membership subscriptions, donations and adoptions, and on various methods of fundraising for its income.

Like most charities our greatest form of income comes from legacies but of course these cannot be foreseen and, therefore, cannot be planned. However, the Trustees are pleased to report that the legacy income for the year was up by over 22% at £266,812. We do appreciate, of course, that whenever a legacy arrives it is always a mixed blessing; given the circumstances surrounding the bequest and the loss to the family concerned.

We were also very fortunate in being awarded grants from providers during the year resulting in a total sum of £29,600. Of this total, 2 grants totalling £5,500 have been given on a restricted funds basis.

Total Income for the year was £482,887 (2022 £367,203). This was an increase of 31%. Donations were up by 120% and legacies by over 22% compared with the previous year. By their nature it is difficult to predict accurately the value of legacies in the year.

Total expenditure was £206,056 (2022 £331,265), although this reflects a provision of £21,000 resulting from the VAT inspection (see notes 18 & 19 to the accounts). However, if one excludes this provision and the cost of support to our related CIO charity there was an increase in the expenditure of £37,000. The situation regarding the CIO is outlined elsewhere in this report and the financial statements, but in the year that charity continued to be the main employer for the Centre.

Overall, we finished the year with a net surplus of £ £276,831 and our balance sheet continues to look healthy, with a net current asset position of £629,149 and the total of funds is just over £1.55 million.

Reserves

It is the policy of the Charity that unrestricted reserves, which have not been designated for a specific use, should be maintained at a level capable of supporting at least six months otherwise unfunded expenditure.

The Trustees consider that reserves at this level will ensure that in the event of a significant drop in income they will be able to continue while consideration is given to ways in which additional funds may be raised.

As at 31 January 2023, free reserves were £622,000. This reflects the total unrestricted General Fund, although this has been reduced by a grant of some £135,000 to the CIO in the period since the balance sheet date and going forward the charity will once again be the main employer of the Centre's staff. Given this the trustees will be reviewing the reserves policy based on the position once the present financial year is complete.

Investment Policy

The Charity does undertake limited investments on the strict policy that the funds chosen are not high risk and are ethical. In so far as practicable such investments should exclude companies actively test on animals.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

274589

Stokenchurch Dog Rescue

Report of the Trustees
for the Year Ended 31 January 2023

Principal address

Tower Farm
Oxford Road
Stokenchurch
High Wycombe
Buckinghamshire
HP14 3TD

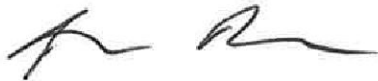
Trustees

J Marriott (resigned 23.3.23)
R Gates
L Peel
D H Chinn (resigned 1.6.22)
C Woodcock
M Sims (appointed 9.2.22, resigned 11.8.22)
C Burns (appointed 9.3.22)
K Shaw (appointed 9.3.22)
S Gregory (appointed 10.8.22)
R Evans (appointed 10.8.22)
J Cherry (appointed 25.8.22)

Independent Examiner

Ian S Anderson, Chartered Accountant
Greengarth
Thicket Grove
Maidenhead
Berkshire
SL6 4LW

Approved by order of the board of trustees on 11 October 2023 and signed on its behalf by:



C Burns - Trustee

**Independent Examiner's Report to the Trustees of
Stokenchurch Dog Rescue**

Independent examiner's report to the trustees of Stokenchurch Dog Rescue

I report to the charity trustees on my examination of the accounts of Stokenchurch Dog Rescue (the Trust) for the year ended 31 January 2023.

Responsibilities and basis of report

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

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


Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ian Anderson BA FCA FCCA

Ian S Anderson, Chartered Accountant
Greengarth
Thicket Grove
Maidenhead
Berkshire
SL6 4LW

11 October 2023

Stokenchurch Dog Rescue**Statement of Financial Activities
for the Year Ended 31 January 2023**

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	388,150	-	388,150	281,713
Charitable activities					
Activites undertaken directly	5	49,904	5,500	55,404	59,663
Other trading activities	3	38,467	-	38,467	25,821
Investment income	4	866	-	866	6
Total		477,387	5,500	482,887	367,203
EXPENDITURE ON					
Raising funds		5,785	-	5,785	4,209
Charitable activities					
Activites undertaken directly		153,472	-	153,472	314,115
Other	7	46,799	-	46,799	12,941
Total		206,056	-	206,056	331,265
NET INCOME		271,331	5,500	276,831	35,938
RECONCILIATION OF FUNDS					
Total funds brought forward		1,277,869	6,439	1,284,308	1,248,370
TOTAL FUNDS CARRIED FORWARD		1,549,200	11,939	1,561,139	1,284,308

The notes form part of these financial statements

Stokenchurch Dog Rescue

Balance Sheet
31 January 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Intangible assets	10	-	-	-	1,055
Tangible assets	11	<u>952,990</u>	<u>-</u>	<u>952,990</u>	<u>982,236</u>
		952,990	-	952,990	983,291
CURRENT ASSETS					
Debtors	12	<u>15,254</u>	<u>-</u>	<u>15,254</u>	<u>7,248</u>
Cash at bank	13	<u>667,957</u>	<u>11,939</u>	<u>679,896</u>	<u>357,682</u>
		683,211	11,939	695,150	364,930
CREDITORS					
Amounts falling due within one year	14	<u>(66,001)</u>	<u>-</u>	<u>(66,001)</u>	<u>(63,913)</u>
NET CURRENT ASSETS		<u>617,210</u>	<u>11,939</u>	<u>629,149</u>	<u>301,017</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,570,200	11,939	1,582,139	1,284,308
PROVISIONS FOR LIABILITIES	16	<u>(21,000)</u>	<u>-</u>	<u>(21,000)</u>	<u>-</u>
NET ASSETS		<u><u>1,549,200</u></u>	<u><u>11,939</u></u>	<u><u>1,561,139</u></u>	<u><u>1,284,308</u></u>
FUNDS	17				
Unrestricted funds				<u>1,549,200</u>	<u>1,277,869</u>
Restricted funds				<u>11,939</u>	<u>6,439</u>
TOTAL FUNDS				<u><u>1,561,139</u></u>	<u><u>1,284,308</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 October 2023 and were signed on its behalf by:

C Burns - Trustee



C Woodcock - Trustee



The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 January 2023

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.

These financial statements have been prepared on a going concern basis. The trustees do not believe that Brexit or Covid-19 has impacted on this basis.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Computer software

Computer software capitalised in intangible fixed assets is amortised at 25% on cost.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Freehold buildings	- 2% on cost
Equipment	- 20% on cost
Outside runs	- at varying rates on cost
Computer equipment	- 25% on cost

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.

Stokenchurch Dog Rescue**Notes to the Financial Statements - continued
for the Year Ended 31 January 2023**

2. DONATIONS AND LEGACIES		2023	2022
		£	£
Legacies		266,812	217,633
Donations		102,364	46,536
Membership		12,646	14,452
Miscellaneous		6,328	3,092
		388,150	281,713
3. OTHER TRADING ACTIVITIES		2023	2022
		£	£
Fundraising		31,697	19,337
Sponsorships		6,642	6,476
Sale of dog food		128	8
		38,467	25,821
4. INVESTMENT INCOME		2023	2022
		£	£
Interest receivable		866	6
5. INCOME FROM CHARITABLE ACTIVITIES		2023	2022
		£	£
Adoptions	Activity	20,760	16,245
Pet plan commission	Activites undertaken directly	4,609	3,518
Stray dog fees & microchipping	Activites undertaken directly	435	640
Grants receivable	Activites undertaken directly	29,600	39,260
		55,404	59,663
6. GRANTS PAYABLE		2023	2022
		£	£
Activites undertaken directly		10,000	193,206

The grants all consist of donated funds paid to Stokenchurch Dog Rescue CIO (see note 19).

