

FOREST DOG RESCUE

England & Wales · Charity number 517173

Details

Other names	TANWOOD STRAY FUND
Status	Registered
Legal form	Other
Registered	1986-02-14
Register	View on the Charity Commission register

Contact

Address	Green Gap Kennels Cleobury Road Far Forest Kidderminster Worcs DY14 9DX
Phone	01299269181
Email	info@forest-dog-rescue.org.uk
Website	www.forest-dog-rescue.org.uk

Activities

Objects: THE OBJECTS OF THE FUND ARE TO ACCEPT, CARE FOR AND FIND HOMES FOR LOST, STRAYED AND UNWANTED DOGS OF ALL BREEDS FOUND IN THE WYRE FOREST AREA AND TO ENSURE THEIR WELL BEING THEREAFTER.

Activities: The charity raises funds to house and care for lost and unwanted dogs in the area. It holds a non-destruction policy and will look after every dog until a suitable, loving home is found.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** THE WYRE FOREST AREA.
- Shropshire
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£417,154	£450,017	-	-
2023-12-31	£523,056	£350,250	£1,206,007	18
2022-12-31	£336,961	£386,980	-	-
2021-12-31	£343,841	£271,310	-	-
2020-12-31	£326,228	£239,507	-	-

Trustees

Name	Role	Appointed
MAUREEN SHAFFERY	Chair	2007-05-18
Matthew Street		2021-08-10
WENDY SQUIRES		

FOREST DOG RESCUE

England & Wales - Charity number 517173

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	01	2024		31	12	2024

Section A Reference and administration details

Charity name

FOREST DOG RESCUE

Other names charity is known by

Registered charity number (if any)

517173

Charity's principal address

GREEN GAP KENNELS, CLEOBURY ROAD
 FAR FOREST
 KIDDERMINSTER, WORCS
 Postcode DY14 9DX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	M SHAFFERY	CHAIR		
2	A JONES	TREASURER	Left 5/11/24	
3	W SQUIRES	SECRETARY		
4	N GRAZIER			
5	S BULLINGHAM			
6	M WORTH			
7	M STREET			
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
ALISON JONES	01/01/2024-05/11/2024

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	CONSTITUTION
How the charity is constituted (eg. trust, association, company)	
Trustee selection methods (eg. appointed by, elected by)	ELECTED

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

THE CHARITY HELPS REHOME STRAY AND UNWANTED DOGS AND LOOKS AFTER THEM UNTIL NEW LOVING HOMES CAN BE FOUND. WE RUN A NON DESTRUCT POLICY

THE ACTIVITIES ARE REFLECTED IN THE ACCOUNTS SUBMITTED TO THE CHARITY COMMISSION

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

Due to concerns of the level of rises due in wages and National Insurance announced a decision was made not to take on any projects to conserve the reserves.

We were awarded a grant to add an additional two batteries to our solar panels, which have now been installed and hopefully this will help reduce the cost of our electricity.

We are proud to confirm that we have still managed to find homes for 226 dogs in 2024.

Section E

Financial review

Brief statement of the charity's policy on reserves

THE TRUSTEES ADVISE THAT WE HAVE RESERVES IN LINE WITH THE CHARITY COMMISSIONS POLICY AND WE HAVE SUFFICIENT FUNDS TO CONTINUE THE OBJECTIVES OF THE CHARITY IN A REASONABLE AND EFFICIENT MANNER.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

THE TRUSTEES ADVISE THAT THERE HAVE BEEN NO SERIOUS INCIDENTS RELATING TO THE CHARITY OVER THE FINANCIAL YEAR.

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	MAUREEN SHAFFERY	ALISON JONES
Position (eg Secretary, Chair, etc)	CHAIR	TREASURER
Date	05/06/2025	



**Annual Report and
Financial Statements**

Year Ended 31 December 2024

Registered Charity Number 517173

Forest Dog Rescue

Report and Financial Statements for the Year Ended 31 December 2024

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Registered Address

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Far Forest
Worcestershire
DY14 9DX

Telephone Number 01299 269181
Email: info@forest-dog-rescue.org.uk
Website: www.forest-dog-rescue.org.uk

Trustees

Maureen Shaffery	Chairman and Fundraising Manager	
Alison Jones	Treasurer	(Resigned 05/11/2024)
Wendy Squires	Sponsorship and Fundraising	
Sally Bullingham	Rehoming and Kennels	
Matthew Street	Rehoming and Kennels	
Meriel Worth	Rehoming and Kennels	
Nicholas Grazier	Rehoming and Kennels	

Treasurer

Alison Jones

Independent Examiner

Matthew Wilson ACMA, CGMA
Four Pines
2a Burlington Close
Kidderminster
Worcestershire
DY10 3DQ



Forest Dog Rescue

because all dogs deserve a second chance

Registered Charity Number 517173

Green Gap Kennels
Cleobury Road
Far Forest
Kidderminster
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FINANCIAL YEAR ENDED 31ST DECEMBER 2024

Trustee Report

OBJECTIVES - The objectives of the Charity are to take in and look after unwanted dogs predominately from the local surrounding areas and from stray pounds across the country when they are not claimed and would be put to sleep. We care for them until a permanent loving home can be found.

PUBLIC BENEFIT - Forest Dog Rescue has fulfilled its commitment in the last 12 months by providing kennel facilities for stray dogs from a large area, that have not been claimed by their owners. Other unwanted dogs are taken in when owners cannot cope which can be for numerous reasons and again are looked after until adopted. Some dogs are taken in and looked after on behalf of Social Services.

This provides the public with a much needed facility and all the dogs are looked after by our staff in a kind and loving environment.

FINANCIAL REVIEW - The Charity currently holds £83k in a reserve account to enable the Trustees to be in a position to run the Charity and other facilities for a period of approximately three months. Minimum wages rose by 9.8% in 2024 and the total increase in costs totalled nearly £40k. We currently employ 17 part time staff who cover both charity shops and the kennels.

During the year we received £45k in legacies and funeral donations, compared with £146k in 2023 and this reflects in the substantial drop of income.

Donations were slightly down at £110k but regular donations and donations made through the website were up by £7k

Gift Aid of £20k was claimed for tax year ending 2024.

Vets bills were significantly higher at £49k, up from £38k with an additional £2.5k paid out for medication bought online for ongoing medical conditions of dogs rehomed, and flea and worm treatment for the dogs at the kennels.

The shops income was £106k but trading is proving difficult, especially in our Kidderminster shop which has been impacted with slowing footfall and has only just made a very small profit for 2024. Ludlow shop profits were also down, but managed to contribute £20k in profits.

The majority of our car boots were able to go ahead with only a few cancelled due to bad weather and our Summer Fete brought in much needed fundraising revenue which totalled £32k in 2024.

No professional fundraisers are used as all our collections are made by volunteers and Trustees and no wages are paid as all fundraising is on a strictly voluntary basis

ACHIEVEMENTS - 226 dogs were found new loving homes in 2024 compared to 246 in 2023.

Artificial turf was laid in the last remaining three areas that still had sand and this has really benefited the dogs and is much easier to maintain.

Solar panels were installed to help with the rising cost of electricity late in in 2023 by way of a grant from The L E Andrews Trust. These have been working well and once again the Trust awarded us a further £5k to install a further two batteries to enable us to store more electricity and hopefully help to keep these huge costs down. We are so grateful for their continued support of the Charity as it would not have been possible without them.


The new dedicated donate facility on the website which enables one off gifts or a facility to set up regular donations to us has proved successful in raising funds.

Our income was down by over £100k, the amount of the two large legacies, but each year it does get more difficult to raise the funds needed to cover expenditure. We are lucky to have decent reserves at present but are well aware that these need to be maintained for the future of the charity

We would also like to thank anyone who has adopted or fostered one of our dogs from us, giving them a second chance of life.

The Trustees declare that they have approved the report.

Signed on behalf of the Charity's Trustees



Maureen Shafferv - Chairperson

Independent Examiner's Report to the Trustees of Forest Dog Rescue for the Year Ended 31 December 2024

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Signed



Date

5/6/25

Matthew Wilson ACMA CGMA

Four Pines
2a Burlington Close
Kidderminster
Worcestershire
DY10 3DQ

Forest Dog Rescue

Statement of Financial Activities for Year Ended 31 December 2024

		2024	2023
	<u>Note</u>	<u>£</u>	<u>£</u>
Unrestricted Income:			
Donations		110,543	112,270
Subscriptions		32,871	25,065
Adoption Fees		20,580	17,950
Grants Received		-	27,500
Fund Raising		31,975	28,983
Sponsorship		6,000	6,000
Bequests		45,736	146,160
Fees - Dog Pound		32,388	21,643
Admissions		1,623	2,005
Shop Income - Kidderminster	6	39,892	43,012
Shop Income - Ludlow	6	66,709	66,418
Gift Aid Received		20,735	20,365
Interest Received		7,102	4,662
Other Income		1,000	1,023
Total Income		<u>417,154</u>	<u>523,056</u>
Expenditure On Charitable Activities:			
Kennel/Administration Expenses	6	344,645	260,580
Kidderminster Shop Expenses	6	38,944	36,335
Ludlow Shop Expenses	6	46,218	36,792
Fund Raising Costs		1,952	648
Depreciation	7	16,858	15,895
(Profit)/ Loss on Disposal of Fixed Assets		1,400	-
Total Expenditure		<u>450,017</u>	<u>350,250</u>
Net Income / (Expenditure)		<u>(32,863)</u>	<u>172,806</u>
Reconciliation of Funds			
Total Funds Bought Forward		<u>1,206,007</u>	<u>1,033,201</u>
Total Funds Carried Forward		<u>1,173,144</u>	<u>1,206,007</u>

Forest Dog Rescue

Statement of Financial Position as at 31 December 2024

	<u>Note</u>	<u>2024</u> £	<u>2023</u> £
Fixed Assets			
Tangible Fixed Assets	7	738,825	749,533
Current Assets			
Debtors	3	4,070	9,293
Cash at Bank		<u>436,753</u>	<u>452,969</u>
		<u>440,823</u>	<u>462,262</u>
Creditors			
Amounts Falling Due Within One Year	3	6,504	5,788
Net Current Assets		<u>434,319</u>	<u>456,474</u>
Net Assets		<u>1,173,144</u>	<u>1,206,007</u>
Funds			
Opening Balance		1,206,007	1,033,201
Add Net Income / (Expenditure) for the Year		(32,863)	172,806
Total Charity Funds		<u>1,173,144</u>	<u>1,206,007</u>

Approved by the Trustees on 5th June 2025

and signed on their behalf:

Treasurer

Aislin Jones

Chairman

Mr Shaffery

Forest Dog Rescue

Statement of Cash Flows for the Year Ended 31 December 2024

	2024	2023
	£	£
Income from Charitable Activities	417,154	523,056
Expenditure on Charitable Activities	(450,017)	(350,250)
Depreciation	16,858	15,895
Profit on Disposal of Fixed Assets	1,400	-
Net Cash From Charitable Activities	(14,605)	188,701
Debtors (Increase)/Decrease	5,223	(5,529)
Creditors Increase/(Decrease)	716	179
Fixed Asset Expenditure	(12,000)	(29,705)
Proceeds from disposal of Fixed Assets	4,450	-
Net Increase/(Decrease) in Cash	(16,216)	153,646
Cash at Beginning of Year	452,969	299,323
Net Increase/(Decrease)	(16,216)	153,646
Cash at End of Year	436,753	452,969

Forest Dog Rescue

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

1 Accounting policies

a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS 102: Financial Reporting Standard applicable in the UK and Republic of Ireland (September 2015) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared on a going concern basis. The Trustees have considered all relevant information available, including future cash flows, and conclude that there are no material uncertainties about the charity's ability to continue as a going concern.

b) Freehold property

The freehold property is held at cost and the Trustees do not consider the market value to be materially different to the carrying value.

c) Donated items for use in charitable activities

The Trustees do not consider it possible to value donated items such as food, toys, and blankets. Donated items are therefore not recognised in the financial statements.

d) Donated items for resale

Donated goods for resale are recognised when sold and no valuation is included in the accounts for donated items not sold at year end.

The Trustees do not consider it practical to recognise goods when received. They also do not consider the items received to be material, or that they can be measured reliably and consider the costs of recognising the items outweigh the benefits.

e) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be measured reliably.

Legacies are considered uncertain until received and are therefore recognised on receipt of payment, including part payments.

f) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis.

g) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

2 Tangible Fixed Assets

The following depreciation rates are used to write down fixed asset values over their useful expected life:

Vehicles	20% straight line
Fixtures and Fittings	10% straight line
Maintenance Equipment	20% straight line
Non-permanent Buildings and Additions	5% straight line

Fixed asset purchases with a cost of £1,000 and above are capitalised.

Fixed assets purchases below £1,000 are treated as expenditure in the period the expenditure is incurred.

3 Debtors

Other debtors: Prepayments	£4,070
Accrued Income	£0
	<u>£4,070</u>

Prepayments relate to expenditure incurred in 2024 relating to 2025.

Accrued income is income received in 2025 that the charity is entitled to in 2024.

Amounts Falling Due Within One Year

Other creditors: Accruals £6,504

Accruals relate to liabilities incurred in 2024 but not paid until 2025.

4 Trustee Remuneration

One of the trustees have been paid remuneration during the year totalling £2,380 (2023: £0) for services provided. The Trustees have given regard to the Charity Commission's guidance on paying trustees for goods or services and are satisfied that payments satisfy this guidance and are in the best interest of the charity.

No other benefits were received by Trustees during the year (2023: £0).

No expenses were claimed by, or paid to, the Trustees during the year (2023: £0)
Travel costs incurred by Trustees but not claimed are estimated at £500 for the year.

