



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	01	2024		31	12	2024

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	Left 5/11/24	
3	W SQUIRES	SECRETARY		
4	N GRAZIER			
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
ALISON JONES	01/01/2024-05/11/2024

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 HELPS REHOME STRAY 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

Due to concerns of the level of rises due in wages and National Insurance announced a decision was made not to take on any projects to conserve the reserves.

We were awarded a grant to add an additional two batteries to our solar panels, which have now been installed and hopefully this will help reduce the cost of our electricity.

We are proud to confirm that we have still managed to find homes for 226 dogs in 2024.

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	05/06/2025	



**Annual Report and
Financial Statements**

Year Ended 31 December 2024

Registered Charity Number 517173

Forest Dog Rescue

Report and Financial Statements for the Year Ended 31 December 2024

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Independent Examiners Report

Statement of Financial Activities

Statement of Financial Position

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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	(Resigned 05/11/2024)
Wendy Squires	Sponsorship and Fundraising	
Sally Bullingham	Rehoming and Kennels	
Matthew Street	Rehoming and Kennels	
Meriel Worth	Rehoming and Kennels	
Nicholas Grazier	Rehoming and Kennels	

Treasurer

Alison Jones

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 2024

Trustee Report

OBJECTIVES - The objectives of the Charity are to take in and look after unwanted dogs predominately from the local surrounding areas and from stray pounds across the country when they are not claimed and would be put to sleep. We care for them until a permanent loving home can be found.

PUBLIC BENEFIT - Forest Dog Rescue has fulfilled its commitment in the last 12 months by providing kennel facilities for stray dogs from a large area, that have not been claimed by their owners. Other unwanted dogs are taken in when owners cannot cope which can be for numerous reasons and again are looked after until adopted. Some dogs are taken in and looked after on behalf of Social Services.

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 £83k in a reserve account to enable the Trustees to be in a position to run the Charity and other facilities for a period of approximately three months. Minimum wages rose by 9.8% in 2024 and the total increase in costs totalled nearly £40k. We currently employ 17 part time staff who cover both charity shops and the kennels.

During the year we received £45k in legacies and funeral donations, compared with £146k in 2023 and this reflects in the substantial drop of income.

Donations were slightly down at £110k but regular donations and donations made through the website were up by £7k

Gift Aid of £20k was claimed for tax year ending 2024.

Vets bills were significantly higher at £49k, up from £38k with an additional £2.5k paid out for medication bought online for ongoing medical conditions of dogs rehomed, and flea and worm treatment for the dogs at the kennels.

The shops income was £106k but trading is proving difficult, especially in our Kidderminster shop which has been impacted with slowing footfall and has only just made a very small profit for 2024. Ludlow shop profits were also down, but managed to contribute £20k in profits.

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 £32k in 2024.

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 - 226 dogs were found new loving homes in 2024 compared to 246 in 2023.

Artificial turf was laid in the last remaining three areas that still had sand and this has really benefited the dogs and is much easier to maintain.

Solar panels were installed to help with the rising cost of electricity late in in 2023 by way of a grant from The L E Andrews Trust. These have been working well and once again the Trust awarded us a further £5k to install a further two batteries to enable us to store more electricity and hopefully help to keep these huge costs down. We are so grateful for their continued support of the Charity as it would not have been possible without them.


The new dedicated donate facility on the website which enables one off gifts or a facility to set up regular donations to us has proved successful in raising funds.

Our income was down by over £100k, the amount of the two large legacies, but each year it does get more difficult to raise the funds needed to cover expenditure. We are lucky to have decent reserves at present but are well aware that these need to be maintained for the future of the charity

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



Maureen Shafferv - Chairperson

Independent Examiner's Report to the Trustees of Forest Dog Rescue for the Year Ended 31 December 2024

