

# ALL DOGS MATTER

England & Wales · Charity number 1132883

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2009-11-21

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 30 Aylmer Parade  
Aylmer Road  
London  
N2 0PE

**Phone** 02083413196

**Email** [info@alldogsmatter.co.uk](mailto:info@alldogsmatter.co.uk)

**Website** [www.alldogsmatter.co.uk](http://www.alldogsmatter.co.uk)

## Activities

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**Objects:** FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF DOGS IN NEED OF CARE AND ATTENTION AND IN PARTICULAR TO PROVIDE AND MAINTAIN RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION CARE AND TREATMENT OF SUCH DOGS. TO PROMOTE HUMANE BEHAVIOUR TOWARDS DOGS BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR DOGS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS OR ILL USAGE AND TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS PARTICULARLY DOGS..

**Activities:** Identifying and rescuing the dogs in need of rehoming. Providing vet treatment for the dogs werescue (vaccination, microchipping, neutering) Organising and delivering teaching and workshops inschools to promote animal welfare and responsible dogownership. Organising events in our local community to promote dog welfareand responsible ownership (advice on dog care, freemicrochipping)

## Classification

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- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Animals
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL
- Throughout England And Wales

## Finances

| Period end | Income   | Expenditure | Assets   | Employees |
|------------|----------|-------------|----------|-----------|
| 2025-03-31 | £532,408 | £462,981    | £824,173 | 8         |
| 2024-03-31 | £516,940 | £390,308    | £743,013 | 7         |
| 2023-03-31 | £423,758 | £319,030    | -        | -         |
| 2022-03-31 | £354,076 | £298,269    | -        | -         |
| 2021-03-31 | £340,936 | £216,927    | -        | -         |

## Trustees

| Name            | Role | Appointed  |
|-----------------|------|------------|
| Alec Burns      |      | 2023-09-26 |
| David Kerr Mr   |      | 2019-02-13 |
| Jason Alton     |      | 2023-08-16 |
| Pamela Rose     |      | 2023-09-11 |
| Raphael Harris  |      | 2018-08-31 |
| Sarah Furminger |      | 2019-11-06 |
| Susanna Russell |      | 2019-02-13 |
| Wendy Miles     |      | 2015-02-02 |

**ALL DOGS MATTER**

England & Wales - Charity number 1132883

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
ALL DOGS MATTER**

HB&O Ltd  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

**ALL DOGS MATTER**

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for the year ended 31 March 2025**

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# ALL DOGS MATTER

## REPORT OF THE TRUSTEES for the year ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

All Dogs Matter is a dog rescue and rehoming charity working in and around London to transform the lives of unwanted and abandoned dogs. We also rehome dogs in need from overseas.

It is our mission to transform the lives of dogs and their owners. We are passionate about dog welfare and this drives everything we do. It is our commitment to not stop until all dogs have happy and safe forever homes. We don't discriminate against a dog's breed or age and we never put a healthy dog down - all dogs matter!

Our team and volunteers are committed to ensuring dogs have happy and healthy lives. We are stronger together and collaborate with individuals and organisations to ensure the best outcomes for dogs and their owners, even in the toughest of circumstances. We don't shy away from difficult situations and always act in the best interest of the dogs we rescue and rehome.

#### Significant activities

The numbers of dogs abandoned and given over for re-homing has reduced this year following a return to normality after the pandemic period. However, the charity has found that the dogs coming into our care have either serious health and medical problems or behavioural issues, which makes both kennelling and rehoming expensive and challenging.

So far this year we have taken in excess of 350 dogs. Most have stayed at kennels, although around 25% are cared for by our great team of foster carers who give their time, energy and care to try to give the dogs the best chance of finding their forever home. On a positive note, we are noticing there is a much greater willingness by the public at large to adopt a rescue dog. It goes without saying that medical costs have risen considerably, and we are extremely grateful to all the practices that help us with medical care and allow a discount for our charity status. We are especially grateful to Medivet Hendon, which has dealt with some of our more challenging health issues. We have also started to engage with behaviourists and trainers to try to socialise some of the dogs that have had an especially difficult history.

Our kennels at Southend Farm in Waltham Abbey are well run and maintained by Jenni and her team, although limited in capacity. We are actively looking at buying a new kennel site in and around the North London and Essex area and hope to progress to securing a suitable larger site in late 2025 - 2026. Our charity shop in Muswell Hill Broadway has provided a steady return, and also helped keep the name and theme of the charity at the forefront of the local area. We have had a number of regular and several new fundraising events, which as well as bringing in vital funds, have also created greater awareness of the charity's work and presence.

Ira Lassman and her small team have once again done an amazing job over the year, managing the challenges of rehoming, creating, promoting and running vital fund raising events, not to mention looking after the kennels and charity shop. I would also like to thank our many volunteers who helped at events, kennels, in the charity shop and in general fund raising. Our team of 8 Trustees have also played their part in supporting Ira in various ways over the year. Finally a huge thank you to all the very generous donors. We are fortunate enough to have a significant number of key supporters who provide our 'bread and butter' in private donations. But we must also note a large amount of donations have come from celebrity patrons and the ordinary man/woman in street across the country. All of these combined have secured amazing funds which have helped us continue to provide the best level of support to all our dogs in terms of health, well being and running costs, despite an ever increasing cost of living challenge.

All told, we are securing a sound future for All Dogs Matter Charity. We must now begin to focus on putting in place the next generation of officers to take ADM forward and carry on its essential work.

## ALL DOGS MATTER

### REPORT OF THE TRUSTEES for the year ended 31 March 2025

#### FINANCIAL REVIEW

##### Financial position

Gross income from all sources for this year totalled £532,408 (2024 - £516,940) with significantly more donations being received from the shop and adoption or rehoming. During the year there was a total expenditure of £462,981 (2024 - £390,308) and overall net income before gains and losses of £69,427 (2024 - £126,632). At the end of the year, 31 March 2025, the unrestricted funds of the charity amounted to £824,173 (2024 - £743,013).

Given the current financial position of the charity, they are able to fully operate as normal and the trustees believe there is no reason the charity would not be able to meet the charity's objectives for the foreseeable future.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1132883

##### Principal address

All Dogs Matter, 30 Aylmer Parade  
Aylmer Road  
London  
N2 0PE

##### Trustees

Ms W Miles  
R Harris  
Ms S Russell  
D Kerr  
Ms S Furminger  
J Alton  
Ms P Rose  
A Burns

##### Independent Examiner

HB&O Ltd  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

Approved by order of the board of trustees on 7 January 2026 and signed on its behalf by:



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D Kerr - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ALL DOGS MATTER**

**Independent examiner's report to the trustees of All Dogs Matter**

I report to the charity trustees on my examination of the accounts of All Dogs Matter (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 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.

Helen Coombes FCCA

HB&O Ltd  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

7 January 2026

**ALL DOGS MATTER**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2025**

|  | Notes | 2025<br>Unrestricted<br>funds<br>£ | 2024<br>Total<br>funds<br>£ |
|--|-------|------------------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                                    |                             |
| Donations and legacies                 | 2     | 370,154                            | 355,401                     |
| Other trading activities               | 3     | 135,822                            | 149,064                     |
| Investment income                      | 4     | 11,168                             | 8,516                       |
| Other income                           |       | 15,264                             | 3,959                       |
| <b>Total</b>                           |       | <u>532,408</u>                     | <u>516,940</u>              |
| <br><b>EXPENDITURE ON</b>              |       |                                    |                             |
| Raising funds                          | 5     | 4,920                              | 7,217                       |
| <b>Charitable activities</b>           |       |                                    |                             |
| Cost of establishment                  | 6     | 37,589                             | 38,197                      |
| Other resources expended               |       | 221,371                            | 188,210                     |
| Cost of dog care                       |       | 165,071                            | 126,915                     |
| Other                                  |       | 34,030                             | 29,769                      |
| <b>Total</b>                           |       | <u>462,981</u>                     | <u>390,308</u>              |
| <br>Net gains on investments           |       | <br><u>11,733</u>                  | <br><u>21,596</u>           |
| <br><b>NET INCOME</b>                  |       | <br><b>81,160</b>                  | <br>148,228                 |
| <br><b>RECONCILIATION OF FUNDS</b>     |       |                                    |                             |
| Total funds brought forward            |       | <u>743,013</u>                     | 594,785                     |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> |       | <br><u><u>824,173</u></u>          | <br><u><u>743,013</u></u>   |

The notes form part of these financial statements

**ALL DOGS MATTER**

**BALANCE SHEET  
31 March 2025**

|  |       | <b>2025</b>         | 2024     |
|--|-------|---------------------|----------|
|  |       | <b>Unrestricted</b> | Total    |
|  |       | <b>funds</b>        | funds    |
|  |       | <b>£</b>            | £        |
| <b>FIXED ASSETS</b>                          | Notes |                     |          |
| Tangible assets                              | 12    | <b>11,856</b>       | 15,802   |
| Investments                                  | 13    | <b>376,885</b>      | 365,152  |
|  |       | <hr/>               | <hr/>    |
|  |       | <b>388,741</b>      | 380,954  |
| <br><b>CURRENT ASSETS</b>                    |       |                     |          |
| Debtors                                      | 14    | <b>43,575</b>       | 45,081   |
| Cash at bank                                 |       | <b>452,703</b>      | 343,562  |
|  |       | <hr/>               | <hr/>    |
|  |       | <b>496,278</b>      | 388,643  |
| <br><b>CREDITORS</b>                         |       |                     |          |
| Amounts falling due within one year          | 15    | <b>(60,846)</b>     | (26,584) |
|  |       | <hr/>               | <hr/>    |
| <b>NET CURRENT ASSETS</b>                    |       | <b>435,432</b>      | 362,059  |
|  |       | <hr/>               | <hr/>    |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <b>824,173</b>      | 743,013  |
|  |       | <hr/>               | <hr/>    |
| <b>NET ASSETS</b>                            |       | <b>824,173</b>      | 743,013  |
|  |       | <hr/>               | <hr/>    |
| <b>FUNDS</b>                                 | 16    |                     |          |
| Unrestricted funds                           |       | <b>824,173</b>      | 743,013  |
|  |       | <hr/>               | <hr/>    |
| <b>TOTAL FUNDS</b>                           |       | <b>824,173</b>      | 743,013  |
|  |       | <hr/>               | <hr/>    |

The financial statements were approved by the Board of Trustees and authorised for issue on 7 January 2026 and were signed on its behalf by:




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D Kerr - Trustee

ALL DOGS MATTER

CASH FLOW STATEMENT  
for the year ended 31 March 2025

|   | Notes | 2025<br>£             | 2024<br>£             |
|---|-------|-----------------------|-----------------------|
| <b>Cash flows from operating activities</b>                               |       |                       |                       |
| Cash generated from operations  | 1     | <u>93,877</u>         | <u>138,044</u>        |
| Net cash provided by operating activities                                 |       | <u>93,877</u>         | <u>138,044</u>        |
| <b>Cash flows from investing activities</b>                               |       |                       |                       |
| Purchase of tangible fixed assets   |       | -                     | (6,399)               |
| Interest received   |       | <u>15,264</u>         | <u>3,959</u>          |
| Net cash provided by/(used in) investing activities                       |       | <u>15,264</u>         | <u>(2,440)</u>        |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | <u>109,141</u>        | <u>135,604</u>        |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | <u>343,562</u>        | <u>207,958</u>        |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | <u><u>452,703</u></u> | <u><u>343,562</u></u> |

The notes form part of these financial statements

**ALL DOGSMATTER**

**NOTES TO THE CASH FLOW STATEMENT  
for The Year Ended 31 March 2025**

|   |                 |                 |
|---|-----------------|-----------------|
| <b>1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>         | <b>2025</b>     | <b>2024</b>     |
|   | <b>£</b>        | <b>£</b>        |
| <b>Net Income For The Reporting Period (as per The Statement of Financial Activities)</b> | <b>81,160</b>   | <b>148,228</b>  |
| <b>Adjustments For:</b>   |                 |                 |
| Depreciation Charges  | <b>3,946</b>    | <b>3,563</b>    |
| Gain On Investments   | <b>(11,733)</b> | <b>(21,596)</b> |
| Interest Received   | <b>(15,264)</b> | <b>(3,959)</b>  |
| Decrease/(increase) In Debtors  | <b>1,506</b>    | <b>(3,430)</b>  |
| Increase In Creditors   | <b>34,262</b>   | <b>15,238</b>   |
|   | <hr/>           | <hr/>           |
| <b>Net Cash Provided By Operations</b>  | <b>93,877</b>   | <b>138,044</b>  |
|   | <hr/> <hr/>     | <hr/> <hr/>     |

**2. ANALYSIS OF CHANGES IN NET FUND**

|                 | At T.4.24      | Cash Flow      | At B1.3.25     |
|-----------------|----------------|----------------|----------------|
|                 | £              | £              | £              |
| <b>Net Cash</b> |                |                |                |
| Cash At Bank    | <b>343,562</b> | <b>109,141</b> | <b>452,703</b> |
|                 | <hr/>          | <hr/>          | <hr/>          |
|                 | <b>343,562</b> | <b>109,141</b> | <b>452,703</b> |
|                 | <hr/>          | <hr/>          | <hr/>          |
| <b>Total</b>    | <b>343,562</b> | <b>109,141</b> | <b>452,703</b> |
|                 | <hr/> <hr/>    | <hr/> <hr/>    | <hr/> <hr/>    |

## ALL DOGS MATTER

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |                              |
|-----------------------|------------------------------|
| Fixtures and fittings | - 15% on reducing balance    |
| Motor vehicles        | - 25% on reducing balance    |
| Computer equipment    | - Straight line over 3 years |

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2025**

|                                       |                       |                |
|---------------------------------------|-----------------------|----------------|
| <b>2. DONATIONS AND LEGACIES</b>      |                       |                |
|                                       | <b>2025</b>           | 2024           |
|                                       | <b>£</b>              | £              |
| Donations                             | <b>331,993</b>        | 341,397        |
| Legacies                              | <b>38,161</b>         | 14,004         |
|                                       | <u><b>370,154</b></u> | <u>355,401</u> |
| <br>                                  |                       |                |
| <b>3. OTHER TRADING ACTIVITIES</b>    |                       |                |
|                                       | <b>2025</b>           | 2024           |
|                                       | <b>£</b>              | £              |
| Fundraising events                    | <b>24,596</b>         | 10,821         |
| Shop income                           | <b>18,171</b>         | 44,613         |
| Adopting and rehoming fees            | <b>84,045</b>         | 81,935         |
| Local government contracts            | <b>9,010</b>          | 11,695         |
|                                       | <u><b>135,822</b></u> | <u>149,064</u> |
| <br>                                  |                       |                |
| <b>4. INVESTMENT INCOME</b>           |                       |                |
|                                       | <b>2025</b>           | 2024           |
|                                       | <b>£</b>              | £              |
| Investment income                     | <b>11,168</b>         | 8,516          |
|                                       | <u>11,168</u>         | <u>8,516</u>   |
| <br>                                  |                       |                |
| <b>5. RAISING FUNDS</b>               |                       |                |
| <b>Raising donations and legacies</b> |                       |                |
|                                       | <b>2025</b>           | 2024           |
|                                       | <b>£</b>              | £              |
| Fund raising expenses                 | <b>4,920</b>          | 6,872          |
|                                       | <u>4,920</u>          | <u>6,872</u>   |
| <br>                                  |                       |                |
| <b>Other trading activities</b>       |                       |                |
|                                       | <b>2025</b>           | 2024           |
|                                       | <b>£</b>              | £              |
| Support costs                         | <b>-</b>              | 345            |
|                                       | <u>-</u>              | <u>345</u>     |
| <br>                                  |                       |                |
| Aggregate amounts                     | <u><b>4,920</b></u>   | <u>7,217</u>   |

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2025**

**6. CHARITABLE ACTIVITIES COSTS**

|                          | Direct<br>Costs<br>£ | Grant<br>funding of<br>activities<br>(see note<br>7)<br>£ | Support<br>costs (see<br>note 8)<br>£ | Totals<br>£    |
|--------------------------|----------------------|---|---------------------------------------|----------------|
| Cost of establishment    | 17,947               | -   | 19,642                                | 37,589         |
| Other resources expended | 221,371              | -   | -                                     | 221,371        |
| Cost of dog care         | 165,041              | 30  | -                                     | 165,071        |
|                          | <u>404,359</u>       | <u>30</u>   | <u>19,642</u>                         | <u>424,031</u> |

**7. GRANTS PAYABLE**

|                  | 2025<br>£ | 2024<br>£  |
|------------------|-----------|------------|
| Cost of dog care | <u>30</u> | <u>941</u> |

**8. SUPPORT COSTS**

|                       | Management<br>£ | Finance<br>£ | Totals<br>£   |
|-----------------------|-----------------|--------------|---------------|
| Cost of establishment | <u>11,740</u>   | <u>7,902</u> | <u>19,642</u> |

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**10. STAFF COSTS**

|                       | 2025<br>£      | 2024<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 182,008        | 154,329        |
| Social security costs | 11,843         | 8,940          |
| Other pension costs   | 3,826          | 3,220          |
|                       | <u>197,677</u> | <u>166,489</u> |

The average monthly number of employees during the year was as follows:

|              | 2025     | 2024     |
|--------------|----------|----------|
| Office staff | <u>8</u> | <u>7</u> |

No employees received emoluments in excess of £60,000.