5 Related Party Transactions

There have been no related party transactions during the year (2023: None).

Forest Dog Rescue

Note 6: Expenditure Analysis for the Year Ended 31 December 2024

	2024	2023		2024	2023
a) Kennel/Admin. Costs	£	£	b) Kidderminster Shop	£	£
Salaries	204,378	169,065	Shop Takings	39,892	43,012
Pension Contributions	9,306	8,653	Salaries	29,265	26,765
Staff Training	342	480	Heat and Light	1,624	1,825
Vehicle Costs	2,257	5,989	Rent	6,000	6,000
Travel Costs	-	145	Rates	130	155
Heat and Light	7,088	11,193	Insurance	353	388
Rates	105	5	Sundry Items	1,417	1,202
Insurance	5,393	3,701	Repairs	155	-
Dog Food	-	195	Allocated Costs	38,944	36,335
Vets Fees	49,035	38,503	Contribution	948	6,677
Medication	2,657	4,259			
Sundries Kennels	7,070	7,978	c) Ludlow Shop	£	£
Repair Costs	46,531	90	Shop Takings	66,709	66,418
Volunteer Expenses	219	168	Salaries	24,628	16,590
Communications	2,184	2,258	Heat and Light	2,352	2,083
Printing/Stationery	1,169	1,647	Rent	14,500	14,500
Website	520	239	Rates	449	528
Publicity	-	247	Insurance	1,321	851
Equipment Purchases	1,908	1,022	Sundry Items	2,465	2,240
Equipment Repairs	94	1	Repairs	503	-
Accountancy Fees	1,175	750	Allocated Costs	46,218	36,792
Professional Fees & Subscriptions	3,164	3,952	Contribution	20,491	29,626
Trustee meetings	50	40			
Kennel/Admin Costs	344,645	260,580			

Forest Dog Rescue

Note 7: Fixed Assets at 31 December 2024

	Total	Vehicles	Fixtures & Fittings	Non-permanent Buildings	Freehold Property
	£	£	£	£	£
Cost					
At 31st December 2023	852,146	24,833	42,685	260,758	523,870
Additions	12,000	12,000	-	-	-
Disposals	(6,500)	(6,500)	-	-	-
At 31st December 2024	857,646	30,333	42,685	260,758	523,870
Depreciation					
At 31st December 2023	102,613	12,852	42,685	47,076	-
Charge for Year	16,858	3,820	-	13,038	-
Disposals	(650)	(650)	-	-	-
At 31st December 2024	118,821	16,022	42,685	60,114	-
NBV at 31 December 2024	738,825	14,311	-	200,644	523,870
NBV at 31 December 2023	749,533	11,981	-	213,682	523,870



**Annual Report and
Financial Statements**

Year Ended 31 December 2024

Registered Charity Number 517173

Forest Dog Rescue

Report and Financial Statements for the Year Ended 31 December 2024

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Website: www.forest-dog-rescue.org.uk

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Alison Jones	Treasurer	(Resigned 05/11/2024)
Wendy Squires	Sponsorship and Fundraising	
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Matthew Wilson ACMA, CGMA

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FINANCIAL YEAR ENDED 31ST DECEMBER 2024

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We would also like to thank anyone who has adopted or fostered one of our dogs from us, giving them a second chance of life.

The Trustees declare that they have approved the report.

Signed on behalf of the Charity's Trustees



Maureen Shafferv - Chairperson

Independent Examiner's Report to the Trustees of Forest Dog Rescue for the Year Ended 31 December 2024

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

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- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Signed



Date

5/6/25

Matthew Wilson ACMA CGMA

Four Pines
2a Burlington Close
Kidderminster
Worcestershire
DY10 3DQ

Forest Dog Rescue

Statement of Financial Activities for Year Ended 31 December 2024

		2024	2023
	<u>Note</u>	<u>£</u>	<u>£</u>
Unrestricted Income:			
Donations		110,543	112,270
Subscriptions		32,871	25,065
Adoption Fees		20,580	17,950
Grants Received		-	27,500
Fund Raising		31,975	28,983
Sponsorship		6,000	6,000
Bequests		45,736	146,160
Fees - Dog Pound		32,388	21,643
Admissions		1,623	2,005
Shop Income - Kidderminster	6	39,892	43,012
Shop Income - Ludlow	6	66,709	66,418
Gift Aid Received		20,735	20,365
Interest Received		7,102	4,662
Other Income		1,000	1,023
Total Income		<u>417,154</u>	<u>523,056</u>
Expenditure On Charitable Activities:			
Kennel/Administration Expenses	6	344,645	260,580
Kidderminster Shop Expenses	6	38,944	36,335
Ludlow Shop Expenses	6	46,218	36,792
Fund Raising Costs		1,952	648
Depreciation	7	16,858	15,895
(Profit)/ Loss on Disposal of Fixed Assets		1,400	-
Total Expenditure		<u>450,017</u>	<u>350,250</u>
Net Income / (Expenditure)		<u>(32,863)</u>	<u>172,806</u>
Reconciliation of Funds			
Total Funds Bought Forward		<u>1,206,007</u>	<u>1,033,201</u>
Total Funds Carried Forward		<u>1,173,144</u>	<u>1,206,007</u>

Forest Dog Rescue

Statement of Financial Position as at 31 December 2024

	<u>Note</u>	<u>2024</u> £	<u>2023</u> £
Fixed Assets			
Tangible Fixed Assets	7	738,825	749,533
Current Assets			
Debtors	3	4,070	9,293
Cash at Bank		<u>436,753</u>	<u>452,969</u>
		<u>440,823</u>	<u>462,262</u>
Creditors			
Amounts Falling Due Within One Year	3	6,504	5,788
Net Current Assets		<u>434,319</u>	<u>456,474</u>
Net Assets		<u>1,173,144</u>	<u>1,206,007</u>
Funds			
Opening Balance		1,206,007	1,033,201
Add Net Income / (Expenditure) for the Year		(32,863)	172,806
Total Charity Funds		<u>1,173,144</u>	<u>1,206,007</u>

Approved by the Trustees on 5th June 2025

and signed on their behalf:

Treasurer

Aislin Jones

Chairman

Mr Shaffery

Forest Dog Rescue

Statement of Cash Flows for the Year Ended 31 December 2024

	2024	2023
	£	£
Income from Charitable Activities	417,154	523,056
Expenditure on Charitable Activities	(450,017)	(350,250)
Depreciation	16,858	15,895
Profit on Disposal of Fixed Assets	1,400	-
Net Cash From Charitable Activities	(14,605)	188,701
Debtors (Increase)/Decrease	5,223	(5,529)
Creditors Increase/(Decrease)	716	179
Fixed Asset Expenditure	(12,000)	(29,705)
Proceeds from disposal of Fixed Assets	4,450	-
Net Increase/(Decrease) in Cash	(16,216)	153,646
Cash at Beginning of Year	452,969	299,323
Net Increase/(Decrease)	(16,216)	153,646
Cash at End of Year	436,753	452,969

Forest Dog Rescue

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

1 Accounting policies

a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS 102: Financial Reporting Standard applicable in the UK and Republic of Ireland (September 2015) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared on a going concern basis. The Trustees have considered all relevant information available, including future cash flows, and conclude that there are no material uncertainties about the charity's ability to continue as a going concern.

b) Freehold property

The freehold property is held at cost and the Trustees do not consider the market value to be materially different to the carrying value.

c) Donated items for use in charitable activities

The Trustees do not consider it possible to value donated items such as food, toys, and blankets. Donated items are therefore not recognised in the financial statements.

d) Donated items for resale

Donated goods for resale are recognised when sold and no valuation is included in the accounts for donated items not sold at year end.

The Trustees do not consider it practical to recognise goods when received. They also do not consider the items received to be material, or that they can be measured reliably and consider the costs of recognising the items outweigh the benefits.

e) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be measured reliably.

Legacies are considered uncertain until received and are therefore recognised on receipt of payment, including part payments.

f) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis.

g) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

2 Tangible Fixed Assets

The following depreciation rates are used to write down fixed asset values over their useful expected life:

Vehicles	20% straight line
Fixtures and Fittings	10% straight line
Maintenance Equipment	20% straight line
Non-permanent Buildings and Additions	5% straight line

Fixed asset purchases with a cost of £1,000 and above are capitalised.

Fixed assets purchases below £1,000 are treated as expenditure in the period the expenditure is incurred.

3 Debtors

Other debtors: Prepayments	£4,070
Accrued Income	£0
	<u>£4,070</u>

Prepayments relate to expenditure incurred in 2024 relating to 2025.

Accrued income is income received in 2025 that the charity is entitled to in 2024.

Amounts Falling Due Within One Year

Other creditors: Accruals £6,504

Accruals relate to liabilities incurred in 2024 but not paid until 2025.

4 Trustee Remuneration

One of the trustees have been paid remuneration during the year totalling £2,380 (2023: £0) for services provided. The Trustees have given regard to the Charity Commission's guidance on paying trustees for goods or services and are satisfied that payments satisfy this guidance and are in the best interest of the charity.

No other benefits were received by Trustees during the year (2023: £0).

No expenses were claimed by, or paid to, the Trustees during the year (2023: £0)
Travel costs incurred by Trustees but not claimed are estimated at £500 for the year.

5 Related Party Transactions

There have been no related party transactions during the year (2023: None).

Forest Dog Rescue

Note 6: Expenditure Analysis for the Year Ended 31 December 2024

	2024	2023		2024	2023
a) Kennel/Admin. Costs	£	£	b) Kidderminster Shop	£	£
Salaries	204,378	169,065	Shop Takings	39,892	43,012
Pension Contributions	9,306	8,653	Salaries	29,265	26,765
Staff Training	342	480	Heat and Light	1,624	1,825
Vehicle Costs	2,257	5,989	Rent	6,000	6,000
Travel Costs	-	145	Rates	130	155
Heat and Light	7,088	11,193	Insurance	353	388
Rates	105	5	Sundry Items	1,417	1,202
Insurance	5,393	3,701	Repairs	155	-
Dog Food	-	195	Allocated Costs	38,944	36,335
Vets Fees	49,035	38,503	Contribution	948	6,677
Medication	2,657	4,259			
Sundries Kennels	7,070	7,978	c) Ludlow Shop	£	£
Repair Costs	46,531	90	Shop Takings	66,709	66,418
Volunteer Expenses	219	168	Salaries	24,628	16,590
Communications	2,184	2,258	Heat and Light	2,352	2,083
Printing/Stationery	1,169	1,647	Rent	14,500	14,500
Website	520	239	Rates	449	528
Publicity	-	247	Insurance	1,321	851
Equipment Purchases	1,908	1,022	Sundry Items	2,465	2,240
Equipment Repairs	94	1	Repairs	503	-
Accountancy Fees	1,175	750	Allocated Costs	46,218	36,792
Professional Fees & Subscriptions	3,164	3,952	Contribution	20,491	29,626
Trustee meetings	50	40			
Kennel/Admin Costs	344,645	260,580			

Forest Dog Rescue

Note 7: Fixed Assets at 31 December 2024

	Total	Vehicles	Fixtures & Fittings	Non-permanent Buildings	Freehold Property
	£	£	£	£	£
Cost					
At 31st December 2023	852,146	24,833	42,685	260,758	523,870
Additions	12,000	12,000	-	-	-
Disposals	(6,500)	(6,500)	-	-	-
At 31st December 2024	857,646	30,333	42,685	260,758	523,870
Depreciation					
At 31st December 2023	102,613	12,852	42,685	47,076	-
Charge for Year	16,858	3,820	-	13,038	-
Disposals	(650)	(650)	-	-	-
At 31st December 2024	118,821	16,022	42,685	60,114	-
NBV at 31 December 2024	738,825	14,311	-	200,644	523,870
NBV at 31 December 2023	749,533	11,981	-	213,682	523,870

FOREST DOG RESCUE

England & Wales - Charity number 517173

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	01	2023		31	12	2023

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

GREEN NGAP KENNELS, CLEOBURY ROAD	
FAR FOREST, KIDDERMINSTER,	
WORCS	
Postcode	DY14 9DX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	M SHAFFERY	CHAIR		
2	A JONES	TREASURER		
3	W SQUIRES	SECRETARY		
4	S BULLINGHAM			
5	M WORTH			
6	M STREET		APPT 25/04/23	
7	N GRAZIER			
8	S TOPLEY		RESIGNED 16/12/23	
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

--	--

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

CONSTITUTION

How the charity is constituted
(eg. trust, association, company)

Trustee selection methods
(eg. appointed by, elected by)

ELECTED

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

THE CHARITY TAKES IN STRAY AND UNWANTED DOGS AND LOOKS AFTER THEM UNTIL NEW LOVING HOMES CAN BE FOUND.

WE RUN A NON DESTRUCT POLICY

THE ACTIVITIES ARE REFLECTED IN THE ACCOUNTS SUBMITTED TO THE CHARITY COMMISSION

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

A MEET AND GREET AREA HAS NOW BEEN COMPLETED. THIS HAS ENABLED POTENTIAL NEW OWNERS TO HAVE A QUIET PLACE TO SIT AND RELAX, BUT ALSO SPACE FOR VOLUNTEERS TO BE ABLE TO INTERACT WITH THE DOGS.

SOLAR PANELS WERE ERECTED IN LATE SEPTEMBER AND THESE SHOULD MAKE A DIFFERENCE TO OUR ELECTRICITY BILL AND HELP TO KEEP THESE COSTS DOWN.