Stokenchurch Dog Rescue

Notes to the Financial Statements - continued for the Year Ended 31 January 2023.

7. OTHER

	2023	2022
	£	£
Exceptional item - vat	21,000	-
Support costs	25,799	12,941
	<u>46,799</u>	<u>12,941</u>

The VAT provision comprises £18,000 disallowed input tax and £3,000 extra output tax re sponsor a dog. See also notes 16 and 18.

Support costs include governance costs of £15,231 (2022 £5,584), of which £1,250 (2022 £1,630) relates to Independent Examination.

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2023 nor for the year ended 31 January 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2023 nor for the year ended 31 January 2022.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	281,713	-	281,713
Charitable activities			
Activities undertaken directly	51,163	8,500	59,663
Other trading activities	25,821	-	25,821
Investment income	6	-	6
Total	<u>358,703</u>	<u>8,500</u>	<u>367,203</u>
EXPENDITURE ON			
Raising funds	4,209	-	4,209
Charitable activities			
Activities undertaken directly	305,615	8,500	314,115
Other	12,941	-	12,941
Total	<u>322,765</u>	<u>8,500</u>	<u>331,265</u>
NET INCOME	35,938	-	35,938
RECONCILIATION OF FUNDS			
Total funds brought forward	1,241,931	6,439	1,248,370

Stokenchurch Dog Rescue

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2023**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>1,277,869</u>	<u>6,439</u>	<u>1,284,308</u>
10. INTANGIBLE FIXED ASSETS			Computer software £
COST			
At 1 February 2022 and 31 January 2023			<u>4,413</u>
AMORTISATION			
At 1 February 2022			<u>3,358</u>
Charge for year			<u>1,055</u>
At 31 January 2023			<u>4,413</u>
NET BOOK VALUE			
At 31 January 2023			<u>-</u>
At 31 January 2022			<u>1,055</u>
11. TANGIBLE FIXED ASSETS			Improvements to property £
COST	Freehold property £	Freehold buildings £	
At 1 February 2022 and 31 January 2023	<u>83,114</u>	<u>340,000</u>	<u>988,734</u>
DEPRECIATION			
At 1 February 2022	-	217,600	219,568
Charge for year	-	6,800	19,775
At 31 January 2023	<u>-</u>	<u>224,400</u>	<u>239,343</u>
NET BOOK VALUE			
At 31 January 2023	<u>83,114</u>	<u>115,600</u>	<u>749,391</u>
At 31 January 2022	<u>83,114</u>	<u>122,400</u>	<u>769,166</u>

Stokenchurch Dog Rescue

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2023**

11. TANGIBLE FIXED ASSETS - continued

	Equipment £	Outside runs £	Computer equipment £	Totals £
COST				
At 1 February 2022 and 31 January 2023	<u>20,523</u>	<u>53,413</u>	<u>4,987</u>	<u>1,490,771</u>
DEPRECIATION				
At 1 February 2022	<u>20,523</u>	<u>45,857</u>	<u>4,987</u>	<u>508,535</u>
Charge for year	-	<u>2,671</u>	-	<u>29,246</u>
At 31 January 2023	<u>20,523</u>	<u>48,528</u>	<u>4,987</u>	<u>537,781</u>
NET BOOK VALUE				
At 31 January 2023	<u>-</u>	<u>4,885</u>	<u>-</u>	<u>952,990</u>
At 31 January 2022	<u>-</u>	<u>7,556</u>	<u>-</u>	<u>982,236</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	9,016	581
VAT	<u>6,238</u>	<u>6,667</u>
	<u>15,254</u>	<u>7,248</u>

13. CASH AT BANK AND IN HAND

	General fund £	Restricted £	2023 Total funds £	2022 Total funds £
Bank accounts	<u>667,957</u>	<u>11,939</u>	<u>679,896</u>	<u>357,682</u>
Total	<u>667,957</u>	<u>11,939</u>	<u>679,896</u>	<u>357,682</u>

Bank balances reflect not only funds held by banks but also the balance of advances made to Stokenchurch Dog Rescue CIO and the impact of general funds expended for capital purposes.

Stokenchurch Dog Rescue

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2023**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts (see note 15)	57,000	57,000
Trade creditors	1,616	2,944
Taxation and social security	77	77
Other creditors	7,308	3,892
	<u>66,001</u>	<u>63,913</u>

15. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>57,000</u>	<u>57,000</u>

The charity has no overdraft or loans with its bankers. The disclosure herein related to the impact of general funds being expended on capital items.

16. PROVISIONS FOR LIABILITIES

	2023	2022
	£	£
Provision for VAT liability	<u>21,000</u>	<u>-</u>

See note 18.

17. MOVEMENT IN FUNDS

	At 1.2.22	Net movement in funds	At 31.1.23
	£	£	£
Unrestricted funds			
General fund	351,578	271,331	622,909
Capital Reserve	926,291	-	926,291
	<u>1,277,869</u>	<u>271,331</u>	<u>1,549,200</u>
Restricted funds			
Restricted	6,439	5,500	11,939
	<u>6,439</u>	<u>5,500</u>	<u>11,939</u>
TOTAL FUNDS	<u>1,284,308</u>	<u>276,831</u>	<u>1,561,139</u>

Stokenchurch Dog Rescue

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2023**

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	477,387	(206,056)	271,331
Restricted funds			
Restricted	5,500	-	5,500
TOTAL FUNDS	482,887	(206,056)	276,831

Comparatives for movement in funds

	At 1.2.21 £	Net movement in funds £	At 31.1.22 £
Unrestricted funds			
General fund	285,292	66,286	351,578
Capital Reserve	956,639	(30,348)	926,291
	1,241,931	35,938	1,277,869
Restricted funds			
Restricted	6,439	-	6,439
TOTAL FUNDS	1,248,370	35,938	1,284,308

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	358,703	(292,417)	66,286
Capital Reserve	-	(30,348)	(30,348)
	358,703	(322,765)	35,938
Restricted funds			
Restricted	8,500	(8,500)	-
TOTAL FUNDS	367,203	(331,265)	35,938

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2023**

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.21 £	Net movement in funds £	At 31.1.23 £
Unrestricted funds			
General fund	285,292	337,617	622,909
Capital Reserve	956,639	(30,348)	926,291
	<u>1,241,931</u>	<u>307,269</u>	<u>1,549,200</u>
Restricted funds			
Restricted	6,439	5,500	11,939
	<u>6,439</u>	<u>5,500</u>	<u>11,939</u>
TOTAL FUNDS	<u>1,248,370</u>	<u>312,769</u>	<u>1,561,139</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	836,090	(498,473)	337,617
Capital Reserve	-	(30,348)	(30,348)
	<u>836,090</u>	<u>(528,821)</u>	<u>307,269</u>
Restricted funds			
Restricted	14,000	(8,500)	5,500
	<u>14,000</u>	<u>(8,500)</u>	<u>5,500</u>
TOTAL FUNDS	<u>850,090</u>	<u>(537,321)</u>	<u>312,769</u>

All income arises from sources funding the charity's objectives. Where further specific restriction has been placed by the donor, such funds are disclosed as restricted. In the year all such funds received were expended as required by the donors.

18. CONTINGENT LIABILITIES

Following the year end HMRC has made a VAT inspection. As a result of this the charity's treatment of VAT under non business/business and partial exemption rules has been subject to reassessment. At the date of sign off of these financial statements no assessment has been raised but the trustees feel that a prudent provision should be made, hence the total of £21,000 reflected in note 16.

As part of their review HMRC has queried the charity's treatment of the Sponsor a Dog scheme and the precise treatment for VAT purpose has yet to be agreed between the parties. The above provision allows for this.