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS** Continued  
for The Year Ended 31 March 2025

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>funds<br>£ |
|------------------------------------|----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                            |
| Donations and Legacies             | 355,401                    |
| Other Trading Activities           | 149,064                    |
| Investment Income                  | 8,516                      |
| Other Income                       | 3,959                      |
| <b>Total</b>                       | <u>516,940</u>             |
| <b>EXPENDITURE ON</b>              |                            |
| Raising Funds                      | 7,217                      |
| <b>Charitable Activities</b>       |                            |
| Cost of Establishment              | 38,197                     |
| Other Resources Expended           | 188,210                    |
| Cost of Hog Fare                   | 126,915                    |
| Other                              | 29,769                     |
| <b>Total</b>                       | <u>390,308</u>             |
| Net Gains on Investments           | <u>21,596</u>              |
| <b>NET INCOME</b>                  | 148,228                    |
| <b>RECONCILIATION OF FUNDS</b>     |                            |
| Total Funds Brought Forward        | 594,785                    |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u><u>743,013</u></u>      |

**12. TANGIBLE FIXED ASSETS**

|                                   | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Computer<br>equipment<br>£ | Totals<br>£   |
|-----------------------------------|----------------------------------|------------------------|----------------------------|---------------|
| <b>COST</b>                       |                                  |                        |                            |               |
| At 1 April 2024 and 31 March 2025 | <u>7,109</u>                     | <u>23,650</u>          | <u>2,963</u>               | <u>33,722</u> |
| <b>DEPRECIATION</b>               |                                  |                        |                            |               |
| At 1 April 2024                   | 4,249                            | 11,762                 | 1,909                      | 17,920        |
| Charge for Year                   | <u>429</u>                       | <u>3,051</u>           | <u>466</u>                 | <u>3,946</u>  |
| At 31 March 2025                  | <u>4,678</u>                     | <u>14,813</u>          | <u>2,375</u>               | <u>21,866</u> |
| <b>NET BOOK VALUE</b>             |                                  |                        |                            |               |
| At 31 March 2025                  | <u>2,431</u>                     | <u>8,837</u>           | <u>588</u>                 | <u>11,856</u> |
| At 31 March 2024                  | <u>2,860</u>                     | <u>11,888</u>          | <u>1,054</u>               | <u>15,802</u> |

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2025**

**13. FIXED ASSET INVESTMENTS**

|                       | Listed<br>investments<br>£ |
|-----------------------|----------------------------|
| <b>MARKET VALUE</b>   |                            |
| At 1 April 2024       | 365,152                    |
| Revaluations          | 11,733                     |
|                       | 376,885                    |
| At 31 March 2025      | 376,885                    |
| <b>NET BOOK VALUE</b> |                            |
| At 31 March 2025      | 376,885                    |
| At 31 March 2024      | 365,152                    |

There were no investment assets outside the UK.

The historic cost of the listed investments held is £350,430.

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                       | 2025   | 2024   |
|---------------------------------------|--------|--------|
|                                       | £      | £      |
| Trade debtors                         | 13,484 | 2,216  |
| Other Debtors                         | 13,000 | 13,000 |
| Amounts owed by/to group undertakings | -      | 22,330 |
| VAT                                   | 8,381  | 6,469  |
| Prepayments                           | 8,710  | 1,066  |
|                                       | 43,575 | 45,081 |

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 2025   | 2024   |
|------------------------------|--------|--------|
|                              | £      | £      |
| Trade creditors              | 50,948 | 14,203 |
| Taxation and social security | 6,765  | 3,117  |
| Other creditors              | 3,133  | 9,264  |
|                              | 60,846 | 26,584 |

**16. MOVEMENT IN FUNDS**

|                           | At 1.4.24 | Net<br>movement<br>in funds | At<br>31.3.25 |
|---------------------------|-----------|-----------------------------|---------------|
|                           | £         | £                           | £             |
| <b>Unrestricted funds</b> |           |                             |               |
| General fund              | 743,013   | 69,427                      | 812,440       |
| Fair value reserve        | -         | 11,733                      | 11,733        |
|                           | 743,013   | 81,160                      | 824,173       |
| <b>TOTAL FUNDS</b>        | 743,013   | 81,160                      | 824,173       |

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2025**

**16. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 532,408                    | (462,981)                  | -                        | 69,427                    |
| Fair value reserve        | -                          | -                          | 11,733                   | 11,733                    |
|                           | <u>532,408</u>             | <u>(462,981)</u>           | <u>11,733</u>            | <u>81,160</u>             |
| <b>TOTAL FUNDS</b>        | <u>532,408</u>             | <u>(462,981)</u>           | <u>11,733</u>            | <u>81,160</u>             |

**Comparatives for movement in funds**

|                           | At 1.4.23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.24<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 601,659        | 126,632                          | 728,291            |
| Fair value reserve        | (6,874)        | 21,596                           | 14,722             |
|                           | <u>594,785</u> | <u>148,228</u>                   | <u>743,013</u>     |
| <b>TOTAL FUNDS</b>        | <u>594,785</u> | <u>148,228</u>                   | <u>743,013</u>     |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 516,940                    | (390,308)                  | -                        | 126,632                   |
| Fair value reserve        | -                          | -                          | 21,596                   | 21,596                    |
|                           | <u>516,940</u>             | <u>(390,308)</u>           | <u>21,596</u>            | <u>148,228</u>            |
| <b>TOTAL FUNDS</b>        | <u>516,940</u>             | <u>(390,308)</u>           | <u>21,596</u>            | <u>148,228</u>            |

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2025**

**16. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

|                           | At 1.4.23<br>£        | Net<br>movement<br>in funds<br>£ | At<br>31.3.25<br>£    |
|---------------------------|-----------------------|----------------------------------|-----------------------|
| <b>Unrestricted funds</b> |                       |                                  |                       |
| General fund              | 601,659               | 196,059                          | 797,718               |
| Fair value reserve        | (6,874)               | 33,329                           | 26,455                |
|                           | <u>594,785</u>        | <u>229,388</u>                   | <u>824,173</u>        |
| <b>TOTAL FUNDS</b>        | <u><u>594,785</u></u> | <u><u>229,388</u></u>            | <u><u>824,173</u></u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 1,049,348                  | (853,289)                  | -                        | 196,059                   |
| Fair value reserve        | -                          | -                          | 33,329                   | 33,329                    |
|                           | <u>1,049,348</u>           | <u>(853,289)</u>           | <u>33,329</u>            | <u>229,388</u>            |
| <b>TOTAL FUNDS</b>        | <u><u>1,049,348</u></u>    | <u><u>(853,289)</u></u>    | <u><u>33,329</u></u>     | <u><u>229,388</u></u>     |

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**ALL DOGS MATTER**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2025**

|                                       | 2025<br>£      | 2024<br>£ |
|---------------------------------------|----------------|-----------|
| <b>INCOME AND ENDOWMENTS</b>          |                |           |
| <b>Donations and legacies</b>         |                |           |
| Donations                             | <b>331,993</b> | 341,397   |
| Legacies                              | <b>38,161</b>  | 14,004    |
|                                       | <hr/>          | <hr/>     |
|                                       | <b>370,154</b> | 355,401   |
| <b>Other trading activities</b>       |                |           |
| Fundraising events                    | <b>24,596</b>  | 10,821    |
| Shop income                           | <b>18,171</b>  | 44,613    |
| Adopting and rehoming fees            | <b>84,045</b>  | 81,935    |
| Local government contracts            | <b>9,010</b>   | 11,695    |
|                                       | <hr/>          | <hr/>     |
|                                       | <b>135,822</b> | 149,064   |
| <b>Investment income</b>              |                |           |
| Investment income                     | <b>11,168</b>  | 8,516     |
| <b>Other income</b>                   |                |           |
| Deposit account interest              | <b>15,264</b>  | 3,959     |
|                                       | <hr/>          | <hr/>     |
| <b>Total incoming resources</b>       | <b>532,408</b> | 516,940   |
| <br><b>EXPENDITURE</b>                |                |           |
| <b>Raising donations and legacies</b> |                |           |
| Fund raising expenses                 | <b>4,920</b>   | 6,872     |
| <b>Charitable activities</b>          |                |           |
| Wages                                 | <b>182,008</b> | 154,329   |
| Social security                       | <b>11,843</b>  | 8,940     |
| Pensions                              | <b>3,826</b>   | 3,220     |
| Other operating leases                | <b>13,388</b>  | 13,799    |
| Insurance                             | <b>4,559</b>   | 6,208     |
| Light and heat                        | <b>3,248</b>   | 2,501     |
| Telephone                             | <b>4,135</b>   | 5,050     |
| Postage and stationery                | <b>4,941</b>   | 4,510     |
| Advertising                           | <b>1,249</b>   | 266       |
| Sundries                              | <b>10,121</b>  | 1,130     |
| Dog supplies                          | <b>6,310</b>   | 3,006     |
| Kennel fees                           | <b>20,641</b>  | 20,992    |
| Vet fees                              | <b>114,472</b> | 82,647    |
| Overseas transportation of dog        | <b>23,618</b>  | 19,329    |
| Travelling                            | <b>-</b>       | 5,180     |
| Motor expenses                        | <b>-</b>       | 3,084     |
| Grants to individuals                 | <b>30</b>      | 941       |
|                                       | <hr/>          | <hr/>     |
|                                       | <b>404,389</b> | 335,132   |

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**ALL DOGS MATTER**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2025**

|  | 2025<br>£   | 2024<br>£   |
|--|-------------|-------------|
| <b>Charitable activities</b>                       |             |             |
| <b>Other</b>                                       |             |             |
| Repairs and renewals                               | 1,566       | 4,156       |
| Purchases and sundry costs                         | 27,216      | 18,022      |
| Computer costs                                     | 5,248       | 7,591       |
|  | <hr/>       | <hr/>       |
|  | 34,030      | 29,769      |
| <br>   |             |             |
| <b>Support costs</b>                               |             |             |
| <b>Management</b>                                  |             |             |
| Accountancy  | 5,795       | 7,004       |
| Legal fees   | 1,999       | 5,511       |
| Fixtures and fittings                              | 429         | 504         |
| Motor vehicles                                     | 3,051       | 2,714       |
| Computer equipment                                 | 466         | 345         |
|  | <hr/>       | <hr/>       |
|  | 11,740      | 16,078      |
| <br>   |             |             |
| <b>Finance</b>                                     |             |             |
| Bank charges                                       | 7,902       | 2,457       |
|  | <hr/>       | <hr/>       |
| Total resources expended                           | 462,981     | 390,308     |
| <br>   |             |             |
| <b>Net income before gains and losses</b>          | 69,427      | 126,632     |
| <br>   |             |             |
| <b>Realised recognised gains and losses</b>        |             |             |
| Realised gains/(losses) on fixed asset investments | 11,733      | 21,596      |
|  | <hr/>       | <hr/>       |
| <b>Net income</b>                                  | 81,160      | 148,228     |
|  | <hr/> <hr/> | <hr/> <hr/> |

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## Document Signers

### Signer 1

|                          |               |
|--------------------------|---------------|
| <b>Name</b>              | Mr David Kerr |
| <b>Email</b>             | kerrdj@me.com |
| <b>Mobile</b>            | N/A           |
| <b>IP Address/es</b>     | 91.82.117.38  |
| <b>Signed on Pages</b>   | 4, 7          |
| <b>Verification Mode</b> | Email Code    |

A handwritten signature in black ink that reads "David J. Kerr". The signature is written in a cursive style with a horizontal line underneath it.

**ALL DOGS MATTER**

England & Wales - Charity number 1132883

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# Accounts

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**REGISTERED COMPANY NUMBER: 1132883 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1132883**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
ALL DOGS MATTER**

Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

**ALL DOGS MATTER**

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for the year ended 31 March 2024**

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## **ALL DOGS MATTER**

### **REPORT OF THE TRUSTEES for the year ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

All Dogs Matter is a dog rescue and rehoming charity working in and around London to transform the lives of unwanted and abandoned dogs. We also rehome dogs in need from overseas.

It is our mission to transform the lives of dogs and their owners. We are passionate about dog welfare and this drives everything we do. It is our commitment to not stop until all dogs have happy and safe forever homes. We don't discriminate against a dog's breed or age and we never put a healthy dog down - all dogs matter!

Our team and volunteers are committed to ensuring dogs have happy and healthy lives. We are stronger together and collaborate with individuals and organisations to ensure the best outcomes for dogs and their owners, even in the toughest of circumstances. We don't shy away from difficult situations and always act in the best interest of the dogs we rescue and rehome.

## **ALL DOGS MATTER**

### **REPORT OF THE TRUSTEES for the year ended 31 March 2024**

#### **OBJECTIVES AND ACTIVITIES**

##### **Significant activities**

The past year has witnessed a gradual return to what we all feel as normal life, albeit overshadowed by the worrying cost of living crisis. Life in the world of dogs has not been immune to all that has been experienced by their owners.

What is of concern to us is that we are getting more dogs with behavioural issues, some possibly due to there not being properly socialised or trained by inexperienced owners during the pandemic. These dogs are all taking longer to re-home as we search for an appropriate match with new owners and there has also been a noticeable slowing down of adoption rates in all parts of the country. Thus, the dogs we accept tend to be in our kennels or with foster homes for longer than was our experience in the past. While there is no widely established pattern by dog type we have observed that Bull breeds are proving the most difficult to re-home.