Section E

Financial review

Brief statement of the charity's policy on reserves

THE TRUSTEES ADVISE THAT THE RESERVE ACCOUNT VALUE HAS BEEN INCREASED TO KEEP UP WITH THE RISE IN COSTS AND THIS IS IN LINE WITH THE CHARITY COMMISSION POLICIES. WE HAVE SUFFICIENT FUNDS TO CONTINUE THE OBJECTIVES OF THE CHARITY IN A REASONABLE AND EFFICIENT MANNER.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

THE TRUSTEES ADVISE THAT THERE HAVE BEEN NO SERIOUS INCIDENTS RELATING TO THE CHARITY OVER THE FINANCIAL YEAR

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (eg Secretary, Chair, etc)

Date

--	--

MAUREEN SHAFFERY	ALISON JONES
------------------	--------------

CHAIR	TREASURER
-------	-----------

19/04/2024



**Annual Report and
Financial Statements**

Year Ended 31 December 2023

Registered Charity Number 517173

Forest Dog Rescue

Report and Financial Statements for the Year Ended 31 December 2023

Contents

Reference and Administrative Details

Trustees Report

Independent Examiners Report

Statement of Financial Activities

Statement of Financial Position

Statement of Cash Flows

Notes to the Accounts

Forest Dog Rescue

Reference and Administrative Details

Charity Registration Number: 517173

Registered Address

Forest Dog Rescue
Green Gap Kennels
Far Forest
Worcestershire
DY14 9DX

Telephone Number 01299 269181

Email: info@forest-dog-rescue.org.uk

Website: www.forest-dog-rescue.org.uk

Trustees

Maureen Shaffery	Chairman and Fundraising Manager
Alison Jones	Treasurer
Wendy Squires	Sponsorship and Fundraising
Sally Bullingham	Rehoming and Kennels
Sue Topley	Rehoming and Kennels (Resigned 16 December 2023)
Matthew Street	Rehoming and Kennels
Meriel Worth	Rehoming and Kennels
Nicholas Grazier	Rehoming and Kennels (Appointed 25 April 2023)

Independent Examiner

Matthew Wilson ACMA, CGMA
Four Pines
2a Burlington Close
Kidderminster
Worcestershire
DY10 3DQ



because all dogs deserve a second chance

Registered Charity Number 517173

Green Gap Kennels
Cleobury Road
Far Forest
Kidderminster
Worcs
DY14 9DX

FINANCIAL YEAR ENDED 31ST DECEMBER 2023

Trustee Report

OBJECTIVES - The objectives of the Charity are to take in and look after stray and unwanted dogs predominately from the local surrounding areas, and care for them until either claimed by their owners or until permanent loving homes can be found.

PUBLIC BENEFIT - Forest Dog Rescue has fulfilled its commitment in the last 12 months by providing kennel facilities for stray dogs in a large area covering Wyre Forest, Bromsgrove, Redditch, Gloucester, Cheltenham, Wychavon and a few from Birmingham via the dog warden service. If at all possible, these dogs are reunited with their owners or, if not claimed, new loving homes are found. Other unwanted dogs are taken in when owners cannot cope which can be for numerous reasons and again are looked after until adopted.

This provides the public with a much needed facility and all the dogs are looked after by our staff in a kind and loving environment.

FINANCIAL REVIEW - The Charity currently holds £81k in a reserve account to enable the Trustees to be in a position to run the Charity and other facilities for a period of three months. This has been increased from £62k last year due to higher monthly costs. Wages rose by 9.6% in 2023 and we currently employ 20 part time staff who cover both charity shops and the kennels.

During the year we received £146k in legacies and funeral donations, these included two large bequests of over £50k each and these have been placed in our savings account to help safeguard the future of the Charity.

Donations were up slightly at £112k and regular donations were stable at £25k.

Gift Aid of £20k was claimed for tax year ending 2023 and £17k was raised through fees received from Worcester Regulatory Services for work done for them with stray dogs.

Vets bills totalled £38k with an additional £4k paid out for medication bought online for ongoing medical conditions of dogs rehomed, and flea and worm treatment for the dogs at the kennels.

Shop income was £110k which was slightly up on 2022 but trading is proving difficult, especially in our Kidderminster shop which has been impacted with slowing footfall after the closure of the local WILKO nearby, but still manages to remain viable.

The majority of our car boots were able to go ahead with only a few cancelled due to bad weather and our Summer Fete brought in much needed fundraising revenue which totalled £29k in 2023.

No professional fundraisers are used as all our collections are made by volunteers and Trustees and no wages are paid as all fundraising is on a strictly voluntary basis

ACHIEVEMENTS - 246 dogs were found new loving homes in 2023 compared to 271 in 2022.

The new Meet and Greet area has been completed and is proving a success for both humans and dogs as they can sit and relax and get to know each other in peace and quiet. It has also given our volunteers somewhere they can take the dogs just to have that special time to have a cuddle and a play.

Solar panels have been installed to help with the rising cost of electricity. The initial outlay was £25k but £20k has been awarded to us by way of a grant from The L E Andrews Trust to whom we are so grateful for their continued support of the Charity. The installation was only completed late on in 2023 and we are therefore hoping to see the benefits this coming year.

A new battery powered ride on mower was purchased to help maintain the grounds and this has proved invaluable, especially for preparing for events held at the kennels.

Our new website is up and running and we now have a dedicated donate facility on each page which enables not only one off gifts, but also allows supporters to set up regular monthly payments to us. This has only recently been completed but is proving successful in raising funds.

We are now hoping to improve media and marketing for the Charity and plan to send Newsletters every quarter to any supporter who wishes to receive these, which should help keep people informed of goings on within the kennels and Charity as a whole. This will also include trying to raise the number of volunteers that can help with various needs such as at fundraising events, helping at our shops, gardening and handiwork at the kennels or hands on with the dogs.

The Trustees are very grateful for the support given by many people in many ways. Our reserves have increased greatly this year by extremely kind people who have remembered us in their wills or asked for donations at their funerals to come to Forest Dog Rescue. This helps continue our work and look after the dogs in our care, waiting for their new loving homes. This is a wonderful gesture and one that is not taken lightly by us.

We would also like to thank anyone who has adopted or fostered one of our dogs from us, giving them a second chance of life.

The Trustees declare that they have approved the report.

Signed on behalf of the Charity's Trustees

A handwritten signature in cursive script, appearing to read 'Maureen Shaffery', followed by a small dot.

Maureen Shaffery

Chairperson

Independent Examiner's Report to the Trustees of Forest Dog Rescue for the Year Ended 31 December 2023

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Signed



Date

16/4/2024

Matthew Wilson ACMA CGMA

Four Pines
2a Burlington Close
Kidderminster
Worcestershire
DY10 3DQ

Forest Dog Rescue

Statement of Financial Activities for Year Ended 31 December 2023

		2023	2022
	<u>Note</u>	<u>£</u>	<u>£</u>
Unrestricted Income:			
Donations		112,270	101,752
Subscriptions		25,065	24,455
Adoption Fees		17,950	21,315
Grants Received		27,500	-
Fund Raising		28,983	23,663
Sponsorship		6,000	6,000
Bequests		146,160	20,122
Fees - Dog Pound		21,643	18,713
Admissions		2,005	765
Shop Income - Kidderminster	6	43,012	41,747
Shop Income - Ludlow	6	66,418	58,490
Gift Aid Received		20,365	17,859
Interest Received		4,662	433
Other Income		1,023	1,647
Total Income		<u>523,056</u>	<u>336,961</u>
Expenditure On Charitable Activities:			
Kennel/Administration Expenses	6	260,580	294,777
Kidderminster Shop Expenses	6	36,335	34,394
Ludlow Shop Expenses	6	36,792	43,277
Fund Raising Costs		648	735
Depreciation	7	15,895	14,362
(Profit)/ Loss on Disposal of Fixed Assets		-	(565)
Total Expenditure		<u>350,250</u>	<u>386,980</u>
Net Income / (Expenditure)		<u>172,806</u>	<u>(50,019)</u>
Reconciliation of Funds			
Total Funds Bought Forward		<u>1,033,201</u>	<u>1,083,220</u>
Total Funds Carried Forward		<u>1,206,007</u>	<u>1,033,201</u>

Forest Dog Rescue

Statement of Financial Position as at 31 December 2023

	<u>Note</u>	<u>2023</u> £	<u>2022</u> £
Fixed Assets			
Tangible Fixed Assets	7	749,533	735,723
Current Assets			
Debtors	3	9,293	3,764
Cash at Bank		452,969	299,323
		<u>462,262</u>	<u>303,087</u>
Creditors			
Amounts Falling Due Within One Year	3	5,788	5,609
		<u>456,474</u>	<u>297,478</u>
Net Current Assets		1,206,007	1,033,201
Total Assets less Current Liabilities		1,206,007	1,033,201
Net Assets		1,206,007	1,033,201
Funds			
Opening Balance		1,033,201	1,083,220
Add Net Income / (Expenditure) for the Year		172,806	(50,019)
Total Charity Funds		1,206,007	1,033,201

Approved by the Trustees on

16/4/2024

and signed on their behalf:

Treasurer



Chairman



Forest Dog Rescue

Statement of Cash Flows for the Year Ended 31 December 2023

	2023	2022
	£	£
Income from Charitable Activities	523,056	336,961
Expenditure on Charitable Activities	(350,250)	(386,980)
Depreciation	15,895	14,362
Profit on Disposal of Fixed Assets	-	(565)
Net Cash From Charitable Activities	188,701	(36,222)
Debtors (Increase)/Decrease	(5,529)	488
Creditors Increase/(Decrease)	179	(3,047)
Fixed Asset Expenditure	(29,705)	(11,000)
Proceeds from Sale of Fixed Assets	-	800
Net Increase/(Decrease) in Cash	153,646	(48,981)
Cash at Beginning of Year	299,323	348,304
Net Increase/(Decrease)	153,646	(48,981)
Cash at End of Year	452,969	299,323

Forest Dog Rescue

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

1 Accounting policies

a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS 102: Financial Reporting Standard applicable in the UK and Republic of Ireland (September 2015) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared on a going concern basis. The Trustees have considered all relevant information available, including future cash flows, and conclude that there are no material uncertainties about the charity's ability to continue as a going concern.

b) Freehold property

The freehold property is held at cost and the Trustees do not consider the market value to be materially different to the carrying value.

c) Donated items for use in charitable activities

The Trustees do not consider it possible to value donated items such as food, toys, and blankets. Donated items are therefore not recognised in the financial statements.

d) Donated items for resale

Donated goods for resale are recognised when sold and no valuation is included in the accounts for donated items not sold at year end.

The Trustees do not consider it practical to recognise goods when received. They also do not consider the items received to be material, or that they can be measured reliably and consider the costs of recognising the items outweigh the benefits.

e) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be measured reliably.

Legacies are considered uncertain until received and are therefore recognised on receipt of payment, including part payments.

f) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis.

g) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

2 Tangible Fixed Assets

The following depreciation rates are used to write down fixed asset values over their useful expected life:

Vehicles	20% straight line
Fixtures and Fittings	10% straight line
Maintenance Equipment	20% straight line
Non-permanent Buildings and Additions	5% straight line

Fixed asset purchases with a cost of £1,000 and above are capitalised.

Fixed assets purchases below £1,000 are treated as expenditure in the period the expenditure is incurred.

3 Debtors

Other debtors: Prepayments	£3,625
Accrued Income	£5,668
	<u>£9,293</u>

Prepayments relate to expenditure incurred in 2023 relating to 2024.

Accrued income is income received in 2024 that the charity is entitled to in 2023.

Amounts Falling Due Within One Year

Other creditors: Accruals £5,788

Accruals relate to liabilities incurred in 2023 but not paid until 2024.

4 Trustee Remuneration

None of the trustees have been paid any remuneration or received any other benefits in 2023 (2022: None).

No expenses were claimed by, or paid to, the Trustees during 2023 (2022: £0)
Travel costs incurred by Trustees but not claimed are estimated at £500 for the year.

5 Related Party Transactions

There have been no related party transactions in 2023 (2022: None).

