

**ANGELS SMALL PAWS DOG RESCUE
DIRECTOR'S REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**



**Angels Small Paws Dog Rescue
Director's Report and Financial Statements
For The Year Ended 30 September 2023**

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**Angels Small Paws Dog Rescue
Company Information
For The Year Ended 30 September 2023**

Director	Mrs C Marshall
Company Number	09860317
Registered Office	41 Derby Road Lower Kilburn Belper DE56 0NG
Accountants	Nuvo Accountancy Limited Chartered Certified Accountants 550 Valley Road Basford Nottingham NG5 1JJ

Charity registration number 1171121

Angels Small Paws Dog Rescue
Company No. 09860317
Director's Report For The Year Ended 30 September 2023

The director presents her report and the financial statements for the year ended 30 September 2023 .

Principal Activity
Achievements and performance

The company has continued to rescue and rehome dogs in need, along with other animals.

Grants received amounted to £xx (2022: £1,000). This was used for the payment of vet bills.

Review of the Business

The company has incurred net surplus for the year ended 30 September 2023, as opposed to the net expenditure that was incurred last year due to the fall in donations. The charity continues to rely on fundraising and donations to support its work.

Financial Instruments

The charity has no financial instruments at fair value.

Directors

The director who held office during the year were as follows:

Mrs C Marshall

Statement of Director's Responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the director is required to:

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

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. She is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' Annual Report

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 2023.

Reference and administrative details

Registered charity name Angels Small Paws Dog Rescue

Charity registration number 1171121

Company registration number 09860317

Principal office and registered

41 Derby Road
Lower Kilburn
Belper
Derby
DE56 0NG

The trustees

Mrs C Marshall
Mr S Marshall
Mrs C Thompson
Mrs S Tattershall

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**Angels Small Paws Dog Rescue
Director's Report (continued)
For The Year Ended 30 September 2023**

Statement of Director's Responsibilities - continued

Independent examiner

Rachel Molloy FCA
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 also runs a dog food bank and assists with vet fees in emergencies for those who were struggling to afford them. In recent years the charity also started to shelter other livestock and smaller animals. The charity is based in the East Midlands.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board



Mrs C Marshall
Director

16 February 2024

**Angels Small Paws Dog Rescue
Accountants' Report
For The Year Ended 30 September 2023**

Report to the director on the preparation of the unaudited statutory accounts of Angels Small Paws Dog Rescue for the year ended 30 September 2023

To assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Angels Small Paws Dog Rescue which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the director of Angels Small Paws Dog Rescue, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of Angels Small Paws Dog Rescue and state those matters that we have agreed to state to the director of Angels Small Paws Dog Rescue, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Angels Small Paws Dog Rescue and its director as a body for our work or for this report.

It is your duty to ensure that Angels Small Paws Dog Rescue has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Angels Small Paws Dog Rescue. You consider that Angels Small Paws Dog Rescue is exempt from the statutory audit requirement for the year.

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

I report to the trustees on my examination of the financial statements of Angels Small Paws Dog Rescue ('the charity') for the year ended 30 September 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

**Angels Small Paws Dog Rescue
Accountants' Report (continued)
For The Year Ended 30 September 2023**

Signed



Rachel Molloy FCA
16 February 2024
Nuvo Accountancy Limited
Chartered Certified Accountants
550 Valley Road
Basford
Nottingham
NG5 1JJ

**Angels Small Paws Dog Rescue
Income and Expenditure Account
For The Year Ended 30 September 2023**

	Notes	2023 £	2022 £
TURNOVER		126,800	90,905
GROSS SURPLUS		126,800	90,905
Administrative expenses		(114,868)	(102,763)
OPERATING SURPLUS/(DEFICIT)		11,932	(11,858)
Deficit on disposal of fixed assets		-	(650)
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		11,932	(12,508)

The notes on pages 9 to 11 form part of these financial statements.

**Angels Small Paws Dog Rescue
Balance Sheet
As At 30 September 2023**

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		97,843		88,065
			97,843		88,065
CURRENT ASSETS					
Cash at bank and in hand		9,180		7,026	
		9,180		7,026	
NET CURRENT ASSETS (LIABILITIES)			9,180		7,026
TOTAL ASSETS LESS CURRENT LIABILITIES			107,023		95,091
NET ASSETS			107,023		95,091
Income and Expenditure Account			107,023		95,091
MEMBERS' FUNDS			107,023		95,091

For the year ending 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board



Mrs C Marshall
Director

16 February 2024

The notes on pages 9 to 11 form part of these financial statements.