The final liability will also include an assessment of quarters after the year end and the charity is also waiting for confirmation from HMRC that the periods included in the provision incorporated in these accounts will be all the periods covered by their assessment.

HMRC has not indicated the level of any penalties that may be levied as a result of the inspection. No provision has been made in these accounts for any penalties that may arise.

Stokenchurch Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 January 2023

19. RELATED PARTY DISCLOSURES AND SUBSEQUENT EVENTS

During the year the charity has donated £10,000 (2022 £193,206) to Stokenchurch Dog Rescue CIO, a charity with Trustees in common. Since November 2020 Stokenchurch Dog Rescue CIO has employed the staff who work at Stokenchurch Dog Rescue.

As noted in the Trustees' Report, the CIO was established to take over the activities of the Stokenchurch Dog Rescue charity, which is a trust. In the period the CIO provided staffing to the existing charity. There was no recharge made..

Since the year end, the trustees of both entities have reassessed whether the overall activities of the charities could be more efficiently managed using one entity only and have decided that the CIO is no longer necessary. Since the year end, the employment contracts have therefore been transferred from the CIO to the charity and steps have been taken for the CIO to reduce the assets and liabilities in its balance sheet. As part of this process the charity made a one-off donation of £135,000 to the CIO on 28 September 2023 to clear the deficit on the CIO reserves.

Stokenchurch Dog Rescue

Detailed Statement of Financial Activities for the Year Ended 31 January 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Legacies	266,812	217,633
Donations	102,364	46,536
Membership	12,646	14,452
Miscellaneous	6,328	3,092
	<u>388,150</u>	<u>281,713</u>
Other trading activities		
Fundraising	31,697	19,337
Sponsorships	6,642	6,476
Sale of dog food	128	8
	<u>38,467</u>	<u>25,821</u>
Investment income		
Interest receivable	866	6
Charitable activities		
Adoptions	20,760	16,245
Pet plan commission	4,609	3,518
Stray dog fees & microchipping	435	640
Grants receivable	29,600	39,260
	<u>55,404</u>	<u>59,663</u>
Total incoming resources	482,887	367,203
EXPENDITURE		
Raising donations and legacies		
Raising funds	5,785	4,209
Charitable activities		
Rates, insurance and utilities	36,364	27,851
Kennel and premises repair	23,951	24,491
Other kennel costs	52,857	38,219
Amortisation - intangible fixed assets	1,055	1,103
Deprec - tangible fixed assets	29,245	29,245
Grants to institutions	10,000	193,206
	<u>153,472</u>	<u>314,115</u>
Other		
Exceptional item - vat	21,000	-
Support costs		

This page does not form part of the statutory financial statements

Stokenchurch Dog Rescue

Detailed Statement of Financial Activities
for the Year Ended 31 January 2023

	2023 £	2022 £
Support costs		
Finance		
Bank & credit card charges	229	248
Other		
Telephone	1,691	569
Computer & print, post & stationery	5,372	3,436
Miscellaneous	1,685	1,640
Motor and travel expenses	1,501	1,464
	<u>10,249</u>	<u>7,109</u>
Governance costs		
Independent examiner's remuneration	1,250	1,630
Professional, legal fees and accountancy	12,046	2,950
Accounting & payroll services	2,025	1,004
	<u>15,321</u>	<u>5,584</u>
Total resources expended	<u>206,056</u>	<u>331,265</u>
Net income	<u>276,831</u>	<u>35,938</u>

This page does not form part of the statutory financial statements

STOKENCHURCH DOG RESCUE

England & Wales - Charity number 274589

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2022
for
Stokenchurch Dog Rescue

Ian S Anderson, Chartered Accountant
Greengarth
Thicket Grove
Maidenhead
Berkshire
SL6 4LW

Stokenchurch Dog Rescue

**Contents of the Financial Statements
for the Year Ended 31 January 2022**

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Stokenchurch Dog Rescue

Report of the Trustees for the Year Ended 31 January 2022

The trustees present their report with the financial statements of the charity for the year ended 31 January 2022. 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).

ACHIEVEMENTS AND PERFORMANCE

During 2021 we took in 79 dogs and found homes for 71. Of the intakes, nine were returnees back to the kennels. Sadly, we had to have three dogs put to sleep due to old age and their failing health conditions. Such decisions are not taken lightly but the wellbeing of each dog is always paramount. Also, every decision must be supported by a veterinary surgeon and the Chair of Trustees, and, if appropriate, a professional behaviourist as well.

Regrettably we are still seeing 'poorly bred' puppies with serious health issues handed in to us and, despite our very best efforts, sadly we cannot save them all. However, for those who, following necessary surgery etc, need that 'extra' bit of TLC we are very fortunate to have a dedicated team of Foster Carers who ensure that each dog receives the one-to-one care needed before coming back to the kennels in readiness for re-homing. We are truly grateful for their dedicated support to our cause.

In June we welcomed Charlotte Freeborn to the new position of Senior Dog Trainer and her role will be to assist Nicola Dillon, our Head of Rescuing and Rehoming, and the team with the assessment and welfare of those dogs that need that little bit of extra attention. In addition she will also deputise for Nicola when needed. At this point I would like to take this opportunity to thank all of the staff and volunteers for their continued commitment to the welfare and well-being of the dogs. Their input is invaluable.

I am pleased to report we have recently appointed Lucy Robertson as our Part-Time Fundraising and Events Lead, to further booster and develop our fund-raising activities. We look forward to some exciting events and activities ahead in the coming months and we will keep you all informed of developments.

In addition, post Covid, we have now started running our ever-popular monthly Table-Top sales again and I must thank all of our stalwart Table-Top volunteers. Without their time and dedication these events could not take place. They provide us with much valued income and they also give us a chance to personally thank our regular visitors, who always seem very pleased with the 'bargains' they find and the fact that they are supporting such a worthy cause.

During this year, due to circumstances beyond our control, a number of our Trustees had to stand down from the Board. However, this gave us the opportunity to seek and appoint 'fresh blood' and I am pleased to report that we have a very professional, dedicated team and that the future of SDR looks very positive indeed.

Last, but by no means least, the Trustees extend a sincere 'Thank You' to you for your continued and valued support. It is truly appreciated.

Trustees meet monthly and member's attendance record for the period February 2021 to January 2022 inclusive was:

Joyce Marriott	11
David Chinn`	11
Tim Ireland	8
Lesley Peel	12
Chris Woodcock	12
Robin Gates	9
Les O'Dea	7
Caroline Watson	7
Lianne Low	2

Stokenchurch Dog Rescue

Report of the Trustees **for the Year Ended 31 January 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charitable Trust is constituted by a Trust Deed.

The Charity is governed by a Board of Trustees, drawn from the local area who are able to bring particular skills or expertise to the management of the Charity. Trustees are elected at the Annual General Meeting. The existing Trustees may nominate new people to fill casual vacancies and these people will serve until the next Annual General Meeting.

Trustee meetings are held once a month to review all areas of the Charity's activities. The kennel management team also attend when required to provide information and data as required.

Introduction of new Trustees comprises of a meeting with the Chair to review the Charity's activities and objectives. They are then invited to attend the next Board meeting to give a short overview of their background to the rest of the Board. They will then leave the site and the Trustees will take a vote on their suitability and, if deemed suitable, they will be invited to attend the next Board meeting as a Co-opted Trustee until the next AGM. They will receive a comprehensive hand-out detailing the requirements and responsibilities of a Trustee together with a copy of the latest Financial Statements, a copy of the Constitution of the Charity and they must also sign the Trustee's Code of Conduct. Whilst they are able to participate in discussions etc they are not allowed to vote until their position is ratified by the members present at the next available AGM.

