

A BETTER LIFE DOG RESCUE LIMITED

England & Wales · Charity number 1151849

Details

Status Registered

Legal form Charitable company

Company number [08257203](#)

Registered 2013-05-01

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

Contact

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High Road
Horndon-On-The-Hill
Stanford-Le-Hope
Essex
SS17 8LD

Phone 07860543363

Email jason@ablldr.org.uk

Website <http://www.ablldr.org.uk>

Activities

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 ANIMALS; TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS IN PARTICULAR DOGS BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR DOGS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES 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: To fund the care and relief for dogs suffering from illness or neglect. Funding medical treatment where required. Identify areas where improvement was required. We have supplied funding to enable improvements to be made. Correctly built kennels. Provide education to reduce the levels of disease. Donate food, or provide funding for food.

Classification

- **How:** Other Charitable Activities
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- Romania
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£237,362	£161,003	-	-
2023-10-31	£297,966	£263,393	-	-
2022-10-31	£182,080	£127,903	-	-
2021-10-31	£253,339	£147,946	-	-
2020-10-31	£194,057	£106,120	-	-

Trustees

Name	Role	Appointed
JASON YORKE	Chair	2013-02-28
Graham McNally		2018-01-01
Lesley Coreen Schofield		2025-05-19

A BETTER LIFE DOG RESCUE LIMITED

England & Wales - Charity number 1151849

Accounts

Company Registration Number: 08257203
Charity Registration Number: 1151849

A Better Life Dog Rescue Ltd
Accounts
For the Year Ending
31 October 2024

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered Accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

A Better Life Dog Rescue Ltd

Accounts

Year Ended 31 October 2024

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A Better Life Dog Rescue Ltd

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 October 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited accounts of the charity for the year ended 31 October 2024.

Objectives and Activities

The objects of the charity are 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 animals; To promote humane behaviour towards animals in particular dogs by providing appropriate care, protection, treatment and security for dogs which are in need of care and attention by reason of sickness, maltreatment, poor circumstances 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.

Achievements and Performance

2023 and 2024 have been very difficult years for all charities. The cost of living, the financial uncertainties and the war in Ukraine has affected support for charities that do not operate in the war torn countries. We have had to cut back on many items that were used to generate donations and therefore our donations for the year have been affected. We are still trying to get ahead of the game after the previous year having to take DEFRA to court for an unlawful seizure of one of our dogs. We estimate that we lost in the region of £120,000, which included 5 months of being banned from importing. We hope that 2025-2026 will bring better news.

We are still committed to providing support in line with our remit. There have been 21 sterilisation campaigns. We have finished building 1 of our shelter and once we are more financially stable we will commence work on building number 2.

Financial Review

Reserves Policy

The charity aims to maintain sufficient reserves to cover running costs for 3 months excluding depreciation. This is estimated to be approximately £30,000. At 31st October 2024 free reserves were £13,590 excluding fixed assets and HP agreements relating to the fixed assets.

A Better Life Dog Rescue Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 October 2024

Structure, Governance and Management

A Better Life Dog Rescue is a charitable company incorporated on 17 October 2012 and registered with the Charity Commission on 1 May 2013. The charity is governed by its memorandum and articles of association dated 17 October 2012 as amended by special resolution registered at Companies House on 29 April 2013.

Organisation of the charity

Jason Yorke is responsible for the day to day running of the rescue and transport. This includes booking our dogs ready for transport, paying vet bills, booking transport dates, making sure the animals receive their vaccinations on time and arranging the schedules with the adopters and fosterers alike. He is also in charge of the new shelter build in Romania and as such spends most of the year out there ensuring that the work is being completed to a high standard. He is also in charge of the charity merchandise.

Graham McNally is technically a silent Trustee.

Public Benefit

Our main activities and who we help are described elsewhere in this report. All our charitable activities are undertaken to further our charitable purposes for the public benefit. The Committee have had regard to the Charity Commission's guidance on public benefit throughout the year when deciding on the activities of the charity.

Reference and Administrative Details

Registered charity name A Better Life Dog Rescue Ltd

Charity registration number 1151849

Company registration number 08257203

Principal office and registered office Hope House
High Road
Horndon On The Hill
Essex
SS17 8LD

The Trustees

Jason Yorke
Graham McNally

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

A Better Life Dog Rescue Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 October 2024

The trustees' annual report was approved on 19-05-2025 and signed on behalf of the board of trustees by:



Jason Yorke
Trustee

A Better Life Dog Rescue Ltd

Independent Examiner's Report to the Trustees of A Better Life Dog Rescue Ltd

Year Ended 31 October 2024

I report to the trustees on my examination of the accounts of A Better Life Dog Rescue Ltd ('the charity') for the year ended 31 October 2024.

Responsibilities and Basis of Report

As the 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 the 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

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 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.



Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

A Better Life Dog Rescue Ltd

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 October 2024

		2024		2023
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	5	123,563	123,563	192,631
Charitable activities	6	88,362	88,362	83,608
Other trading activities	7	7,942	7,942	21,727
Other income	8	17,495	17,495	–
Total income		<u>237,362</u>	<u>237,362</u>	<u>297,966</u>
Expenditure				
Expenditure on charitable activities	9,10	161,003	161,003	228,393
Other expenditure	11	–	–	35,000
Total expenditure		<u>161,003</u>	<u>161,003</u>	<u>263,393</u>
Net income and net movement in funds		<u>76,359</u>	<u>76,359</u>	<u>34,573</u>
Reconciliation of funds				
Total funds brought forward		414,960	414,960	380,387
Total funds carried forward		<u>491,319</u>	<u>491,319</u>	<u>414,960</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these accounts.