Forest Dog Rescue

Note 6: Expenditure Analysis for the Year Ended 31 December 2023

a) Kennel/Admin. Costs	2023 £	2022 £	b) Kidderminster Shop	2023 £	2022 £
Salaries	169,065	141,870	Shop Takings	43,012	41,747
Pension Contributions	8,653	6,997	Salaries	26,765	25,236
Staff Training	480	-	Heat and Light	1,825	1,201
Vehicle Costs	5,989	1,600	Rent	6,000	6,000
Travel Costs	145	695	Rates	155	387
Heat and Light	11,193	10,838	Insurance	388	360
Rates	5	241	Sundry Items	1,202	818
Insurance	3,701	3,369	Repairs	-	392
Dog Food	195	-	Allocated Costs	36,335	34,394
Vets Fees	38,503	45,465	Contribution	6,677	7,353
Medication	4,259	3,674			
Sundries Kennels	7,978	11,850	c) Ludlow Shop	£	£
Repair Costs	90	56,208	Shop Takings	66,418	58,490
Volunteer Expenses	168	350	Salaries	16,590	23,757
Communications	2,258	919	Heat and Light	2,083	895
Printing/Stationery	1,647	951	Rent	14,500	15,102
Website	239	153	Rates	528	847
Publicity	247	-	Insurance	851	812
Equipment Purchases	1,022	3,931	Sundry Items	2,240	1,864
Equipment Repairs	1	342	Repairs	-	-
Accountancy Fees	750	750	Allocated Costs	36,792	43,277
Professional Fees & Subscriptions	3,952	4,574	Contribution	29,626	15,213
Trustee meetings	40	-			
Kennel/Admin Costs	260,580	294,777			

Forest Dog Rescue

Note 7: Fixed Assets at 31 December 2023

	Total	Vehicles	Fixtures & Fittings	Non-permanent Buildings	Freehold Property
	£	£	£	£	£
Cost					
At 31st December 2022	822,441	20,444	42,685	235,442	523,870
Additions	29,705	4,389	-	25,316	-
Disposals	-	-	-	-	-
At 31st December 2023	852,146	24,833	42,685	260,758	523,870
Depreciation					
At 31st December 2022	86,718	9,467	42,685	34,566	-
Charge for Year	15,895	3,385	-	12,510	-
Disposals	-	-	-	-	-
At 31st December 2023	102,613	12,852	42,685	47,076	-
NBV at 31 December 2023	749,533	11,981	-	213,682	523,870
NBV at 31 December 2022	735,723	10,977	-	200,876	523,870

Independent Examiner's Report to the Trustees of Forest Dog Rescue for the Year Ended 31 December 2023

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Signed



Date

16/4/2024

Matthew Wilson ACMA CGMA

Four Pines
2a Burlington Close
Kidderminster
Worcestershire
DY10 3DQ

FOREST DOG RESCUE

England & Wales - Charity number 517173

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	0	2022		31	12	2022

Section A Reference and administration details

Charity name

FOREST DOG RESCUE

Other names charity is known by

Registered charity number (if any)

517173

Charity's principal address

GREEN GAP KENNELS, CLEOBURY ROAD
 FAR FOREST
 KIDDERMINSTER, WORCS
Postcode DY14 9DX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	M SHAFFERY	CHAIR		
2	A JONES	TREASURER		
3	W SQUIRES	SECRETARY		
4	S TOPLEY			
5	S BULLINGHAM			
6	M WORTH			
7	M STREET			
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	CONSTITUTION
How the charity is constituted (eg. trust, association, company)	
Trustee selection methods (eg. appointed by, elected by)	ELECTED

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

THE CHARITY TAKES IN STRAYS AND UNWANTED DOGS AND LOOKS AFTER THEM UNTIL NEW LOVING HOMES CAN BE FOUND. WE RUN A NON DESTRUCT POLICY

THE ACTIVITIES ARE REFLECTED IN THE ACCOUNTS SUBMITTED TO THE CHARITY COMMISSION

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

A new meet and greet area was started to enable adopters to have a quiet area to be introduced to their new dog and a safe place to allow their dogs to interact with the prospective new member of their family. This will be a great asset when completed.

A large board has been erected to remember people who have kindly remembered us with donations and to thank companies and members of the public who have supported us financially. This can also be used to celebrate lives lost whether human or canine.

Artificial turf was laid in three play areas which has helped the dogs feet and also cut down tremendously on maintenance.

Section E

Financial review

Brief statement of the charity's policy on reserves

THE TRUSTEES ADVISE THAT WE HAVE RESERVES IN LINE WITH THE CHARITY COMMISSIONS POLICY AND WE HAVE SUFFICIENT FUNDS TO CONTINUE THE OBJECTIVES OF THE CHARITY IN A REASONABLE AND EFFICIENT MANNER.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

THE TRUSTEES ADVISE THAT THERE HAVE BEEN NO SERIOUS INCIDENTS RELATING TO THE CHARITY OVER THE FINANCIAL YEAR.

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	MAUREEN SHAFFERY	ALISON JONES
Position (eg Secretary, Chair, etc)	CHAIR	TREASURER
Date	3rd April 2023	



**Annual Report and
Financial Statements**

Year Ended 31 December 2022

Charity Number 517173

Forest Dog Rescue

Report and Financial Statements for the Year Ended 31 December 2022

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Forest Dog Rescue

Reference and Administrative Details

Charity Registration Number: 517173

Registered Address

Forest Dog Rescue
Green Gap Kennels
Far Forest
Worcestershire
DY14 9DX

Telephone Number 01299 269181

Email: info@forest-dog-rescue.org.uk

Website: www.forest-dog-rescue.org.uk

Trustees

Maureen Shaffery	Chairman and Fund Raising Manager
Alison Jones	Treasurer
Wendy Squires	Sponsorship and Fundraising
Sally Bullingham	Rehoming and Kennels
Sue Topley	Rehoming and Kennels
Matthew Street	Trustee
Meriel Worth	Trustee

Independent Examiner

Matthew Wilson ACMA, CGMA
4 Comberton Park Road
Kidderminster
Worcestershire
DY10 3DY



Forest Dog Rescue

because all dogs deserve a second chance

Registered Charity Number 517173

Green Gap Kennels
Cleobury Road
Far Forest
Kidderminster
Worcs DY14 9DX

Financial Year Ended 31st December 2022

Trustee Report

OBJECTIVES – The objectives of the Charity are to take in and look after stray and unwanted dogs predominately from the local surrounding areas, and care for them, until either claimed by their owners or until permanent loving homes can be found.

PUBLIC BENEFIT – Forest Dog Rescue has fulfilled its commitment in the last 12 months by providing kennel facilities for stray dogs in a large area covering Wyre Forest, Bromsgrove, Redditch, Gloucester, Cheltenham, Wychavon and a few from Birmingham via the dog warden service. If at all possible, these dogs are reunited with their owners or, if not claimed, new loving homes are found. Other unwanted dogs are taken in when owners cannot cope which can be for numerous reasons and again are looked after until adopted.

This provides the public with a much needed facility and all the dogs are looked after by our staff in a kind and loving environment.

FINANCIAL REVIEW - The Charity holds £62k in a reserve account to enable the Trustees to be in a position to run the Charity and other facilities for a period of three months. This figure will be reviewed this year and increased accordingly to cover higher outgoings, mainly wages which will rise by a minimum of 9.6% and the extremely high cost of utilities. We currently employ 16 part time staff covering both shops and the kennels, which equates to 10 full time members of staff (shops open 6 days per week, kennels 7days per week)

Bequests totalling £20k were received during 2022, together with donations of nearly £102k. Regular subscriptions of just over £24k were received which was a slight drop from 2021. In this connection, we have been working with a local company Citcom Limited who have offered their services and experience in marketing and communications and hopefully this will enable us to improve our website and look at ways to reach more potential sponsors and donors.

Gift Aid has been claimed whenever possible and this resulted in just under £18k for 2022.

220 stray dogs were taken in at the kennels with 133 being claimed by their owners. Income from this source totalled £19k which shows the increase of abandoned dogs being handled by the Charity. The total vets fees were nearly £42k, up by £2k over the year, reflecting the number of dogs being treated or neutered. Additional medicine costs of nearly £4k were due to us honouring medical conditions of dogs being rehomed that wouldn't be covered by insurance. Our van, which is mainly used to transport the dogs, gave up the ghost this year and we have therefore now replaced it with a similar sized vehicle costing £11k.

The front drive and parking area was treated to a coating of tarmac which has not only helped with the holes but makes the approach to the office far more presentable. This cost the charity £1700. A donation of £1500 was received from ADCH/Mars towards feeding homeless dogs.

Money is raised at the kennels by staff who fund a dog behaviourist. This helps to prevent the return of dogs as she is able to visit families who are having problems and to work with them to hopefully resolve the situation.

Our two shops are continuing to provide income for the Charity taking nearly £100k, but with the rise of costs to run the premises and wage increases, the profits remain fairly constant.

This year we were able to go ahead with the car boot sales and we hosted our Annual Fete in July, which gave us a boost of nearly £2k. It was wonderful to see everyone able to come back to the kennels and enjoy the day and for all to be reacquainted with our lovely adopted dogs and of course their human companions. We were also able to hold a couple of collections at the local Tesco's stores which is always good to meet people and raise some funds from donations.

No professional fundraisers are used as all collections are made by volunteers and Trustees and no wages are paid as all fundraising is on a strictly voluntary basis.

ACHIEVEMENTS

271 dogs were found new loving homes in 2022, compared to 278 in 2021

A new greet and meet area was started which will enable prospective adopters to be able to have a place to go to where they can sit and relax with a new dog and have time to get to know them. It will also allow introductions to existing dogs to be made in a safe and secure area, with no distractions. To achieve this, it will entail levelling the proposed area, providing fencing, a summer house and a small patio area. It was also decided to change two of the existing play areas, plus the new meet and greet area, to artificial grass, as the sanded areas were proving to be extremely hard to keep weed free and tidy. We have also had problems with some dogs having sore feet and therefore been unable to run on the harsh sand.

A new large board has been erected where we now can display plaques to thank or remember all the kind people who have helped Forest Dog Rescue over the years, by way of grants, bequests donations or fund raising. It is our way of showing our appreciation, as we couldn't have done it without everyone's help.

The Trustees are indebted to so many people for the support shown to them throughout the year, especially with the terrible economic climate that has affected many. We are extremely lucky as a Charity to have so many supporters who champion everything the Rescue tries to achieve and without this support we would not be able to find new loving homes for as many dogs as we do and continue to support the ones that have been lucky to be rehomed. We thank you all from the bottom of our hearts.

The Trustees declare that they have approved the report

Signed on behalf of the Charity's Trustees

A handwritten signature in cursive script, appearing to read 'Maureen Shaffery', written in dark ink.

Maureen Shaffery
Chairman

Independent Examiner's Report to the Trustees of Forest Dog Rescue for the Year Ended 31 December 2022

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
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My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Signed



Date

16/3/2023

Matthew Wilson ACMA CGMA
4 Comberton Park Road
Kidderminster
Worcestershire
DY10 3DY

Forest Dog Rescue

Statement of Financial Activities for Year Ended 31 December 2022

		2022	2021
Unrestricted Income:	<u>Note</u>	<u>£</u>	<u>£</u>
Donations		101,752	95,841
Subscriptions		24,455	26,086
Adoptions		21,315	20,138
Gift Aid		17,859	16,666
Fund Raising		29,663	23,573
Bequests		20,122	22,437
Dog Pound		18,713	9,725
Admissions		765	505
Interest Received		433	27
Shop Income - Kidderminster	6	41,747	27,489
Rental Income		1,647	4,779
Shop Income - Ludlow	6	58,490	53,572
Grants Received		-	43,003
Total Income		<u>336,961</u>	<u>343,841</u>
Expenditure On:			
Kennel/Administration Expenses	6	294,777	199,776
Kidderminster Shop Expenses	6	34,394	21,391
Ludlow Shop Expenses	6	43,277	31,560
Fund Raising Costs		735	468
Depreciation		14,362	13,023
(Profit)/ Loss on Disposal of Fixed Assets		(565)	92
Donations to Other Charities		-	5,000
Total Expenditure		<u>386,980</u>	<u>271,310</u>
Net Income / (Expenditure)		<u>(50,019)</u>	<u>72,531</u>
Reconciliation of Funds			
Total Funds Bought Forward		<u>1,083,220</u>	<u>1,010,689</u>
Total Funds Carried Forward		<u>1,033,201</u>	<u>1,083,220</u>

Forest Dog Rescue

Statement of Financial Position as at 31 December 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible Fixed Assets	7	735,723	739,320
Current Assets			
Prepayments	3	3,764	4,252
Cash at Bank		299,323	348,304
		<u>303,087</u>	<u>352,556</u>
Creditors			
Amounts Falling Due Within One Year	3	5,609	8,656
Net Current Assets		<u>297,478</u>	<u>343,900</u>
Total Assets less Current Liabilities		<u>1,033,201</u>	<u>1,083,220</u>
NET ASSETS		<u>1,033,201</u>	<u>1,083,220</u>
Funds			
Opening Balance		1,083,220	1,010,689
Add Net Income / (Expenditure) for the Year		(50,019)	72,531
Total Charity Funds		<u>1,033,201</u>	<u>1,083,220</u>

Approved by the Trustees on 16th March 2023

and signed on their behalf:

Treasurer

Awa Jones

Chairman

M R Phaffey

Forest Dog Rescue

Statement of Cash Flows for the Year Ended 31 December 2022

	2022	2021
	£	£
Income from Operating Activities	336,961	343,841
Expenditure from Operating Activities	(386,980)	(271,310)
Depreciation	14,362	13,023
Profit on Disposal of Fixed Assets	(565)	-
Net Cash From Operating Activities	(36,222)	85,554
Debtors (Increase)/Decrease	488	13,378
Creditors Increase/(Decrease)	(3,047)	4,847
Fixed Asset Expenditure	(11,000)	(49,686)
Proceeds from Sale of Fixed Assets	800	-
Net Increase/(Decrease) in Cash	(48,981)	54,093
Cash at Beginning of Year	348,304	294,211
Net Increase/(Decrease)	(48,981)	54,093
Cash at End of Year	299,323	348,304

Forest Dog Rescue

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

1 Accounting policies

a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS 102: Financial Reporting Standard applicable in the UK and Republic of Ireland (September 2015) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared on a going concern basis. The Trustees have considered all relevant information available, including future cash flows, and conclude that there are no material uncertainties about the charity's ability to continue as a going concern.

b) Freehold property

The freehold property is held at cost and the Trustees do not consider the market value to be materially different to the carrying value.

c) Donated items for use in charitable activities

The Trustees do not consider it possible to value donated items such as food, toys, and blankets. Donated items are therefore not recognised in the financial statements.

d) Donated items for resale

Donated goods for resale are recognised when sold and no valuation is included in the accounts for donated items not sold at year end.

The Trustees do not consider it practical to recognise goods when received. They also do not consider the items received to be material, or that they can be measured reliably and consider the costs of recognising the items outweigh the benefits.

e) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be measured reliably.

Legacies are considered uncertain until received and are therefore recognised on receipt of payment , including part payments.

f) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis.

g) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

2 Tangible Fixed Assets

The following depreciation rates are used to write down fixed asset values over their expected life:

Vehicles	20% straight line
Fixtures and Fittings	10% straight line
Maintenance Equipment	20% straight line
Non-permanent Buildings	5% straight line

3 Accruals and prepayments

Prepayments relate to expenditure incurred in 2022 that relate to 2023.

Accruals relate to operating liabilities incurred in 2022 but not paid until 2023.

