



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)

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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

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 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
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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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
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because all dogs deserve a second chance

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The Trustees declare that they have approved the report

Signed on behalf of the Charity's Trustees

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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:

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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