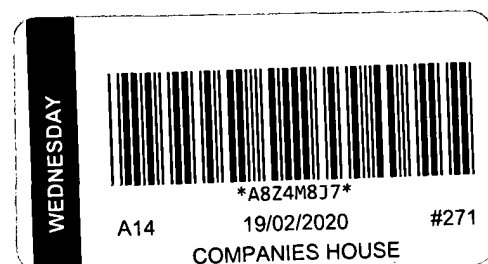


**COMPANY REGISTRATION NUMBER: 09860317**  
**CHARITY REGISTRATION NUMBER: 1171121**

**Angels Small Paws Dog Rescue**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**For the year ended**  
**30 September 2019**



# Angels Small Paws Dog Rescue

Company Limited by Guarantee

Financial Statements

Year ended 30 September 2019

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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 2019**

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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 2019.

#### **Reference and administrative details**

<b>Registered charity name</b>	Angels Small Paws Dog Rescue
<b>Charity registration number</b>	1171121
<b>Company registration number</b>	09860317
<b>Principal office and registered office</b>	41 Derby Road Lower Kilburn Belper Derby DE56 0NG
<b>Director</b>	Mrs C Marshall
<b>The trustees</b>	Mrs C Marshall Mr S Marshall Ms C Thompson Mrs S Tattershall
<b>Independent examiner</b>	Rachel Molloy FCA 550 Valley Road Bassford 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.

# Angels Small Paws Dog Rescue

## Company Limited by Guarantee

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

Year ended 30 September 2019

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#### 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 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 .....8/2/20..... 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 2019

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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 2019.

#### 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.



17/2/20

Rachel Molloy FCA  
Independent Examiner

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)

Year ended 30 September 2019

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		Unrestricted	2019	2018
	Note	funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	158,632	<b>158,632</b>	109,400
<b>Total income</b>		<u>158,632</u>	<u><b>158,632</b></u>	<u>109,400</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	6	144,115	<b>144,115</b>	94,062
<b>Total expenditure</b>		<u>144,115</u>	<u><b>144,115</b></u>	<u>94,062</u>
<b>Net income and net movement in funds</b>		<u>14,517</u>	<u><b>14,517</b></u>	<u>15,338</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		41,788	<b>41,788</b>	26,450
<b>Total funds carried forward</b>		<u>56,305</u>	<u><b>56,305</b></u>	<u>41,788</u>

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

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The notes on pages 7 to 11 form part of these financial statements.

# Angels Small Paws Dog Rescue

## Company Limited by Guarantee

### Statement of Financial Position

30 September 2019

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible fixed assets	10	47,130	33,489
<b>Current assets</b>			
Cash at bank and in hand		9,175	8,299
<b>Net current assets</b>		<u>9,175</u>	<u>8,299</u>
<b>Total assets less current liabilities</b>		<u>56,305</u>	<u>41,788</u>
<b>Funds of the charity</b>			
Unrestricted funds		56,305	41,788
<b>Total charity funds</b>	11	<u>56,305</u>	<u>41,788</u>

For the year ending 30 September 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors 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 8.2.20, and are signed on behalf of the board by:



Mrs C Marshall  
Trustee

The notes on pages 7 to 11 form part of these financial statements.

# Angels Small Paws Dog Rescue

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 30 September 2019

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	2019	2018
	£	£
<b>Cash flows from operating activities</b>		
Net income	14,517	15,338
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	10,119	8,216
Cash generated from operations	<u>24,636</u>	<u>23,554</u>
Net cash from operating activities	<u>24,636</u>	<u>23,554</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(27,499)	(32,751)
Proceeds from sale of tangible assets	<u>3,739</u>	<u>7,703</u>
Net cash used in investing activities	<u>(23,760)</u>	<u>(25,048)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>876</b>	<b>(1,494)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>8,299</b>	<b>9,793</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>9,175</u></b>	<b><u>8,299</u></b>

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The notes on pages 7 to 11 form part of these financial statements.

# **Angels Small Paws Dog Rescue**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 30 September 2019**

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#### **1. General information**

The charity is a public benefit entity and 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 41 Derby Road, Lower Kilburn, Belper, Derby, DE56 0NG.