We have also observed that the overall fall in demand for new dog ownership is leading to an over-supply of puppies and, sadly, instances of whole litters being abandoned are becoming more common, particularly when simply regarded as surplus to requirements and an unnecessary expense by the more unscrupulous breeders and farmers.

This emerging situation has put considerable pressure on space availability in our kennels in Waltham Abbey, and on our hard-working staff and volunteers, and we have had to rent additional kennel space on-site.

In addition to dealing with the pressures of re-homing dogs within the UK we have, selectively, continued to accept a limited number of dogs for re-homing from Egypt and China. Our experience is that such dogs put little additional pressure on our kennel operations since with few exceptions they are easier to quickly re-home, probably because they tend to be labradors, retrievers and spaniels.

We are pleased to be able to report that the charity is in robust financial health. Over the past year we have transferred some operational funds to the investment company, Rathbones, and we have been benefiting from both capital growth and dividends. We have done this to protect our ability to support the dogs we accept for re-homing since we have seen rising veterinary expenses as the dogs have more medical issues than before and we also have to fund the rising costs of the kennel operations. It is a policy of the trustees to future-proof the charity and the kennels is a good example. We have no security of tenure at Waltham Abbey and our capital base will give us options should we ever have to find alternatives premises.

The capital value has inevitably suffered a downturn in the last few months but a long-term view is prudent and the trustees are confident that the investments to date will considerably enhance our future financial stability and growth.

Fundraising and events continue to be a very important and essential part of the way we run and publicise the charity and we are grateful for the many instances of generosity and hard work in the past year that have done so much to support our operational costs and our ability to face the challenges of increasing numbers of dogs without homes.

Once again, the trustees would like to thank Ira Moss and her team in the charity office for all their work over the past year. It has been a challenging time for them all but they never gave up their focus on doing what was best for all dogs in need.

#### **FINANCIAL REVIEW**

##### **Financial position**

Gross income from all sources for this year totalled £516,940 (2023 - £423,758) with significantly more donations being received from the shop and adoption or rehoming. During the year there was a total expenditure of £390,308 (2023 - £319,030) and overall net income before gains and losses of £126,632 (2023 - 104,728). At the end of the year, 31 March 2024, the unrestricted funds of the charity amounted to £ 743,013 (2023 - 594,785).

Given the current financial position of the charity, they are able to fully operate as normal and the trustees' believe there is no reason the charity would not be able to meet the charity's objectives for the foreseeable future.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document and constitutes a charity.

**ALL DOGS MATTER**

**REPORT OF THE TRUSTEES  
for the year ended 31 March 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

1132883 (England and Wales)

**Registered Charity number**

1132883

**Registered office**

All Dogs Matter, 30 Aylmer Parade  
Aylmer Road  
London  
N2 0PE

**Trustees**

Ms W Miles  
A Burns  
R Harris  
D Kerr  
Ms S Russell  
Ms S Furminger  
Ms P Rose

**Company Secretary**

J Alton

**Independent Examiner**

Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

Approved by order of the board of trustees on 31 January 2025 and signed on its behalf by:

D Kerr - Chairman

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ALL DOGS MATTER**

### **Independent examiner's report to the trustees of All Dogs Matter ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Helen Coombes FCCA

Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

31 January 2025

**ALL DOGS MATTER**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2024**

|                                    | Notes | 2024<br>Unrestricted<br>funds<br>£ | 2023<br>Total<br>funds<br>£  |
|------------------------------------|-------|------------------------------------|------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                                    |                              |
| Donations and legacies             | 2     | 355,401                            | 236,549                      |
| Other trading activities           | 3     | 149,064                            | 172,421                      |
| Investment income                  | 4     | 8,516                              | 14,074                       |
| Other income                       |       | <u>3,959</u>                       | <u>714</u>                   |
| <b>Total</b>                       |       | <b><u>516,940</u></b>              | <b><u>423,758</u></b>        |
| <br><b>EXPENDITURE ON</b>          |       |                                    |                              |
| Raising funds                      | 5     | 7,217                              | 6,094                        |
| <b>Charitable activities</b>       |       |                                    |                              |
| Cost of establishment              | 6     | 38,197                             | 15,818                       |
| Other resources expended           |       | 188,210                            | 147,014                      |
| Cost of dog care                   |       | 126,915                            | 129,574                      |
| Other                              |       | <u>29,769</u>                      | <u>20,530</u>                |
| <b>Total</b>                       |       | <b><u>390,308</u></b>              | <b><u>319,030</u></b>        |
| Net gains/(losses) on investments  |       | <u>21,596</u>                      | <u>(31,011)</u>              |
| <b>NET INCOME</b>                  |       | <b>148,228</b>                     | 73,717                       |
| <br><b>RECONCILIATION OF FUNDS</b> |       |                                    |                              |
| Total funds brought forward        |       | <u>594,785</u>                     | <u>521,068</u>               |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b><u><u>743,013</u></u></b>       | <b><u><u>594,785</u></u></b> |

The notes form part of these financial statements

**ALL DOGS MATTER**

**BALANCE SHEET  
31 March 2024**

|  | Notes | <b>2024<br/>Unrestricted<br/>funds<br/>£</b> | 2023<br>Total<br>funds<br>£ |
|--|-------|--|-----------------------------|
| <b>FIXED ASSETS</b>                              |       |  |                             |
| Tangible assets                                  | 13    | <b>15,801</b>                                | 12,966                      |
| Investments                                      | 14    | <b><u>365,152</u></b>                        | <u>343,556</u>              |
|  |       | <b>380,953</b>                               | 356,522                     |
| <b>CURRENT ASSETS</b>                            |       |  |                             |
| Debtors  | 15    | <b>45,081</b>                                | 41,651                      |
| Cash at bank                                     |       | <b><u>343,562</u></b>                        | <u>207,958</u>              |
|  |       | <b>388,643</b>                               | 249,609                     |
| <b>CREDITORS</b>                                 |       |  |                             |
| Amounts falling due within one year              | 16    | <b>(26,583)</b>                              | (11,346)                    |
|  |       | <b><u>362,060</u></b>                        | <u>238,263</u>              |
| <b>NET CURRENT ASSETS</b>                        |       |  |                             |
|  |       | <b><u>743,013</u></b>                        | 594,785                     |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       |  |                             |
|  |       | <b><u>743,013</u></b>                        | <u>594,785</u>              |
| <b>NET ASSETS</b>                                |       |  |                             |
|  |       | <b><u>743,013</u></b>                        | <u>594,785</u>              |
| <b>FUNDS</b>                                     |       |  |                             |
| Unrestricted funds                               | 17    | <b><u>743,013</u></b>                        | <u>594,785</u>              |
| <b>TOTAL FUNDS</b>                               |       | <b><u>743,013</u></b>                        | <u>594,785</u>              |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**ALL DOGS MATTER**

**BALANCE SHEET - continued**  
**31 March 2024**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2025 and were signed on its behalf by:

D Kerr - Chairman

The notes form part of these financial statements

**ALL DOGS MATTER**

**CASH FLOW STATEMENT  
for the year ended 31 March 2024**

|   | Notes | 2024<br>£             | 2023<br>£             |
|---|-------|-----------------------|-----------------------|
| <b>Cash flows from operating activities</b>                               |       |                       |                       |
| Cash generated from operations  | 1     | <u>138,043</u>        | <u>75,855</u>         |
| Net cash provided by operating activities                                 |       | <u>138,043</u>        | <u>75,855</u>         |
| <b>Cash flows from investing activities</b>                               |       |                       |                       |
| Purchase of tangible fixed assets   |       | (6,398)               | -                     |
| Interest received   |       | <u>3,959</u>          | <u>714</u>            |
| Net cash (used in)/provided by investing activities                       |       | <u>(2,439)</u>        | <u>714</u>            |
| <br>  |       |                       |                       |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | <b>135,604</b>        | <b>76,569</b>         |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | <u><b>207,958</b></u> | <u><b>131,389</b></u> |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | <u><b>343,562</b></u> | <u><b>207,958</b></u> |

The notes form part of these financial statements

**ALL DOGS MATTER**

**NOTES TO THE CASH FLOW STATEMENT  
for the year ended 31 March 2024**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|   | 2024                  | 2023                 |
|---|-----------------------|----------------------|
|   | £                     | £                    |
| <b>Net income for the reporting period (as per the Statement of Financial Activities)</b> | <b>148,228</b>        | <b>73,717</b>        |
| <b>Adjustments for:</b>   |                       |                      |
| Depreciation charges  | 3,563                 | 3,795                |
| (Gain)/losses on investments  | (21,596)              | 31,011               |
| Interest received   | (3,959)               | (714)                |
| Increase in debtors   | (3,430)               | (6,283)              |
| Increase/(decrease) in creditors  | <u>15,237</u>         | <u>(25,671)</u>      |
| <b>Net cash provided by operations</b>  | <b><u>138,043</u></b> | <b><u>75,855</u></b> |

**2. ANALYSIS OF CHANGES IN NET FUNDS**

|                 | At 1.4.23             | Cash flow             | At 31.3.24            |
|-----------------|-----------------------|-----------------------|-----------------------|
|                 | £                     | £                     | £                     |
| <b>Net cash</b> |                       |                       |                       |
| Cash at bank    | <u>207,958</u>        | <u>135,604</u>        | <u>343,562</u>        |
|                 | <u>207,958</u>        | <u>135,604</u>        | <u>343,562</u>        |
| <b>Total</b>    | <b><u>207,958</u></b> | <b><u>135,604</u></b> | <b><u>343,562</u></b> |

## ALL DOGS MATTER

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |                              |
|-----------------------|------------------------------|
| Fixtures and fittings | - 15% on reducing balance    |
| Motor vehicles        | - 25% on reducing balance    |
| Computer equipment    | - Straight line over 3 years |

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2024**

|                                       |                       |                |
|---------------------------------------|-----------------------|----------------|
| <b>2. DONATIONS AND LEGACIES</b>      | <b>2024</b>           | <b>2023</b>    |
|                                       | £                     | £              |
| Donations                             | <b>341,397</b>        | 213,722        |
| Legacies                              | <b><u>14,004</u></b>  | <u>22,827</u>  |
|                                       | <b><u>355,401</u></b> | <u>236,549</u> |
| <br>                                  |                       |                |
| <b>3. OTHER TRADING ACTIVITIES</b>    | <b>2024</b>           | <b>2023</b>    |
|                                       | £                     | £              |
| Fundraising events                    | <b>10,821</b>         | 10,323         |
| Shop income                           | <b>44,613</b>         | 65,904         |
| Adopting and rehoming fees            | <b>81,935</b>         | 91,771         |
| Local government contracts            | <b><u>11,695</u></b>  | <u>4,423</u>   |
|                                       | <b><u>149,064</u></b> | <u>172,421</u> |
| <br>                                  |                       |                |
| <b>4. INVESTMENT INCOME</b>           | <b>2024</b>           | <b>2023</b>    |
|                                       | £                     | £              |
| Investment income                     | <b><u>8,516</u></b>   | <u>14,074</u>  |
| <br>                                  |                       |                |
| <b>5. RAISING FUNDS</b>               |                       |                |
| <b>Raising donations and legacies</b> | <b>2024</b>           | <b>2023</b>    |
|                                       | £                     | £              |
| Fund raising expenses                 | <b><u>6,872</u></b>   | <u>6,094</u>   |
| <br>                                  |                       |                |
| <b>Other trading activities</b>       | <b>2024</b>           | <b>2023</b>    |
|                                       | £                     | £              |
| Support costs                         | <b><u>345</u></b>     | <u>-</u>       |
| <br>                                  |                       |                |
| Aggregate amounts                     | <b><u>7,217</u></b>   | <u>6,094</u>   |

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2024**

**6. CHARITABLE ACTIVITIES COSTS**

|                          | Direct<br>Costs<br>£ | Grant<br>funding of<br>activities<br>(see note<br>7)<br>£ | Support<br>costs (see<br>note 8)<br>£ | Totals<br>£    |
|--------------------------|----------------------|---|---------------------------------------|----------------|
| Cost of establishment    | 20,007               | -   | 18,190                                | 38,197         |
| Other resources expended | 188,210              | -   | -                                     | 188,210        |
| Cost of dog care         | <u>125,974</u>       | <u>941</u>  | <u>-</u>                              | <u>126,915</u> |
|                          | <u>334,191</u>       | <u>941</u>  | <u>18,190</u>                         | <u>353,322</u> |

**7. GRANTS PAYABLE**

|                          | 2024<br>£  | 2023<br>£    |
|--------------------------|------------|--------------|
| Other resources expended | -          | 3,325        |
| Cost of dog care         | <u>941</u> | <u>-</u>     |
|                          | <u>941</u> | <u>3,325</u> |

**8. SUPPORT COSTS**

|                          | Management<br>£ | Finance<br>£ | Totals<br>£   |
|--------------------------|-----------------|--------------|---------------|
| Other trading activities | 345             | -            | 345           |
| Cost of establishment    | <u>15,733</u>   | <u>2,457</u> | <u>18,190</u> |
|                          | <u>16,078</u>   | <u>2,457</u> | <u>18,535</u> |

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                             | 2024<br>£     | 2023<br>£     |
|-----------------------------|---------------|---------------|
| Depreciation - owned assets | 3,563         | 3,795         |
| Other operating leases      | <u>13,799</u> | <u>14,533</u> |

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2024**

**11. AVERAGE NUMBER OF EMPLOYEES**

The average monthly number of employees during the year was 7 (2023 - 7).

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|  | Unrestricted<br>funds<br>£ |
|--|----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |                            |
| Donations and legacies                 | 236,549                    |
| Other trading activities               | 172,421                    |
| Investment income                      | 14,074                     |
| Other income                           | <u>714</u>                 |
| <b>Total</b>                           | <u>423,758</u>             |
| <br><b>EXPENDITURE ON</b>              |                            |
| Raising funds                          | 6,094                      |
| <b>Charitable activities</b>           |                            |
| Cost of establishment                  | 15,818                     |
| Other resources expended               | 147,014                    |
| Cost of dog care                       | 129,574                    |
| Other                                  | <u>20,530</u>              |
| <b>Total</b>                           | <u>319,030</u>             |
| <br>Net gains/(losses) on investments  | <br><u>(31,011)</u>        |
| <br><b>NET INCOME</b>                  | <br>73,717                 |
| <br><b>RECONCILIATION OF FUNDS</b>     |                            |
| Total funds brought forward            | <u>521,068</u>             |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> | <br><u><u>594,785</u></u>  |

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2024**

**13. TANGIBLE FIXED ASSETS**

|                       | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Computer<br>equipment<br>£ | Totals<br>£   |
|-----------------------|----------------------------------|------------------------|----------------------------|---------------|
| <b>COST</b>           |                                  |                        |                            |               |
| At 1 April 2023       | 7,109                            | 18,650                 | 1,564                      | 27,323        |
| Additions             | <u>-</u>                         | <u>5,000</u>           | <u>1,398</u>               | <u>6,398</u>  |
| At 31 March 2024      | <u>7,109</u>                     | <u>23,650</u>          | <u>2,962</u>               | <u>33,721</u> |
| <b>DEPRECIATION</b>   |                                  |                        |                            |               |
| At 1 April 2023       | 3,745                            | 9,048                  | 1,564                      | 14,357        |
| Charge for year       | <u>504</u>                       | <u>2,714</u>           | <u>345</u>                 | <u>3,563</u>  |
| At 31 March 2024      | <u>4,249</u>                     | <u>11,762</u>          | <u>1,909</u>               | <u>17,920</u> |
| <b>NET BOOK VALUE</b> |                                  |                        |                            |               |
| At 31 March 2024      | <u>2,860</u>                     | <u>11,888</u>          | <u>1,053</u>               | <u>15,801</u> |
| At 31 March 2023      | <u>3,364</u>                     | <u>9,602</u>           | <u>-</u>                   | <u>12,966</u> |

**14. FIXED ASSET INVESTMENTS**

|                       | Listed<br>investments<br>£ |
|-----------------------|----------------------------|
| <b>MARKET VALUE</b>   |                            |
| At 1 April 2023       | 343,556                    |
| Revaluations          | <u>21,596</u>              |
| At 31 March 2024      | <u>365,152</u>             |
| <b>NET BOOK VALUE</b> |                            |
| At 31 March 2024      | <u>365,152</u>             |
| At 31 March 2023      | <u>343,556</u>             |

There were no investment assets outside the UK.