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 5/6/25

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 2024

		2024	2023
	<u>Note</u>	<u>£</u>	<u>£</u>
Unrestricted Income:			
Donations		110,543	112,270
Subscriptions		32,871	25,065
Adoption Fees		20,580	17,950
Grants Received		-	27,500
Fund Raising		31,975	28,983
Sponsorship		6,000	6,000
Bequests		45,736	146,160
Fees - Dog Pound		32,388	21,643
Admissions		1,623	2,005
Shop Income - Kidderminster	6	39,892	43,012
Shop Income - Ludlow	6	66,709	66,418
Gift Aid Received		20,735	20,365
Interest Received		7,102	4,662
Other Income		1,000	1,023
Total Income		<u>417,154</u>	<u>523,056</u>
Expenditure On Charitable Activities:			
Kennel/Administration Expenses	6	344,645	260,580
Kidderminster Shop Expenses	6	38,944	36,335
Ludlow Shop Expenses	6	46,218	36,792
Fund Raising Costs		1,952	648
Depreciation	7	16,858	15,895
(Profit)/ Loss on Disposal of Fixed Assets		1,400	-
Total Expenditure		<u>450,017</u>	<u>350,250</u>
Net Income / (Expenditure)		<u>(32,863)</u>	<u>172,806</u>
Reconciliation of Funds			
Total Funds Bought Forward		<u>1,206,007</u>	<u>1,033,201</u>
Total Funds Carried Forward		<u>1,173,144</u>	<u>1,206,007</u>

Forest Dog Rescue

Statement of Financial Position as at 31 December 2024

	<u>Note</u>	<u>2024</u> £	<u>2023</u> £
Fixed Assets			
Tangible Fixed Assets	7	738,825	749,533
Current Assets			
Debtors	3	4,070	9,293
Cash at Bank		<u>436,753</u>	<u>452,969</u>
		<u>440,823</u>	<u>462,262</u>
Creditors			
Amounts Falling Due Within One Year	3	6,504	5,788
Net Current Assets		<u>434,319</u>	<u>456,474</u>
Net Assets		<u>1,173,144</u>	<u>1,206,007</u>
Funds			
Opening Balance		1,206,007	1,033,201
Add Net Income / (Expenditure) for the Year		(32,863)	172,806
Total Charity Funds		<u>1,173,144</u>	<u>1,206,007</u>

Approved by the Trustees on 5th June 2025

and signed on their behalf:

Treasurer

Aislin Jones

Chairman

Mr Shaffery

Forest Dog Rescue

Statement of Cash Flows for the Year Ended 31 December 2024

	2024	2023
	£	£
Income from Charitable Activities	417,154	523,056
Expenditure on Charitable Activities	(450,017)	(350,250)
Depreciation	16,858	15,895
Profit on Disposal of Fixed Assets	1,400	-
Net Cash From Charitable Activities	(14,605)	188,701
Debtors (Increase)/Decrease	5,223	(5,529)
Creditors Increase/(Decrease)	716	179
Fixed Asset Expenditure	(12,000)	(29,705)
Proceeds from disposal of Fixed Assets	4,450	-
Net Increase/(Decrease) in Cash	(16,216)	153,646
Cash at Beginning of Year	452,969	299,323
Net Increase/(Decrease)	(16,216)	153,646
Cash at End of Year	436,753	452,969

Forest Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

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	£4,070
Accrued Income	£0
	<u>£4,070</u>

Prepayments relate to expenditure incurred in 2024 relating to 2025.

Accrued income is income received in 2025 that the charity is entitled to in 2024.

Amounts Falling Due Within One Year

Other creditors: Accruals £6,504

Accruals relate to liabilities incurred in 2024 but not paid until 2025.

4 Trustee Remuneration

One of the trustees have been paid remuneration during the year totalling £2,380 (2023: £0) for services provided. The Trustees have given regard to the Charity Commission's guidance on paying trustees for goods or services and are satisfied that payments satisfy this guidance and are in the best interest of the charity.

No other benefits were received by Trustees during the year (2023: £0).

No expenses were claimed by, or paid to, the Trustees during the year (2023: £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 during the year (2023: None).

Forest Dog Rescue

Note 6: Expenditure Analysis for the Year Ended 31 December 2024

	2024	2023		2024	2023
a) Kennel/Admin. Costs	£	£	b) Kidderminster Shop	£	£
Salaries	204,378	169,065	Shop Takings	39,892	43,012
Pension Contributions	9,306	8,653	Salaries	29,265	26,765
Staff Training	342	480	Heat and Light	1,624	1,825
Vehicle Costs	2,257	5,989	Rent	6,000	6,000
Travel Costs	-	145	Rates	130	155
Heat and Light	7,088	11,193	Insurance	353	388
Rates	105	5	Sundry Items	1,417	1,202
Insurance	5,393	3,701	Repairs	155	-
Dog Food	-	195	Allocated Costs	38,944	36,335
Vets Fees	49,035	38,503	Contribution	948	6,677
Medication	2,657	4,259			
Sundries Kennels	7,070	7,978	c) Ludlow Shop	£	£
Repair Costs	46,531	90	Shop Takings	66,709	66,418
Volunteer Expenses	219	168	Salaries	24,628	16,590
Communications	2,184	2,258	Heat and Light	2,352	2,083
Printing/Stationery	1,169	1,647	Rent	14,500	14,500
Website	520	239	Rates	449	528
Publicity	-	247	Insurance	1,321	851
Equipment Purchases	1,908	1,022	Sundry Items	2,465	2,240
Equipment Repairs	94	1	Repairs	503	-
Accountancy Fees	1,175	750	Allocated Costs	46,218	36,792
Professional Fees & Subscriptions	3,164	3,952	Contribution	20,491	29,626
Trustee meetings	50	40			
Kennel/Admin Costs	344,645	260,580			