4 Finance

No loan or other finance agreements were entered into during the year.

5 Related parties

No expenses were claimed by, or paid to, the Trustees during 2022 (2021: £0)
Private vehicle fuel costs incurred by Trustees but not claimed are estimated at £500 for the year.

Forest Dog Rescue

Note 6: Income and Expenditure Analysis for the Year Ended 31 December 2022

	2022	2021		2022	2021
a) Kennel/Admin. Costs	£	£	b) Kidderminster Shop	£	£
Salaries	141,870	104,355	Shop Takings	41,747	20,080
Pension Contributions	6,997	5,104	Salaries	25,236	14,006
Staff Training	-	-	Heat and Light	1,201	902
Vehicle Costs	1,600	2,896	Rent	6,000	5,250
Travel Costs	695	554	Rates	387	153
Heat and Light	10,838	5,556	Insurance	360	311
Rates	241	295	Sundry Items	818	769
Insurance	3,369	4,156	Repairs	392	-
Dog Food	-	-	Allocated Costs	34,394	21,391
Vets Fees	45,465	39,546	Contribution	7,353	- 1,311
Medication	3,674	2,511			
Sundries Kennels	11,850	6,330	c) Ludlow Shop	£	£
Repair Costs	56,208	15,055	Shop Takings	58,490	48,664
Volunteer Expenses	350	579	Salaries	23,757	13,044
Communications	919	1,169	Heat and Light	895	860
Printing/Stationery	951	1,876	Rent	15,102	14,500
Website	153	541	Rates	847	173
Publicity	-	71	Insurance	812	1,369
Equipment Purchases	3,931	5,071	Sundry Items	1,864	1,614
Equipment Repairs	342	349	Repairs	-	-
Audit & Accountancy	1,038	1,037	Allocated Costs	43,277	31,560
Professional Fees	4,286	2,725	Contribution	15,213	17,104
Kennel/Admin Costs	294,777	199,776			

Forest Dog Rescue

Note 7: Fixed Assets at 31 December 2022

	Total	Vehicles	Fixtures & Fittings	Non-permanent Buildings	Freehold Property
	£	£	£	£	£
Cost					
At 31st December 2021	818,506	16,509	42,685	235,442	523,870
Additions	11,000	11,000	-	-	-
Disposals	(7,065)	(7,065)	-	-	-
At 31st December 2022	822,441	20,444	42,685	235,442	523,870
Depreciation					
At 31st December 2021	79,186	13,707	42,685	22,794	-
Charge for Year	14,362	2,590	-	11,772	-
Disposals	(6,830)	(6,830)	-	-	-
At 31st December 2022	86,718	9,467	42,685	34,566	-
NBV at 31 December 2022	735,723	10,977	-	200,876	523,870
NBV at 31 December 2021	739,320	2,802	-	212,648	523,870



**Annual Report and
Financial Statements**

Year Ended 31 December 2022

Charity Number 517173

Forest Dog Rescue

Report and Financial Statements for the Year Ended 31 December 2022

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Statement of Financial Position

Statement of Cash Flows

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Reference and Administrative Details

Charity Registration Number: 517173

Registered Address

Forest Dog Rescue
Green Gap Kennels
Far Forest
Worcestershire
DY14 9DX

Telephone Number 01299 269181

Email: info@forest-dog-rescue.org.uk

Website: www.forest-dog-rescue.org.uk

Trustees

Maureen Shaffery	Chairman and Fund Raising Manager
Alison Jones	Treasurer
Wendy Squires	Sponsorship and Fundraising
Sally Bullingham	Rehoming and Kennels
Sue Topley	Rehoming and Kennels
Matthew Street	Trustee
Meriel Worth	Trustee

Independent Examiner

Matthew Wilson ACMA, CGMA
4 Comberton Park Road
Kidderminster
Worcestershire
DY10 3DY



Forest Dog Rescue

because all dogs deserve a second chance

Registered Charity Number 517173

Green Gap Kennels
Cleobury Road
Far Forest
Kidderminster
Worcs DY14 9DX

Financial Year Ended 31st December 2022

Trustee Report

OBJECTIVES – The objectives of the Charity are to take in and look after stray and unwanted dogs predominately from the local surrounding areas, and care for them, until either claimed by their owners or until permanent loving homes can be found.

PUBLIC BENEFIT – Forest Dog Rescue has fulfilled its commitment in the last 12 months by providing kennel facilities for stray dogs in a large area covering Wyre Forest, Bromsgrove, Redditch, Gloucester, Cheltenham, Wychavon and a few from Birmingham via the dog warden service. If at all possible, these dogs are reunited with their owners or, if not claimed, new loving homes are found. Other unwanted dogs are taken in when owners cannot cope which can be for numerous reasons and again are looked after until adopted.

This provides the public with a much needed facility and all the dogs are looked after by our staff in a kind and loving environment.

FINANCIAL REVIEW - The Charity holds £62k in a reserve account to enable the Trustees to be in a position to run the Charity and other facilities for a period of three months. This figure will be reviewed this year and increased accordingly to cover higher outgoings, mainly wages which will rise by a minimum of 9.6% and the extremely high cost of utilities. We currently employ 16 part time staff covering both shops and the kennels, which equates to 10 full time members of staff (shops open 6 days per week, kennels 7days per week)

Bequests totalling £20k were received during 2022, together with donations of nearly £102k. Regular subscriptions of just over £24k were received which was a slight drop from 2021. In this connection, we have been working with a local company Citcom Limited who have offered their services and experience in marketing and communications and hopefully this will enable us to improve our website and look at ways to reach more potential sponsors and donors.

Gift Aid has been claimed whenever possible and this resulted in just under £18k for 2022.

220 stray dogs were taken in at the kennels with 133 being claimed by their owners. Income from this source totalled £19k which shows the increase of abandoned dogs being handled by the Charity. The total vets fees were nearly £42k, up by £2k over the year, reflecting the number of dogs being treated or neutered. Additional medicine costs of nearly £4k were due to us honouring medical conditions of dogs being rehomed that wouldn't be covered by insurance. Our van, which is mainly used to transport the dogs, gave up the ghost this year and we have therefore now replaced it with a similar sized vehicle costing £11k.

The front drive and parking area was treated to a coating of tarmac which has not only helped with the holes but makes the approach to the office far more presentable. This cost the charity £1700. A donation of £1500 was received from ADCH/Mars towards feeding homeless dogs.

Money is raised at the kennels by staff who fund a dog behaviourist. This helps to prevent the return of dogs as she is able to visit families who are having problems and to work with them to hopefully resolve the situation.

Our two shops are continuing to provide income for the Charity taking nearly £100k, but with the rise of costs to run the premises and wage increases, the profits remain fairly constant.

This year we were able to go ahead with the car boot sales and we hosted our Annual Fete in July, which gave us a boost of nearly £2k. It was wonderful to see everyone able to come back to the kennels and enjoy the day and for all to be reacquainted with our lovely adopted dogs and of course their human companions. We were also able to hold a couple of collections at the local Tesco's stores which is always good to meet people and raise some funds from donations.

No professional fundraisers are used as all collections are made by volunteers and Trustees and no wages are paid as all fundraising is on a strictly voluntary basis.

ACHIEVEMENTS

271 dogs were found new loving homes in 2022, compared to 278 in 2021

A new greet and meet area was started which will enable prospective adopters to be able to have a place to go to where they can sit and relax with a new dog and have time to get to know them. It will also allow introductions to existing dogs to be made in a safe and secure area, with no distractions. To achieve this, it will entail levelling the proposed area, providing fencing, a summer house and a small patio area. It was also decided to change two of the existing play areas, plus the new meet and greet area, to artificial grass, as the sanded areas were proving to be extremely hard to keep weed free and tidy. We have also had problems with some dogs having sore feet and therefore been unable to run on the harsh sand.

A new large board has been erected where we now can display plaques to thank or remember all the kind people who have helped Forest Dog Rescue over the years, by way of grants, bequests donations or fund raising. It is our way of showing our appreciation, as we couldn't have done it without everyone's help.

The Trustees are indebted to so many people for the support shown to them throughout the year, especially with the terrible economic climate that has affected many. We are extremely lucky as a Charity to have so many supporters who champion everything the Rescue tries to achieve and without this support we would not be able to find new loving homes for as many dogs as we do and continue to support the ones that have been lucky to be rehomed. We thank you all from the bottom of our hearts.

The Trustees declare that they have approved the report

Signed on behalf of the Charity's Trustees

A handwritten signature in cursive script, appearing to read 'Maureen Shaffery', written in dark ink on a light-colored background.

Maureen Shaffery
Chairman

Independent Examiner's Report to the Trustees of Forest Dog Rescue for the Year Ended 31 December 2022

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Signed



Date

16/3/2023

Matthew Wilson ACMA CGMA
4 Comberton Park Road
Kidderminster
Worcestershire
DY10 3DY

Forest Dog Rescue

Statement of Financial Activities for Year Ended 31 December 2022

		2022	2021
	<u>Note</u>	<u>£</u>	<u>£</u>
Unrestricted Income:			
Donations		101,752	95,841
Subscriptions		24,455	26,086
Adoptions		21,315	20,138
Gift Aid		17,859	16,666
Fund Raising		29,663	23,573
Bequests		20,122	22,437
Dog Pound		18,713	9,725
Admissions		765	505
Interest Received		433	27
Shop Income - Kidderminster	6	41,747	27,489
Rental Income		1,647	4,779
Shop Income - Ludlow	6	58,490	53,572
Grants Received		-	43,003
Total Income		<u>336,961</u>	<u>343,841</u>
Expenditure On:			
Kennel/Administration Expenses	6	294,777	199,776
Kidderminster Shop Expenses	6	34,394	21,391
Ludlow Shop Expenses	6	43,277	31,560
Fund Raising Costs		735	468
Depreciation		14,362	13,023
(Profit)/ Loss on Disposal of Fixed Assets		(565)	92
Donations to Other Charities		-	5,000
Total Expenditure		<u>386,980</u>	<u>271,310</u>
Net Income / (Expenditure)		<u>(50,019)</u>	<u>72,531</u>
Reconciliation of Funds			
Total Funds Bought Forward		<u>1,083,220</u>	<u>1,010,689</u>
Total Funds Carried Forward		<u>1,033,201</u>	<u>1,083,220</u>

Forest Dog Rescue

Statement of Financial Position as at 31 December 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible Fixed Assets	7	735,723	739,320
Current Assets			
Prepayments	3	3,764	4,252
Cash at Bank		299,323	348,304
		<u>303,087</u>	<u>352,556</u>
Creditors			
Amounts Falling Due Within One Year	3	5,609	8,656
Net Current Assets		<u>297,478</u>	<u>343,900</u>
Total Assets less Current Liabilities		<u>1,033,201</u>	<u>1,083,220</u>
NET ASSETS		<u>1,033,201</u>	<u>1,083,220</u>
Funds			
Opening Balance		1,083,220	1,010,689
Add Net Income / (Expenditure) for the Year		(50,019)	72,531
Total Charity Funds		<u>1,033,201</u>	<u>1,083,220</u>

Approved by the Trustees on 16th March 2023

and signed on their behalf:

Treasurer

Awa Jones

Chairman

M R Phaffey

Forest Dog Rescue

Statement of Cash Flows for the Year Ended 31 December 2022

	2022	2021
	£	£
Income from Operating Activities	336,961	343,841
Expenditure from Operating Activities	(386,980)	(271,310)
Depreciation	14,362	13,023
Profit on Disposal of Fixed Assets	(565)	-
Net Cash From Operating Activities	(36,222)	85,554
Debtors (Increase)/Decrease	488	13,378
Creditors Increase/(Decrease)	(3,047)	4,847
Fixed Asset Expenditure	(11,000)	(49,686)
Proceeds from Sale of Fixed Assets	800	-
Net Increase/(Decrease) in Cash	(48,981)	54,093
Cash at Beginning of Year	348,304	294,211
Net Increase/(Decrease)	(48,981)	54,093
Cash at End of Year	299,323	348,304

Forest Dog Rescue

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

1 Accounting policies

a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS 102: Financial Reporting Standard applicable in the UK and Republic of Ireland (September 2015) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared on a going concern basis. The Trustees have considered all relevant information available, including future cash flows, and conclude that there are no material uncertainties about the charity's ability to continue as a going concern.

b) Freehold property

The freehold property is held at cost and the Trustees do not consider the market value to be materially different to the carrying value.

c) Donated items for use in charitable activities

The Trustees do not consider it possible to value donated items such as food, toys, and blankets. Donated items are therefore not recognised in the financial statements.

d) Donated items for resale

Donated goods for resale are recognised when sold and no valuation is included in the accounts for donated items not sold at year end.

The Trustees do not consider it practical to recognise goods when received. They also do not consider the items received to be material, or that they can be measured reliably and consider the costs of recognising the items outweigh the benefits.

e) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be measured reliably.

Legacies are considered uncertain until received and are therefore recognised on receipt of payment , including part payments.

f) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis.

g) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

2 Tangible Fixed Assets

The following depreciation rates are used to write down fixed asset values over their expected life:

Vehicles	20% straight line
Fixtures and Fittings	10% straight line
Maintenance Equipment	20% straight line
Non-permanent Buildings	5% straight line

3 Accruals and prepayments

Prepayments relate to expenditure incurred in 2022 that relate to 2023.

Accruals relate to operating liabilities incurred in 2022 but not paid until 2023.

4 Finance

No loan or other finance agreements were entered into during the year.

5 Related parties

No expenses were claimed by, or paid to, the Trustees during 2022 (2021: £0)
Private vehicle fuel costs incurred by Trustees but not claimed are estimated at £500 for the year.

