

09860317
P. 12/01/2019 #214
COMPANY REGISTRATION NUMBER: 09860317

CHARITY REGISTRATION NUMBER: 1171121

**Angels Small Paws Dog Rescue
Company Limited by Guarantee
Unaudited Financial Statements
For the year ended
30 September 2018**



Angels Small Paws Dog Rescue

Company Limited by Guarantee

Financial Statements

Year ended 30 September 2018

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Angels Small Paws Dog Rescue

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 September 2018

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2018.

Reference and administrative details

Registered charity name	Angels Small Paws Dog Rescue
Charity registration number	1171121
Company registration number	09860317
Principal office and registered office	206 Draycott Road Sawley Long Eaton NG10 3BY

The trustees

Mrs C Marshall
Mr S Marshall
Mrs J Spencer
Mrs S Tattershall

Accountants

Swandec
Chartered accountants
550 Valley Road
Basford
Nottingham
NG5 1JJ

Structure, governance and management

The charity is governed by the trustees and based at the registered office. The charity also has numerous volunteers in the form of fundraisers and fosterers.

Objectives and activities

The charity rehomes unwanted and abandoned dogs from all over the UK. The charity is based in the East Midlands.

Achievements and performance

The company has continued to rescue and rehome dogs in need. The company applied for, and was successful in achieving HM Revenue & Customs Gift Aid status.

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2018

Financial review

The financial position is strong at the statement of financial position date. The charity continues to rely on fundraising and donations to support its work. During the year, the charity held fundraising events for specific costs and items. Included in tangible assets are items purchased as part of specific fundraising events, also known as restricted items. These items were a Land rover, a transit van, a dog bar trailer/converted horse box, a specified dog room and secure fencing for the grounds of the registered office. The written down value of the restricted tangible assets is shown in note 12.

Financial instruments

The charity has no financial instruments at fair value.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 5-12-18 and signed on behalf of the board of trustees by:



Mrs C Marshall
Trustee

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Angels Small Paws Dog Rescue

Year ended 30 September 2018

I report on the financial statements for the year ended 30 September 2018, which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 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 Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 next statement.

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Angels Small Paws Dog Rescue *(continued)*

Year ended 30 September 2018

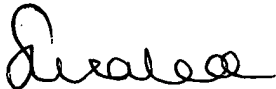
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

 11/01/2019

SWANDEC
Chartered accountants

550 Valley Road
Basford
Nottingham
NG5 1JJ

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

30 September 2018

		2018		2017
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	109,400	109,400	108,288
Total income		<u>109,400</u>	<u>109,400</u>	<u>108,288</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	6	94,062	94,062	86,428
Total expenditure		<u>94,062</u>	<u>94,062</u>	<u>86,428</u>
Net income and net movement in funds		<u>15,338</u>	<u>15,338</u>	<u>21,860</u>
Reconciliation of funds				
Total funds brought forward		26,450	26,450	4,590
Total funds carried forward		<u>41,788</u>	<u>41,788</u>	<u>26,450</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Statement of Financial Position

30 September 2018

		2018 £	2017 £
Fixed assets			
Tangible fixed assets	10	33,489	16,657
Current assets			
Cash at bank and in hand		8,299	9,793
Net current assets		<u>8,299</u>	<u>9,793</u>
Total assets less current liabilities		<u>41,788</u>	<u>26,450</u>
Funds of the charity			
Unrestricted funds		<u>41,788</u>	<u>26,450</u>
Total charity funds	11	<u>41,788</u>	<u>26,450</u>

For the year ending 30 September 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 5-12-18, and are signed on behalf of the board by:



Mrs C Marshall
Trustee

The notes on pages 8 to 12 form part of these financial statements.