Forest Dog Rescue

Note 7: Fixed Assets at 31 December 2024

	Total	Vehicles	Fixtures & Fittings	Non-permanent Buildings	Freehold Property
	£	£	£	£	£
Cost					
At 31st December 2023	852,146	24,833	42,685	260,758	523,870
Additions	12,000	12,000	-	-	-
Disposals	(6,500)	(6,500)	-	-	-
At 31st December 2024	857,646	30,333	42,685	260,758	523,870
Depreciation					
At 31st December 2023	102,613	12,852	42,685	47,076	-
Charge for Year	16,858	3,820	-	13,038	-
Disposals	(650)	(650)	-	-	-
At 31st December 2024	118,821	16,022	42,685	60,114	-
NBV at 31 December 2024	738,825	14,311	-	200,644	523,870
NBV at 31 December 2023	749,533	11,981	-	213,682	523,870



**Annual Report and
Financial Statements**

Year Ended 31 December 2024

Registered Charity Number 517173

Forest Dog Rescue

Report and Financial Statements for the Year Ended 31 December 2024

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Website: www.forest-dog-rescue.org.uk

Trustees

Maureen Shaffery	Chairman and Fundraising Manager	
Alison Jones	Treasurer	(Resigned 05/11/2024)
Wendy Squires	Sponsorship and Fundraising	
Sally Bullingham	Rehoming and Kennels	
Matthew Street	Rehoming and Kennels	
Meriel Worth	Rehoming and Kennels	
Nicholas Grazier	Rehoming and Kennels	

Treasurer

Alison Jones

Independent Examiner

Matthew Wilson ACMA, CGMA

Four Pines

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because all dogs deserve a second chance

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FINANCIAL YEAR ENDED 31ST DECEMBER 2024

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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



Maureen Shafferv - Chairperson

Independent Examiner's Report to the Trustees of Forest Dog Rescue for the Year Ended 31 December 2024

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.

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- 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 5/6/25

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 2024

		2024	2023
	<u>Note</u>	<u>£</u>	<u>£</u>
Unrestricted Income:			
Donations		110,543	112,270
Subscriptions		32,871	25,065
Adoption Fees		20,580	17,950
Grants Received		-	27,500
Fund Raising		31,975	28,983
Sponsorship		6,000	6,000
Bequests		45,736	146,160
Fees - Dog Pound		32,388	21,643
Admissions		1,623	2,005
Shop Income - Kidderminster	6	39,892	43,012
Shop Income - Ludlow	6	66,709	66,418
Gift Aid Received		20,735	20,365
Interest Received		7,102	4,662
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Total Income		<u>417,154</u>	<u>523,056</u>
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Fund Raising Costs		1,952	648
Depreciation	7	16,858	15,895
(Profit)/ Loss on Disposal of Fixed Assets		1,400	-
Total Expenditure		<u>450,017</u>	<u>350,250</u>
Net Income / (Expenditure)		<u>(32,863)</u>	<u>172,806</u>
Reconciliation of Funds			
Total Funds Bought Forward		<u>1,206,007</u>	<u>1,033,201</u>
Total Funds Carried Forward		<u>1,173,144</u>	<u>1,206,007</u>

Forest Dog Rescue

Statement of Financial Position as at 31 December 2024

	<u>Note</u>	<u>2024</u> £	<u>2023</u> £
Fixed Assets			
Tangible Fixed Assets	7	738,825	749,533
Current Assets			
Debtors	3	4,070	9,293
Cash at Bank		<u>436,753</u>	<u>452,969</u>
		<u>440,823</u>	<u>462,262</u>
Creditors			
Amounts Falling Due Within One Year	3	6,504	5,788
Net Current Assets		<u>434,319</u>	<u>456,474</u>
Net Assets		<u>1,173,144</u>	<u>1,206,007</u>
Funds			
Opening Balance		1,206,007	1,033,201
Add Net Income / (Expenditure) for the Year		(32,863)	172,806
Total Charity Funds		<u>1,173,144</u>	<u>1,206,007</u>