A Better Life Dog Rescue Ltd

Statement of Financial Position

31 October 2024

	Note	2024 £	£	2023 £
Fixed Assets				
Tangible fixed assets	16		493,088	444,101
Current Assets				
Cash at bank and in hand		20,091		15,850
Creditors: amounts falling due within one year	17	<u>6,501</u>		<u>24,212</u>
Net Current Assets			<u>13,590</u>	<u>(8,362)</u>
Total Assets Less Current Liabilities			506,678	435,739
Creditors: amounts falling due after more than one year	18		<u>15,359</u>	<u>20,779</u>
Net Assets			<u>491,319</u>	<u>414,960</u>
Funds of the Charity				
Unrestricted funds			<u>491,319</u>	<u>414,960</u>
Total charity funds	20		<u>491,319</u>	<u>414,960</u>

For the year ending 31 October 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These accounts were approved by the board of trustees and authorised for issue on 19-05-2025, and are signed on behalf of the board by:



Jason Yorke
Trustee

The notes on pages 7 to 14 form part of these accounts.

A Better Life Dog Rescue Ltd

Notes to the Accounts

Year Ended 31 October 2024

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Hope House, High Road, Horndon On The Hill, Essex, SS17 8LD.

2. Statement of Compliance

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investments measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The entity is a Public Benefit Entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

A Better Life Dog Rescue Ltd

Notes to the Accounts *(continued)*

Year Ended 31 October 2024

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Tangible Assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

A Better Life Dog Rescue Ltd

Notes to the Accounts *(continued)*

Year Ended 31 October 2024

3. Accounting Policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor Vehicles	- 25% reducing balance
Dog shelter	- 2% straight line

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

A Better Life Dog Rescue Ltd

Notes to the Accounts (continued)

Year Ended 31 October 2024

3. Accounting Policies (continued)

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Limited by Guarantee

The company is limited by guarantee. At 31st October 2024 there were 2 members each of whom had undertaken to contribute an amount not exceeding £10 in the event of a winding up.

5. Donations and Legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	110,707	110,707	86,630	86,630
Gift aid reclaimed	4,846	4,846	13,133	13,133
Legacies				
Legacies	8,010	8,010	92,868	92,868
	<u>123,563</u>	<u>123,563</u>	<u>192,631</u>	<u>192,631</u>

6. Charitable Activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Transport income	<u>88,362</u>	<u>88,362</u>	<u>83,608</u>	<u>83,608</u>

7. Other Trading Activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising income	<u>7,942</u>	<u>7,942</u>	<u>21,727</u>	<u>21,727</u>

A Better Life Dog Rescue Ltd

Notes to the Accounts (continued)

Year Ended 31 October 2024

8. Other Income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Refund of legal fees	17,495	17,495	–	–

9. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of charitable activities	159,834	159,834	226,740	226,740
Support costs	1,169	1,169	1,653	1,653
	161,003	161,003	228,393	228,393

10. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Costs of charitable activities	159,834	–	159,834	226,740
Governance costs	–	1,169	1,169	1,653
	159,834	1,169	161,003	228,393

11. Other Expenditure

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Legal fees	–	–	35,000	35,000

12. Net Income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	10,115	14,602
Gains on disposal of heritage assets	–	(10,319)

13. Independent Examination Fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the accounts	540	540

A Better Life Dog Rescue Ltd

Notes to the Accounts (continued)

Year Ended 31 October 2024

14. Staff Costs and Emoluments

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	<u>10,117</u>	<u>18,971</u>

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

15. Trustee Remuneration and Expenses

Trustees received neither remuneration nor expenses during the year (2023 - Nil).

16. Tangible Fixed Assets

	Motor vehicles £	Dog shelter £	Total £
Cost			
At 1 November 2023	64,445	410,840	475,285
Additions	<u>5,015</u>	<u>54,087</u>	59,102
At 31 October 2024	<u>69,460</u>	<u>464,927</u>	534,387
Depreciation			
At 1 November 2023	31,184	–	31,184
Charge for the year	<u>816</u>	<u>9,299</u>	10,115
At 31 October 2024	<u>32,000</u>	<u>9,299</u>	41,299
Carrying amount			
At 31 October 2024	<u>37,460</u>	<u>455,628</u>	493,088
At 31 October 2023	<u>33,261</u>	<u>410,840</u>	<u>444,101</u>

Finance leases and hire purchase contracts

Included within the carrying value of tangible fixed assets are the following amounts relating to assets held under finance leases or hire purchase agreements:

	Motor vehicles £
At 31 October 2024	<u>35,014</u>
At 31 October 2023	<u>29,999</u>

A Better Life Dog Rescue Ltd

Notes to the Accounts (continued)

Year Ended 31 October 2024

17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	1,080	540
Obligations under finance leases and hire purchase contracts	5,421	5,421
Credit card creditor	–	18,251
	<u>6,501</u>	<u>24,212</u>

18. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Obligations under finance leases and hire purchase contracts	<u>15,359</u>	<u>20,779</u>

19. Finance Leases and Hire Purchase Contracts

The total future minimum lease payments under finance leases and hire purchase contracts are as follows:

	2024	2023
	£	£
Not later than 1 year	5,421	5,421
Later than 1 year and not later than 5 years	15,359	20,779
	<u>20,780</u>	<u>26,200</u>

20. Analysis of Charitable Funds

Unrestricted funds

	At 1 November 2023	Income £	Expenditure £	Transfers £	At 31 October 2024
General fund	414,960	237,362	(150,888)	(487,844)	13,590
Capital fund	–	–	(10,115)	503,203	493,088
Long term liabilities	–	–	–	(15,359)	(15,359)
	<u>414,960</u>	<u>237,362</u>	<u>(161,003)</u>	<u>–</u>	<u>491,319</u>

	At 1 November 2022	Income £	Expenditure £	Transfers £	At 31 October 2023
General fund	380,387	297,966	(263,393)	–	414,960
	<u>380,387</u>	<u>297,966</u>	<u>(263,393)</u>	<u>–</u>	<u>414,960</u>

A Better Life Dog Rescue Ltd

Notes to the Accounts *(continued)*

Year Ended 31 October 2024

21. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	493,088	493,088
Current Assets	20,091	20,091
Creditors less than 1 year	(6,501)	(6,501)
Creditors greater than 1 year	(15,359)	(15,359)
Net assets	491,319	491,319

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	444,101	444,101
Current Assets	15,850	15,850
Creditors less than 1 year	(24,212)	(24,212)
Creditors greater than 1 year	(20,779)	(20,779)
Net assets	414,960	414,960

A Better Life Dog Rescue Ltd

Management Information

Year Ended 31 October 2024

The Following Pages Do Not Form Part of the Accounts.