Members of the Board of Trustees give their time voluntarily and receive no benefits from the Society.

RISK MANAGEMENT

The Trustees have a risk management strategy which comprises of:

- " an annual review of the risks the Charity may face;
- " the establishment of systems and procedures to mitigate those risks identified in the plan; and
- " the implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

Procedures and policies have been put in place to manage these risks with specific attention paid to re-homing each dog safely to an appropriate home.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objectives of the Charity, as set out in its' Constitution are:

- " to rescue, house and place in good homes unwanted dogs and strays in the Wycombe district and surrounding areas.
- " to care and protect dogs in need of attention by reason of sickness, maltreatment, poor circumstance and similar cases.

The policy of the Charity is to continue to care and protect dogs in need. This provides benefit to the public by re-homing dogs that they are no longer able to keep for a variety of reasons and re-homing them to suitable homes. It also ensures that abandoned dogs will not cause any accidents/injuries to the public or themselves.

The Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

FINANCIAL REVIEW

The Charity continues to rely upon membership subscriptions, donations including adoptions, and on various methods of fundraising for its income.

Like most charities our greatest form of income comes from legacies but of course these cannot be foreseen and, therefore, cannot be legislated for. However, the Trustees are pleased to report that the legacy income for the year was well over £200,000. Having said this, whenever a legacy arrives it is always a mixed blessing; given the circumstances surrounding the bequest and the loss to the family concerned.

We were also very fortunate in being awarded grants from providers during the year resulting in a total sum of £39,260

Stokenchurch Dog Rescue

Report of the Trustees **for the Year Ended 31 January 2022**

Total Income for the year was £367,203 (2021 £280,453). This was an increase of 31%. This was caused by the increased level of legacies compared with the previous year. By their nature It is difficult to predict accurately the value of legacies In the year our fund raising activities were again curtailed due to Covid restrictions.

Total expenditure was £331,265 (2021 £287,811) an increase of 15%. However, if one excludes the cost of support to our related CIO charity there was a significant downturn in the expenditure, in part because all the staff costs now go through the CIO.

Consequently, we finished the year with a net surplus of £ 35,398 against the deficit of £7,358 in 2021.

Our balance sheet continues to look healthy, with a net current asset position of £301,017 (2021:£234,729).

Reserves

It is the policy of the Charity that unrestricted reserves, which have not been designated for a specific use, should be maintained at a level capable of supporting at least six months otherwise unfunded expenditure.

The Trustees consider that reserves at this level will ensure that In the event of a significant drop In income they will be able to continue while consideration is given to ways in which additional funds may be raised.

As at 31 January 2022, free reserves were £300,000 equating to just under 11 month's expenditure. The level of reserves is reviewed on a regular basis at the Trustee meetings.

Investment Policy

The Charity does undertake limited Investments on the strict policy that the funds chosen are not high risk and are ethical and do not include companies that tested on animals.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

274589

Principal address

Tower Farm
Oxford Road
Stokenchurch
High Wycombe
Buckinghamshire
HP14 3TD

Trustees

J Marriott
C Watson (resigned 13.10.21)
R Gates
L Peel
L O'Dea (resigned 11.8.21)
D H Chinn (resigned 1.6.22)
C Woodcock
T Ireland (resigned 5.10.21)
L Low (appointed 12.5.21, resigned 5.10.21)

Since the year end there have been new trustee appointments. M Sims was appointed 9 February 2022 and resigned on 11 August 2022. C Burns and K Shaw were appointed on 9 March 2022, S Gregory and R Evans on 10 August 2022 and J Cherry on 25 August 2022.

Stokenchurch Dog Rescue

Report of the Trustees
for the Year Ended 31 January 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Ian S Anderson, Chartered Accountant
Greengarth
Thicket Grove
Maidenhead
Berkshire
SL6 4LW

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

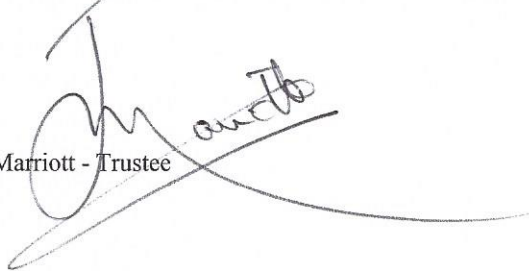
The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 14 December 2022 and signed on its behalf by:

J Marriott - Trustee

A handwritten signature in black ink, appearing to read 'J Marriott', is written over a horizontal line. The signature is stylized and includes a long, sweeping underline that extends to the right.

**Independent Examiner's Report to the Trustees of
Stokenchurch Dog Rescue**

Independent examiner's report to the trustees of Stokenchurch Dog Rescue

I report to the charity trustees on my examination of the accounts of Stokenchurch Dog Rescue (the Trust) for the year ended 31 January 2022.

Responsibilities and basis of report

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

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

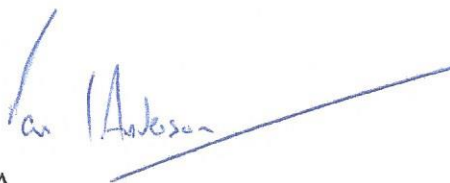
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of _ which is one of the listed bodies.

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ian Anderson BA FCA FCCA
Ian S Anderson, Chartered Accountant
Greengarth
Thicket Grove
Maidenhead
Berkshire
SL6 4LW

14 December 2022

Stokenchurch Dog Rescue**Statement of Financial Activities
for the Year Ended 31 January 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	281,713	-	281,713	192,799
Charitable activities					
Activites undertaken directly		51,163	8,500	59,663	64,174
Other trading activities	3	25,821	-	25,821	22,076
Investment income	4	6	-	6	1,404
Total		358,703	8,500	367,203	280,453
EXPENDITURE ON					
Raising funds		4,209	-	4,209	5,252
Charitable activities					
Activites undertaken directly		306,014	8,500	314,514	267,902
Other	7	12,542	-	12,542	14,657
Total		322,765	8,500	331,265	287,811
NET INCOME/(EXPENDITURE)		35,938	-	35,938	(7,358)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,241,931	6,439	1,248,370	1,255,728
TOTAL FUNDS CARRIED FORWARD		1,277,869	6,439	1,284,308	1,248,370

The notes form part of these financial statements

Stokenchurch Dog Rescue

**Balance Sheet
31 January 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Intangible assets	10	1,055	-	1,055	2,159
Tangible assets	11	982,236	-	982,236	1,011,482
		<u>983,291</u>	<u>-</u>	<u>983,291</u>	<u>1,013,641</u>
CURRENT ASSETS					
Debtors	12	7,248	-	7,248	66,526
Cash at bank	13	351,243	6,439	357,682	237,713
		<u>358,491</u>	<u>6,439</u>	<u>364,930</u>	<u>304,239</u>
CREDITORS					
Amounts falling due within one year	14	(63,913)	-	(63,913)	(69,510)
		<u>294,578</u>	<u>6,439</u>	<u>301,017</u>	<u>234,729</u>
NET CURRENT ASSETS					
		<u>294,578</u>	<u>6,439</u>	<u>301,017</u>	<u>234,729</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,277,869</u>	<u>6,439</u>	<u>1,284,308</u>	<u>1,248,370</u>
NET ASSETS					
		<u>1,277,869</u>	<u>6,439</u>	<u>1,284,308</u>	<u>1,248,370</u>
FUNDS					
	16				
Unrestricted funds				1,277,869	1,235,796
Restricted funds				6,439	12,574
TOTAL FUNDS					
				<u>1,284,308</u>	<u>1,248,370</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 December 2022 and were signed on its behalf by:

J Marriot - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 January 2022

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.

