

**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

CONTENTS OF THE FINANCIAL STATEMENTS for the year ended 31 March 2022

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 16

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

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

The notes form part of these financial statements

ALL DOGS MATTER

BALANCE SHEET 31 March 2022

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

	2022	2021
	£	£
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	13,687	-
	<u>151,935</u>	<u>126,302</u>

3. INVESTMENT INCOME

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

4. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	1,728	265
Other operating leases	<u>13,828</u>	<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 funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	210,731
Other trading activities	126,302
Investment income	3,851
Other income	<u>52</u>
Total	<u>340,936</u>
EXPENDITURE ON	
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 funds £
Charitable activities	
Cost of establishment	132,658
Other resources expended	22,753
Cost of dog care	50,900
Other	<u>8,317</u>
Total	<u>216,927</u>
Net gains on investments	<u>15,033</u>
NET INCOME	139,042
RECONCILIATION OF FUNDS	
Total funds brought forward	319,220
TOTAL FUNDS CARRIED FORWARD	<u><u>458,262</u></u>

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
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>
DEPRECIATION				
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>
NET BOOK VALUE				
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><u>538</u></u>	<u><u>510</u></u>	<u><u>-</u></u>	<u><u>1,048</u></u>

ALL DOGS MATTER

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

9. FIXED ASSET INVESTMENTS

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

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

12. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
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>
TOTAL FUNDS	<u>458,262</u>	<u>62,806</u>	<u>521,068</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	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>
TOTAL FUNDS	<u>354,076</u>	<u>(298,269)</u>	<u>6,999</u>	<u>62,806</u>

Comparatives for 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>

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 resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
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>
TOTAL FUNDS	<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 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
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>
TOTAL FUNDS	<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 resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
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>
TOTAL FUNDS	<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 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	196,612	205,731
Legacies	-	5,000
	196,612	210,731
Other trading activities		
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	13,687	-
	151,935	126,302
Investment income		
Investment income	5,512	3,851
Other income		
Deposit account interest	17	52
Total incoming resources	354,076	340,936
EXPENDITURE		
Raising donations and legacies		
Fund raising expenses	8,547	2,299
Charitable activities		
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	1,630	823
	252,720	187,145

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 £	2021 £
Charitable activities		
Other		
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
Support costs		
Management		
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
Finance		
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>
Net income before gains and losses	55,807	124,009
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>6,999</u>	<u>15,033</u>
Net income	<u>62,806</u>	<u>139,042</u>

This page does not form part of the statutory financial statements