

**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

CONTENTS OF THE FINANCIAL STATEMENTS for the year ended 31 March 2023

	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 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**

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

The notes form part of these financial statements

ALL DOGS MATTER

BALANCE SHEET 31 March 2023

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

The notes form part of these financial statements

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

	2023	2022
	£	£
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	-	13,687
	<u>172,421</u>	<u>151,935</u>

3. INVESTMENT INCOME

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

4. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	3,795	1,728
Other operating leases	<u>14,533</u>	<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 funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	196,612
Other trading activities	151,935
Investment income	5,512
Other income	<u>17</u>
Total	<u>354,076</u>
 EXPENDITURE ON	
Raising funds	8,547
Charitable activities	
Cost of establishment	13,420
Other resources expended	126,713
Cost of dog care	115,435
Other	<u>34,154</u>
Total	<u>298,269</u>
 Net gains on investments	<u>6,999</u>
 NET INCOME	62,806
 RECONCILIATION OF FUNDS	
Total funds brought forward	<u>458,262</u>
 TOTAL FUNDS CARRIED FORWARD	<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 and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2022 and 31 March 2023	<u>7,109</u>	<u>18,650</u>	<u>1,564</u>	<u>27,323</u>
DEPRECIATION				
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>
NET BOOK VALUE				
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 investments £
MARKET VALUE	
At 1 April 2022	374,567
Revaluations	<u>(31,011)</u>
At 31 March 2023	<u>343,556</u>
NET BOOK VALUE	
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 investments £
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
	£	£	£
Unrestricted funds			
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>
TOTAL FUNDS	<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 resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
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>
TOTAL FUNDS	<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 £	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>

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	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>

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 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
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>
TOTAL FUNDS	<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 resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
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>
TOTAL FUNDS	<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 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	213,722	196,612
Legacies	<u>22,827</u>	<u>-</u>
	236,549	196,612
Other trading activities		
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>
	172,421	151,935
Investment income		
Investment income	14,074	5,512
Other income		
Deposit account interest	<u>714</u>	<u>17</u>
Total incoming resources	423,758	354,076
EXPENDITURE		
Raising donations and legacies		
Fund raising expenses	6,094	8,547
Charitable activities		
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	280,495	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 £	2022 £
Charitable activities		
Brought forward	280,495	251,090
Grants to individuals	<u>3,325</u>	<u>1,630</u>
	283,820	252,720
 Other		
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>
	20,530	25,496
 Support costs		
Management		
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>
	6,360	9,588
 Finance		
Bank charges	1,960	1,918
 Other		
Sundries	<u>266</u>	<u>-</u>
Total resources expended	<u>319,030</u>	<u>298,269</u>
 Net income before gains and losses	104,728	55,807
 Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>(31,011)</u>	<u>6,999</u>
 Net income	<u><u>73,717</u></u>	<u><u>62,806</u></u>

This page does not form part of the statutory financial statements