Forest Dog Rescue

Note 6: Income and Expenditure Analysis for the Year Ended 31 December 2022

	2022	2021		2022	2021
a) Kennel/Admin. Costs	£	£	b) Kidderminster Shop	£	£
Salaries	141,870	104,355	Shop Takings	41,747	20,080
Pension Contributions	6,997	5,104	Salaries	25,236	14,006
Staff Training	-	-	Heat and Light	1,201	902
Vehicle Costs	1,600	2,896	Rent	6,000	5,250
Travel Costs	695	554	Rates	387	153
Heat and Light	10,838	5,556	Insurance	360	311
Rates	241	295	Sundry Items	818	769
Insurance	3,369	4,156	Repairs	392	-
Dog Food	-	-	Allocated Costs	34,394	21,391
Vets Fees	45,465	39,546	Contribution	7,353	- 1,311
Medication	3,674	2,511			
Sundries Kennels	11,850	6,330	c) Ludlow Shop	£	£
Repair Costs	56,208	15,055	Shop Takings	58,490	48,664
Volunteer Expenses	350	579	Salaries	23,757	13,044
Communications	919	1,169	Heat and Light	895	860
Printing/Stationery	951	1,876	Rent	15,102	14,500
Website	153	541	Rates	847	173
Publicity	-	71	Insurance	812	1,369
Equipment Purchases	3,931	5,071	Sundry Items	1,864	1,614
Equipment Repairs	342	349	Repairs	-	-
Audit & Accountancy	1,038	1,037	Allocated Costs	43,277	31,560
Professional Fees	4,286	2,725	Contribution	15,213	17,104
Kennel/Admin Costs	294,777	199,776			

Forest Dog Rescue

Note 7: Fixed Assets at 31 December 2022

	Total	Vehicles	Fixtures & Fittings	Non-permanent Buildings	Freehold Property
	£	£	£	£	£
Cost					
At 31st December 2021	818,506	16,509	42,685	235,442	523,870
Additions	11,000	11,000	-	-	-
Disposals	(7,065)	(7,065)	-	-	-
At 31st December 2022	822,441	20,444	42,685	235,442	523,870
Depreciation					
At 31st December 2021	79,186	13,707	42,685	22,794	-
Charge for Year	14,362	2,590	-	11,772	-
Disposals	(6,830)	(6,830)	-	-	-
At 31st December 2022	86,718	9,467	42,685	34,566	-
NBV at 31 December 2022	735,723	10,977	-	200,876	523,870
NBV at 31 December 2021	739,320	2,802	-	212,648	523,870

FOREST DOG RESCUE

England & Wales - Charity number 517173

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	0	2021		31	12	2021

Section A Reference and administration details

Charity name

FOREST DOG RESCUE

Other names charity is known by

Registered charity number (if any)

517173

Charity's principal address

GREEN GAP KENNELS, CLEOBURY ROAD
 FAR FOREST
 KIDDERMINSTER, WORCS
 Postcode DY14 9DX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	M SHAFFERY	CHAIR		
2	A JONES	TREASURER		
3	W SQUIRES	SECRETARY		
4	S TOPLEY			
5	S BULLINGHAM			
6	M WORTH		APPT 10/08/21	
7	M STREET		APPT 10/08/21	
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	CONSTITUTION
How the charity is constituted (eg. trust, association, company)	
Trustee selection methods (eg. appointed by, elected by)	ELECTED

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

THE CHARITY TAKES IN STRAYS AND UNWANTED DOGS AND LOOKS AFTER THEM UNTIL NEW LOVING HOMES CAN BE FOUND. WE RUN A NON DESTRUCT POLICY
--

THE ACTIVITIES ARE REFLECTED IN THE ACCOUNTS SUBMITTED TO THE CHARITY COMMISSION

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

Work was completed on erecting roofs over two play areas to enable exercising of the dogs in inclement weather. All surrounding areas have now been tidied up and the fencing finished. New staff kitchen installed and all flooring in this and dogs kitchen and washroom tiled.

Electronic gates overhauled to improve security.

Section E

Financial review

Brief statement of the charity's policy on reserves

THE TRUSTEES ADVISE THAT WE HAVE RESERVES IN LINE WITH THE CHARITY COMMISSIONS POLICY AND WE HAVE SUFFICIENT FUNDS TO CONTINUE THE OBJECTIVES OF THE CHARITY IN A REASONABLE AND EFFICIENT MANNER.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

THE TRUSTEES ADVISE THAT THERE HAVE BEEN NO SERIOUS INCIDENTS RELATING TO THE CHARITY OVER THE FINANCIAL YEAR.

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	MAUREEN SHAFFERY	ALISON JONES
Position (eg Secretary, Chair, etc)	CHAIR	TREASURER
Date	9 th May 2022	



Annual Report

Year Ended 31 December 2021

Charity Number 517173

Forest Dog Rescue

Charity Registration Number: 517173

Address

Forest Dog Rescue
Green Gap Kennels
Far Forest
Worcestershire
DY14 9DX

Telephone Number 01299 269181

Trustees

Maureen Shaffery	Chairman and Fund Raising Manager
Alison Jones	Treasurer
Wendy Squires	Sponsorship and Fundraising
Sally Bullingham	Rehoming and Kennels
Sue Topley	Rehoming and Kennels
Matthew Street	Appointed 10/08/2021
Meriel Worth	Appointed 10/08/2021

Forest Dog Rescue

Report and Financial Statements for the Year Ended 31 December 2021

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because all dogs deserve a second chance

Registered charity no 517173

Green Gap Kennels
Cleobury Road
Far Forest
Kidderminster
Worcestershire
DY14 9DX

Financial Year Ended 31st December 2021

Committee Report

OBJECTIVES - The objectives of the Charity are to take in and look after stray and unwanted dogs, predominately from the local surrounding area, and care for them until permanent loving homes can be found.

PUBLIC BENEFIT- Forest Dog Rescue has fulfilled its commitment in the last 12 months by providing kennel facilities for stray dogs in the Wyre Forest, Bromsgrove, Redditch, and Wychavon areas, via the dog warden service. If at all possible, these dogs are reunited with their owners or, if not claimed, new loving homes are found, along with other unwanted dogs taken in when owners cannot cope which can be for numerous reasons.

This provides the public with a much-needed facility and all the dogs are looked after by our staff in a kind and loving environment.

FINANCIAL REVIEW - The Charity holds £61k in a reserve account to enable the Trustees to be in a position to run the Charity and other facilities for a period of three months.

Bequests totalling over £23k were received during 2021, together with donations of nearly £96k and regular subscriptions which averaged £2k per month. Gift Aid is claimed wherever possible, which totalled £17k in this financial year.

Our shops at Kidderminster and Ludlow were closed for part of the year due to the Coronavirus lockdown, with Ludlow managing to open shortly before Kidderminster. Takings were up on 2020, but mainly due to the shops not having to be closed for as long during 2021.

During the year, we agreed to have stray dogs in from a further three councils and this has reflected on the income received increasing by approximately 78% to just under £10k.

Fundraising was limited to several car boot sales as the usual fetes were unable to go ahead.

The final payments were made this year for the farm building structures which enable the dogs to be exercised undercover and further improvements to our facilities have been made throughout the year.

Wages have increased in line with government policies.

ACHIEVEMENTS - In 2021, 278 dogs were found new loving homes compared to 245 in 2020

The new covered play areas have now been completed which have been a great hit with both dogs and humans and the surrounding areas have now been able to be tidied up and look a lot smarter.

Even with Coronavirus, the staff, Trustees, and volunteers have managed to keep the kennels running, sometimes under extremely difficult circumstances, which has enabled the dogs in our care to be re-homed (all done with strict guidelines), and we would like to put on record our sincere thanks to everyone who has helped make this possible.

All staff of our Charity put their hearts and sole into working to make a difference to the dogs in our care, which includes not only the staff in the kennels but also the wonderful teams in our Charity shops and also the tireless efforts of the Trustees. In 2022, we aim to recruit more staff at the kennels with emphasis not only on the care of the dogs but also to improve our media coverage which should help in raising awareness and funds.

No professional fundraisers are used as all collections are made by volunteers and Trustees and no wages are paid as all fundraising is on a strictly voluntary basis.

The Trustees declare that they have approved the report.

Signed on behalf of the Charity's Trustees



Maureen Shaffery
Chairman

Independent Examiner's Report to the Trustees of Forest Dog Rescue for the Year Ended 31 December 2021

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

COVID-19

The impact of COVID-19 on the ongoing activities was assessed via discussion with the Treasurer.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Signed



Date

3/5/2022

Matthew Wilson ACMA CGMA
4 Comberton Park Road
Kidderminster
Worcestershire
DY10 3DY

Forest Dog Rescue

Statement of Financial Activities for Year Ended 31 December 2021

Unrestricted Funds		2021	2020
	Analysis	£	£
Donations		95,841	79,424
Subscriptions		26,086	27,760
Adoptions		20,138	20,720
Gift Aid		16,666	19,649
Fund Raising		23,573	13,063
Bequests		22,437	27,298
Dog Pound		9,725	5,461
Admissions		505	618
Interest Received		27	178
Shop Income - Kidderminster	b	27,489	20,080
Rental Income		4,779	3,645
Shop Income - Ludlow	c	53,572	48,664
Grants Received		43,003	59,668
Services Donated		-	-
Total Income		<u>343,841</u>	<u>326,228</u>
Kennel/Administration Expenses	a	199,776	186,654
Kidderminster Shop Expenses	b	21,391	18,442
Ludlow Shop Expenses	c	31,560	26,170
Fund Raising Costs		468	492
Depreciation		13,023	7,749
Loss on Disposal of Fixed Assets		92	-
Donations to Other Charities		5,000	-
Total Expenditure		<u>271,310</u>	<u>239,507</u>
Net Income / (Expenditure)		<u>72,531</u>	<u>86,721</u>
Reconciliation of Funds			
Funds Bought Forward		<u>1,010,689</u>	<u>923,968</u>
Funds Carried Forward		<u>1,083,220</u>	<u>1,010,689</u>

Forest Dog Rescue

Income and Expenditure Analysis for the Year Ended 31 December 2021

Note	2021	2020	Note	2021	2020
a	£	£	b	£	£
Kennel/Admin. Costs			Kidderminster Shop		
Salaries	104,355	109,034	Shop Takings	27,489	20,080
Pension Contributions	5,104	5,225	Salaries	14,006	12,423
Staff Training	-	-	Heat and Light	902	962
Vehicle Costs	2,896	434	Rent	5,250	4,125
Travel Costs	554	1,389	Rates	153	46
Heat and Light	5,556	8,829	Insurance	311	283
Rates	295	-	Sundry Items	769	513
Insurance	4,156	2,882	Repairs	-	90
Dog Food	-	-	Allocated Costs	21,391	18,442
Vets Fees	39,546	40,790	Contribution	6,098	1,638
Medication	2,511	3,171	c	£	£
Sundries Kennels	6,330	5,834	Ludlow Shop		
Repair Costs	15,055	1,676	Shop Takings	53,572	48,664
Volunteer Expenses	579	272	Salaries	13,044	12,716
Communications	1,169	1,171	Heat and Light	860	1,100
Printing/Stationery	1,876	1,031	Rent	14,500	10,875
Website	541	352	Rates	173	111
Publicity	71	83	Insurance	1,369	571
Equipment Purchases	5,071	797	Sundry Items	1,614	797
Equipment Repairs	349	305	Repairs	0	-
Audit & Accountancy	1,037	1,216	Allocated Costs	31,560	26,170
Professional Fees	2,725	2,163	Contribution	22,012	22,494
Kennel/Admin Costs	199,776	186,654			

Forest Dog Rescue

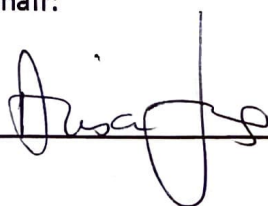
Statement of Financial Position as at 31 December 2021

	Note	2021 £	2020 £
Fixed Assets	2	739,320	702,657
Current Assets			
Prepayments	3	4,252	15,046
Other Debtors		-	2,584
Cash at Bank		348,304	294,211
		<u>352,556</u>	<u>311,841</u>
Liabilities Falling Due Within One Year			
Accruals	3	8,656	3,809
Other creditors		-	-
		<u>8,656</u>	<u>3,809</u>
Net Current Assets		<u>343,900</u>	<u>308,032</u>
Total Assets less Current Liabilities		<u>1,083,220</u>	<u>1,010,689</u>
Less Liabilities falling due after more than one year	4	-	-
NET ASSETS		<u>1,083,220</u>	<u>1,010,689</u>
Financed By:			
Reserve Account			
Opening Balance		1,010,689	923,968
Add Net Income / (Expenditure) for the Year		72,531	86,721
Total Charity Funds		<u>1,083,220</u>	<u>1,010,689</u>

Approved by the Trustees on 3/5/2022

and signed on their behalf:

Treasurer



Chairman



Forest Dog Rescue

Fixed Assets at 31 December 2021

	Total	Vehicles	Fixtures & Fittings	Non-permanent Buildings	Freehold Property	Maintenance Equipment
	£	£	£	£	£	£
Cost						
At 31st December 2020	770,127	16,509	42,685	185,664	523,870	1,399
Additions	49,778	-	-	49,778	-	-
Disposals	(1,399)	-	-	-	-	(1,399)
At 31st December 2021	818,506	16,509	42,685	235,442	523,870	-
Depreciation						
At 31st December 2020	67,470	11,284	42,685	12,474	-	1,027
Charge for Year	13,023	2,423	-	10,320	-	280
Disposals	(1,307)	-	-	-	-	(1,307)
At 31st December 2021	79,186	13,707	42,685	22,794	-	-
NBV at 31 December 2020	702,657	5,225	-	173,190	523,870	372
NBV at 31 December 2021	739,320	2,802	-	212,648	523,870	-

Forest Dog Rescue

Statement of Cash Flows for the Year Ended 31 December 2021

	2021	2020
	£	£
Income from Operating Activities	343,841	326,228
Expenditure from Operating Activities	(271,310)	(239,507)
Depreciation	13,023	7,749
Net Cash From Operating Activities	85,554	94,470
Debtors (Increase)/Decrease	2,584	(2,584)
Prepayments (Increase)/Decrease	10,794	38,702
Accruals Increase/(Decrease)	4,847	(862)
Repayment of Loans	-	-
Fixed Asset Expenditure	(49,686)	(102,878)
Net Increase/Reduction in Cash	54,093	26,848
Cash at Beginning of Year	294,211	267,363
Net Increase/(Decrease)	54,093	26,848
Cash at End of Year	348,304	294,211

Forest Dog Rescue

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

1 Accounting policies

a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS 102: Financial Reporting Standard applicable in the UK and Republic of Ireland (September 2015) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

b) Freehold property

The freehold property is held at cost and the Trustees do not consider the market value to be materially different to the carrying value.

c) Donated items for resale

Donated goods for resale are recognised when sold and no valuation is included in the accounts for donated items not sold at year end.