#### **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 Companies Act 2006.

#### **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 2019

---

#### 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.

# Angels Small Paws Dog Rescue

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 September 2019

---

#### 3. Accounting policies *(continued)*

##### 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.

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 2019 £	Unrestricted Funds £	Total Funds 2018 £
<b>Donations</b>				
Donations and fundraising	121,808	<b>121,808</b>	79,874	79,874
Re-home donations	32,935	<b>32,935</b>	26,688	26,688
HMRC Gift Aid	3,889	<b>3,889</b>	2,838	2,838
	<u>158,632</u>	<u><b>158,632</b></u>	<u>109,400</u>	<u>109,400</u>

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# Angels Small Paws Dog Rescue

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 September 2019

---

#### 6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Costs of raising donations and legacies - Donations	<u>144,115</u>	<u>144,115</u>	<u>94,062</u>	<u>94,062</u>

#### 7. Net income

Net income is stated after charging/(crediting):

	2019 £	2018 £
Depreciation of tangible fixed assets	<u>10,119</u>	<u>8,216</u>

#### 8. Staff costs

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

No fee has been charged by Swandec Chartered Accountants for the preparation of these financial statements.

#### 9. Trustee remuneration and expenses

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

#### 10. Tangible fixed assets

	Vehicles £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
At 1 October 2018	15,645	23,390	5,130	44,165
Additions	3,500	23,152	847	27,499
Disposals	(4,986)	–	–	(4,986)
<b>At 30 September 2019</b>	<u><b>14,159</b></u>	<u><b>46,542</b></u>	<u><b>5,977</b></u>	<u><b>66,678</b></u>
<b>Depreciation</b>				
At 1 October 2018	3,911	4,606	2,159	10,676
Charge for the year	2,874	6,290	955	10,119
Disposals	(1,247)	–	–	(1,247)
<b>At 30 September 2019</b>	<u><b>5,538</b></u>	<u><b>10,896</b></u>	<u><b>3,114</b></u>	<u><b>19,548</b></u>
<b>Carrying amount</b>				
<b>At 30 September 2019</b>	<u><b>8,621</b></u>	<u><b>35,646</b></u>	<u><b>2,863</b></u>	<u><b>47,130</b></u>
At 30 September 2018	<u>11,734</u>	<u>18,784</u>	<u>2,971</u>	<u>33,489</u>

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# Angels Small Paws Dog Rescue

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 September 2019

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#### 11. Analysis of charitable funds

##### Unrestricted funds

	At 1 October 2018 £	Income £	Expenditure £	At 30 September 2019 £
General funds	<u>41,788</u>	<u>158,632</u>	<u>(144,115)</u>	<u>56,305</u>

	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 2019 £
Tangible fixed assets	25,393	21,737	47,130
Current assets	<u>9,175</u>	<u>–</u>	<u>9,175</u>
Net assets	<u>34,568</u>	<u>21,737</u>	<u>56,305</u>

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

**Angels Small Paws Dog Rescue**

**Company Limited by Guarantee**

**Management Information**

**Year ended 30 September 2019**

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**The following pages do not form part of the financial statements.**

# Angels Small Paws Dog Rescue

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 30 September 2019

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	2019	2018
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations and fundraising	121,808	79,874
Re-home donations	32,935	26,688
HMRC Gift Aid	3,889	2,838
	<u>158,632</u>	<u>109,400</u>
<b>Total income</b>	<u>158,632</u>	<u>109,400</u>
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Veterinary and other professional fees	56,419	34,765
Postage	2,558	1,713
Insurance	849	914
Travel and fuel costs	27,182	12,599
Office running costs and misc expenses	1,036	4,675
Telephone	456	1,070
Depreciation of fixed assets	10,118	8,216
Fixed asset disposals	3,740	–
Dog sundries	6,193	7,064
Grooming costs	646	153
Dog release and emergency boarding fees	24,898	9,315
Promotional items	2,886	1,859
Fundraising costs	7,134	11,719
	<u>144,115</u>	<u>94,062</u>
<b>Total expenditure</b>	<u>144,115</u>	<u>94,062</u>
<b>Net income</b>	<u>14,517</u>	<u>15,338</u>

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