**Angels Small Paws Dog Rescue
Statement of Changes in Equity
For The Year Ended 30 September 2023**

	Income and Expenditure Account £
As at 1 October 2021	107,599
Loss for the year and total comprehensive income	(12,508)
As at 30 September 2022 and 1 October 2022	<u>95,091</u>
Surplus for the year and total comprehensive income	<u>11,932</u>
As at 30 September 2023	<u><u>107,023</u></u>

**Angels Small Paws Dog Rescue
Notes to the Financial Statements
For The Year Ended 30 September 2023**

1. General Information

Angels Small Paws Dog Rescue is a private company, limited by guarantee, incorporated in England & Wales, registered number 09860317. The registered office is 41 Derby Road, Lower Kilburn, Belper, DE56 0NG.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

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 Companies Act 2006.

2.2. Going Concern Disclosure

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

2.3. Turnover

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.

Angels Small Paws Dog Rescue
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2023

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold land	No depreciation charged
Equipment	25% reducing balance
Motor Vehicles	25% reducing balance
Fixtures & Fittings	25% reducing balance

2.5. Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2.6. 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.

There were no restricted fund donations in the year to 30 September 2023.

3. Average Number of Employees

All trustees and fosterers give their time freely to the charity. There are no staff or employee costs.

No fee has been charged by Nuvo Accountancy for the preparation of these financial statements.

Therefore, the average number of paid employees, including directors, during the year was as follows: NIL (2022: NIL)

4. Tangible Assets

	Land & Property				
	Freehold	Equipment	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
As at 1 October 2022	59,527	4,570	29,243	24,788	118,128
Additions	-	-	1,085	17,068	18,153
As at 30 September 2023	<u>59,527</u>	<u>4,570</u>	<u>30,328</u>	<u>41,856</u>	<u>136,281</u>
Depreciation					
As at 1 October 2022	-	3,004	18,181	8,878	30,063
Provided during the period	-	392	3,037	4,946	8,375
As at 30 September 2023	<u>-</u>	<u>3,396</u>	<u>21,218</u>	<u>13,824</u>	<u>38,438</u>
Net Book Value					
As at 30 September 2023	<u>59,527</u>	<u>1,174</u>	<u>9,110</u>	<u>28,032</u>	<u>97,843</u>
As at 1 October 2022	<u>59,527</u>	<u>1,566</u>	<u>11,062</u>	<u>15,910</u>	<u>88,065</u>

5. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £10.

Angels Small Paws Dog Rescue
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2023

6. Analysis of net assets between funds

Net assets	Unrestricted	Restricted	Total Funds
	Funds	Funds	2023
	£	£	£
Tangible fixed assets	84,407	13,436	97,843
Current assets	9,180	-	9,180
	<hr/>	<hr/>	<hr/>
Total Funds	93,587	13,436	107,023
	<hr/>	<hr/>	<hr/>

Angels Small Paws Dog Rescue
Detailed Income and Expenditure Account
For The Year Ended 30 September 2023

	2023	2022
	£	£
TURNOVER		
Donations and fundraising	37,996	64,690
Grants	-	1,000
Re-home donations	84,038	20,067
HMRC Gift Aid	4,766	5,148
	<u>126,800</u>	<u>90,905</u>
GROSS SURPLUS	126,800	90,905
Administrative Expenses		
Veterinary and other professional fees	54,607	35,962
Dog release and emergency boarding fees	12,505	16,100
Animal food, supplies and sundries	18,769	14,116
Travel and fuel costs	11,483	11,573
Insurance	1,014	912
Running costs and misc expenses	2,092	9,217
Postage	2,110	1,968
Promotional items	1,262	2,253
Fundraising costs	1,826	2,201
Telephone, internet and website	825	1,191
Depreciation	8,375	7,270
	<u>(114,868)</u>	<u>(102,763)</u>
OPERATING SURPLUS/(DEFICIT)	11,932	(11,858)
Deficit on disposal of tangible fixed assets	-	(650)
	<u>-</u>	<u>(650)</u>
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR	<u><u>11,932</u></u>	<u><u>(12,508)</u></u>