

**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 Unrestricted funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
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>
Total		340,936	298,894
EXPENDITURE ON			
Raising funds		2,299	10,210
Charitable activities			
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>
Total		216,927	244,210
Net gains/(losses) on investments		<u>15,033</u>	<u>(1,465)</u>
NET INCOME		139,042	53,219
RECONCILIATION OF FUNDS			
Total funds brought forward		319,220	266,001
TOTAL FUNDS CARRIED FORWARD		<u>458,262</u>	<u>319,220</u>

The notes form part of these financial statements

ALL DOGS MATTER

BALANCE SHEET 31 March 2021

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

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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	-	41,522
	<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 £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	181,165
Other trading activities	112,767
Investment income	4,666
Other income	<u>296</u>
Total	298,894
EXPENDITURE ON	
Raising funds	10,210

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2020 and 31 March 2021	<u>3,218</u>	<u>5,100</u>	<u>1,564</u>	<u>9,882</u>
DEPRECIATION				
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>
NET BOOK VALUE				
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>

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

9. FIXED ASSET INVESTMENTS

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

There were no investment assets outside the UK.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

12. LEASING AGREEMENTS

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

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

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

13. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
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>
TOTAL FUNDS	<u>319,220</u>	<u>139,042</u>	<u>458,262</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
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>
TOTAL FUNDS	<u>344,741</u>	<u>(220,732)</u>	<u>15,033</u>	<u>139,042</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
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>
TOTAL FUNDS	<u>266,001</u>	<u>53,219</u>	<u>319,220</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
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>
TOTAL FUNDS	298,894	(244,210)	(1,465)	53,219

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**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 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
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>
TOTAL FUNDS	<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 resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
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>
TOTAL FUNDS	<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 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	205,731	164,635
Legacies	<u>5,000</u>	<u>16,530</u>
	210,731	181,165
Other trading activities		
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>
	126,302	112,767
Investment income		
Investment income	3,851	4,666
Other income		
Deposit account interest	<u>52</u>	<u>296</u>
Total incoming resources	340,936	298,894
EXPENDITURE		
Raising donations and legacies		
Fund raising expenses	2,299	10,210
Charitable activities		
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>
	187,145	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 £	2020 £
Charitable activities		
Other		
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
Support costs		
Management		
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
Finance		
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>
Net income before gains and losses	124,009	54,684
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>15,033</u>	<u>(1,465)</u>
Net income	<u>139,042</u>	<u>53,219</u>