The Trustees do not consider it practical to recognise goods when received. They also do not consider the items received to be material, or that they can be measured reliably and consider the costs of recognising the items outweigh the benefits.

d) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be measured reliably.

e) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

f) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

2 Depreciation

The following depreciation rates are used to write down fixed asset values over their expected life:

Vehicles	20%
Fixtures and Fittings	10%
Maintenance Equipment	20%
Non-permanent Buildings	5%

3 Accruals and prepayments

Prepayments relate to expenditure incurred in 2021 that relate to 2022.

Accruals relate to operating liabilities incurred in 2021 but not paid until 2022.

4 Finance

No loan or other finance agreements were entered into during the year.

5 Related parties

No expenses were claimed by, or paid to, the Trustees during the year. Private vehicle fuel costs incurred by Trustees but not claimed are estimated at £500 for the year.

Independent Examiner's Report to the Trustees of Forest Dog Rescue for the Year Ended 31 December 2021

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

COVID-19

The impact of COVID-19 on the ongoing activities was assessed via discussion with the Treasurer.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Signed



Date

3/5/2022

Matthew Wilson ACMA CGMA
4 Comberton Park Road
Kidderminster
Worcestershire
DY10 3DY

FOREST DOG RESCUE

England & Wales - Charity number 517173

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	0	2020		31	12	2020

Section A Reference and administration details

Charity name

FOREST DOG RESCUE

Other names charity is known by

Registered charity number (if any)

517173

Charity's principal address

GREEN GAP KENNELS, CLEOBURY ROAD
 FAR FOREST
 KIDDERMINSTER, WORCS
Postcode DY14 9DX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	M SHAFFERY	CHAIR		
2	A JONES	TREASURER		
3	W SQUIRES	SECRETARY		
4	S TOPLEY			
5	S BULLINGHAM			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	CONSTITUTION
How the charity is constituted (eg. trust, association, company)	
Trustee selection methods (eg. appointed by, elected by)	ELECTED

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

THE CHARITY TAKES IN STRAYS AND UNWANTED DOGS AND LOOKS AFTER THEM UNTIL NEW LOVING HOMES CAN BE FOUND. WE RUN A NON DESTRUCT POLICY
--

THE ACTIVITIES ARE REFLECTED IN THE ACCOUNTS SUBMITTED TO THE CHARITY COMMISSION

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

Work started on erecting roofs over two play areas to enable exercising of the dogs in inclement weather. The new kennel block of 6 was completed and is now being fully utilised

Section E

Financial review

Brief statement of the charity's policy on reserves

THE TRUSTEES ADVISE THAT WE HAVE RESERVES IN LINE WITH THE CHARITY COMMISSIONS POLICY AND WE HAVE SUFFICIENT FUNDS TO CONTINUE THE OBJECTIVES OF THE CHARITY IN A REASONABLE AND EFFICIENT MANNER.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

THE TRUSTEES ADVISE THAT THERE HAVE BEEN NO SERIOUS INCIDENTS RELATING TO THE CHARITY OVER THE FINANCIAL YEAR.

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	MAUREEN SHAFFERY	ALISON JONES
Position (eg Secretary, Chair, etc)	CHAIR	TREASURER
Date	25 th August 2021	



Trustees Report

and

Financial Statements

For the Year Ended 31 December 2020

Charity Number 517173

Forest Dog Rescue

Charity Registration Number: 517173

Address

Forest Dog Rescue
Green Gap Kennels
Far Forest
Worcestershire
DY14 9DX

Telephone Number 01299 269181

Trustees

Maureen Shaffery	Chairman and Fund Raising Manager
Alison Jones	Treasurer
Wendy Squires	Sponsorship and Fundraising
Sally Bullingham	Rehoming and Kennels
Sue Topley	Rehoming and Kennels

Forest Dog Rescue

Report and Financial Statements for the Year Ended 31 December 2020

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Trustees Report

Independent Examiners Report

Statement of Financial Activities

Income and Expenditure Analysis

Statement of Financial Position

Fixed Assets

Statement of Cash Flows

Notes to the Accounts



Forest Dog Rescue

because all dogs deserve a second chance

Registered charity no 517173

Green Gap Kennels
Cleobury Road
Far Forest
Kidderminster
Worcs DY14 9DX

Financial year ended 31st December 2020

Committee Report

OBJECTIVES - The objectives of the Charity are to take in and look after stray and unwanted dogs, predominately from the local surrounding area, and care for them until permanent loving homes can be found.

PUBLIC BENEFIT - Forest Dog Rescue has fulfilled its commitment in the last 12 months by providing a service for the stray dogs in the Wyre Forest area via the dog warden service, reuniting them with their owners or by finding new homes for those not claimed, along with unwanted dogs taken in at the kennels. This provides the public with a much needed facility and all the dogs are looked after by our staff in a kind and loving environment.

FINANCIAL REVIEW - The Charity holds £61k in a reserve account in line with the Charity Commission recommendations.

The two new farm building structures being constructed to give areas to exercise the dogs in inclement weather have almost been completed, with part payment being made before the end of this financial year and the new block of 6 kennels is now finished. The funds left in the Lloyds account will be used to continue to improve the kennels and initially, specialised flooring is being laid in the outside runs and stable blocks to improve hygiene.

Coronavirus has had an impact on all aspects of the Charity with the two shops being closed for a considerable time and staff furloughed. We were very grateful to receive help from the Government in the form of grants and the furlough scheme.

Wages and pension contributions have increased in line with government policies.

Fundraising was nearly non existent, but we did manage to hold a few car boot sales between lockdowns.

ACHIEVEMENTS - In 2020, 245 dogs were found new loving homes, compared to 374 in the previous year.

Our staff have worked extremely hard during the pandemic, still managing to continue with their duties, albeit under strict guidelines from the Association of Dog and Cat Homes, which is a remarkable achievement given the circumstances.

Worked started on the erection of the covered play areas with it almost completed in 2020.

No professional fundraisers are used as all collections are made by volunteers and our Trustees and no wages are paid as all fundraising is strictly on a voluntary basis.

2020 has been a very difficult year on many fronts. The two shops were closed for several months, very limited fund raising was able to go ahead and of course restricted access to the kennels.

Having said this, the kennels remained open for taking in strays and unwanted dogs and everyone pulled together.

Dogs were rehomed by doing home checks via video and then sending them out on foster for the prospective new owners to meet them (as they were unable to come to the kennels to see them beforehand), then hopefully adopt. All these procedures obviously took longer, with more work for the staff as they had to take the dogs to their new homes with nobody being allowed at the kennels, but 245 dogs managed to find their new loving homes. A brilliant achievement considering the circumstances and we thank all who helped make this possible.

Many people give of their time and support in various ways to help us achieve our goals, i.e. fundraising, volunteering at the shops, walking the dogs and we are truly grateful. We are also very beholden to the kind people who have remembered us in their wills and have left us a bequest, some we have never met, but they have trusted us to use this money wisely to improve the life of the dogs in our care for however long they need our help.

The Trustees declare that they have approved the report.

Signed on behalf of the Charity's Trustees.

A handwritten signature in black ink, appearing to read 'Maureen Shaffery', with a large, stylized flourish at the end.

Maureen Shaffery
Chairman

Independent Examiner's Report to the Trustees of Forest Dog Rescue for the Year Ended 31 December 2020

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

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Independent examiner's statement

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- the accounts did 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 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.

Signed



Date

24/08/2021

Matthew Wilson ACMA CGMA
4 Comberton Park Road
Kidderminster
Worcestershire
DY10 3DY

Forest Dog Rescue

Statement of Financial Activities for Year Ended 31 December 2020

Unrestricted Funds	Note	2020 £	2019 £
Donations		79,424	172,465
Subscriptions		27,760	26,842
Adoptions		20,720	29,533
Gift Aid		19,649	16,985
Fund Raising		13,063	22,428
Bequests		27,298	26,602
Dog Pound		5,461	7,274
Admissions		618	1,840
Interest Received		178	324
Shop Income - Kidderminster	b	20,080	45,978
Rental Income		3,645	3,793
Shop Income - Ludlow	c	48,664	68,187
Grants Received		59,668	3,000
Services Donated		-	-
Total Income		<u>326,228</u>	<u>425,251</u>
Kennel/Administration Expenses	a	186,654	191,331
Kidderminster Shop Expenses	b	18,442	33,035
Ludlow Shop Expenses	c	26,170	35,955
Interest Payments		-	5,612
Fund Raising Costs		492	828
Depreciation		7,749	11,002
Disposal of Fixed Assets		-	-
Total Expenditure		<u>239,507</u>	<u>277,763</u>
Net Income / (Expenditure)		<u>86,721</u>	<u>147,488</u>
Reconciliation of Funds			
Funds Bought Forward		923,968	776,480
Funds Carried Forward		<u>1,010,689</u>	<u>923,968</u>

Forest Dog Rescue

Income and Expenditure Analysis for the Year Ended 31 December 2020

Note	2020	2019	Note	2020	2019
a	£	£	b	£	£
Kennel/Admin. Costs			Kidderminster Shop		
Salaries	109,034	104,576	Shop Takings	20,080	45,978
Pension Contributions	5,225	3,735	Salaries	12,423	20,359
Staff Training	-	180	Heat and Light	962	1,192
Vehicle Costs	434	1,639	Rent	4,125	9,000
Travel Costs	1,389	1,362	Rates	46	486
Heat and Light	8,829	7,691	Insurance	283	275
Rates	-	374	Sundry Items	513	1,651
Insurance	2,882	3,688	Repairs	90	72
Dog Food	-	-	Allocated Costs	18,442	33,035
Vets Fees	40,790	50,703	Contribution	1,638	12,943
Medication	3,171	4,037			
Sundries Kennels	5,834	5,072	c Ludlow Shop	£	£
Repair Costs	1,676	1,999	Shop Takings	48,664	68,187
Volunteer Expenses	272	-	Salaries	12,716	17,685
Communications	1,171	1,472	Heat and Light	1,100	1,419
Printing/Stationery	1,031	794	Rent	10,875	14,500
Website	352	328	Rates	111	1,161
Publicity	83	281	Insurance	571	-
Equipment Purchases	797	1,960	Sundry Items	797	1,190
Equipment Repairs	305	223	Repairs	0	-
Audit & Accountancy	1,216	582	Allocated Costs	26,170	35,955
Professional Fees	2,163	635	Contribution	22,494	32,232
Kennel/Admin Costs	186,654	191,331			

Forest Dog Rescue

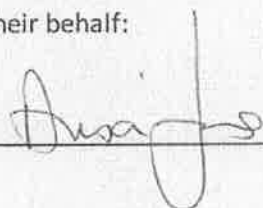
Statement of Financial Position as at 31 December 2020

	Note	2020 £	2019 £
Fixed Assets	2	702,657	607,528
Current Assets			
Prepayments	3	15,046	53,748
Other Debtors		2,584	-
Cash at Bank		<u>294,211</u>	<u>267,363</u>
		<u>311,841</u>	<u>321,111</u>
Liabilities Falling Due Within One Year			
Accruals	3	3,809	4,671
Other creditors		<u>-</u>	<u>-</u>
		<u>3,809</u>	<u>4,671</u>
Net Current Assets		<u>308,032</u>	<u>316,440</u>
Total Assets less Current Liabilities		<u>1,010,689</u>	<u>923,968</u>
Less Liabilities falling due after more than one year	4	-	-
NET ASSETS		<u>1,010,689</u>	<u>923,968</u>
Financed By:			
Reserve Account			
Opening Balance		923,968	776,480
Add Net Income / (Expenditure) for the Year.		86,721	147,488
Total Charity Funds		<u>1,010,689</u>	<u>923,968</u>

Approved by the Trustees on 10th August 2021

and signed on their behalf:

Treasurer



Chairman



Forest Dog Rescue

Fixed Assets at 31 December 2020

	Total	Vehicles	Fixtures & Fittings	Non-permanent Buildings	Freehold Property	Maintenance Equipment
	£	£	£	£	£	£
Cost						
At 31st December 2018	667,249	16,509	42,685	82,786	523,870	1,399
Additions	102,878	-	-	102,878	-	-
Disposals	-	-	-	-	-	-
At 31st December 2019	770,127	16,509	42,685	185,664	523,870	1,399
Depreciation						
At 31st December 2018	59,721	8,701	42,685	7,588	-	747
Charge for Year	7,749	2,583	-	4,886	-	280
Disposals	-	-	-	-	-	-
At 31st December 2019	67,470	11,284	42,685	12,474	-	1,027
NBV at 31 December 2018	607,528	7,808	-	75,198	523,870	652
NBV at 31 December 2019	702,657	5,225	-	173,190	523,870	372

Forest Dog Rescue

Statement of Cash Flows for the Year Ended 31 December 2020

	2020	2019
	£	£
Income from Operating Activities	326,228	425,251
Expenditure from Operating Activities	(239,507)	(277,763)
Depreciation	7,749	11,002
Net Cash From Operating Activities	94,470	158,490
Debtors (Increase)/Decrease	(2,584)	-
Prepayments (Increase)/Decrease	38,702	(21,132)
Accruals Increase/(Decrease)	(862)	1,449
Repayment of Loans	-	(111,487)
Fixed Asset Expenditure	(102,878)	-
Net Increase/Reduction in Cash	26,848	27,320
Cash at Beginning of Year	267,363	240,043
Net Increase/(Decrease)	26,848	27,320
Cash at End of Year	294,211	267,363

Forest Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Accounting policies

a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS 102: Financial Reporting Standard applicable in the UK and Republic of Ireland (September 2015) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

b) Freehold property

The freehold property is held at cost and the Trustees do not consider the market value to be materially different to the carrying value.

c) Donated items for resale

Donated goods for resale are recognised when sold and no valuation is included in the accounts for donated items not sold at year end.