These financial statements have been prepared on a going concern basis. The trustees do not believe that Brexit or Covid-19 has impacted on this basis.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Computer software

Computer software capitalised in intangible fixed assets is amortised at 25% on cost.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Freehold buildings	- 2% on cost
Equipment	- 20% on cost
Outside runs	- at varying rates on cost
Computer equipment	- 25% on cost

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.

Stokenchurch Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Legacies	217,633	91,305
Donations	46,536	75,494
Membership	14,452	11,945
Miscellaneous	3,092	14,055
	<u>281,713</u>	<u>192,799</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising	19,337	16,995
Sponsorships	6,476	5,066
Sale of dog food	8	15
	<u>25,821</u>	<u>22,076</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Interest receivable	6	1,404
	<u>6</u>	<u>1,404</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Adoptions	Activites undertaken directly	16,245	13,470
Pet plan commission	Activites undertaken directly	3,518	2,757
Stray dog fees & microchipping	Activites undertaken directly	640	397
Grants receivable	Activites undertaken directly	39,260	47,550
		<u>59,663</u>	<u>64,174</u>

6. GRANTS PAYABLE

	2022	2021
	£	£
Activites undertaken directly	193,206	43,000
	<u>193,206</u>	<u>43,000</u>

The grants all consist of donated funds paid to Stokenchurch Dog Rescue CIO (see note 17).

Stokenchurch Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022

7. OTHER

	2022	2021
	£	£
Support costs	<u>12,542</u>	<u>14,657</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2022 nor for the year ended 31 January 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2022 nor for the year ended 31 January 2021.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	177,264	15,535	192,799
Charitable activities			
Activites undertaken directly	64,174	-	64,174
Other trading activities	22,076	-	22,076
Investment income	1,404	-	1,404
Total	<u>264,918</u>	<u>15,535</u>	<u>280,453</u>
EXPENDITURE ON			
Raising funds	5,252	-	5,252
Charitable activities			
Activites undertaken directly	258,502	9,400	267,902
Other	14,657	-	14,657
Total	<u>278,411</u>	<u>9,400</u>	<u>287,811</u>
NET INCOME/(EXPENDITURE)	(13,493)	6,135	(7,358)
Transfers between funds	38,135	(38,135)	-
Net movement in funds	24,642	(32,000)	(7,358)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,211,154	44,574	1,255,728
TOTAL FUNDS CARRIED FORWARD	<u>1,235,796</u>	<u>12,574</u>	<u>1,248,370</u>

Stokenchurch Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022

10. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 February 2021 and 31 January 2022	4,413
AMORTISATION	
At 1 February 2021	2,254
Charge for year	1,104
At 31 January 2022	3,358
NET BOOK VALUE	
At 31 January 2022	1,055
At 31 January 2021	2,159

11. TANGIBLE FIXED ASSETS

	Freehold property £	Freehold buildings £	Improvements to property £	
COST				
At 1 February 2021 and 31 January 2022	83,114	340,000	988,734	
DEPRECIATION				
At 1 February 2021	-	210,800	199,793	
Charge for year	-	6,800	19,775	
At 31 January 2022	-	217,600	219,568	
NET BOOK VALUE				
At 31 January 2022	83,114	122,400	769,166	
At 31 January 2021	83,114	129,200	788,941	
	Equipment £	Outside runs £	Computer equipment £	Totals £
COST				
At 1 February 2021 and 31 January 2022	20,523	53,413	4,987	1,490,771
DEPRECIATION				
At 1 February 2021	20,523	43,186	4,987	479,289
Charge for year	-	2,671	-	29,246
At 31 January 2022	20,523	45,857	4,987	508,535
NET BOOK VALUE				
At 31 January 2022	-	7,556	-	982,236
At 31 January 2021	-	10,227	-	1,011,482

Stokenchurch Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	581	11,320
Legacies receivable	-	55,206
VAT	6,667	-
	<u>7,248</u>	<u>66,526</u>

13. CASH AT BANK AND IN HAND

	General fund £	Restricted £	2022 Total funds £	2021 Total funds £
Bank accounts	351,243	6,439	357,682	237,713
Total	<u>351,243</u>	<u>6,439</u>	<u>357,682</u>	<u>237,713</u>

Bank balances reflect not only funds held by banks but also the balance of advances made to Stokenchurch Dog Rescue CIO and the impact of general funds expended for capital purposes.

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 15)	57,000	-
Trade creditors	2,944	8,540
Taxation and social security	77	78
Other creditors	3,892	60,892
	<u>63,913</u>	<u>69,510</u>

15. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>57,000</u>	<u>-</u>

The charity has no overdraft or loans with its bankers. The disclosure herein related to the impact of general funds being expended on capital items.

Stokenchurch Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022

16. MOVEMENT IN FUNDS

	At 1.2.21 £	Net movement in funds £	At 31.1.22 £
Unrestricted funds			
General fund	285,292	66,286	351,578
Capital Reserve	956,639	(30,348)	926,291
	<u>1,241,931</u>	<u>35,938</u>	<u>1,277,869</u>
Restricted funds			
Restricted	6,439	-	6,439
	<u>1,248,370</u>	<u>35,938</u>	<u>1,284,308</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	358,703	(292,417)	66,286
Capital Reserve	-	(30,348)	(30,348)
	<u>358,703</u>	<u>(322,765)</u>	<u>35,938</u>
Restricted funds			
Restricted	8,500	(8,500)	-
	<u>367,203</u>	<u>(331,265)</u>	<u>35,938</u>

Comparatives for movement in funds

	At 1.2.20 £	Net movement in funds £	Transfers between funds £	At 31.1.21 £
Unrestricted funds				
General fund	274,590	(13,493)	18,060	279,157
Capital Reserve	936,564	-	20,075	956,639
	<u>1,211,154</u>	<u>(13,493)</u>	<u>38,135</u>	<u>1,235,796</u>
Restricted funds				
Restricted	44,574	6,135	(38,135)	12,574
	<u>1,255,728</u>	<u>(7,358)</u>	<u>-</u>	<u>1,248,370</u>

Stokenchurch Dog Rescue

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	264,918	(278,411)	(13,493)
Restricted funds			
Restricted	15,535	(9,400)	6,135
TOTAL FUNDS	<u>280,453</u>	<u>(287,811)</u>	<u>(7,358)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.20 £	Net movement in funds £	Transfers between funds £	At 31.1.22 £
Unrestricted funds				
General fund	274,590	52,793	18,060	345,443
Capital Reserve	936,564	(30,348)	20,075	926,291
	<u>1,211,154</u>	<u>22,445</u>	<u>38,135</u>	<u>1,271,734</u>
Restricted funds				
Restricted	44,574	6,135	(38,135)	12,574
TOTAL FUNDS	<u>1,255,728</u>	<u>28,580</u>	<u>-</u>	<u>1,284,308</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	623,621	(570,828)	52,793
Capital Reserve	-	(30,348)	(30,348)
	<u>623,621</u>	<u>(601,176)</u>	<u>22,445</u>
Restricted funds			
Restricted	24,035	(17,900)	6,135
TOTAL FUNDS	<u>647,656</u>	<u>(619,076)</u>	<u>28,580</u>

All income arises from sources funding the charity's objectives. Where further specific restriction has been placed by the donor, such funds are disclosed as restricted. In the year all such funds received were expended as required by the donors.

Stokenchurch Dog Rescue

Notes to the Financial Statements - continued **for the Year Ended 31 January 2022**

17. RELATED PARTY DISCLOSURES

During the year the charity has donated £193,206 (2021 £43,000) to Stokenchurch Dog Rescue CIO, a charity with Trustees in common. Since November 2020 Stokenchurch Dog Rescue CIO has employed the staff who work at Stokenchurch Dog Rescue.

