



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 <i>(eg. trust deed, constitution)</i>	CONSTITUTION
How the charity is constituted <i>(eg. trust, association, company)</i>	
Trustee selection methods <i>(eg. appointed by, elected by)</i>	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

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

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)

^D
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 black ink, appearing to read 'Maureen Shaffery', written in a cursive style.

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
Net Current Assets		<u>456,474</u>	<u>297,478</u>
Total Assets less Current Liabilities		<u>1,206,007</u>	<u>1,033,201</u>
Net Assets		<u>1,206,007</u>	<u>1,033,201</u>
Funds			
Opening Balance		1,033,201	1,083,220
Add Net Income / (Expenditure) for the Year		172,806	(50,019)
Total Charity Funds		<u>1,206,007</u>	<u>1,033,201</u>

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	c) Ludlow Shop	£	£
Sundries Kennels	7,978	11,850	Shop Takings	66,418	58,490
Repair Costs	90	56,208	Salaries	16,590	23,757
Volunteer Expenses	168	350	Heat and Light	2,083	895
Communications	2,258	919	Rent	14,500	15,102
Printing/Stationery	1,647	951	Rates	528	847
Website	239	153	Insurance	851	812
Publicity	247	-	Sundry Items	2,240	1,864
Equipment Purchases	1,022	3,931	Repairs	-	-
Equipment Repairs	1	342	Allocated Costs	36,792	43,277
Accountancy Fees	750	750	Contribution	29,626	15,213
Professional Fees & Subscriptions	3,952	4,574			
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