A Better Life Dog Rescue Ltd

Detailed Statement of Financial Activities

Year Ended 31 October 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	110,707	86,630
Gift aid reclaimed	4,846	13,133
Legacies	8,010	92,868
	<u>123,563</u>	<u>192,631</u>
Charitable activities		
Transport income	88,362	83,608
Other trading activities		
Fundraising income	7,942	21,727
Other income		
Refund of legal fees	17,495	–
	<u>237,362</u>	<u>297,966</u>
Total income		
Expenditure		
Expenditure on charitable activities		
Subcontractor costs	10,117	18,971
Repairs & maintenance	3,626	70
Insurance	5,484	4,440
Donations to other charities	–	1,357
Import VAT	38,740	36,828
Fees paid	5,354	4,833
Transport costs	44,140	84,178
Fuel costs	13,197	19,054
Publicity and website costs	12,017	28,785
Postage, stationery and telephone	1,212	2,070
Depreciation	10,115	14,602
HP interest	1,453	1,039
Loss/(Profit) on disposal of vehicles	–	(10,319)
Kennel fees	1,532	4,844
Vet bills	11,645	15,608
Volunteer expenses	1,202	380
	<u>159,834</u>	<u>226,740</u>
Governance costs		
Accountancy fees	540	540
Bank charges	629	1,113
	<u>1,169</u>	<u>1,653</u>
Total charitable expenditure	<u>161,003</u>	<u>228,393</u>
Other expenditure		
Legal fees	–	35,000
Total expenditure	<u>161,003</u>	<u>268,393</u>
Net income	<u>76,359</u>	<u>34,573</u>

A BETTER LIFE DOG RESCUE LIMITED

England & Wales - Charity number 1151849

Accounts

Company Registration Number: 08257203
Charity Registration Number: 1151849

A Better Life Dog Rescue Ltd
Accounts
For the Year Ending
31 October 2023

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered Accountants
Enterprise House
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A Better Life Dog Rescue Ltd

Accounts

Year Ended 31 October 2023

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Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 October 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited accounts of the charity for the year ended 31 October 2023.

Objectives and Activities

The objects of the charity are 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 animals; To promote humane behaviour towards animals in particular dogs by providing appropriate care, protection, treatment and security for dogs which are in need of care and attention by reason of sickness, maltreatment, poor circumstances 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.

Achievements and Performance

2023 was a very hard year for ABLDR. After the import ban was lifted in November 2022, we started to import animals again. However, in May of 2023 we were subject to an unlawful seizure of a dog by APHA at Dover at time of import. Subsequently, APHA removed our Approved Importer Status, which effectively banned us from importing dogs from Romania. We appealed the decision, but, 4 months later, this was denied. We had to instruct lawyers to commence Judicial Review proceedings, costing us initially £35,000. In December of 2023 APHA finally admitted they had made an error and reinstated our AIS. However, they only paid back less than 80% of our costs, which by then had escalated to around £45,000. We received back less than £17,500 of the original £35,000 we had paid for the legal team, less than 50%. This is shown in the accounts. There was also the question of the 7 months we had been banned to take into account. We were not able to adopt any dogs, so therefore our income was severely impacted. We are still trying to recover even now. We had to halt all sterilisation campaigns and workshops here because of the unlawful seizure. The negative impact on the work we do in Romania is immense.

The dog shelter is progressing, but because of the litigation we had to instigate, funds now are very limited. Therefore we had to lay staff off and reduce the working hours of the other staff. This has meant the building work has slowed to a crawling pace.

Along with the impact of the unlawful seizure, and the absolute disastrous AIS system, importing animals is now extremely difficult. This has meant less people adopting, less funds being directed to help. We envision it will only get harder once the Border Control Posts come into play, which is scheduled for October 2024.

Financial Review

Reserves Policy

The charity aims to maintain sufficient reserves to cover running costs for 3 months excluding depreciation. This is estimated to be approximately £30,000. At 31st October 2023 free reserves were in deficit by £2,941 excluding fixed assets and HP agreements relating to the fixed assets.

A Better Life Dog Rescue Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 October 2023

Structure, Governance and Management

A Better Life Dog Rescue is a charitable company incorporated on 17 October 2012 and registered with the Charity Commission on 1 May 2013. The charity is governed by its memorandum and articles of association dated 17 October 2012 as amended by special resolution registered at Companies House on 29 April 2013.

Organisation of the charity

Jason Yorke is responsible for the day to day running of the rescue and transport. This includes booking our dogs ready for transport, paying vet bills, booking transport dates, making sure the animals receive their vaccinations on time and arranging the schedules with the adopters and fosterers alike. He is also in charge of the new shelter build in Romania and as such spends most of the year out there ensuring that the work is being completed to a high standard. He is also in charge of the charity merchandise.

Nicola Chappell is the dog coordinator and has total autonomy over where a dog is placed. She has amassed a team of volunteers around her who deal with screening and home checking and has streamlined the adoption process and follow up checks immensely.

Graham McNally is technically a silent Trustee. He has a casting vote should Nicola and Jason not agree on something that is relevant to what we do.

Public Benefit

Our main activities and who we help are described elsewhere in this report. All our charitable activities are undertaken to further our charitable purposes for the public benefit. The Committee have had regard to the Charity Commission's guidance on public benefit throughout the year when deciding on the activities of the charity.

Reference and Administrative Details

Registered charity name A Better Life Dog Rescue Ltd

Charity registration number 1151849

Company registration number 08257203

Principal office and registered office Hope House
High Road
Horndon On The Hill
Essex
SS17 8LD

The Trustees

Jason Yorke
Graham McNally
Nicola Chappell

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

A Better Life Dog Rescue Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 October 2023

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 25-04-2024 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'Jason Yorke', written over a horizontal line.

Jason Yorke
Trustee

A Better Life Dog Rescue Ltd

Independent Examiner's Report to the Trustees of A Better Life Dog Rescue Ltd

Year Ended 31 October 2023

I report to the trustees on my examination of the accounts of A Better Life Dog Rescue Ltd ('the charity') for the year ended 31 October 2023.