18. POST BALANCE SHEET EVENTS

The ultimate objective of setting up Stokenchurch Dog Rescue CIO was to take over all the activities of the original charitable trust. Such a plan would require Charity Commission approval. Following the year end on 10 March 2022 the charity received the draft order authorising the transfer. However since that date the trustees of both charities have reassessed the situation, given that the existing charity holds a freehold interest in the Stokenchurch centre. The trustees have taken legal advice regarding any relevant transfers and are now mindful to retain the status quo.

Consequent to the above the future of the CIO is being actively considered.

STOKENCHURCH DOG RESCUE

England & Wales - Charity number 274589

Accounts

STOKENCHURCH DOG RESCUE
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021

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Charity No: 274589

STOKENCHURCH DOG RESCUE**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2021****REFERENCE AND ADMINISTRATIVE DETAILS**

Trustees	Joyce Marriott Les O'Dea Robin Gates Lesley Peel David Chinn Caroline Watson Christine Woodcock Tim Ireland
Charity Number	274589
Accountants	Critchleys Audit LLP Beaver House 23-38 Hythe Bridge Street Oxford OX1 2EP
Charity Offices	Tower Farm Oxford Road Stokenchurch Bucks HP14 3TD
Bankers	CAF Bank Limited Kings Hill West Malling Santander UK plc Bridle Road Bootle Merseyside

STOKENCHURCH DOG RESCUE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 JANUARY 2021 (CONTINUED)

STRUCTURE, GOVERNANCE & MANAGEMENT

The Charitable Trust is constituted by a Trust Deed.

The Charity is governed by a Board of Trustees, drawn from the local area who are able to bring particular skills or expertise to the management of the Charity. Trustees are elected at the Annual General Meeting. The existing Trustees may nominate new people to fill casual vacancies and these people will serve until the next Annual General Meeting.

Trustee meetings are held once a month to review all areas of the Charity's activities. The kennel management team also attend when required to provide information and data as required.

Introduction of new Trustees comprises of a meeting with the Chair to review the Charity's activities and objectives. They are then invited to attend the next Board meeting to give a short overview of their background to the rest of the Board. They will then leave the site and the Trustees will take a vote on their suitability and, if deemed suitable, they will be invited to attend the next Board meeting as a Co-opted Trustee until the next AGM. They will receive a comprehensive hand-out detailing the requirements and responsibilities of a Trustee together with a copy of the latest Financial Statements, a copy of the Constitution of the Charity and they must also sign the Trustee's Code of Conduct. Whilst they are able to participate in discussions etc they are not allowed to vote until their position is ratified by the members present at the next available AGM.

Members of the Board of Trustees give their time voluntarily and receive no benefits from the Society.

For the period of February 2020 up to and including January 2021 the Trustees' attendance at meetings - either at the kennels or via Zoom was as follows:

Joyce Marriott	12
David Chinn	12
Les O'Dea*	10
Robin Gates	9
Lesley Peel	12
Caroline Watson	9
Christine Woodcock	9
Tim Ireland*	10
Mike Shaw*	5
Suzanne Barker*	2
Roger Anderson*	6

Sadly we have, or shortly will be, losing the valued help and support from those identified above. To Mike, Tim, Les and Suzanne we wish them all the very best for the future and acknowledge their help and support which has been truly valued.

RISK MANAGEMENT

The Trustees have a risk management strategy which comprises of:

- an annual review of the risks the Charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

Procedures and policies have been put in place to manage these risks with specific attention paid to re-homing each dog safely to an appropriate home.

STOKENCHURCH DOG RESCUE**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2021 (CONTINUED)****OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT**

The objectives of the Charity, as set out in its' Constitution are:

- to rescue, house and place in good homes unwanted dogs and strays in the Wycombe district and surrounding areas.
- to care and protect dogs in need of attention by reason of sickness, maltreatment, poor circumstance and similar cases.

The policy of the Charity is to continue to care and protect dogs in need. This provides benefit to the public by re-homing dogs that they are no longer able to keep for a variety of reasons and re-homing them to suitable homes. It also ensures that abandoned dogs will not cause any accidents/injuries to the public or themselves.

The Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

STOKENCHURCH DOG RESCUE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 JANUARY 2021 (CONTINUED)

ACHIEVEMENTS AND PERFORMANCE

During 2020 we took in 65 dogs and found homes for 82. Of the 65 intakes, 11 of which were returned back to the kennels. Sadly, we had to have five dogs PTS due to old age and their failing health conditions. This decision is not taken lightly but the welfare of the dog is paramount at all times and each such decision will always be supported by a veterinary surgeon and, if appropriate, a professional behaviourist.

Despite not being able to run our normal range of events, fund raising continued in alternative ways and these will be covered later.

Thankfully it is not always doom and gloom and I must mention one of our recent successes, namely Teddy - a 12 week old puppy. He was brought to us as 'unwanted' due to his right leg having both the ulna and radius badly broken. It was felt that, due to the severity of the breaks and the small size of said bones, that he may have to have the leg amputated.

Thankfully the surgeons at the Ralph Referral Hospital in Marlow worked their magic and his leg was saved and he can now find a safe and loving home and enjoy life on four legs!

However, such treatment comes at a price, despite the 'Charity' discount - and we are indebted to the kind and thoughtful legacies, grants and donations that enable us to be able to offer a safer and pain free future for these dogs.

Again, due to Coronavirus, our re-homing and fundraising activities have had to be drastically reduced but on-line initiatives have continued and I am pleased to report that our popular Table Top sales have recently been reintroduced - and are proving as popular as ever. Indeed at last month's sale we even had to open the bottom 'over-flow' car park - for the first time - to accommodate the number of visitors arriving that morning.

As most of you may be aware Debby, our Head of Administration, took the very sad decision to resign, due to her on-going health issues. This was a very difficult decision for her to make and she leaves a very large gap for us to try to fill. But she is still supporting us as a volunteer and helping with admin tasks that can be undertaken 'from home', and long may this continue.

However this did give us the opportunity to revisit the role and adjustments were made. Hence we are now actively seeking a Head of Support Services, which we feel better reflects the work and responsibilities that this position requires. In addition, following the resignation of Linda Clark - our part-time Events Co-ordinator and also on health grounds - we are looking forward to welcoming her replacement Emma Rangeley who is due to join us next week. In the short-term until we can fill the role of HoSS, Emma will report to either David or myself.

Also, earlier this year, we appointed two new Dog Carers, Peter Long and Jessica Garwood and both have settled in well. On that note I would like to take this opportunity to thank all of the staff for ensuring, despite all of the necessary restrictions etc, that we have had to encounter over the past 18 months, the care of the dogs has not been compromised in any way and they too are looking forward to better times ahead.

STOKENCHURCH DOG RESCUE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 JANUARY 2021 (CONTINUED)

FINANCIAL REVIEW

The Charity continues to rely upon membership subscriptions, donations including adoptions, and on various methods of fundraising for its income.

Like most charities our greatest form of income comes from legacies but of course these cannot be foreseen and, therefore, cannot be legislated for. Whenever a legacy arrives it is always a mixed blessing; given the circumstances surrounding the bequest and the loss to the family concerned.

We were also very fortunate in being awarded grants from providers during the year resulting in a total sum of £47,750

Total income for the year was £280,455 (£335,313). This was a decrease of £54,858 or 16%. This was mainly caused by a reduced level of legacies compared with the previous year. By their nature it is difficult to predict accurately the value of legacies in a given period. Much of our fund raising activities were curtailed due to Covid restrictions; this was particularly evidenced by the cancellation of our open day.

Total expenditure was £287,816 (£313,855) a reduction of £26,039 or 8%. This was in part caused by a decrease in activities. Staff costs were less than budgeted for because although we included an item to cover the costs of temporary cover for a senior member of staff who was absent due to long term illness. In practice due to dedication of the staff member and restricted access we were able to function without the temporary help.