The Trustees do not consider it practical to recognise goods when received. They also do not consider the items received to be material, or that they can be measured reliably and consider the costs of recognising the items outweigh the benefits.

d) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be measured reliably.

e) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

f) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

2 Depreciation

The following depreciation rates are used to write down fixed asset values over their expected life:

Vehicles	20%
Fixtures and Fittings	10%
Maintenance Equipment	20%
Non-permanent Buildings	5%

3 Accruals and prepayments

Prepayments relate to expenditure incurred in 2020 that relate to 2021.

Included in prepayments in 2020 is expenditure of £11,419 incurred in 2020 relating to the construction of a new steel framed building to be completed in 2021. When completed this expenditure will be transferred to fixed assets.

Accruals relate to operating liabilities incurred in 2020 but not paid until 2021.

4 Finance

No loan or other finance agreements were entered into during the year.

5 Related parties

No expenses were claimed by, or paid to, the Trustees during the year. Private vehicle fuel costs incurred by Trustees but not claimed are estimated at £500 for the year.



Trustees Report

and

Financial Statements

For the Year Ended 31 December 2020

Charity Number 517173

Forest Dog Rescue

Charity Registration Number: 517173

Address

Forest Dog Rescue
Green Gap Kennels
Far Forest
Worcestershire
DY14 9DX

Telephone Number 01299 269181

Trustees

Maureen Shaffery	Chairman and Fund Raising Manager
Alison Jones	Treasurer
Wendy Squires	Sponsorship and Fundraising
Sally Bullingham	Rehoming and Kennels
Sue Topley	Rehoming and Kennels

Forest Dog Rescue

Report and Financial Statements for the Year Ended 31 December 2020

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Forest Dog Rescue

because all dogs deserve a second chance

Registered charity no 517173

Green Gap Kennels
Cleobury Road
Far Forest
Kidderminster
Worcs DY14 9DX

Financial year ended 31st December 2020

Committee Report

OBJECTIVES - The objectives of the Charity are to take in and look after stray and unwanted dogs, predominately from the local surrounding area, and care for them until permanent loving homes can be found.

PUBLIC BENEFIT - Forest Dog Rescue has fulfilled its commitment in the last 12 months by providing a service for the stray dogs in the Wyre Forest area via the dog warden service, reuniting them with their owners or by finding new homes for those not claimed, along with unwanted dogs taken in at the kennels. This provides the public with a much needed facility and all the dogs are looked after by our staff in a kind and loving environment.

FINANCIAL REVIEW - The Charity holds £61k in a reserve account in line with the Charity Commission recommendations.

The two new farm building structures being constructed to give areas to exercise the dogs in inclement weather have almost been completed, with part payment being made before the end of this financial year and the new block of 6 kennels is now finished. The funds left in the Lloyds account will be used to continue to improve the kennels and initially, specialised flooring is being laid in the outside runs and stable blocks to improve hygiene.

Coronavirus has had an impact on all aspects of the Charity with the two shops being closed for a considerable time and staff furloughed. We were very grateful to receive help from the Government in the form of grants and the furlough scheme.

Wages and pension contributions have increased in line with government policies.

Fundraising was nearly non existent, but we did manage to hold a few car boot sales between lockdowns.

ACHIEVEMENTS - In 2020, 245 dogs were found new loving homes, compared to 374 in the previous year.

Our staff have worked extremely hard during the pandemic, still managing to continue with their duties, albeit under strict guidelines from the Association of Dog and Cat Homes, which is a remarkable achievement given the circumstances.

Worked started on the erection of the covered play areas with it almost completed in 2020.

No professional fundraisers are used as all collections are made by volunteers and our Trustees and no wages are paid as all fundraising is strictly on a voluntary basis.

2020 has been a very difficult year on many fronts. The two shops were closed for several months, very limited fund raising was able to go ahead and of course restricted access to the kennels.

Having said this, the kennels remained open for taking in strays and unwanted dogs and everyone pulled together.

Dogs were rehomed by doing home checks via video and then sending them out on foster for the prospective new owners to meet them (as they were unable to come to the kennels to see them beforehand), then hopefully adopt. All these procedures obviously took longer, with more work for the staff as they had to take the dogs to their new homes with nobody being allowed at the kennels, but 245 dogs managed to find their new loving homes. A brilliant achievement considering the circumstances and we thank all who helped make this possible.

Many people give of their time and support in various ways to help us achieve our goals, i.e. fundraising, volunteering at the shops, walking the dogs and we are truly grateful. We are also very beholden to the kind people who have remembered us in their wills and have left us a bequest, some we have never met, but they have trusted us to use this money wisely to improve the life of the dogs in our care for however long they need our help.

The Trustees declare that they have approved the report.

Signed on behalf of the Charity's Trustees.

A handwritten signature in black ink, appearing to read 'Maureen Shaffery', with a large, stylized flourish at the end.

Maureen Shaffery
Chairman

Independent Examiner's Report to the Trustees of Forest Dog Rescue for the Year Ended 31 December 2020

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

COVID-19

The impact of COVID-19 on the ongoing activities was assessed via discussion with the Treasurer.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Signed



Date

24/08/2021

Matthew Wilson ACMA CGMA
4 Comberton Park Road
Kidderminster
Worcestershire
DY10 3DY

Forest Dog Rescue

Statement of Financial Activities for Year Ended 31 December 2020

Unrestricted Funds	Note	2020 £	2019 £
Donations		79,424	172,465
Subscriptions		27,760	26,842
Adoptions		20,720	29,533
Gift Aid		19,649	16,985
Fund Raising		13,063	22,428
Bequests		27,298	26,602
Dog Pound		5,461	7,274
Admissions		618	1,840
Interest Received		178	324
Shop Income - Kidderminster	b	20,080	45,978
Rental Income		3,645	3,793
Shop Income - Ludlow	c	48,664	68,187
Grants Received		59,668	3,000
Services Donated		-	-
Total Income		<u>326,228</u>	<u>425,251</u>
Kennel/Administration Expenses	a	186,654	191,331
Kidderminster Shop Expenses	b	18,442	33,035
Ludlow Shop Expenses	c	26,170	35,955
Interest Payments		-	5,612
Fund Raising Costs		492	828
Depreciation		7,749	11,002
Disposal of Fixed Assets		-	-
Total Expenditure		<u>239,507</u>	<u>277,763</u>
Net Income / (Expenditure)		<u>86,721</u>	<u>147,488</u>
Reconciliation of Funds			
Funds Bought Forward		923,968	776,480
Funds Carried Forward		<u>1,010,689</u>	<u>923,968</u>

Forest Dog Rescue

Income and Expenditure Analysis for the Year Ended 31 December 2020

Note	2020	2019	Note	2020	2019
a	£	£	b	£	£
Kennel/Admin. Costs			Kidderminster Shop		
Salaries	109,034	104,576	Shop Takings	20,080	45,978
Pension Contributions	5,225	3,735	Salaries	12,423	20,359
Staff Training	-	180	Heat and Light	962	1,192
Vehicle Costs	434	1,639	Rent	4,125	9,000
Travel Costs	1,389	1,362	Rates	46	486
Heat and Light	8,829	7,691	Insurance	283	275
Rates	-	374	Sundry Items	513	1,651
Insurance	2,882	3,688	Repairs	90	72
Dog Food	-	-	Allocated Costs	18,442	33,035
Vets Fees	40,790	50,703			
Medication	3,171	4,037	Contribution	1,638	12,943
Sundries Kennels	5,834	5,072			
Repair Costs	1,676	1,999	c Ludlow Shop	£	£
Volunteer Expenses	272	-	Shop Takings	48,664	68,187
Communications	1,171	1,472	Salaries	12,716	17,685
Printing/Stationery	1,031	794	Heat and Light	1,100	1,419
Website	352	328	Rent	10,875	14,500
Publicity	83	281	Rates	111	1,161
Equipment Purchases	797	1,960	Insurance	571	-
Equipment Repairs	305	223	Sundry Items	797	1,190
Audit & Accountancy	1,216	582	Repairs	0	-
Professional Fees	2,163	635	Allocated Costs	26,170	35,955
Kennel/Admin Costs	186,654	191,331	Contribution	22,494	32,232

Forest Dog Rescue

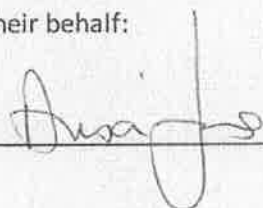
Statement of Financial Position as at 31 December 2020

	Note	2020 £	2019 £
Fixed Assets	2	702,657	607,528
Current Assets			
Prepayments	3	15,046	53,748
Other Debtors		2,584	-
Cash at Bank		294,211	267,363
		<u>311,841</u>	<u>321,111</u>
Liabilities Falling Due Within One Year			
Accruals	3	3,809	4,671
Other creditors		-	-
		<u>3,809</u>	<u>4,671</u>
Net Current Assets		<u>308,032</u>	<u>316,440</u>
Total Assets less Current Liabilities		<u>1,010,689</u>	<u>923,968</u>
Less Liabilities falling due after more than one year	4	-	-
NET ASSETS		<u>1,010,689</u>	<u>923,968</u>
Financed By:			
Reserve Account			
Opening Balance		923,968	776,480
Add Net Income / (Expenditure) for the Year.		86,721	147,488
Total Charity Funds		<u>1,010,689</u>	<u>923,968</u>

Approved by the Trustees on 10th August 2021

and signed on their behalf:

Treasurer



Chairman



Forest Dog Rescue

Fixed Assets at 31 December 2020

	Total	Vehicles	Fixtures & Fittings	Non-permanent Buildings	Freehold Property	Maintenance Equipment
	£	£	£	£	£	£
Cost						
At 31st December 2018	667,249	16,509	42,685	82,786	523,870	1,399
Additions	102,878	-	-	102,878	-	-
Disposals	-	-	-	-	-	-
At 31st December 2019	770,127	16,509	42,685	185,664	523,870	1,399
Depreciation						
At 31st December 2018	59,721	8,701	42,685	7,588	-	747
Charge for Year	7,749	2,583	-	4,886	-	280
Disposals	-	-	-	-	-	-
At 31st December 2019	67,470	11,284	42,685	12,474	-	1,027
NBV at 31 December 2018	607,528	7,808	-	75,198	523,870	652
NBV at 31 December 2019	702,657	5,225	-	173,190	523,870	372

Forest Dog Rescue

Statement of Cash Flows for the Year Ended 31 December 2020

	2020	2019
	£	£
Income from Operating Activities	326,228	425,251
Expenditure from Operating Activities	(239,507)	(277,763)
Depreciation	7,749	11,002
Net Cash From Operating Activities	94,470	158,490
Debtors (Increase)/Decrease	(2,584)	-
Prepayments (Increase)/Decrease	38,702	(21,132)
Accruals Increase/(Decrease)	(862)	1,449
Repayment of Loans	-	(111,487)
Fixed Asset Expenditure	(102,878)	-
Net Increase/Reduction in Cash	26,848	27,320
Cash at Beginning of Year	267,363	240,043
Net Increase/(Decrease)	26,848	27,320
Cash at End of Year	294,211	267,363

Forest Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Accounting policies

a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS 102: Financial Reporting Standard applicable in the UK and Republic of Ireland (September 2015) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

b) Freehold property

The freehold property is held at cost and the Trustees do not consider the market value to be materially different to the carrying value.

c) Donated items for resale

Donated goods for resale are recognised when sold and no valuation is included in the accounts for donated items not sold at year end.

The Trustees do not consider it practical to recognise goods when received. They also do not consider the items received to be material, or that they can be measured reliably and consider the costs of recognising the items outweigh the benefits.

d) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be measured reliably.

e) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

f) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

2 Depreciation

The following depreciation rates are used to write down fixed asset values over their expected life:

Vehicles	20%
Fixtures and Fittings	10%
Maintenance Equipment	20%
Non-permanent Buildings	5%

3 Accruals and prepayments

Prepayments relate to expenditure incurred in 2020 that relate to 2021.

Included in prepayments in 2020 is expenditure of £11,419 incurred in 2020 relating to the construction of a new steel framed building to be completed in 2021. When completed this expenditure will be transferred to fixed assets.

Accruals relate to operating liabilities incurred in 2020 but not paid until 2021.

4 Finance

No loan or other finance agreements were entered into during the year.

5 Related parties

No expenses were claimed by, or paid to, the Trustees during the year. Private vehicle fuel costs incurred by Trustees but not claimed are estimated at £500 for the year.