Responsibilities and Basis of Report

As the 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 the 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 the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), 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 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.

Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

A Better Life Dog Rescue Ltd

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 October 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	192,631	192,631	88,038
Charitable activities	6	83,608	83,608	29,291
Other trading activities	7	21,727	21,727	64,751
Total income		<u>297,966</u>	<u>297,966</u>	<u>182,080</u>
Expenditure				
Expenditure on charitable activities	8,9	228,393	228,393	127,903
Other expenditure	10	35,000	35,000	–
Total expenditure		<u>263,393</u>	<u>263,393</u>	<u>127,903</u>
Net income and net movement in funds		<u>34,573</u>	<u>34,573</u>	<u>54,177</u>
Reconciliation of funds				
Total funds brought forward		380,387	380,387	326,210
Total funds carried forward		<u>414,960</u>	<u>414,960</u>	<u>380,387</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these accounts.

A Better Life Dog Rescue Ltd

Statement of Financial Position

31 October 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible fixed assets	15	444,101	381,951
Current Assets			
Cash at bank and in hand		15,850	11,158
Creditors: amounts falling due within one year	16	<u>24,212</u>	<u>6,162</u>
Net Current Liabilities		(8,362)	4,996
Total Assets Less Current Liabilities		435,739	386,947
Creditors: amounts falling due after more than one year	17	<u>20,779</u>	<u>6,560</u>
Net Assets		<u>414,960</u>	<u>380,387</u>
Funds of the Charity			
Unrestricted funds		414,960	380,387
Total charity funds	19	<u>414,960</u>	<u>380,387</u>


For the year ending 31 October 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These accounts were approved by the board of trustees and authorised for issue on 25-04-2024, and are signed on behalf of the board by:



Jason Yorke
Trustee

The notes on pages 7 to 13 form part of these accounts.

A Better Life Dog Rescue Ltd

Notes to the Accounts

Year Ended 31 October 2023

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Hope House, High Road, Horndon On The Hill, Essex, SS17 8LD.

2. Statement of Compliance

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investments measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The entity is a Public Benefit Entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

A Better Life Dog Rescue Ltd

Notes to the Accounts *(continued)*

Year Ended 31 October 2023

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Tangible Assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

A Better Life Dog Rescue Ltd

Notes to the Accounts *(continued)*

Year Ended 31 October 2023

3. Accounting Policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor Vehicles - 25% reducing balance

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

A Better Life Dog Rescue Ltd

Notes to the Accounts (continued)

Year Ended 31 October 2023

3. Accounting Policies (continued)

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Limited by Guarantee

The company is limited by guarantee. At 31st October 2023 there were 3 members each of whom had undertaken to contribute an amount not exceeding £10 in the event of a winding up.

5. Donations and Legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	86,630	86,630	64,604	64,604
Gift aid reclaimed	13,133	13,133	10,434	10,434
Legacies				
Legacies	92,868	92,868	13,000	13,000
	<u>192,631</u>	<u>192,631</u>	<u>88,038</u>	<u>88,038</u>

6. Charitable Activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Transport income	<u>83,608</u>	<u>83,608</u>	<u>29,291</u>	<u>29,291</u>

7. Other Trading Activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising income	<u>21,727</u>	<u>21,727</u>	<u>64,751</u>	<u>64,751</u>

A Better Life Dog Rescue Ltd

Notes to the Accounts (continued)

Year Ended 31 October 2023

8. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of charitable activities	226,740	226,740	126,987	126,987
Support costs	1,653	1,653	916	916
	<u>228,393</u>	<u>228,393</u>	<u>127,903</u>	<u>127,903</u>

9. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Costs of charitable activities	226,740	–	226,740	126,987
Governance costs	–	1,653	1,653	916
	<u>226,740</u>	<u>1,653</u>	<u>228,393</u>	<u>127,903</u>

10. Other Expenditure

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Legal fees	35,000	35,000	–	–

11. Net Income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	14,602	6,136
(Gains)/loss on disposal of assets	(10,319)	<u>2,446</u>

12. Independent Examination Fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the accounts	540	<u>540</u>

13. Staff Costs and Emoluments

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	18,971	<u>19,737</u>

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

A Better Life Dog Rescue Ltd

Notes to the Accounts (continued)

Year Ended 31 October 2023

14. Trustee Remuneration and Expenses

Trustees received neither remuneration nor expenses during the year (2022 - Nil).

15. Tangible Fixed Assets

	Motor vehicles £	Dog shelter (under construction) £	Total £
Cost			
At 1 November 2022	49,436	363,544	412,980
Additions	39,999	47,296	87,295
Disposals	(24,990)	–	(24,990)
At 31 October 2023	<u>64,445</u>	<u>410,840</u>	<u>475,285</u>
Depreciation			
At 1 November 2022	31,029	–	31,029
Charge for the year	14,602	–	14,602
Disposals	(14,447)	–	(14,447)
At 31 October 2023	<u>31,184</u>	<u>–</u>	<u>31,184</u>
Carrying amount			
At 31 October 2023	<u>33,261</u>	<u>410,840</u>	<u>444,101</u>
At 31 October 2022	<u>18,407</u>	<u>363,544</u>	<u>381,951</u>

Finance leases and hire purchase contracts

Included within the carrying value of tangible fixed assets are the following amounts relating to assets held under finance leases or hire purchase agreements:

	Motor vehicles £
At 31 October 2023	<u>29,999</u>
At 31 October 2022	<u>14,507</u>

16. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	540	540
Obligations under finance leases and hire purchase contracts	5,421	5,622
Credit card creditor	18,251	–
	<u>24,212</u>	<u>6,162</u>

17. Creditors: amounts falling due after more than one year

	2023 £	2022 £
Obligations under finance leases and hire purchase contracts	<u>20,779</u>	<u>6,560</u>

A Better Life Dog Rescue Ltd

Notes to the Accounts (continued)

Year Ended 31 October 2023

18. Finance Leases and Hire Purchase Contracts

The total future minimum lease payments under finance leases and hire purchase contracts are as follows:

	2023	2022
	£	£
Not later than 1 year	5,421	5,622
Later than 1 year and not later than 5 years	<u>20,779</u>	<u>6,560</u>
	<u>26,200</u>	<u>12,182</u>

19. Analysis of Charitable Funds

Unrestricted funds

	At 1 November 2022	Income £	Expenditure £	At 31 October 2023 £
General fund	<u>380,387</u>	<u>297,966</u>	<u>(263,393)</u>	<u>414,960</u>

	At 1 November 2021	Income £	Expenditure £	At 31 October 2022 £
General fund	<u>326,210</u>	<u>182,080</u>	<u>(127,903)</u>	<u>380,387</u>

20. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	444,101	444,101
Current Assets	15,850	15,850
Creditors less than 1 year	(24,212)	(24,212)
Creditors greater than 1 year	(20,779)	(20,779)
Net assets	<u>414,960</u>	<u>414,960</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	381,951	381,951
Current Assets	11,158	11,158
Creditors less than 1 year	(6,162)	(6,162)
Creditors greater than 1 year	(6,560)	(6,560)
Net assets	<u>380,387</u>	<u>380,387</u>

21. Post Balance Sheet Events

After the year end the charity reached a settlement with APHA and received compensation of £17,495 towards legal fees expended in the year.

A Better Life Dog Rescue Ltd

Management Information

Year Ended 31 October 2023

The Following Pages Do Not Form Part of the Accounts.

A Better Life Dog Rescue Ltd

Detailed Statement of Financial Activities

Year Ended 31 October 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	86,630	64,604
Gift aid reclaimed	13,133	10,434
Legacies	92,868	13,000
	<u>192,631</u>	<u>88,038</u>
Charitable activities		
Transport income	83,608	29,291
Other trading activities		
Fundraising income	21,727	64,751
	<u>297,966</u>	<u>182,080</u>
Total income		
Expenditure		
Costs of charitable activities		
Subcontractor costs	18,971	19,737
Repairs & maintenance	70	1,112
Insurance	4,440	4,077
Donations to other charities	1,357	497
Import VAT	36,828	14,460
Fees paid	4,833	4,323
Transport costs	84,178	50,174
Fuel costs	19,054	13,266
Publicity and website costs	28,785	2,022
Postage, stationery and telephone	2,070	2,172
Depreciation	14,602	6,136
HP interest	1,039	–
Loss/(Profit) on disposal of vehicles	(10,319)	2,446
Kennel fees	4,844	–
Vet bills	15,608	5,303
Volunteer expenses	380	1,262
	<u>226,740</u>	<u>126,987</u>
Governance costs		
Accountancy fees	540	540
Bank charges	1,113	376
	<u>1,653</u>	<u>916</u>
	<u>228,393</u>	<u>127,903</u>
Expenditure on charitable activities		
Other expenditure		
Legal fees	35,000	–
	<u>263,393</u>	<u>127,903</u>
Total expenditure		
Net income	<u>34,573</u>	<u>54,177</u>

A BETTER LIFE DOG RESCUE LIMITED

England & Wales - Charity number 1151849

Accounts

Company Registration Number: 08257203
Charity Registration Number: 1151849

A Better Life Dog Rescue Ltd
Accounts
For the Year Ending
31 October 2022

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered Accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

A Better Life Dog Rescue Ltd

Accounts

Year Ended 31 October 2022

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A Better Life Dog Rescue Ltd

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 October 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited accounts of the charity for the year ended 31 October 2022.

Objectives and Activities

The objects of the charity are 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 animals; To promote humane behaviour towards animals in particular dogs by providing appropriate care, protection, treatment and security for dogs which are in need of care and attention by reason of sickness, maltreatment, poor circumstances 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.

Achievements and Performance

2021-2022 has been a very challenging year for the rescue. During the period April 2022-November 2022, DEFRA imposed a ban on imports from Romania. This obviously had a serious impact on our finances as costs were having to be met without there being any income on animal adoptions. The founder of the charity loaned more than £37,000 of his own money to the charity to sustain it. This was in multiple payments for things like veterinary treatment, costs to build temporary kennels to house dogs which could not be exported, vehicle payments, subcontractor payments etc. We continued with our neutering campaign and also our campaign with the authorities to promote good animal welfare despite this. BREXIT has hit us very hard. The costs involved have escalated, customs papers, customs duties etc have meant that donations from the UK are no longer viable to be collected and transported from the UK due to those costs. Therefore, now we are having to meet the costs of feeding the animals ourselves, which is no no mean feat. We are hoping that 2022-2023 will bring happier news, but with the governments stance on imports at the moment, we doubt that will be the case.

Financial Review

Reserves Policy

The charity aims to maintain sufficient reserves to cover running costs for 3 months excluding depreciation. This is estimated to be approximately £30,000. At 31st October 2022 free reserves totalled £10,618.

A Better Life Dog Rescue Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 October 2022

Structure, Governance and Management

A Better Life Dog Rescue is a charitable company incorporated on 17 October 2012 and registered with the Charity Commission on 1 May 2013. The charity is governed by its memorandum and articles of association dated 17 October 2012 as amended by special resolution registered at Companies House on 29 April 2013.

Organisation of the charity

Jason Yorke is responsible for the day to day running of the rescue and transport. This includes booking our dogs ready for transport, paying vet bills, booking transport dates, making sure the animals receive their vaccinations on time and arranging the schedules with the adopters and fosterers alike. He is also in charge of the new shelter build in Romania and as such spends most of the year out there ensuring that the work is being completed to a high standard. He is also in charge of the charity merchandise.

Nicola Chappell is the dog coordinator and has total autonomy over where a dog is placed. She has amassed a team of volunteers around her who deal with screening and home checking and has streamlined the adoption process and follow up checks immensely.

Graham McNally is technically a silent Trustee. He has a casting vote should Nicola and Jason not agree on something that is relevant to what we do.

Public Benefit

Our main activities and who we help are described elsewhere in this report. All our charitable activities are undertaken to further our charitable purposes for the public benefit. The Committee have had regard to the Charity Commission's guidance on public benefit throughout the year when deciding on the activities of the charity.