Cost or valuation at 31 March 2024 is represented by:

|                   | Listed<br>investments<br>£ |
|-------------------|----------------------------|
| Valuation in 2019 | 3,570                      |
| Valuation in 2020 | (1,465)                    |
| Valuation in 2021 | 15,033                     |
| Valuation in 2022 | 6,999                      |
| Valuation in 2023 | (31,011)                   |
| Valuation in 2024 | 21,596                     |
| Cost              | <u>350,430</u>             |
|                   | <u>365,152</u>             |

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2024**

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                    | 2024                 | 2023                 |
|------------------------------------|----------------------|----------------------|
|                                    | £                    | £                    |
| Trade debtors                      | 2,216                | 346                  |
| Amounts owed by group undertakings | 22,330               | 10,519               |
| Other debtors                      | 13,000               | 12,500               |
| VAT                                | 6,469                | 7,517                |
| Prepayments                        | <u>1,066</u>         | <u>10,769</u>        |
|                                    | <u><b>45,081</b></u> | <u><b>41,651</b></u> |

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 2024                 | 2023                 |
|---------------------------------|----------------------|----------------------|
|                                 | £                    | £                    |
| Trade creditors                 | 14,202               | 7,633                |
| Social security and other taxes | 3,117                | 1,741                |
| Other creditors                 | 763                  | 472                  |
| Accrued expenses                | <u>8,501</u>         | <u>1,500</u>         |
|                                 | <u><b>26,583</b></u> | <u><b>11,346</b></u> |

**17. MOVEMENT IN FUNDS**

|                           | At 1.4.23             | Net<br>movement<br>in funds | At<br>31.3.24         |
|---------------------------|-----------------------|-----------------------------|-----------------------|
|                           | £                     | £                           | £                     |
| <b>Unrestricted funds</b> |                       |                             |                       |
| General fund              | 601,659               | 126,632                     | 728,291               |
| Fair value reserve        | <u>(6,874)</u>        | <u>21,596</u>               | <u>14,722</u>         |
|                           | <u><b>594,785</b></u> | <u><b>148,228</b></u>       | <u><b>743,013</b></u> |
| <b>TOTAL FUNDS</b>        | <u><b>594,785</b></u> | <u><b>148,228</b></u>       | <u><b>743,013</b></u> |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources | Resources<br>expended   | Gains and<br>losses  | Movement<br>in funds  |
|---------------------------|-----------------------|-------------------------|----------------------|-----------------------|
|                           | £                     | £                       | £                    | £                     |
| <b>Unrestricted funds</b> |                       |                         |                      |                       |
| General fund              | 516,940               | (390,308)               | -                    | 126,632               |
| Fair value reserve        | <u>-</u>              | <u>-</u>                | <u>21,596</u>        | <u>21,596</u>         |
|                           | <u><b>516,940</b></u> | <u><b>(390,308)</b></u> | <u><b>21,596</b></u> | <u><b>148,228</b></u> |
| <b>TOTAL FUNDS</b>        | <u><b>516,940</b></u> | <u><b>(390,308)</b></u> | <u><b>21,596</b></u> | <u><b>148,228</b></u> |

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2024**

**17. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                           | At 1.4.22<br>£        | Net<br>movement<br>in funds<br>£ | At<br>31.3.23<br>£    |
|---------------------------|-----------------------|----------------------------------|-----------------------|
| <b>Unrestricted funds</b> |                       |                                  |                       |
| General fund              | 496,931               | 104,728                          | 601,659               |
| Fair value reserve        | <u>24,137</u>         | <u>(31,011)</u>                  | <u>(6,874)</u>        |
|                           | <u>521,068</u>        | <u>73,717</u>                    | <u>594,785</u>        |
| <b>TOTAL FUNDS</b>        | <u><u>521,068</u></u> | <u><u>73,717</u></u>             | <u><u>594,785</u></u> |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 423,758                    | (319,030)                  | -                        | 104,728                   |
| Fair value reserve        | <u>-</u>                   | <u>-</u>                   | <u>(31,011)</u>          | <u>(31,011)</u>           |
|                           | <u>423,758</u>             | <u>(319,030)</u>           | <u>(31,011)</u>          | <u>73,717</u>             |
| <b>TOTAL FUNDS</b>        | <u><u>423,758</u></u>      | <u><u>(319,030)</u></u>    | <u><u>(31,011)</u></u>   | <u><u>73,717</u></u>      |

A current year 12 months and prior year 12 months combined position is as follows:

|                           | At 1.4.22<br>£        | Net<br>movement<br>in funds<br>£ | At<br>31.3.24<br>£    |
|---------------------------|-----------------------|----------------------------------|-----------------------|
| <b>Unrestricted funds</b> |                       |                                  |                       |
| General fund              | 496,931               | 231,360                          | 728,291               |
| Fair value reserve        | <u>24,137</u>         | <u>(9,415)</u>                   | <u>14,722</u>         |
|                           | <u>521,068</u>        | <u>221,945</u>                   | <u>743,013</u>        |
| <b>TOTAL FUNDS</b>        | <u><u>521,068</u></u> | <u><u>221,945</u></u>            | <u><u>743,013</u></u> |

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2024**

**17. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 940,698                    | (709,338)                  | -                        | 231,360                   |
| Fair value reserve        | <u>-</u>                   | <u>-</u>                   | <u>(9,415)</u>           | <u>(9,415)</u>            |
|                           | <u>940,698</u>             | <u>(709,338)</u>           | <u>(9,415)</u>           | <u>221,945</u>            |
| <b>TOTAL FUNDS</b>        | <u><u>940,698</u></u>      | <u><u>(709,338)</u></u>    | <u><u>(9,415)</u></u>    | <u><u>221,945</u></u>     |

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**ALL DOGS MATTER**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2024**

|                                       | 2024<br>£      | 2023<br>£     |
|---------------------------------------|----------------|---------------|
| <b>INCOME AND ENDOWMENTS</b>          |                |               |
| <b>Donations and legacies</b>         |                |               |
| Donations                             | 341,397        | 213,722       |
| Legacies                              | <u>14,004</u>  | <u>22,827</u> |
|                                       | <b>355,401</b> | 236,549       |
| <b>Other trading activities</b>       |                |               |
| Fundraising events                    | 10,821         | 10,323        |
| Shop income                           | 44,613         | 65,904        |
| Adopting and rehoming fees            | 81,935         | 91,771        |
| Local government contracts            | <u>11,695</u>  | <u>4,423</u>  |
|                                       | <b>149,064</b> | 172,421       |
| <b>Investment income</b>              |                |               |
| Investment income                     | 8,516          | 14,074        |
| <b>Other income</b>                   |                |               |
| Deposit account interest              | <u>3,959</u>   | <u>714</u>    |
| <b>Total incoming resources</b>       | <b>516,940</b> | 423,758       |
| <b>EXPENDITURE</b>                    |                |               |
| <b>Raising donations and legacies</b> |                |               |
| Fund raising expenses                 | 6,872          | 6,094         |
| <b>Charitable activities</b>          |                |               |
| Wages                                 | 154,329        | 106,761       |
| Social security                       | 8,940          | 2,521         |
| Pensions                              | 3,220          | 1,906         |
| Other operating leases                | 13,799         | 14,533        |
| Insurance                             | 6,208          | 2,129         |
| Light and heat                        | 2,501          | 1,654         |
| Telephone                             | 5,050          | 3,786         |
| Postage and stationery                | 4,510          | 7,506         |
| Advertising                           | 266            | 120           |
| Sundries                              | 9,394          | 10,042        |
| Dog supplies                          | 3,006          | -             |
| Kennel fees                           | 20,992         | 26,156        |
| Vet fees                              | 82,647         | 68,086        |
| Overseas transportation of dogs       | 19,329         | 35,295        |
| Grants to individuals                 | <u>941</u>     | <u>3,325</u>  |
|                                       | <b>335,132</b> | 283,820       |
| <b>Other</b>                          |                |               |
| Repairs and renewals                  | 4,156          | 3,668         |
| Carried forward                       | 4,156          | 3,668         |

This page does not form part of the statutory financial statements

**ALL DOGS MATTER**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2024**

|  | 2024<br>£             | 2023<br>£       |
|--|-----------------------|-----------------|
| <b>Other</b>                                       |                       |                 |
| Brought forward                                    | 4,156                 | 3,668           |
| Purchases and sundry costs                         | 18,022                | 13,518          |
| Computer costs                                     | <u>7,591</u>          | <u>3,344</u>    |
|  | <b>29,769</b>         | 20,530          |
| <b>Support costs</b>                               |                       |                 |
| <b>Management</b>                                  |                       |                 |
| Accountancy and bookkeeping                        | 7,004                 | 3,573           |
| Legal fees   | 5,511                 | (1,008)         |
| Fixtures and fittings                              | 504                   | 594             |
| Motor vehicles                                     | 2,714                 | 3,201           |
| Computer equipment                                 | <u>345</u>            | <u>-</u>        |
|  | <b>16,078</b>         | 6,360           |
| <b>Finance</b>                                     |                       |                 |
| Bank charges                                       | 2,457                 | 1,960           |
| <b>Other</b>                                       |                       |                 |
| Sundries   | <u>-</u>              | <u>266</u>      |
| Total resources expended                           | <u><b>390,308</b></u> | <u>319,030</u>  |
| <b>Net income before gains and losses</b>          | <b>126,632</b>        | 104,728         |
| <b>Realised recognised gains and losses</b>        |                       |                 |
| Realised gains/(losses) on fixed asset investments | <u>21,596</u>         | <u>(31,011)</u> |
| <b>Net income</b>                                  | <u><b>148,228</b></u> | <u>73,717</u>   |

This page does not form part of the statutory financial statements

**ALL DOGS MATTER**

England & Wales - Charity number 1132883

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
ALL DOGS MATTER**

Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

**ALL DOGS MATTER**

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for the year ended 31 March 2023**

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## **ALL DOGS MATTER**

### **REPORT OF THE TRUSTEES for the year ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

All Dogs Matter is a dog rescue and rehoming charity working in and around London to transform the lives of unwanted and abandoned dogs. We also rehome dogs in need from overseas.

It is our mission to transform the lives of dogs and their owners. We are passionate about dog welfare and this drives everything we do. It is our commitment to not stop until all dogs have happy and safe forever homes. We don't discriminate against a dog's breed or age and we never put a healthy dog down - all dogs matter!

Our team and volunteers are committed to ensuring dogs have happy and healthy lives. We are stronger together and collaborate with individuals and organisations to ensure the best outcomes for dogs and their owners, even in the toughest of circumstances. We don't shy away from difficult situations and always act in the best interest of the dogs we rescue and rehome.

#### **OBJECTIVES AND ACTIVITIES**

##### **Significant activities**

It has been a very challenging year for Ira Moss and her team at All Dogs Matter. There has been an unprecedented rise in the numbers of dogs either being abandoned or needing to be re-homed. Dog abandonment has been the highest we have ever experienced and is running at 50% more than last year. All of this is a predictable consequence of the surge in dog purchases and ownership during the Covid pandemic, and in its latter stages, and now we are also seeing the effects of a rising cost-of-living, which has had impacts on the ability of owners to cover the costs of keeping a dog well fed and in good health.

So far this year we have taken in 420 dogs and all but a few have been rehomed. We do try to limit the use of our kennels as much as possible by sending the dogs to a fosterer before rehoming and while the office team has managed this well over the year it has not been easy and there remains a need to find more people who would be willing to foster one of the dogs while a forever home is found.

The pressure on kennel space has been intense and there has been little or no spare capacity throughout the year. The trustees of the charity are currently reviewing our whole strategy for kennel provision. We need to expand what we can offer and there is a need to invest in upgrading facilities. We lack a certain future at the present site at Southend Farm since we do not have a long-term contract to lease the space occupied by our kennels and the whole site is potentially under review by the owners. Our preferred option would be to secure the present site plus additional land and we would then expand the space with our own design and management. This is being explored but whatever the outcome, we will have to invest a considerable amount of money in infrastructure and services and that is why fundraising from events and our various generous donors is still so important to our existence.

Another area where we are experiencing rising costs is in the excellent services provided by the vets we use. We are very grateful for the reductions in fees they all offer to us but, overall, the headline costs are rising and we are also taking in many more dogs that have been abandoned with health issues that require urgent care before they are rehomed.

Our charity shop in Muswell Hill continues to be well managed and is very successful and profitable, with welcome contributions to our running costs. There have been some staffing changes over the year with new management in place at the kennels and we have appointed an experienced part-time book-keeper in the office to help with strengthening our financial management systems.

## **ALL DOGS MATTER**

### **REPORT OF THE TRUSTEES for the year ended 31 March 2023**

#### **OBJECTIVES AND ACTIVITIES**

##### **Significant activities**

We have recently appointed two new trustees, Jason Alton and Alec Burns and their experience will be valuable as we continue with our plans for the future. I would like to personally thank Ira and all of the permanent and volunteer staff who help make All Dogs Matter a success for all of their commitment throughout the past year. The charity is in good hands and is well placed for the future.

#### **FINANCIAL REVIEW**

##### **Financial position**

Gross income from all sources for this year totalled £423,758 (2022 - £354,076) with significantly more donations being received from the shop and adoption or rehoming. During the year there was a total expenditure of £319,030 (2022 - £298,269) and overall net income before gains and losses of £104,728 (2022 - £55,807). At the end of the year, 31 March 2023, the unrestricted funds of the charity amounted to £594,785 (2022 - £521,068).

Given the current financial position of the charity and the lift of Covid-19 restrictions the charity is able to fully operate as normal and the trustees believe there is no reason the charity would not be able to meet the charity's objectives for the foreseeable future.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1132883

##### **Registered office**

All Dogs Matter, 30 Aylmer Road  
Aylmer Parade  
London  
London  
N2 0PE

##### **Trustees**

Ms W Miles  
M Testler  
R Harris  
D Kerr  
Ms S Russell  
Ms S Furminger  
P J Egan  
J Alton (Appointed 16 August 2023)

**ALL DOGS MATTER**

**REPORT OF THE TRUSTEES  
for the year ended 31 March 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

Approved by order of the board of trustees on 19 December 2023 and signed on its behalf by:

David Kerr

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ALL DOGS MATTER**

### **Independent examiner's report to the trustees of All Dogs Matter ('the charity')**

I report to the charity trustees on my examination of the accounts for the year ended 31 March 2023.

### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of your 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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of ACCA which is one of the listed bodies.

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 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Helen Coombes

Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

19 December 2023

**ALL DOGS MATTER**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2023**

|                                    | Notes | <b>2023<br/>Unrestricted<br/>funds<br/>£</b> | 2022<br>Total<br>funds<br>£  |
|------------------------------------|-------|--|------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |  |                              |
| Donations and legacies             |       | <b>236,549</b>                               | 196,612                      |
| Other trading activities           | 2     | <b>172,421</b>                               | 151,935                      |
| Investment income                  | 3     | <b>14,074</b>                                | 5,512                        |
| Other income                       |       | <b>714</b>                                   | 17                           |
| <b>Total</b>                       |       | <b><u>423,758</u></b>                        | <b><u>354,076</u></b>        |
| <br><b>EXPENDITURE ON</b>          |       |  |                              |
| Raising funds                      |       | <b>6,094</b>                                 | 8,547                        |
| <b>Charitable activities</b>       |       |  |                              |
| Cost of establishment              |       | <b>15,818</b>                                | 13,420                       |
| Other resources expended           |       | <b>147,014</b>                               | 126,713                      |
| Cost of dog care                   |       | <b>129,574</b>                               | 115,435                      |
| Other                              |       | <b><u>20,530</u></b>                         | <u>34,154</u>                |
| <b>Total</b>                       |       | <b><u>319,030</u></b>                        | <b><u>298,269</u></b>        |
| Net gains/(losses) on investments  |       | <b><u>(31,011)</u></b>                       | <u>6,999</u>                 |
| <b>NET INCOME</b>                  |       | <b>73,717</b>                                | 62,806                       |
| <br><b>RECONCILIATION OF FUNDS</b> |       |  |                              |
| Total funds brought forward        |       | <b><u>521,068</u></b>                        | <u>458,262</u>               |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b><u><u>594,785</u></u></b>                 | <b><u><u>521,068</u></u></b> |

The notes form part of these financial statements

**ALL DOGS MATTER**

**BALANCE SHEET  
31 March 2023**

|  |       | <b>2023</b>           | 2022           |
|--|-------|-----------------------|----------------|
|  |       | <b>Unrestricted</b>   | Total          |
|  |       | <b>funds</b>          | funds          |
|  |       | <b>£</b>              | £              |
| <b>FIXED ASSETS</b>                              | Notes |                       |                |
| Tangible assets                                  | 8     | <b>12,966</b>         | 16,761         |
| Investments                                      | 9     | <b><u>343,556</u></b> | <u>374,567</u> |
|  |       | <b>356,522</b>        | 391,328        |
| <br><b>CURRENT ASSETS</b>                        |       |                       |                |
| Debtors  | 10    | <b>41,651</b>         | 35,368         |
| Cash at bank                                     |       | <b><u>207,958</u></b> | <u>131,389</u> |
|  |       | <b>249,609</b>        | 166,757        |
| <br><b>CREDITORS</b>                             |       |                       |                |
| Amounts falling due within one year              | 11    | <b>(11,346)</b>       | (37,017)       |
|  |       | <hr/>                 | <hr/>          |
| <br><b>NET CURRENT ASSETS</b>                    |       | <b><u>238,263</u></b> | <u>129,740</u> |
| <br><b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <b>594,785</b>        | 521,068        |
|  |       | <hr/>                 | <hr/>          |
| <br><b>NET ASSETS</b>                            |       | <b><u>594,785</u></b> | <u>521,068</u> |
| <br><b>FUNDS</b>                                 | 12    |                       |                |
| Unrestricted funds                               |       | <b><u>594,785</u></b> | <u>521,068</u> |
| <br><b>TOTAL FUNDS</b>                           |       | <b><u>594,785</u></b> | <u>521,068</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2023 and were signed on its behalf by:

David Kerr

## ALL DOGS MATTER

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

##### **Expenditure**

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |                              |
|-----------------------|------------------------------|
| Fixtures and fittings | - 15% on reducing balance    |
| Motor vehicles        | - 25% on reducing balance    |
| Computer equipment    | - Straight line over 3 years |

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2023**

**2. OTHER TRADING ACTIVITIES**

|                            | <b>2023</b>           | 2022                  |
|----------------------------|-----------------------|-----------------------|
|                            | £                     | £                     |
| Fundraising events         | <b>10,323</b>         | 414                   |
| Shop income                | <b>65,904</b>         | 50,823                |
| Adopting and rehoming fees | <b>91,771</b>         | 84,049                |
| Local government contracts | <b>4,423</b>          | 2,962                 |
| Shop donation              | <u>-</u>              | <u>13,687</u>         |
|                            | <b><u>172,421</u></b> | <b><u>151,935</u></b> |

**3. INVESTMENT INCOME**

|                   | <b>2023</b>          | 2022         |
|-------------------|----------------------|--------------|
|                   | £                    | £            |
| Investment income | <b><u>14,074</u></b> | <u>5,512</u> |

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                             | <b>2023</b>          | 2022          |
|-----------------------------|----------------------|---------------|
|                             | £                    | £             |
| Depreciation - owned assets | <b>3,795</b>         | 1,728         |
| Other operating leases      | <b><u>14,533</u></b> | <u>13,828</u> |

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**6. AVERAGE NUMBER OF EMPLOYEES**

The average monthly number of employees during the year was 7 (2022 - 7).

ALL DOGS MATTER

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                                    | Unrestricted<br>funds<br>£ |
|------------------------------------|----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                            |
| Donations and legacies             | 196,612                    |
| Other trading activities           | 151,935                    |
| Investment income                  | 5,512                      |
| Other income                       | <u>17</u>                  |
| <b>Total</b>                       | <u>354,076</u>             |
| <br>                               |                            |
| <b>EXPENDITURE ON</b>              |                            |
| Raising funds                      | 8,547                      |
| <b>Charitable activities</b>       |                            |
| Cost of establishment              | 13,420                     |
| Other resources expended           | 126,713                    |
| Cost of dog care                   | 115,435                    |
| Other                              | <u>34,154</u>              |
| <b>Total</b>                       | <u>298,269</u>             |
| <br>                               |                            |
| Net gains on investments           | <u>6,999</u>               |
| <br>                               |                            |
| <b>NET INCOME</b>                  | 62,806                     |
| <br>                               |                            |
| <b>RECONCILIATION OF FUNDS</b>     |                            |
| Total funds brought forward        | 458,262                    |
|                                    | <u>          </u>          |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u><u>521,068</u></u>      |

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2023**

**8. TANGIBLE FIXED ASSETS**

|                                   | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Computer<br>equipment<br>£ | Totals<br>£   |
|-----------------------------------|----------------------------------|------------------------|----------------------------|---------------|
| <b>COST</b>                       |                                  |                        |                            |               |
| At 1 April 2022 and 31 March 2023 | <u>7,109</u>                     | <u>18,650</u>          | <u>1,564</u>               | <u>27,323</u> |
| <b>DEPRECIATION</b>               |                                  |                        |                            |               |
| At 1 April 2022                   | 3,151                            | 5,847                  | 1,564                      | 10,562        |
| Charge for year                   | <u>594</u>                       | <u>3,201</u>           | <u>-</u>                   | <u>3,795</u>  |
| At 31 March 2023                  | <u>3,745</u>                     | <u>9,048</u>           | <u>1,564</u>               | <u>14,357</u> |
| <b>NET BOOK VALUE</b>             |                                  |                        |                            |               |
| At 31 March 2023                  | <u>3,364</u>                     | <u>9,602</u>           | <u>-</u>                   | <u>12,966</u> |
| At 31 March 2022                  | <u>3,958</u>                     | <u>12,803</u>          | <u>-</u>                   | <u>16,761</u> |

**9. FIXED ASSET INVESTMENTS**

|                       | Listed<br>investments<br>£ |
|-----------------------|----------------------------|
| <b>MARKET VALUE</b>   |                            |
| At 1 April 2022       | 374,567                    |
| Revaluations          | <u>(31,011)</u>            |
| At 31 March 2023      | <u>343,556</u>             |
| <b>NET BOOK VALUE</b> |                            |
| At 31 March 2023      | <u>343,556</u>             |
| At 31 March 2022      | <u>374,567</u>             |

There were no investment assets outside the UK.

Cost or valuation at 31 March 2023 is represented by:

|                   | Listed<br>investments<br>£ |
|-------------------|----------------------------|
| Valuation in 2019 | 3,570                      |
| Valuation in 2020 | (1,465)                    |
| Valuation in 2021 | 15,033                     |
| Valuation in 2022 | 6,999                      |
| Valuation in 2023 | <u>(32,057)</u>            |
| Cost              | <u>350,430</u>             |
|                   | <u>342,510</u>             |

ALL DOGS MATTER

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2023

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                    | 2023          | 2022          |
|------------------------------------|---------------|---------------|
|                                    | £             | £             |
| Trade debtors                      | 346           | -             |
| Amounts owed by group undertakings | 10,519        | 10,351        |
| Other debtors                      | 12,500        | 12,500        |
| VAT                                | 7,517         | 6,232         |
| Prepayments                        | 10,769        | 6,285         |
|                                    | <u>41,651</u> | <u>35,368</u> |

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                 | 2023          | 2022          |
|---------------------------------|---------------|---------------|
|                                 | £             | £             |
| Trade creditors                 | 7,632         | 7,508         |
| Social security and other taxes | 1,741         | 1,741         |
| Other creditors                 | 472           | 1,268         |
| Accrued expenses                | 1,500         | 26,500        |
|                                 | <u>11,346</u> | <u>37,017</u> |

12. MOVEMENT IN FUNDS

|                           | At 1.4.22      | Net movement in funds | At 31.3.23     |
|---------------------------|----------------|-----------------------|----------------|
|                           | £              | £                     | £              |
| <b>Unrestricted funds</b> |                |                       |                |
| General fund              | 496,931        | 104,728               | 601,659        |
| Fair value reserve        | 24,137         | (31,011)              | (6,874)        |
|                           | <u>521,068</u> | <u>73,717</u>         | <u>594,785</u> |
| <b>TOTAL FUNDS</b>        | <u>521,068</u> | <u>73,717</u>         | <u>594,785</u> |

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2023**

**12. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 423,758                    | (319,030)                  | -                        | 104,728                   |
| Fair value reserve        | <u>-</u>                   | <u>-</u>                   | <u>(31,011)</u>          | <u>(31,011)</u>           |
|                           | <u>423,758</u>             | <u>(319,030)</u>           | <u>(31,011)</u>          | <u>73,717</u>             |
| <b>TOTAL FUNDS</b>        | <u>423,758</u>             | <u>(319,030)</u>           | <u>(31,011)</u>          | <u>73,717</u>             |

**Comparatives for movement in funds**

|                           | At 1.4.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.22<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 441,124        | 55,807                           | 496,931            |
| Fair value reserve        | <u>17,138</u>  | <u>6,999</u>                     | <u>24,137</u>      |
|                           | <u>458,262</u> | <u>62,806</u>                    | <u>521,068</u>     |
| <b>TOTAL FUNDS</b>        | <u>458,262</u> | <u>62,806</u>                    | <u>521,068</u>     |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 354,076                    | (298,269)                  | -                        | 55,807                    |
| Fair value reserve        | <u>-</u>                   | <u>-</u>                   | <u>6,999</u>             | <u>6,999</u>              |
|                           | <u>354,076</u>             | <u>(298,269)</u>           | <u>6,999</u>             | <u>62,806</u>             |
| <b>TOTAL FUNDS</b>        | <u>354,076</u>             | <u>(298,269)</u>           | <u>6,999</u>             | <u>62,806</u>             |

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2023**

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

|                           | At 1.4.21<br>£        | Net<br>movement<br>in funds<br>£ | At<br>31.3.23<br>£    |
|---------------------------|-----------------------|----------------------------------|-----------------------|
| <b>Unrestricted funds</b> |                       |                                  |                       |
| General fund              | 441,124               | 160,535                          | 601,659               |
| Fair value reserve        | <u>17,138</u>         | <u>(24,012)</u>                  | <u>(6,874)</u>        |
|                           | <u>458,262</u>        | <u>136,523</u>                   | <u>594,785</u>        |
| <b>TOTAL FUNDS</b>        | <u><u>458,262</u></u> | <u><u>136,523</u></u>            | <u><u>594,785</u></u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 777,834                    | (617,299)                  | -                        | 160,535                   |
| Fair value reserve        | <u>-</u>                   | <u>-</u>                   | <u>(24,012)</u>          | <u>(24,012)</u>           |
|                           | <u>777,834</u>             | <u>(617,299)</u>           | <u>(24,012)</u>          | <u>136,523</u>            |
| <b>TOTAL FUNDS</b>        | <u><u>777,834</u></u>      | <u><u>(617,299)</u></u>    | <u><u>(24,012)</u></u>   | <u><u>136,523</u></u>     |

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**ALL DOGS MATTER**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2023**

|                                       | 2023<br>£      | 2022<br>£     |
|---------------------------------------|----------------|---------------|
| <b>INCOME AND ENDOWMENTS</b>          |                |               |
| <b>Donations and legacies</b>         |                |               |
| Donations                             | 213,722        | 196,612       |
| Legacies                              | <u>22,827</u>  | <u>-</u>      |
|                                       | <b>236,549</b> | 196,612       |
| <b>Other trading activities</b>       |                |               |
| Fundraising events                    | 10,323         | 414           |
| Shop income                           | 65,904         | 50,823        |
| Adopting and rehoming fees            | 91,771         | 84,049        |
| Local government contracts            | 4,423          | 2,962         |
| Shop donation                         | <u>-</u>       | <u>13,687</u> |
|                                       | <b>172,421</b> | 151,935       |
| <b>Investment income</b>              |                |               |
| Investment income                     | 14,074         | 5,512         |
| <b>Other income</b>                   |                |               |
| Deposit account interest              | <u>714</u>     | <u>17</u>     |
| <b>Total incoming resources</b>       | <b>423,758</b> | 354,076       |
| <b>EXPENDITURE</b>                    |                |               |
| <b>Raising donations and legacies</b> |                |               |
| Fund raising expenses                 | 6,094          | 8,547         |
| <b>Charitable activities</b>          |                |               |
| Wages                                 | 106,761        | 94,533        |
| Social security                       | 2,521          | 3,067         |
| Pensions                              | 1,906          | 1,679         |
| Other operating leases                | 14,533         | 13,828        |
| Insurance                             | 2,129          | 2,925         |
| Light and heat                        | 1,654          | 1,255         |
| Telephone                             | 3,786          | 3,268         |
| Postage and stationery                | 7,506          | 8,614         |
| Advertising                           | 120            | 1,143         |
| Sundries                              | 10,042         | 8,565         |
| Kennel fees                           | 26,156         | 18,160        |
| Vet fees                              | 68,086         | 60,741        |
| Overseas transportation of dogs       | 35,295         | 33,312        |
| Carried forward                       | <b>280,495</b> | 251,090       |

This page does not form part of the statutory financial statements

**ALL DOGS MATTER**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2023**

|  | 2023<br>£                   | 2022<br>£            |
|--|-----------------------------|----------------------|
| <b>Charitable activities</b>                       |                             |                      |
| Brought forward                                    | 280,495                     | 251,090              |
| Grants to individuals                              | <u>3,325</u>                | <u>1,630</u>         |
|  | <b>283,820</b>              | 252,720              |
| <br><b>Other</b>                                   |                             |                      |
| Repairs and renewals                               | 3,668                       | 5,031                |
| Purchases and sundry costs                         | 13,518                      | 16,989               |
| Computer costs                                     | <u>3,344</u>                | <u>3,476</u>         |
|  | <b>20,530</b>               | 25,496               |
| <br><b>Support costs</b>                           |                             |                      |
| <b>Management</b>                                  |                             |                      |
| Accountancy and bookkeeping                        | 3,573                       | 5,839                |
| Legal fees   | (1,008)                     | 2,021                |
| Fixtures and fittings                              | 594                         | 471                  |
| Motor vehicles                                     | <u>3,201</u>                | <u>1,257</u>         |
|  | <b>6,360</b>                | 9,588                |
| <br><b>Finance</b>                                 |                             |                      |
| Bank charges                                       | 1,960                       | 1,918                |
| <br><b>Other</b>                                   |                             |                      |
| Sundries   | <u>266</u>                  | -                    |
| <br>Total resources expended                       | <u><b>319,030</b></u>       | <u>298,269</u>       |
| <br><b>Net income before gains and losses</b>      | <b>104,728</b>              | 55,807               |
| <br><b>Realised recognised gains and losses</b>    |                             |                      |
| Realised gains/(losses) on fixed asset investments | <u>(31,011)</u>             | <u>6,999</u>         |
| <br><b>Net income</b>                              | <u><u><b>73,717</b></u></u> | <u><u>62,806</u></u> |

This page does not form part of the statutory financial statements

**ALL DOGS MATTER**

England & Wales - Charity number 1132883

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
ALL DOGS MATTER**

Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

# ALL DOGS MATTER

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## **ALL DOGS MATTER**

### **REPORT OF THE TRUSTEES for the year ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

All Dogs Matter is a dog rescue and rehoming charity working in and around London to transform the lives of unwanted and abandoned dogs. We also rehome dogs in need from overseas.