Consequently, we finished the year with a net deficit of £7,361 (2020: profit of £21,458).

Cash at bank at the yearend amounted to £237,713 (2020: £222,021) with current liabilities of £24,510 (2020: £8,272).

Reserves

It is the policy of the Charity that unrestricted reserves, which have not been designated for a specific use, should be maintained at a level capable of supporting at least six months otherwise unfunded expenditure.

The Trustees consider that reserves at this level will ensure that in the event of a significant drop in income they will be able to continue while consideration is given to ways in which additional funds may be raised.

As at 31 January 2021, general funds were £279,154 equating to about 11 month's expenditure. The level of reserves is reviewed on a regular basis at the Trustee meetings.

Investment Policy

The Charity does undertake limited investments on the strict policy that the funds chosen are not high risk and are ethical and do not include companies that tested on animals.

ON BEHALF OF THE BOARD

Joyce Marriott (Trustee)

..... 2022

**INDEPENDENT EXAMINERS' REPORT
TO THE TRUSTEES OF STOKENCHURCH DOG RESCUE**

I report to the trustees on my examination of the accounts of the charity for the year ended 31 January 2021, which are set out on pages 7 to 15.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I a member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name of examiner: Colin Mills

Name of firm: Critchleys Audit LLP

Relevant professional body: Institute of Chartered Accountants in England and Wales

Address: Beaver House, 23-38 Hythe Bridge Street, Oxford, OX1 2EP

Date:

STOKENCHURCH DOG RESCUE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2021

	Note	2021 Unrestrict ed £	2021 Restrict ed £	2021 Total £	2020 Total £
INCOME FROM					
Charitable activities	3	16,624	-	16,624	35,265
Donations and legacies	4	224,816	15,535	240,351	260,057
Other trading activities	5	22,076	-	22,076	38,837
Investments (interest receivable)				<u>1,40</u>	
		<u>1,404</u>	<u>-</u>	<u>4</u>	<u>1,154</u>
		<u>264,9</u>		<u>2</u>	
TOTAL INCOME		<u>20</u>	<u>15,535</u>	<u>80,455</u>	<u>335,313</u>
EXPENDITURE ON					
Raising funds		7,732	-	7,732	5,901
Charitable activities - Dog Rescue Centre	6	<u>270,684</u>	<u>9,400</u>	<u>280,084</u>	<u>307,954</u>
		<u>278,</u>		<u>2</u>	
TOTAL EXPENDITURE		<u>416</u>	<u>9,400</u>	<u>87,816</u>	<u>313,855</u>
Net income/(expenditure)		(13,496)	6,135	(7,361)	21,458
Transfers between funds	14	<u>38,135</u>	<u>(38,135)</u>	<u>-</u>	<u>-</u>
Net movement in funds		24,639	(32,000)	(7,361)	21,458
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,211,</u>	<u>4</u>	<u>1</u>	<u>1,234,27</u>
		<u>156</u>	<u>4,574</u>	<u>,255,730</u>	<u>2</u>
Total funds carried forward		<u>1,235,795</u>	<u>12,574</u>	<u>1,248,36</u>	<u>1,255,73</u>
				<u>9</u>	<u>0</u>

STOKENCHURCH DOG RESCUE

BALANCE SHEET
AT 31 JANUARY 2021

	Note	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible assets	9	1,011,48	3	933,304	
Intangible assets	10	<u>2,15</u>	<u>8</u>	<u>3,262</u>	
		1,013,64	1	936,566	
CURRENT ASSETS					
Debtors	11	66,525		105,414	
Cash at bank and in hand				<u>222,02</u>	
		<u>237,713</u>		<u>2</u>	
		304,238	—	327,436	—
CURRENT LIABILITIES					
Amounts falling due within one year	12	<u>(24,510)</u>		<u>(8,272)</u>	
				<u>3</u>	
NET CURRENT ASSETS			<u>279,728</u>	<u>19,164</u>	
TOTAL ASSETS LESS CURRENT LIABILITIES			1,293,36	1,255,73	
			9	0	
Creditors: amounts falling due after more than one year	13		<u>(45,000)</u>	—	
NET ASSETS			<u>1,248,36</u>	<u>1,255,73</u>	
			<u>9</u>	<u>0</u>	
CAPITAL AND RESERVES					
Unrestricted funds					
Capital reserve	14		956,641	936,566	
General funds	14		279,154	274,590	
Restricted funds	14		<u>12,57</u>	<u>44,57</u>	
			4	4	
TOTAL FUNDS			<u>1,248,36</u>	<u>1,255,73</u>	
			<u>9</u>	<u>0</u>	

These financial statements were approved and authorised for issue by the trustees on
2022.

.....
Joyce Marriott (TRUSTEE)

STOKENCHURCH DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2021

1 CHARITY INFORMATION

The charity is an unincorporated charity and a public benefit entity. It operates from Tower Farm, Oxford Road, Stokenchurch, Bucks, HP14 3TD

2 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below:

a) Basis of preparation of accounts

The financial statements are prepared under the historical cost convention, the Charities Act 2011 and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing.

The financial statements have been prepared in compliance with FRS 102 and the Statement of Recommended Practice (SORP), Accounting and Reporting by Charities (FRS 102).

There are no uncertainties about the charity's ability to continue as a going concern.

b) Legacies

Legacies are recognised when the charity is notified of its entitlement to receive the income and the value can be measured with sufficient reliability.

c) Other income

Donations and similar income is recognised in the year they are received. Other income is included on a receivable basis.

d) Fixed assets

Fixed Assets are capitalised at cost and depreciated over their useful life as follows:

Land	Nil
Buildings	2% straight line
Outside runs	5% straight line
Equipment	20-25% straight line

e) Funds

Restricted funds represent monies donated for a specific purpose. Designated funds represent unrestricted funds that have been set aside by the Trustees for a specific purpose.

f) Expenditure

Expenditure is included on an accruals basis. These are split between costs of raising funds and the charitable activity.

STOKENCHURCH DOG RESCUE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021 (CONTINUED)**

3 INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Adoptions	13,470	21,585
Boarding fees	-	10,336
Stray dog fees and microchipping	397	1,020
Pet plan commission	<u>2,757</u>	<u>2,324</u>
	<u>16,624</u>	<u>35,265</u>

4 DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	75,495	71,217
Legacies	91,306	129,406
Grants	47,550	46,500
Membership	11,945	10,417
Miscellaneous	<u>14,055</u>	<u>2,517</u>
	<u>240,351</u>	<u>260,057</u>

5 OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Sponsorship	5,066	3,920
Fundraising	16,995	34,811
Sale of dog food and goods	<u>15</u>	<u>106</u>
	<u>22,076</u>	<u>38,837</u>

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Activities Undertaken Directly (Note 7) £	Support costs (Note 8) £	Total £
2021: Dog Rescue Centre	<u>265,421</u>	<u>14,663</u>	<u>280,084</u>
2020: Dog Rescue Centre	<u>290,984</u>	<u>16,970</u>	<u>307,954</u>

STOKENCHURCH DOG RESCUE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021 (CONTINUED)**

7 ACTIVITIES UNDERTAKEN DIRECTLY

	2021	2020
	£	£
Staff costs	107,157	157,636
Donations to Stokenchurch Dog Rescue CIO (note 16)	43,000	-
Kennel costs		
Kennel and premises repair	19,433	22,876
Other kennel costs	43,361	54,149
Rates, insurance and utilities	22,120	26,775
Depreciation	<u>30,350</u>	<u>29,548</u>
	<u>265,421</u>	<u>290,984</u>
Staff costs		
Salaries	102,489	147,045
National insurance	1,980	6,723
Pension contributions	<u>2,688</u>	<u>3,868</u>
	<u>107,157</u>	<u>157,636</u>
 Average number of employees in the year	 <u>9</u>	 <u>9</u>

No employee's emoluments exceeded £60,000 in either year.