Reference and Administrative Details

Registered charity name A Better Life Dog Rescue Ltd

Charity registration number 1151849

Company registration number 08257203

Principal office and registered office Hope House
High Road
Horndon On The Hill
Essex
SS17 8LD

The Trustees

Jason Yorke
Graham McNally
Nicola Chappell

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

A Better Life Dog Rescue Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 October 2022

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 14-06-2023..... and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'Jason Yorke', written over a horizontal line.

Jason Yorke
Trustee

A Better Life Dog Rescue Ltd

Independent Examiner's Report to the Trustees of A Better Life Dog Rescue Ltd

Year Ended 31 October 2022

I report to the trustees on my examination of the accounts of A Better Life Dog Rescue Ltd ('the charity') for the year ended 31 October 2022.

Responsibilities and Basis of Report

As the 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 the 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

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 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.

Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

A Better Life Dog Rescue Ltd

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 October 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	88,038	88,038	139,179
Charitable activities	6	29,291	29,291	82,365
Other trading activities	7	64,751	64,751	13,427
Investments	8	—	—	368
Total income		<u>182,080</u>	<u>182,080</u>	<u>235,339</u>
Expenditure				
Expenditure on charitable activities	9,10	<u>127,903</u>	<u>127,903</u>	<u>147,946</u>
Total expenditure		<u>127,903</u>	<u>127,903</u>	<u>147,946</u>
Net income and net movement in funds		<u>54,177</u>	<u>54,177</u>	<u>87,393</u>
Reconciliation of funds				
Total funds brought forward		<u>326,210</u>	<u>326,210</u>	<u>238,817</u>
Total funds carried forward		<u>380,387</u>	<u>380,387</u>	<u>326,210</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these accounts.

A Better Life Dog Rescue Ltd

Statement of Financial Position

31 October 2022

	Note	2022 £	£	2021 £
Fixed Assets				
Tangible fixed assets	15		381,951	339,454
Current Assets				
Cash at bank and in hand		11,158		17,325
Creditors: amounts falling due within one year	16	<u>6,162</u>		<u>11,562</u>
Net Current Assets			<u>4,996</u>	<u>5,763</u>
Total Assets Less Current Liabilities			386,947	345,217
Creditors: amounts falling due after more than one year	17		<u>6,560</u>	<u>19,007</u>
Net Assets			<u>380,387</u>	<u>326,210</u>
Funds of the Charity				
Unrestricted funds			380,387	326,210
Total charity funds	19		<u>380,387</u>	<u>326,210</u>

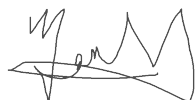
For the year ending 31 October 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These accounts were approved by the board of trustees and authorised for issue on 14-06-2023, and are signed on behalf of the board by:



Jason Yorke
Trustee

The notes on pages 7 to 13 form part of these accounts.

A Better Life Dog Rescue Ltd

Notes to the Accounts

Year Ended 31 October 2022

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Hope House, High Road, Horndon On The Hill, Essex, SS17 8LD.

2. Statement of Compliance

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investments measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The entity is a Public Benefit Entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

A Better Life Dog Rescue Ltd

Notes to the Accounts *(continued)*

Year Ended 31 October 2022

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Tangible Assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

A Better Life Dog Rescue Ltd

Notes to the Accounts *(continued)*

Year Ended 31 October 2022

3. Accounting Policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor Vehicles - 25% reducing balance

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

A Better Life Dog Rescue Ltd

Notes to the Accounts (continued)

Year Ended 31 October 2022

3. Accounting Policies (continued)

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Limited by Guarantee

The company is limited by guarantee. At 31st October 2022 there were 3 members each of whom had undertaken to contribute an amount not exceeding £10 in the event of a winding up.

5. Donations and Legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	64,604	64,604	104,704	104,704
Gift aid reclaimed	10,434	10,434	32,816	32,816
Legacies				
Legacies	13,000	13,000	1,659	1,659
	<u>88,038</u>	<u>88,038</u>	<u>139,179</u>	<u>139,179</u>

6. Charitable Activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Transport income	<u>29,291</u>	<u>29,291</u>	<u>82,365</u>	<u>82,365</u>

7. Other Trading Activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising income	<u>64,751</u>	<u>64,751</u>	<u>13,427</u>	<u>13,427</u>

A Better Life Dog Rescue Ltd

Notes to the Accounts (continued)

Year Ended 31 October 2022

8. Investments

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	—	—	368	368

9. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of charitable activities	126,987	126,987	146,899	146,899
Support costs	916	916	1,047	1,047
	<u>127,903</u>	<u>127,903</u>	<u>147,946</u>	<u>147,946</u>

10. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Costs of charitable activities	126,987	—	126,987	146,899
Governance costs	—	916	916	1,047
	<u>126,987</u>	<u>916</u>	<u>127,903</u>	<u>147,946</u>

11. Net Income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	6,136	15,667
Loss on disposal of assets	2,446	—

12. Independent Examination Fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the accounts	540	480

13. Staff Costs and Emoluments

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Subcontractors	19,737	45,814

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

A Better Life Dog Rescue Ltd

Notes to the Accounts (continued)

Year Ended 31 October 2022

14. Trustee Remuneration and Expenses

Trustees received neither remuneration nor expenses during the year (2021 - Nil).