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Statement of Cash Flows

Year ended 30 September 2018

	2018	2017
	£	£
Cash flows from operating activities		
Net income	15,338	21,860
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	8,216	4,405
Cash generated from operations	<u>23,554</u>	<u>26,265</u>
Net cash from operating activities	<u>23,554</u>	<u>26,265</u>
Cash flows from investing activities		
Purchase of tangible assets	(32,751)	(20,443)
Proceeds from sale of tangible assets	7,703	–
Net cash used in investing activities	<u>(25,048)</u>	<u>(20,443)</u>
Net (decrease)/increase in cash and cash equivalents	(1,494)	5,822
Cash and cash equivalents at beginning of year	9,793	3,971
Cash and cash equivalents at end of year	<u>8,299</u>	<u>9,793</u>

The notes on pages 8 to 12 form part of these financial statements.

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 September 2018

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 206 Draycott Road, Sawley, Long Eaton, NG10 3BY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2018

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2018

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Vehicles	-	25% reducing balance
Fixtures and fittings	-	15% reducing balance
Equipment	-	25% reducing balance

Financial instruments

The charity has no financial instruments held at fair value.

4. Limited by guarantee

The company is limited by guarantee and has no issued share capital. In the event of the company being wound up, the members undertake to contribute to the assets of the company such sums as may be required not exceeding £10.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Donations				
Donations and fundraising	79,874	79,874	74,619	74,619
Re-home donations	26,688	26,688	33,669	33,669
HMRC Gift Aid	2,838	2,838	-	-
	<u>109,400</u>	<u>109,400</u>	<u>108,288</u>	<u>108,288</u>

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 30 September 2018

6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Veterinary and other professional fees	34,765	34,765	34,865	34,865
Postage	1,713	1,713	1,285	1,285
Insurance	914	914	453	453
Travel and fuel costs	12,599	12,599	11,626	11,626
Running costs and misc expenses	4,477	4,477	116	116
Telephone	1,070	1,070	1,167	1,167
Stationery and office costs	198	198	445	445
Depreciation of fixed assets	8,216	8,216	4,405	4,405
Dog sundries	7,064	7,064	9,512	9,512
Grooming costs	153	153	403	403
Dog release and emergency boarding fees	9,315	9,315	6,864	6,864
Promotional items	1,859	1,859	2,486	2,486
Fundraising costs	11,719	11,719	12,801	12,801
	<u>94,062</u>	<u>94,062</u>	<u>86,428</u>	<u>86,428</u>

7. Net income

Net income is stated after charging/(crediting):

	2018 £	2017 £
Depreciation of tangible fixed assets	<u>8,216</u>	<u>4,405</u>

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2018 £	2017 £
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The average head count of employees during the year was Nil (2017: Nil).

No employee received employee benefits of more than £60,000 during the year (2017: Nil).

9. Trustee remuneration and expenses

No remuneration was paid to the Trustees. All their work is done on a voluntary basis.

Angels Small Paws Dog Rescue

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 30 September 2018

10. Tangible fixed assets

	Vehicles £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 October 2017	8,604	8,606	4,058	21,268
Additions	16,895	14,784	1,072	32,751
Disposals	(9,854)	–	–	(9,854)
At 30 September 2018	<u>15,645</u>	<u>23,390</u>	<u>5,130</u>	<u>44,165</u>
Depreciation				
At 1 October 2017	2,151	1,291	1,169	4,611
Charge for the year	3,911	3,315	990	8,216
Disposals	(2,151)	–	–	(2,151)
At 30 September 2018	<u>3,911</u>	<u>4,606</u>	<u>2,159</u>	<u>10,676</u>
Carrying amount				
At 30 September 2018	<u>11,734</u>	<u>18,784</u>	<u>2,971</u>	<u>33,489</u>
At 30 September 2017	<u>6,453</u>	<u>7,315</u>	<u>2,889</u>	<u>16,657</u>

11. Analysis of charitable funds

Unrestricted funds

	At 1 October 2017 £	Income £	Expenditure £	At 30 September 2018 £
General funds	<u>26,450</u>	<u>109,400</u>	<u>(94,062)</u>	<u>41,788</u>

12. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Tangible fixed assets	8,012	25,477	33,489
Current assets	8,299	–	8,299
Net assets	<u>16,311</u>	<u>25,477</u>	<u>41,788</u>