Approved by the Trustees on 5th June 2025

and signed on their behalf:

Treasurer

Aislin Jones

Chairman

Mr Shaffery

Forest Dog Rescue

Statement of Cash Flows for the Year Ended 31 December 2024

	2024	2023
	£	£
Income from Charitable Activities	417,154	523,056
Expenditure on Charitable Activities	(450,017)	(350,250)
Depreciation	16,858	15,895
Profit on Disposal of Fixed Assets	1,400	-
Net Cash From Charitable Activities	(14,605)	188,701
Debtors (Increase)/Decrease	5,223	(5,529)
Creditors Increase/(Decrease)	716	179
Fixed Asset Expenditure	(12,000)	(29,705)
Proceeds from disposal of Fixed Assets	4,450	-
Net Increase/(Decrease) in Cash	(16,216)	153,646
Cash at Beginning of Year	452,969	299,323
Net Increase/(Decrease)	(16,216)	153,646
Cash at End of Year	436,753	452,969

Forest Dog Rescue

Notes to the Financial Statements for the Year Ended 31 December 2024

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	£4,070
Accrued Income	£0
	<u>£4,070</u>

Prepayments relate to expenditure incurred in 2024 relating to 2025. Accrued income is income received in 2025 that the charity is entitled to in 2024.

Amounts Falling Due Within One Year

Other creditors: Accruals £6,504

Accruals relate to liabilities incurred in 2024 but not paid until 2025.

4 Trustee Remuneration

One of the trustees have been paid remuneration during the year totalling £2,380 (2023: £0) for services provided. The Trustees have given regard to the Charity Commission's guidance on paying trustees for goods or services and are satisfied that payments satisfy this guidance and are in the best interest of the charity.

No other benefits were received by Trustees during the year (2023: £0).

No expenses were claimed by, or paid to, the Trustees during the year (2023: £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 during the year (2023: None).

Forest Dog Rescue

Note 6: Expenditure Analysis for the Year Ended 31 December 2024

	2024	2023		2024	2023
a) Kennel/Admin. Costs	£	£	b) Kidderminster Shop	£	£
Salaries	204,378	169,065	Shop Takings	39,892	43,012
Pension Contributions	9,306	8,653	Salaries	29,265	26,765
Staff Training	342	480	Heat and Light	1,624	1,825
Vehicle Costs	2,257	5,989	Rent	6,000	6,000
Travel Costs	-	145	Rates	130	155
Heat and Light	7,088	11,193	Insurance	353	388
Rates	105	5	Sundry Items	1,417	1,202
Insurance	5,393	3,701	Repairs	155	-
Dog Food	-	195	Allocated Costs	38,944	36,335
Vets Fees	49,035	38,503	Contribution	948	6,677
Medication	2,657	4,259			
Sundries Kennels	7,070	7,978	c) Ludlow Shop	£	£
Repair Costs	46,531	90	Shop Takings	66,709	66,418
Volunteer Expenses	219	168	Salaries	24,628	16,590
Communications	2,184	2,258	Heat and Light	2,352	2,083
Printing/Stationery	1,169	1,647	Rent	14,500	14,500
Website	520	239	Rates	449	528
Publicity	-	247	Insurance	1,321	851
Equipment Purchases	1,908	1,022	Sundry Items	2,465	2,240
Equipment Repairs	94	1	Repairs	503	-
Accountancy Fees	1,175	750	Allocated Costs	46,218	36,792
Professional Fees & Subscriptions	3,164	3,952	Contribution	20,491	29,626
Trustee meetings	50	40			
Kennel/Admin Costs	344,645	260,580			

Forest Dog Rescue

Note 7: Fixed Assets at 31 December 2024

	Total	Vehicles	Fixtures & Fittings	Non-permanent Buildings	Freehold Property
	£	£	£	£	£
Cost					
At 31st December 2023	852,146	24,833	42,685	260,758	523,870
Additions	12,000	12,000	-	-	-
Disposals	(6,500)	(6,500)	-	-	-
At 31st December 2024	857,646	30,333	42,685	260,758	523,870
Depreciation					
At 31st December 2023	102,613	12,852	42,685	47,076	-
Charge for Year	16,858	3,820	-	13,038	-
Disposals	(650)	(650)	-	-	-
At 31st December 2024	118,821	16,022	42,685	60,114	-
NBV at 31 December 2024	738,825	14,311	-	200,644	523,870
NBV at 31 December 2023	749,533	11,981	-	213,682	523,870