15. Tangible Fixed Assets

	Motor vehicles £	Dog shelter (under construction) £	Total £
Cost			
At 1 November 2021	105,852	302,795	408,647
Additions	–	60,749	60,749
Disposals	(56,416)	–	(56,416)
At 31 October 2022	<u>49,436</u>	<u>363,544</u>	<u>412,980</u>
Depreciation			
At 1 November 2021	69,193	–	69,193
Charge for the year	6,136	–	6,136
Disposals	(44,300)	–	(44,300)
At 31 October 2022	<u>31,029</u>	<u>–</u>	<u>31,029</u>
Carrying amount			
At 31 October 2022	<u>18,407</u>	<u>363,544</u>	<u>381,951</u>
At 31 October 2021	<u>36,659</u>	<u>302,795</u>	<u>339,454</u>

Finance leases and hire purchase contracts

Included within the carrying value of tangible fixed assets are the following amounts relating to assets held under finance leases or hire purchase agreements:

	Motor vehicles £
At 31 October 2022	<u>14,507</u>
At 31 October 2021	<u>25,912</u>

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	540	480
Obligations under finance leases and hire purchase contracts	5,622	11,082
	<u>6,162</u>	<u>11,562</u>

17. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Obligations under finance leases and hire purchase contracts	6,560	19,007
	<u>6,560</u>	<u>19,007</u>

A Better Life Dog Rescue Ltd

Notes to the Accounts (continued)

Year Ended 31 October 2022

18. Finance Leases and Hire Purchase Contracts

The total future minimum lease payments under finance leases and hire purchase contracts are as follows:

	2022	2021
	£	£
Not later than 1 year	5,622	11,082
Later than 1 year and not later than 5 years	6,560	19,007
	<u>12,182</u>	<u>30,089</u>

19. Analysis of Charitable Funds

Unrestricted funds

	At 1 November 2021	Income £	Expenditure £	At 31 October 2022
General fund	326,210	182,080	(127,903)	<u>380,387</u>

	At 1 November 2020	Income £	Expenditure £	At 31 October 2021
General fund	238,817	235,339	(147,946)	<u>326,210</u>

20. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	381,951	381,951
Current Assets	11,158	11,158
Creditors less than 1 year	(6,162)	(6,162)
Creditors greater than 1 year	(6,560)	(6,560)
Net assets	<u>380,387</u>	<u>380,387</u>

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	339,454	339,454
Current Assets	17,325	17,325
Creditors less than 1 year	(11,562)	(11,562)
Creditors greater than 1 year	(19,007)	(19,007)
Net assets	<u>326,210</u>	<u>326,210</u>

A Better Life Dog Rescue Ltd

Management Information

Year Ended 31 October 2022

The Following Pages Do Not Form Part of the Accounts.

A Better Life Dog Rescue Ltd

Detailed Statement of Financial Activities

Year Ended 31 October 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	64,604	104,704
Gift aid reclaimed	10,434	32,816
Legacies	13,000	1,659
	<u>88,038</u>	<u>139,179</u>
Charitable activities		
Transport income	29,291	82,365
	<u>29,291</u>	<u>82,365</u>
Other trading activities		
Fundraising income	64,751	13,427
	<u>64,751</u>	<u>13,427</u>
Investments		
Bank interest receivable	-	368
	<u>-</u>	<u>368</u>
Total income	<u>182,080</u>	<u>235,339</u>
Expenditure		
Expenditure on charitable activities		
Subcontractor costs	19,737	45,814
Repairs & maintenance	1,112	1,163
Insurance	4,077	3,888
Donations to other charities	497	7,211
Import VAT	14,460	6,264
Traces and other fees	4,323	3,714
Travel and subsistence costs	50,174	9,000
Fuel costs	13,266	23,981
Publicity and website costs	2,022	5,690
Postage, stationery and telephone	2,172	2,539
Depreciation	6,136	15,667
HP interest	-	662
Loss on disposal of vehicles	2,446	-
Kennel fees	-	2,426
Vet bills	5,303	16,571
Sundry costs	-	96
Volunteer expenses	1,262	2,213
	<u>126,987</u>	<u>146,899</u>
Governance costs		
Accountancy fees	540	480
Bank charges	376	567
	<u>916</u>	<u>1,047</u>
Total expenditure	<u>127,903</u>	<u>147,946</u>
Net income	<u>54,177</u>	<u>87,393</u>

A BETTER LIFE DOG RESCUE LIMITED

England & Wales - Charity number 1151849

Accounts

Company Registration Number: 08257203
Charity Registration Number: 1151849

A Better Life Dog Rescue Ltd
Accounts
For the Year Ending
31 October 2021

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered Accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

A Better Life Dog Rescue Ltd

Accounts

Year Ended 31 October 2021

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Statement of Financial Position	6
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A Better Life Dog Rescue Ltd

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 October 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited accounts of the charity for the year ended 31 October 2021.

Objectives and Activities

The objects of the charity are 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 animals; To promote humane behaviour towards animals in particular dogs by providing appropriate care, protection, treatment and security for dogs which are in need of care and attention by reason of sickness, maltreatment, poor circumstances 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.

Achievements and Performance

ABLDR has gone through much change in the last year or so. We have new sponsors, new volunteers and have participated in more spay campaigns than in previous years. In total we have sterilised 628 dogs, 74 cats and 1 rabbit!! Our shelter build is progressing. The pandemic and lack of volunteers have seriously held us up but now the travel rules have been relaxed we are hoping for more volunteers in the coming year. Our aim is for one building to be active later next year with the other buildings coming online after that. The sponsorship for those buildings is now in place, just missing the manpower. But we will overcome this problem.

Financial Review

Reserves Policy

The charity aims to maintain sufficient reserves to cover running costs for 3 months excluding depreciation. This is estimated to be approximately £30,000. At 31st October 2021 free reserves totalled £16,845.

A Better Life Dog Rescue Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 October 2021

Structure, Governance and Management

A Better Life Dog Rescue is a charitable company incorporated on 17 October 2012 and registered with the Charity Commission on 1 May 2013. The charity is governed by its memorandum and articles of association dated 17 October 2012 as amended by special resolution registered at Companies House on 29 April 2013.

Organisation of the charity

Jason Yorke is responsible for the day to day running of the rescue and transport. This includes booking our dogs ready for transport, paying vet bills, booking transport dates, making sure the animals receive their vaccinations on time and arranging the schedules with the adopters and fosterers alike. He is also in charge of the new shelter build in Romania and as such spends most of the year out there ensuring that the work is being completed to a high standard. He is also in charge of the charity merchandise.

Nicola Chappell is the dog coordinator and has total autonomy over where a dog is placed. She has amassed a team of volunteers around her who deal with screening and home checking and has streamlined the adoption process and follow up checks immensely.

Graham McNally is technically a silent Trustee. He has a casting vote should Nicola and Jason not agree on something that is relevant to what we do.

Public Benefit

Our main activities and who we help are described elsewhere in this report. All our charitable activities are undertaken to further our charitable purposes for the public benefit. The Committee have had regard to the Charity Commission's guidance on public benefit throughout the year when deciding on the activities of the charity.