It is our mission to transform the lives of dogs and their owners. We are passionate about dog welfare and this drives everything we do. It is our commitment to not stop until all dogs have happy and safe forever homes. We don't discriminate against a dog's breed or age and we never put a healthy dog down - all dogs matter!

Our team and volunteers are committed to ensuring dogs have happy and healthy lives. We are stronger together and collaborate with individuals and organisations to ensure the best outcomes for dogs and their owners, even in the toughest of circumstances. We don't shy away from difficult situations and always act in the best interest of the dogs we rescue and rehome.

##### **Significant activities**

The past year has witnessed a gradual return to what we all feel as normal life, albeit overshadowed by the worrying cost of living crisis. Life in the world of dogs has not been immune to all that has been experienced by their owners.

A consequence of the lifting of restrictions as lockdown came to an end is that many people chose to return to work, some part-time. There is certainly a correlation between this and the rising numbers of dogs who are no longer wanted by their owners, many of whom have realised that having the company of a dog during lockdown is not the same as the reality and expense of keeping their dog while having to go out to work. Also, the cost-of-living crisis is also having an impact as owners make decisions that they can no longer afford the expense of responsible dog ownership. Many owners have learned ways to continue to live with their dogs but for some it is all too much and they either seek to sell the dog to re-coup their costs or look to re-homing with charities such as our own.

What is of concern to us is that we are getting more dogs with behavioural issues, some possibly due to there not being properly socialised or trained by inexperienced owners during the pandemic. These dogs are all taking longer to re-home as we search for an appropriate match with new owners and there has also been a noticeable slowing down of adoption rates in all parts of the country. Thus, the dogs we accept tend to be in our kennels or with foster homes for longer than was our experience in the past. While there is no widely established pattern by dog type we have observed that Bull breeds are proving the most difficult to re-home.

We have also observed that the overall fall in demand for new dog ownership is leading to an over-supply of puppies and, sadly, instances of whole litters being abandoned are becoming more common, particularly when simply regarded as surplus to requirements and an unnecessary expense by the more unscrupulous breeders and farmers.

This emerging situation has put considerable pressure on space availability in our kennels in Waltham Abbey, and on our hard-working staff and volunteers, and we have had to rent additional kennel space on-site.

In addition to dealing with the pressures of re-homing dogs within the UK we have, selectively, continued to accept a limited number of dogs for re-homing from Egypt and China. Our experience is that such dogs put little additional pressure on our kennel operations since with few exceptions they are easier to quickly re-home, probably because they tend to be labradors, retrievers and spaniels.

Our charity shop continues to do good business since it re-opened after lockdown but there is uncertainty about how profits can be maintained in the year to come as the costs of heating and lighting continue to increase and people may be inclined to spend less in shops in the future. This situation will be monitored month by month but we anticipate keeping the shop open for business to be ready for what we hope will be improved operating conditions next year and beyond.

## **ALL DOGS MATTER**

### **REPORT OF THE TRUSTEES for the year ended 31 March 2022**

Fundraising and events continue to be a very important and essential part of the way we run and publicise the charity and we are grateful for the many instances of generosity and hard work in the past year that have done so much to support our operational costs and our ability to face the challenges of increasing numbers of dogs without homes.

Once again, the trustees would like to thank Ira Moss and her team in the charity office for all their work over the past year. It has been a challenging time for them all but they never gave up their focus on doing what was best for all dogs in need.

Finally, I would like to extend the thanks and gratitude of the trustees to Michael Testler who, after many years of service to the charity, has stepped down from the board of trustees.

#### **FINANCIAL REVIEW**

##### **Financial position**

We are pleased to be able to report that the charity is in robust financial health. Over the past year we have transferred some operational funds to the investment company, Rathbones, and we have been benefiting from both capital growth and dividends. We have done this to protect our ability to support the dogs we accept for re-homing since we have seen rising veterinary expenses as the dogs have more medical issues than before and we also have to fund the rising costs of the kennel operations. It is a policy of the trustees to future-proof the charity and the kennels is a good example. We have no security of tenure at Waltham Abbey and our capital base will give us options should we ever have to find alternatives premises.

The capital value has inevitably suffered a downturn in the last few months but a long-term view is prudent and the trustees are confident that the investments to date will considerably enhance our future financial stability and growth.

Gross income from all sources for this year totalled £354,076 (2021 - £340,936) with significantly more donations being received from the shop and adoption or rehoming. During the year there was a total expenditure of £298,269 (2021 - £216,927) and overall net income before gains and losses of £55,807 (2021 - £124,0092). At the end of the year, 31 March 2022, the unrestricted funds of the charity amounted to £521,068 (2021 - 458,262).

Given the current financial position of the charity and the lift of Covid-19 restrictions the charity is able to fully operate as normal and the trustees' believe there is no reason the charity would not be able to meet the charity's objectives for the foreseeable future.

**ALL DOGS MATTER**  
**REPORT OF THE TRUSTEES**  
**for the year ended 31 March 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1132883

**Registered office**

All Does Matter, 30 Aylmer Road  
Aylmer Parade  
London  
London  
N2 0PE

**Trustees**

Ms W Miles  
M Testler  
R Harris  
D Kerr  
Ms S Russell  
Ms S Furminger  
P J Egan

**Independent Examiner**

Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

Approved by order of the board of trustees on 5 December 2022 and signed on its behalf by:

David Kerr

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ALL DOGS MATTER**

**Independent examiner's report to the trustees of All Dogs Matter ('the charity')**

I report to the charity trustees on my examination of the accounts for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of your 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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

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 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Helen Coombes  
FCCA  
Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

5 December 2022

**ALL DOGS MATTER**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2022**

|  | Notes | 2022<br>Unrestricted<br>funds<br>£ | 2021<br>Total<br>funds<br>£      |
|--|-------|------------------------------------|----------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                                    |                                  |
| Donations and legacies                 |       | <b>196,612</b>                     | 210,731                          |
| Other trading activities               | 2     | <b>151,935</b>                     | 126,302                          |
| Investment income                      | 3     | <b>5,512</b>                       | 3,851                            |
| Other income                           |       | <u>17</u>                          | <u>52</u>                        |
| <b>Total</b>                           |       | <b><u>354,076</u></b>              | <b><u>340,936</u></b>            |
| <br><b>EXPENDITURE ON</b>              |       |                                    |                                  |
| Raising funds                          |       | <b>8,547</b>                       | 2,299                            |
| <b>Charitable activities</b>           |       |                                    |                                  |
| Cost of establishment                  |       | <b>14,376</b>                      | 132,658                          |
| Other resources expended               |       | <b>125,757</b>                     | 22,753                           |
| Cost of dog care                       |       | <b>115,435</b>                     | 50,900                           |
| Other                                  |       | <u>34,154</u>                      | <u>8,317</u>                     |
| <b>Total</b>                           |       | <b><u>298,269</u></b>              | <b><u>216,927</u></b>            |
| <br>Net gains on investments           |       | <br><u>6,999</u>                   | <br><u>15,033</u>                |
| <br><b>NET INCOME</b>                  |       | <br><b>62,806</b>                  | <br>139,042                      |
| <br><b>RECONCILIATION OF FUNDS</b>     |       |                                    |                                  |
| <b>Total funds brought forward</b>     |       | <b>458,262</b>                     | 319,220                          |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> |       | <br><b><u><u>521,068</u></u></b>   | <br><b><u><u>458,262</u></u></b> |

The notes form part of these financial statements

**ALL DOGS MATTER**

**BALANCE SHEET  
31 March 2022**

|  | Notes | <b>2022<br/>Unrestricted<br/>funds<br/>£</b> | 2021<br>Total<br>funds<br>£ |
|--|-------|--|-----------------------------|
| <b>FIXED ASSETS</b>                              |       |  |                             |
| Tangible assets                                  | 8     | <b>16,761</b>                                | 1,048                       |
| Investments                                      | 9     | <u><b>374,567</b></u>                        | <u>217,568</u>              |
|  |       | <b>391,328</b>                               | 218,616                     |
| <b>CURRENT ASSETS</b>                            |       |  |                             |
| Debtors  | 10    | <b>35,368</b>                                | 34,171                      |
| Cash at bank                                     |       | <u><b>131,389</b></u>                        | <u>233,026</u>              |
|  |       | <b>166,757</b>                               | 267,197                     |
| <b>CREDITORS</b>                                 |       |  |                             |
| Amounts falling due within one year              | 11    | <u><b>(37,017)</b></u>                       | <u>(27,551)</u>             |
| <b>NET CURRENT ASSETS</b>                        |       | <u><b>129,740</b></u>                        | <u>239,646</u>              |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u><b>521,068</b></u>                        | 458,262                     |
| <b>NET ASSETS</b>                                |       | <u><b>521,068</b></u>                        | <u>458,262</u>              |
| <b>FUNDS</b>                                     | 12    |  |                             |
| Unrestricted funds                               |       | <u><b>521,068</b></u>                        | <u>458,262</u>              |
| <b>TOTAL FUNDS</b>                               |       | <u><b>521,068</b></u>                        | <u>458,262</u>              |

The financial statements were approved by the Board of Trustees and authorised for issue on 5 December 2022 and were signed on its behalf by:

David Kerr

The notes form part of these financial statements

## ALL DOGS MATTER

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |                              |
|-----------------------|------------------------------|
| Fixtures and fittings | - 15% on reducing balance    |
| Motor vehicles        | - 25% on reducing balance    |
| Computer equipment    | - Straight line over 3 years |

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2022**

**2. OTHER TRADING ACTIVITIES**

|                            | <b>2022</b>           | 2021           |
|----------------------------|-----------------------|----------------|
|                            | £                     | £              |
| Fundraising events         | <b>414</b>            | 16,485         |
| Shop income                | <b>50,823</b>         | 7,042          |
| Adopting and rehoming fees | <b>84,049</b>         | 42,980         |
| Local government contracts | <b>2,962</b>          | 59,795         |
| Shop donation              | <b><u>13,687</u></b>  | <u>-</u>       |
|                            | <b><u>151,935</u></b> | <u>126,302</u> |

**3. INVESTMENT INCOME**

|                   | <b>2022</b>         | 2021         |
|-------------------|---------------------|--------------|
|                   | £                   | £            |
| Investment income | <b><u>5,512</u></b> | <u>3,851</u> |

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                             | <b>2022</b>          | 2021          |
|-----------------------------|----------------------|---------------|
|                             | £                    | £             |
| Depreciation - owned assets | <b>1,728</b>         | 265           |
| Other operating leases      | <b><u>13,828</u></b> | <u>24,633</u> |

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**6. AVERAGE NUMBER OF EMPLOYEES**

The average monthly number of employees during the year was 7 (2019 - 7).

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted<br>funds<br>£ |
|-----------------------------------|----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                            |
| Donations and legacies            | 210,731                    |
| Other trading activities          | 126,302                    |
| Investment income                 | 3,851                      |
| Other income                      | <u>52</u>                  |
| <b>Total</b>                      | <b><u>340,936</u></b>      |
| <br><b>EXPENDITURE ON</b>         |                            |
| Raising funds                     | 2,299                      |

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2022**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                                    | Unrestricted<br>funds<br>£ |
|------------------------------------|----------------------------|
| <b>Charitable activities</b>       |                            |
| Cost of establishment              | 132,658                    |
| Other resources expended           | 22,753                     |
| Cost of dog care                   | 50,900                     |
| Other                              | <u>8,317</u>               |
| <b>Total</b>                       | <u>216,927</u>             |
| Net gains on investments           | <u>15,033</u>              |
| <b>NET INCOME</b>                  | 139,042                    |
| <b>RECONCILIATION OF FUNDS</b>     |                            |
| <b>Total funds brought forward</b> | 319,220                    |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u><u>458,262</u></u>      |

**8. TANGIBLE FIXED ASSETS**

|                       | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Computer<br>equipment<br>£ | Totals<br>£          |
|-----------------------|----------------------------------|------------------------|----------------------------|----------------------|
| <b>COST</b>           |                                  |                        |                            |                      |
| At 1 April 2021       | 3,218                            | 5,100                  | 1,564                      | 9,882                |
| Additions             | <u>3,891</u>                     | <u>13,550</u>          | <u>-</u>                   | <u>17,441</u>        |
| At 31 March 2022      | <u>7,109</u>                     | <u>18,650</u>          | <u>1,564</u>               | <u>27,323</u>        |
| <b>DEPRECIATION</b>   |                                  |                        |                            |                      |
| At 1 April 2021       | 2,680                            | 4,590                  | 1,564                      | 8,834                |
| Charge for year       | <u>471</u>                       | <u>1,257</u>           | <u>-</u>                   | <u>1,728</u>         |
| At 31 March 2022      | <u>3,151</u>                     | <u>5,847</u>           | <u>1,564</u>               | <u>10,562</u>        |
| <b>NET BOOK VALUE</b> |                                  |                        |                            |                      |
| At 31 March 2022      | <u><u>3,958</u></u>              | <u><u>12,803</u></u>   | <u><u>-</u></u>            | <u><u>16,761</u></u> |
| At 31 March 2021      | <u>538</u>                       | <u>510</u>             | <u>-</u>                   | <u>1,048</u>         |

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2022**

**9. FIXED ASSET INVESTMENTS**

|                       | Listed<br>investments<br>£ |
|-----------------------|----------------------------|
| <b>MARKET VALUE</b>   |                            |
| At 1 April 2021       | 217,568                    |
| Additions             | 150,000                    |
| Revaluations          | <u>6,999</u>               |
| At 31 March 2022      | <u>374,567</u>             |
| <b>NET BOOK VALUE</b> |                            |
| At 31 March 2022      | <u>374,567</u>             |
| At 31 March 2021      | <u>217,568</u>             |

There were no investment assets outside the UK.