Key management personnel remuneration in the year was £NIL (2020 £nil).

8 SUPPORT COSTS

	2021	2020
	£	£
Telephone	2,432	3,109
Printing, postage and stationery	5,636	4,552
Motor and travel expenses	1,589	2,005
Miscellaneous costs	3,376	5,729
Governance costs:		
Independent examiner's fees	<u>1,630</u>	<u>1,575</u>
	<u>14,663</u>	<u>16,970</u>

No Trustees were reimbursed travel expenses in the year (2020: No Trustees were reimbursed). No trustee received any remuneration in either year.

STOKENCHURCH DOG RESCUE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021 (CONTINUED)**

9 TANGIBLE FIXED ASSETS

	Freehold Land	Freehold Buildings	Building Improvements	Equipme nt	Outside Runs	Total
	£	£	£	£	£	£
Cost						
At 1 February 2020	83,114	340,000	881,309	25,511	53,413	1,383,347
Additions	-	-	<u>107,425</u>	-	-	<u>107,425</u>
At 31 January 2021	<u>83,114</u>	<u>340,000</u>	<u>988,734</u>	<u>25,511</u>	<u>53,413</u>	<u>1,490,772</u>
Depreciation						
At 1 February 2020	-	204,000	180,018	25,511	40,514	450,043
Charge in year	-	<u>6,800</u>	<u>19,775</u>	-	<u>2,671</u>	<u>29,246</u>
At 31 January 2021	-	<u>210,800</u>	<u>199,793</u>	<u>25,511</u>	<u>43,185</u>	<u>499,289</u>
Net book value	-					
At 31 January 2021	<u>83,114</u>	<u>129,200</u>	<u>788,941</u>	-	<u>10,228</u>	<u>1,011,483</u>
At 31 January 2020	<u>83,114</u>	<u>136,000</u>	<u>701,291</u>	-	<u>12,899</u>	<u>933,304</u>

The land and buildings comprise of kennels, offices and dog welfare and assistant dog welfare manager's accommodation at tower Farm, Stokenchurch, Bucks whose current insurance re-instatement value is estimated to be £1,444,000.

10 INTANGIBLE FIXED ASSETS

	Databas e £
Cost	
At 1 February 2020	4,413
Additions	<u>-</u>
At 31 January 2021	<u>4,413</u>
Amortisation	
At 1 February 2020	1,151
Charge in year	<u>1,104</u>
At 31 January 2021	<u>2,255</u>
Net book value	
At 31 January 2021	<u>2,158</u>
At 31 January 2020	<u>3,262</u>

STOKENCHURCH DOG RESCUE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021 (CONTINUED)

11 DEBTORS

	2021	2020
	£	£
Prepayments	-	914
Legacies receivable	55,206	95,000
Other debtors	<u>11,319</u>	<u>9,500</u>
	<u>66,525</u>	<u>105,414</u>

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Loan (note 13)	12,000	-
Trade creditors	8,540	265
Accruals	3,045	5,467
Other tax and social security	78	2,685
Other creditors	<u>847</u>	<u>(145)</u>
	<u>24,510</u>	<u>8,272</u>

13 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Loan	<u>45,000</u>	<u>-</u>

The loan is interest free and is secured by charge over the charity's freehold land and buildings.

14 RESERVES

	Capital Reserve	General	Restricted	Total
	£	£	£	£
At 31 January 2019	969,277	246,895	18,100	1,234,272
Net income	-	(5,016)	26,474	21,458
Transfers	<u>(32,711)</u>	<u>32,711</u>	-	-
At 31 January 2020	936,566	274,590	44,574	1,255,730
Net income	-	(13,496)	6,135	(7,361)
Transfers	<u>20,075</u>	<u>18,060</u>	<u>(38,135)</u>	-
At 31 January 2021	<u>956,641</u>	<u>279,154</u>	<u>12,574</u>	<u>1,248,369</u>

The Capital Reserve represents the net book value of the Charity's fixed assets less loans to fund fixed assets

STOKENCHURCH DOG RESCUE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021 (CONTINUED)**

14 RESERVES (CONTINUED)

Restricted funds consist of:

	At 1 February y 2019	Income	Expenditu re	Transfers	At 31 January 2020
	£	£	£	£	£
2020					
Vet fees	-	11,000	(11,000)	-	-
Reception refurbishment	18,100	-	(5,526)	-	12,574
Car Park	-	32,000	-	-	32,000
	<u>18,100</u>	<u>43,000</u>	<u>(16,526)</u>	<u>-</u>	<u>44,574</u>
	At 1 February y 2020	Income	Expenditu re	Transfers	At 31 January 2021
	£	£	£	£	£
2021					
Vet fees	-	9,400	(9,400)	-	-
Reception refurbishment	12,574	-	-	-	12,574
Car Park	32,000	6,135	-	(38,135)	-
	<u>44,574</u>	<u>15,535</u>	<u>(9,400)</u>	<u>(38,135)</u>	<u>12,574</u>

If donations are for fixed assets, once the asset is purchased the balance is transferred to the capital reserve.

15 ANALYSIS OF NET ASSETS BY FUNDS

	Capital Reserve	General	Restrict ed	Total
	£	£	£	£
2020				
Fixed assets	936,566	-	-	936,566
Net current assets	-	274,590	44,574	319,164
	<u>936,566</u>	<u>274,590</u>	<u>44,574</u>	<u>1,255,730</u>
	Capital Reserve	General	Restrict ed	Total
	£	£	£	£
2021				
Fixed assets	1,013,641	-	-	1,013,641
Net current assets	(12,000)	279,154	12,574	279,728
Creditors: amounts falling due after more than one year	(45,000)	-	-	(45,000)
	<u>956,641</u>	<u>279,154</u>	<u>12,574</u>	<u>1,248,369</u>

16 RELATED PARTY TRANSACTIONS

During the year the charity has donated £43,000 to Stokenchurch Dog Rescue CIO, a charity with Trustees in common. Since November 2020 Stokenchurch Dog Rescue CIO has employed the staff who work at Stokenchurch Dog Rescue.

There are no disclosable related party transactions in 2020.

STOKENCHURCH DOG RESCUE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021 (CONTINUED)**

17 PREVIOUS YEAR'S STATEMENT OF FINANCIAL ACTIVITIES		2020	2020	2020
		Unrestricte	Restrict	Total
		d	ed	£
		£	£	
	Note			
INCOME FROM				
Charitable activities	3	35,265	-	35,265
Donations and legacies	4	217,057	43,000	260,057
Other trading activities	5	38,837	-	38,837
Investments (interest receivable)				<u>1,154</u>
		<u>1,154</u>	<u>-</u>	<u>4</u>
TOTAL INCOME				
		<u>292,313</u>	<u>43,000</u>	<u>335,313</u>
EXPENDITURE ON				
Raising funds		5,901	-	5,901
Charitable activities - Dog Rescue Centre	6	<u>291,428</u>	<u>16,526</u>	<u>307,954</u>
TOTAL EXPENDITURE				
		<u>297,329</u>	<u>16,526</u>	<u>313,855</u>
Net income/(expenditure)		(5,016)	26,474	21,458
Transfers between funds	14	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(5,016)	26,474	21,458
RECONCILIATION OF FUNDS				
Total funds brought forward		<u>1,216,172</u>	<u>18,100</u>	<u>1,234,272</u>
Total funds carried forward		<u>1,211,156</u>	<u>44,574</u>	<u>1,255,730</u>