Cost or valuation at 31 March 2022 is represented by:

|                   | Listed<br>investments<br>£ |
|-------------------|----------------------------|
| Valuation in 2019 | 3,570                      |
| Valuation in 2020 | (1,465)                    |
| Valuation in 2021 | 15,033                     |
| Valuation in 2022 | 6,999                      |
| Cost              | <u>350,430</u>             |
|                   | <u>374,567</u>             |

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                    | 2022<br>£     | 2021<br>£     |
|------------------------------------|---------------|---------------|
| Amounts owed by group undertakings | 10,351        | -             |
| Other debtors                      | 12,500        | 12,500        |
| VAT                                | 6,232         | 18,272        |
| Prepayments and accrued income     | -             | 3,399         |
| Prepayments                        | <u>6,285</u>  | -             |
|                                    | <u>35,368</u> | <u>34,171</u> |

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2022**

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                    | <b>2022</b>          | 2021          |
|------------------------------------|----------------------|---------------|
|                                    | £                    | £             |
| Trade creditors                    | <b>7,508</b>         | 4,574         |
| Amounts owed to group undertakings | -                    | 20,985        |
| Social security and other taxes    | <b>1,741</b>         | -             |
| Other creditors                    | <b>1,268</b>         | 443           |
| Net wages                          | -                    | 49            |
| Accrued expenses                   | <b><u>26,500</u></b> | <u>1,500</u>  |
|                                    | <b><u>37,017</u></b> | <u>27,551</u> |

**12. MOVEMENT IN FUNDS**

|                           | At 1.4.21             | Net<br>movement<br>in funds | At<br>31.3.22         |
|---------------------------|-----------------------|-----------------------------|-----------------------|
|                           | £                     | £                           | £                     |
| <b>Unrestricted funds</b> |                       |                             |                       |
| General fund              | <b>441,124</b>        | <b>55,807</b>               | <b>496,931</b>        |
| Fair value reserve        | <b><u>17,138</u></b>  | <b><u>6,999</u></b>         | <b><u>24,137</u></b>  |
|                           | <b><u>458,262</u></b> | <b><u>62,806</u></b>        | <b><u>521,068</u></b> |
| <b>TOTAL FUNDS</b>        | <b><u>458,262</u></b> | <b><u>62,806</u></b>        | <b><u>521,068</u></b> |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources | Resources<br>expended   | Gains and<br>losses | Movement<br>in funds |
|---------------------------|-----------------------|-------------------------|---------------------|----------------------|
|                           | £                     | £                       | £                   | £                    |
| <b>Unrestricted funds</b> |                       |                         |                     |                      |
| General fund              | <b>354,076</b>        | <b>(298,269)</b>        | -                   | <b>55,807</b>        |
| Fair value reserve        | -                     | -                       | <b>6,999</b>        | <b>6,999</b>         |
|                           | <b><u>354,076</u></b> | <b><u>(298,269)</u></b> | <b><u>6,999</u></b> | <b><u>62,806</u></b> |
| <b>TOTAL FUNDS</b>        | <b><u>354,076</u></b> | <b><u>(298,269)</u></b> | <b><u>6,999</u></b> | <b><u>62,806</u></b> |

**Comparatives for movement in funds**

|                           | At 1.4.20             | Net<br>movement<br>in funds | At<br>31.3.21         |
|---------------------------|-----------------------|-----------------------------|-----------------------|
|                           | £                     | £                           | £                     |
| <b>Unrestricted funds</b> |                       |                             |                       |
| General fund              | 317,115               | 124,009                     | 441,124               |
| Fair value reserve        | <u>2,105</u>          | <u>15,033</u>               | <u>17,138</u>         |
|                           | <u>319,220</u>        | <u>139,042</u>              | <u>458,262</u>        |
| <b>TOTAL FUNDS</b>        | <b><u>319,220</u></b> | <b><u>139,042</u></b>       | <b><u>458,262</u></b> |

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2022**

**12. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 340,936                    | (216,927)                  | -                        | 124,009                   |
| Fair value reserve        | <u>-</u>                   | <u>-</u>                   | <u>15,033</u>            | <u>15,033</u>             |
|                           | <u>340,936</u>             | <u>(216,927)</u>           | <u>15,033</u>            | <u>139,042</u>            |
| <b>TOTAL FUNDS</b>        | <u>340,936</u>             | <u>(216,927)</u>           | <u>15,033</u>            | <u>139,042</u>            |

A current year 12 months and prior year 12 months combined position is as follows:

|                           | At 1.4.20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.22<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 317,115        | 179,816                          | 496,931            |
| Fair value reserve        | <u>2,105</u>   | <u>22,032</u>                    | <u>24,137</u>      |
|                           | <u>319,220</u> | <u>201,848</u>                   | <u>521,068</u>     |
| <b>TOTAL FUNDS</b>        | <u>319,220</u> | <u>201,848</u>                   | <u>521,068</u>     |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 695,012                    | (515,196)                  | -                        | 179,816                   |
| Fair value reserve        | <u>-</u>                   | <u>-</u>                   | <u>22,032</u>            | <u>22,032</u>             |
|                           | <u>695,012</u>             | <u>(515,196)</u>           | <u>22,032</u>            | <u>201,848</u>            |
| <b>TOTAL FUNDS</b>        | <u>695,012</u>             | <u>(515,196)</u>           | <u>22,032</u>            | <u>201,848</u>            |

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2022**

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**ALL DOGS MATTER**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2022**

|                                       | 2022<br>£      | 2021<br>£      |
|---------------------------------------|----------------|----------------|
| <b>INCOME AND ENDOWMENTS</b>          |                |                |
| <b>Donations and legacies</b>         |                |                |
| Donations                             | 196,612        | 205,731        |
| Legacies                              | <u>-</u>       | <u>5,000</u>   |
|                                       | <b>196,612</b> | <b>210,731</b> |
| <b>Other trading activities</b>       |                |                |
| Fundraising events                    | 414            | 16,485         |
| Shop income                           | 50,823         | 7,042          |
| Adopting and rehoming fees            | 84,049         | 42,980         |
| Local government contracts            | 2,962          | 59,795         |
| Shop donation                         | <u>13,687</u>  | <u>-</u>       |
|                                       | <b>151,935</b> | <b>126,302</b> |
| <b>Investment income</b>              |                |                |
| Investment income                     | 5,512          | 3,851          |
| <b>Other income</b>                   |                |                |
| Deposit account interest              | <u>17</u>      | <u>52</u>      |
| <b>Total incoming resources</b>       | <b>354,076</b> | <b>340,936</b> |
| <b>EXPENDITURE</b>                    |                |                |
| <b>Raising donations and legacies</b> |                |                |
| Fund raising expenses                 | 8,547          | 2,299          |
| <b>Charitable activities</b>          |                |                |
| Wages                                 | 94,533         | 80,691         |
| Social security                       | 3,067          | 2,259          |
| Pensions                              | 1,679          | 1,526          |
| Other operating leases                | 13,828         | 24,633         |
| Insurance                             | 2,925          | 1,657          |
| Light and heat                        | 1,255          | 915            |
| Telephone                             | 3,268          | 2,688          |
| Postage and stationery                | 8,614          | 14,081         |
| Advertising                           | 1,143          | 1,158          |
| Sundries                              | 8,565          | 4,545          |
| Dog supplies                          | -              | 1,269          |
| Kennel fees                           | 18,160         | 7,043          |
| Vet fees                              | 60,741         | 43,857         |
| Overseas transportation of dogs       | 33,312         | -              |
| Grants to individuals                 | <u>1,630</u>   | <u>823</u>     |
|                                       | <b>252,720</b> | <b>187,145</b> |

This page does not form part of the statutory financial statements

**ALL DOGS MATTER**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2022**

|  | 2022<br>£            | 2021<br>£             |
|--|----------------------|-----------------------|
| <b>Charitable activities</b>                       |                      |                       |
| <b>Other</b>                                       |                      |                       |
| Repairs and renewals                               | 5,031                | 3,053                 |
| Purchases and sundry costs                         | 16,989               | 1,630                 |
| Computer costs                                     | <u>3,476</u>         | <u>3,634</u>          |
|  | 25,496               | 8,317                 |
| <b>Support costs</b>                               |                      |                       |
| <b>Management</b>                                  |                      |                       |
| Uniforms and clothing                              | -                    | 7,311                 |
| Accountancy and bookkeeping                        | 5,839                | 4,871                 |
| Legal fees   | 2,021                | 5,557                 |
| Fixtures and fittings                              | 471                  | 95                    |
| Motor vehicles                                     | <u>1,257</u>         | <u>170</u>            |
|  | 9,588                | 18,004                |
| <b>Finance</b>                                     |                      |                       |
| Sundries   | -                    | 75                    |
| Bank charges                                       | <u>1,918</u>         | <u>1,087</u>          |
|  | 1,918                | 1,162                 |
| Total resources expended                           | <u>298,269</u>       | <u>216,927</u>        |
| <b>Net income before gains and losses</b>          | 55,807               | 124,009               |
| <b>Realised recognised gains and losses</b>        |                      |                       |
| Realised gains/(losses) on fixed asset investments | <u>6,999</u>         | <u>15,033</u>         |
| <b>Net income</b>                                  | <u><u>62,806</u></u> | <u><u>139,042</u></u> |

**ALL DOGS MATTER**

England & Wales - Charity number 1132883

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# Accounts

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**REGISTERED CHARITY NUMBER: 1132883**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
ALL DOGS MATTER**

Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

# ALL DOGS MATTER

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## **ALL DOGS MATTER**

### **REPORT OF THE TRUSTEES for the year ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

All Dogs Matter is a dog rescue and rehoming charity working in and around London to transform the lives of unwanted and abandoned dogs.

##### **Significant activities**

It has been yet another challenging year for All Dogs Matter as the uncertainties caused by Covid 19 have continued. However, as we observed a gradual restoration of working patterns in the middle of the year, with less reliance on home working, it was noticeable that there was an increase in the numbers of dogs being offered to us for re-homing. It was always anticipated that the upsurge in puppy purchases with inflated prices, and a decline in the market for web-based sales during 2020, would produce this effect. Another consequence has been that many young dogs are coming to us with behavioural problems, often as a result of a lack of adequate socialising during the Covid restrictions or poor training by inexperienced new owners.

We also saw more breeding bitches being released by breeders. While these dogs are generally easy to re-home they often have underlying medical problems, such as poor teeth, that need urgent attention. However, we continue to feel that the additional medical expenses are worthwhile since there is no certainty that the dogs would be given a suitable future if we did not take them in.

We also continued to take in a limited number of dogs from China and Egypt and all have found new homes. The dogs from China, often destined for a meat market, are popular with potential new owners and we have amended the re-homing payment structure to reflect the higher costs involved in shipping the dogs into the UK. It is encouraging that we have observed little resistance from the new owners to the higher re-homing charges.

Overall, we re-homed around 350 dogs during 2021, a slight increase over the year before. It is anticipated that the numbers for the current year will be higher since we expect the trends witnessed in the latter part of 2021 to continue once the current measures to combat the Omicron variant recede and once again home working reduces.

Our network of fostering dogs prior to re-homing continues to be very important, especially since our kennels were often fully occupied during the latter part of 2021. We are always looking for new volunteers and we have maintained our policy that fostering is preferred and that the use of the kennels is only when no foster homes are available.

A special thank you is due to our General Manager, Ira Moss, who worked tirelessly throughout the year to keep the work of the charity going. As furlough came to an end we also welcomed staff back to the office in Hampstead and we were able to re-open the shop in Muswell Hill. This was timely, since the restored administrative support coincided with an upsurge in the number of dogs being processed for re-homing. Our kennel facilities at Waltham Abbey remained operational throughout the year, despite the low occupation levels earlier in the year.

While we have not been able to host many of our usual fund-raising events during 2021 our merchandising has increased, especially on-line sales. We have also been fortunate to have been able to offer a number of items endorsed by our celebrity supporters which always prove to be very popular and often require additional supplies to meet demand. The re-opening of the shop is welcomed since it continues to be popular and provides a steady source of income.

Overall, the financial position of the charity remains healthy, despite the restrictions on fundraising events. We have ensured that we support all of our operational commitments and our reserve funds are invested in an ethical fund with Rathbone where we are securing both quarterly dividends and sustainable capital growth. Our only significant expenditure in 2021 was a new van, a necessity since the old van was no longer compliant with the new ULEZ restrictions.

## **FINANCIAL REVIEW**

### **Reserves policy**

In the trustees' view the reserves, and the government support available during Covid-19, should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. Gross income from all sources for this year totalled £340,936 (2020 - £298,894) and total expenditure of £216,927 (2020 - £244,210). At the end of the year, 31 March 2021, the unrestricted funds of the charity amounted to £458,262 (2020 - £319,220).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document and constitutes a charity.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1132883

### **Registered office**

All Does Matter, 30 Aylmer Road  
Aylmer Parade  
London  
London  
N2 0PE

### **Trustees**

Ms W Miles  
M Testler  
R Harris  
D Kerr  
Ms S Russell  
Ms S Furminger  
P J Egan

### **Independent Examiner**

Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

Approved by order of the board of trustees on 19 January 2022 and signed on its behalf by:

.....  
David Kerr - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ALL DOGS MATTER**

**Independent examiner's report to the trustees of All Dogs Matter ('the Charity')**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of your charity's accounts as carried out under section 145 of 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 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulation 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 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.

Andrew Cartwright FCA  
Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

Date: 19 January 2022

**ALL DOGS MATTER**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2021**

|  | Notes | 2021<br>Unrestricted<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|--|-------|------------------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                                    |                             |
| Donations and legacies                 |       | 210,731                            | 181,165                     |
| Other trading activities               | 2     | 126,302                            | 112,767                     |
| Investment income                      | 3     | 3,851                              | 4,666                       |
| Other income                           |       | <u>52</u>                          | <u>296</u>                  |
| <b>Total</b>                           |       | <b>340,936</b>                     | 298,894                     |
| <br><b>EXPENDITURE ON</b>              |       |                                    |                             |
| Raising funds                          |       | 2,299                              | 10,210                      |
| <b>Charitable activities</b>           |       |                                    |                             |
| Cost of establishment                  |       | 132,658                            | 134,164                     |
| Other resources expended               |       | 22,753                             | 21,986                      |
| Cost of dog care                       |       | 50,900                             | 68,981                      |
| Other                                  |       | <u>8,317</u>                       | <u>8,869</u>                |
| <b>Total</b>                           |       | <b>216,927</b>                     | 244,210                     |
| Net gains/(losses) on investments      |       | <u>15,033</u>                      | <u>(1,465)</u>              |
| <b>NET INCOME</b>                      |       | <b>139,042</b>                     | 53,219                      |
| <br><b>RECONCILIATION OF FUNDS</b>     |       |                                    |                             |
| <b>Total funds brought forward</b>     |       | <b>319,220</b>                     | 266,001                     |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> |       | <br><b><u>458,262</u></b>          | <br><b><u>319,220</u></b>   |

The notes form part of these financial statements

**ALL DOGS MATTER**

**BALANCE SHEET  
31 March 2021**

|  | Notes | 2021<br>Unrestricted<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|--|-------|------------------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                                  |       |                                    |                             |
| Tangible assets                                      | 8     | 1,048                              | 1,313                       |
| Investments  | 9     | <u>217,568</u>                     | <u>202,535</u>              |
|  |       | <b>218,616</b>                     | 203,848                     |
| <br><b>CURRENT ASSETS</b>                            |       |                                    |                             |
| Debtors  | 10    | 34,171                             | 23,476                      |
| Cash at bank   |       | <u>233,026</u>                     | <u>109,082</u>              |
|  |       | <b>267,197</b>                     | 132,558                     |
| <br><b>CREDITORS</b>                                 |       |                                    |                             |
| Amounts falling due within one year                  | 11    | (27,551)                           | (17,186)                    |
|  |       | <u>          </u>                  | <u>          </u>           |
| <br><b>NET CURRENT ASSETS</b>                        |       | <b><u>239,646</u></b>              | <u>115,372</u>              |
| <br><b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <b>458,313</b>                     | 319,220                     |
|  |       | <u>          </u>                  | <u>          </u>           |
| <br><b>NET ASSETS</b>                                |       | <b><u>458,262</u></b>              | <u>319,220</u>              |
| <br><b>FUNDS</b>                                     |       |                                    |                             |
| Unrestricted funds                                   | 13    | <u>458,262</u>                     | <u>319,220</u>              |
| <br><b>TOTAL FUNDS</b>                               |       | <b><u>458,262</u></b>              | <u>319,220</u>              |

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:

.....  
David Kerr - Trustee

## ALL DOGS MATTER

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |                              |
|-----------------------|------------------------------|
| Fixtures and fittings | - 15% on reducing balance    |
| Motor vehicles        | - 25% on reducing balance    |
| Computer equipment    | - Straight line over 3 years |

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Investments**

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains/(losses) on investments' in the SoFA or their fair value can otherwise be measured reliably.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2021**

**2. OTHER TRADING ACTIVITIES**

|                            | 2021           | 2020           |
|----------------------------|----------------|----------------|
|                            | £              | £              |
| Fundraising events         | 16,485         | 20,821         |
| Shop income                | 7,042          | 444            |
| Adopting and rehoming fees | 42,980         | 46,580         |
| Local government contracts | 59,795         | 3,400          |
| Shop donation              | <u>-</u>       | <u>41,522</u>  |
|                            | <u>126,302</u> | <u>112,767</u> |

**3. INVESTMENT INCOME**

|                   | 2021         | 2020         |
|-------------------|--------------|--------------|
|                   | £            | £            |
| Investment income | <u>3,851</u> | <u>4,666</u> |

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                             | 2021   | 2020   |
|-----------------------------|--------|--------|
|                             | £      | £      |
| Depreciation - owned assets | 265    | 381    |
| Other operating leases      | 24,633 | 14,360 |

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**6. AVERAGE NUMBER OF EMPLOYEES**

The average monthly number of employees during the year was 7 (2019 - 7).

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted funds |
|-----------------------------------|--------------------|
|                                   | £                  |
| <b>INCOME AND ENDOWMENTS FROM</b> |                    |
| Donations and legacies            | 181,165            |
| Other trading activities          | 112,767            |
| Investment income                 | 4,666              |
| Other income                      | <u>296</u>         |
| <b>Total</b>                      | 298,894            |
| <b>EXPENDITURE ON</b>             |                    |
| Raising funds                     | 10,210             |

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2021**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|  | Unrestricted<br>funds<br>£ |
|--|----------------------------|
| <b>Charitable activities</b>           |                            |
| Cost of establishment                  | 134,164                    |
| Other resources expended               | 21,986                     |
| Cost of dog care                       | 68,981                     |
| Other                                  | <u>8,869</u>               |
| <b>Total</b>                           | 244,210                    |
| Net gains/(losses) on investments      | <u>(1,465)</u>             |
| <b>NET INCOME</b>                      | 53,219                     |
| <br><b>RECONCILIATION OF FUNDS</b>     |                            |
| <b>Total funds brought forward</b>     | <u>266,001</u>             |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> | <br><u><u>319,220</u></u>  |

**8. TANGIBLE FIXED ASSETS**

|                                   | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Computer<br>equipment<br>£ | Totals<br>£  |
|-----------------------------------|----------------------------------|------------------------|----------------------------|--------------|
| <b>COST</b>                       |                                  |                        |                            |              |
| At 1 April 2020 and 31 March 2021 | <u>3,218</u>                     | <u>5,100</u>           | <u>1,564</u>               | <u>9,882</u> |
| <b>DEPRECIATION</b>               |                                  |                        |                            |              |
| At 1 April 2020                   | 2,585                            | 4,420                  | 1,564                      | 8,569        |
| Charge for year                   | <u>95</u>                        | <u>170</u>             | <u>-</u>                   | <u>265</u>   |
| At 31 March 2021                  | <u>2,680</u>                     | <u>4,590</u>           | <u>1,564</u>               | <u>8,834</u> |
| <b>NET BOOK VALUE</b>             |                                  |                        |                            |              |
| At 31 March 2021                  | <u>538</u>                       | <u>510</u>             | <u>-</u>                   | <u>1,048</u> |
| At 31 March 2020                  | <u>633</u>                       | <u>680</u>             | <u>-</u>                   | <u>1,313</u> |

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2021**

**9. FIXED ASSET INVESTMENTS**

|                       | Listed<br>investments<br>£ |
|-----------------------|----------------------------|
| <b>MARKET VALUE</b>   |                            |
| At 1 April 2020       | <b>202,535</b>             |
| Additions             | -                          |
| Revaluations          | <u><b>15,033</b></u>       |
| At 31 March 2021      | <u><b>217,568</b></u>      |
| <b>NET BOOK VALUE</b> |                            |
| At 31 March 2021      | <u><b>217,568</b></u>      |
| At 31 March 2020      | <u><u>202,535</u></u>      |

There were no investment assets outside the UK.

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 2021<br>£            | 2020<br>£     |
|--------------------------------|----------------------|---------------|
| Other debtors                  | <b>12,500</b>        | 12,500        |
| VAT                            | <b>18,272</b>        | 6,352         |
| Prepayments and accrued income | <u><b>3,399</b></u>  | <u>4,624</u>  |
|                                | <u><b>34,171</b></u> | <u>23,476</u> |

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                    | 2021<br>£            | 2020<br>£     |
|------------------------------------|----------------------|---------------|
| Trade creditors                    | <b>4,574</b>         | 2,133         |
| Amounts owed to group undertakings | <b>20,985</b>        | 9,136         |
| Social security and other taxes    | -                    | 3,774         |
| Other creditors                    | <b>443</b>           | 374           |
| Net wages                          | <b>49</b>            | 269           |
| Accrued expenses                   | <u><b>1,500</b></u>  | <u>1,500</u>  |
|                                    | <u><b>27,551</b></u> | <u>17,186</u> |

**12. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

|                            | 2021<br>£           | 2020<br>£     |
|----------------------------|---------------------|---------------|
| Within one year            | <b>964</b>          | 14,464        |
| Between one and five years | <u><b>1,927</b></u> | <u>2,891</u>  |
|                            | <u><b>2,891</b></u> | <u>17,355</u> |

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2021**

**13. MOVEMENT IN FUNDS**

|                           | At 1.4.20<br>£        | Net<br>movement<br>in funds<br>£ | At<br>31.3.21<br>£    |
|---------------------------|-----------------------|----------------------------------|-----------------------|
| <b>Unrestricted funds</b> |                       |                                  |                       |
| General fund              | 317,115               | 124,009                          | 441,124               |
| Fair value reserve        | <u>2,105</u>          | <u>15,033</u>                    | <u>17,138</u>         |
|                           | <u>319,220</u>        | <u>139,042</u>                   | <u>458,262</u>        |
| <b>TOTAL FUNDS</b>        | <u><u>319,220</u></u> | <u><u>139,042</u></u>            | <u><u>458,262</u></u> |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 344,741                    | (220,732)                  | -                        | 124,009                   |
| Fair value reserve        | <u>-</u>                   | <u>-</u>                   | <u>15,033</u>            | <u>15,033</u>             |
|                           | <u>344,741</u>             | <u>(220,732)</u>           | <u>15,033</u>            | <u>139,042</u>            |
| <b>TOTAL FUNDS</b>        | <u><u>344,741</u></u>      | <u><u>(220,732)</u></u>    | <u><u>15,033</u></u>     | <u><u>139,042</u></u>     |

**Comparatives for movement in funds**

|                           | At 1.4.19<br>£        | Net<br>movement<br>in funds<br>£ | At<br>31.3.20<br>£    |
|---------------------------|-----------------------|----------------------------------|-----------------------|
| <b>Unrestricted funds</b> |                       |                                  |                       |
| General fund              | 262,431               | 54,684                           | 317,115               |
| Fair value reserve        | <u>3,570</u>          | <u>(1,465)</u>                   | <u>2,105</u>          |
|                           | <u>266,001</u>        | <u>53,219</u>                    | <u>319,220</u>        |
| <b>TOTAL FUNDS</b>        | <u><u>266,001</u></u> | <u><u>53,219</u></u>             | <u><u>319,220</u></u> |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 298,894                    | (244,210)                  | -                        | 54,684                    |
| Fair value reserve        | <u>-</u>                   | <u>-</u>                   | <u>(1,465)</u>           | <u>(1,465)</u>            |
|                           | <u>298,894</u>             | <u>(244,210)</u>           | <u>(1,465)</u>           | <u>53,219</u>             |
| <b>TOTAL FUNDS</b>        | 298,894                    | (244,210)                  | (1,465)                  | 53,219                    |

**ALL DOGS MATTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 March 2021**

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

|                           | At 1.4.19<br>£        | Net<br>movement<br>in funds<br>£ | At<br>31.3.21<br>£    |
|---------------------------|-----------------------|----------------------------------|-----------------------|
| <b>Unrestricted funds</b> |                       |                                  |                       |
| General fund              | 262,431               | 178,693                          | 441,175               |
| Fair value reserve        | <u>3,570</u>          | <u>13,568</u>                    | <u>17,138</u>         |
|                           | <u>266,001</u>        | <u>192,261</u>                   | <u>458,262</u>        |
| <b>TOTAL FUNDS</b>        | <u><u>266,001</u></u> | <u><u>192,261</u></u>            | <u><u>458,262</u></u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 643,635                    | (464,942)                  | -                        | 178,693                   |
| Fair value reserve        | <u>-</u>                   | <u>-</u>                   | <u>13,568</u>            | <u>13,568</u>             |
|                           | <u>643,635</u>             | <u>(464,942)</u>           | <u>13,568</u>            | <u>192,261</u>            |
| <b>TOTAL FUNDS</b>        | <u><u>643,635</u></u>      | <u><u>(464,942)</u></u>    | <u><u>13,568</u></u>     | <u><u>192,261</u></u>     |

**ALL DOGS MATTER**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2021**

|                                       | 2021<br>£      | 2020<br>£     |
|---------------------------------------|----------------|---------------|
| <b>INCOME AND ENDOWMENTS</b>          |                |               |
| <b>Donations and legacies</b>         |                |               |
| Donations                             | 205,731        | 164,635       |
| Legacies                              | <u>5,000</u>   | <u>16,530</u> |
|                                       | <b>210,731</b> | 181,165       |
| <b>Other trading activities</b>       |                |               |
| Fundraising events                    | 16,485         | 20,821        |
| Shop income                           | 7,042          | 444           |
| Adopting and rehoming fees            | 42,980         | 46,580        |
| Local government contracts            | 59,795         | 3,400         |
| Shop donation                         | <u>-</u>       | <u>41,522</u> |
|                                       | <b>126,302</b> | 112,767       |
| <b>Investment income</b>              |                |               |
| Investment income                     | 3,851          | 4,666         |
| <b>Other income</b>                   |                |               |
| Deposit account interest              | <u>52</u>      | <u>296</u>    |
| <b>Total incoming resources</b>       | <b>340,936</b> | 298,894       |
| <b>EXPENDITURE</b>                    |                |               |
| <b>Raising donations and legacies</b> |                |               |
| Fund raising expenses                 | 2,299          | 10,210        |
| <b>Charitable activities</b>          |                |               |
| Wages                                 | 80,691         | 87,725        |
| Social security                       | 2,259          | 3,266         |
| Pensions                              | 1,526          | 1,663         |
| Other operating leases                | 24,633         | 14,360        |
| Insurance                             | 1,657          | 3,434         |
| Light and heat                        | 915            | 1,886         |
| Telephone                             | 2,688          | 3,578         |
| Postage and stationery                | 14,081         | 7,285         |
| Advertising                           | 1,158          | 2,034         |
| Sundries                              | 4,545          | 12,215        |
| Dog supplies                          | 1,269          | 1,351         |
| Kennel fees                           | 7,043          | 12,375        |
| Vet fees                              | 43,857         | 48,794        |
| Overseas transportation of dogs       | -              | 5,347         |
| Grants to individuals                 | <u>823</u>     | <u>1,170</u>  |
|                                       | <b>187,145</b> | 206,483       |

This page does not form part of the statutory financial statements

**ALL DOGS MATTER**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2021**

|  | 2021<br>£             | 2020<br>£            |
|--|-----------------------|----------------------|
| <b>Charitable activities</b>                       |                       |                      |
| <b>Other</b>                                       |                       |                      |
| Repairs and renewals                               | 3,053                 | 4,042                |
| Purchases and sundry costs                         | 1,630                 | 1,607                |
| Computer costs                                     | <u>3,634</u>          | <u>3,220</u>         |
|  | 8,317                 | 8,869                |
| <b>Support costs</b>                               |                       |                      |
| <b>Management</b>                                  |                       |                      |
| Uniforms and clothing                              | 7,311                 | 6,012                |
| Accountancy and bookkeeping                        | 4,871                 | 4,994                |
| Legal fees   | 5,557                 | 4,595                |
| Fixtures and fittings                              | 95                    | 112                  |
| Motor vehicles                                     | 170                   | 227                  |
| Computer equipment                                 | <u>-</u>              | <u>42</u>            |
|  | 18,004                | 15,982               |
| <b>Finance</b>                                     |                       |                      |
| Sundries   | 75                    | 2,000                |
| Bank charges                                       | <u>1,087</u>          | <u>666</u>           |
|  | <u>1,162</u>          | <u>2,666</u>         |
| Total resources expended                           | <u>216,927</u>        | <u>244,210</u>       |
| <b>Net income before gains and losses</b>          | <b>124,009</b>        | 54,684               |
| <b>Realised recognised gains and losses</b>        |                       |                      |
| Realised gains/(losses) on fixed asset investments | <u>15,033</u>         | <u>(1,465)</u>       |
| <b>Net income</b>                                  | <u><u>139,042</u></u> | <u><u>53,219</u></u> |