Reference and Administrative Details

Registered charity name A Better Life Dog Rescue Ltd

Charity registration number 1151849

Company registration number 08257203

Principal office and registered office 137 Picasso Way
Shoeburyness
Essex
SS3 9UY

The Trustees

Jason Yorke
Graham McNally
Nicola Chappell

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

A Better Life Dog Rescue Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 October 2021

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Jason Yorke
Trustee

A Better Life Dog Rescue Ltd

Independent Examiner's Report to the Trustees of A Better Life Dog Rescue Ltd

Year Ended 31 October 2021

I report to the trustees on my examination of the accounts of A Better Life Dog Rescue Ltd ('the charity') for the year ended 31 October 2021.

Responsibilities and Basis of Report

As the 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 the 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

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 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.

Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

A Better Life Dog Rescue Ltd

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 October 2021

		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	5	139,179	139,179	163,177
Charitable activities	6	82,365	82,365	16,653
Other trading activities	7	13,427	13,427	14,222
Investments	8	368	368	5
Total income		<u>235,339</u>	<u>235,339</u>	<u>194,057</u>
Expenditure				
Expenditure on charitable activities	9,10	147,946	147,946	106,120
Total expenditure		<u>147,946</u>	<u>147,946</u>	<u>106,120</u>
Net income and net movement in funds		<u>87,393</u>	<u>87,393</u>	<u>87,937</u>
Reconciliation of funds				
Total funds brought forward		238,817	238,817	150,880
Total funds carried forward		<u>326,210</u>	<u>326,210</u>	<u>238,817</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these accounts.

A Better Life Dog Rescue Ltd

Statement of Financial Position

31 October 2021

	Note	2021 £	£	2020 £
Fixed Assets				
Tangible fixed assets	15		339,454	239,792
Current Assets				
Cash at bank and in hand		17,325		16,794
Creditors: amounts falling due within one year	16	11,562		<u>5,940</u>
Net Current Assets			5,763	<u>10,854</u>
Total Assets Less Current Liabilities			345,217	250,646
Creditors: amounts falling due after more than one year	17		19,007	<u>11,829</u>
Net Assets			326,210	<u>238,817</u>
Funds of the Charity				
Unrestricted funds			326,210	<u>238,817</u>
Total charity funds	19		326,210	<u>238,817</u>

For the year ending 31 October 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These accounts were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Jason Yorke
Trustee

The notes on pages 7 to 13 form part of these accounts.

A Better Life Dog Rescue Ltd

Notes to the Accounts

Year Ended 31 October 2021

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 137 Picasso Way, Shoeburyness, Essex, SS3 9UY.

2. Statement of Compliance

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investments measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The entity is a Public Benefit Entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

A Better Life Dog Rescue Ltd

Notes to the Accounts *(continued)*

Year Ended 31 October 2021

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Tangible Assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

A Better Life Dog Rescue Ltd

Notes to the Accounts *(continued)*

Year Ended 31 October 2021

3. Accounting Policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor Vehicles - 25% reducing balance

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

A Better Life Dog Rescue Ltd

Notes to the Accounts (continued)

Year Ended 31 October 2021

3. Accounting Policies (continued)

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Limited by Guarantee

The company is limited by guarantee. At 31st October 2021 there were 3 members each of whom had undertaken to contribute an amount not exceeding £10 in the event of a winding up.

5. Donations and Legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	104,704	104,704	132,091	132,091
Gift aid reclaimed	32,816	32,816	31,086	31,086
Legacies				
Legacies	1,659	1,659	–	–
	<u>139,179</u>	<u>139,179</u>	<u>163,177</u>	<u>163,177</u>

6. Charitable Activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Transport income	<u>82,365</u>	<u>82,365</u>	<u>16,653</u>	<u>16,653</u>

7. Other Trading Activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising income	<u>13,427</u>	<u>13,427</u>	<u>14,222</u>	<u>14,222</u>

A Better Life Dog Rescue Ltd

Notes to the Accounts (continued)

Year Ended 31 October 2021

8. Investments

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	368	368	5	5

9. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of charitable activities	146,899	146,899	103,635	103,635
Support costs	1,047	1,047	2,485	2,485
	<u>147,946</u>	<u>147,946</u>	<u>106,120</u>	<u>106,120</u>

10. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Costs of charitable activities	146,899	–	146,899	103,635
Governance costs	–	1,047	1,047	2,485
	<u>146,899</u>	<u>1,047</u>	<u>147,946</u>	<u>106,120</u>

11. Net Income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	15,667	10,169

12. Independent Examination Fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the accounts	480	480

13. Staff Costs and Emoluments

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Subcontractor costs	45,814	27,542

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

A Better Life Dog Rescue Ltd

Notes to the Accounts (continued)

Year Ended 31 October 2021

14. Trustee Remuneration and Expenses

Trustees received neither remuneration nor expenses during the year (2020 - Nil).

15. Tangible Fixed Assets

	Motor vehicles £	Dog shelter (under construction) £	Total £
Cost			
At 1 November 2020	80,862	212,456	293,318
Additions	24,990	90,339	115,329
At 31 October 2021	105,852	302,795	408,647
Depreciation			
At 1 November 2020	53,526	–	53,526
Charge for the year	15,667	–	15,667
At 31 October 2021	69,193	–	69,193
Carrying amount			
At 31 October 2021	36,659	302,795	339,454
At 31 October 2020	27,336	212,456	239,792

Finance leases and hire purchase contracts

Included within the carrying value of tangible fixed assets are the following amounts relating to assets held under finance leases or hire purchase agreements:

	Motor vehicles £
At 31 October 2021	25,912
At 31 October 2020	20,141

16. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	480	480
Obligations under finance leases and hire purchase contracts	11,082	5,460
	11,562	5,940

17. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Obligations under finance leases and hire purchase contracts	19,007	11,829

A Better Life Dog Rescue Ltd

Notes to the Accounts (continued)

Year Ended 31 October 2021

18. Finance Leases and Hire Purchase Contracts

The total future minimum lease payments under finance leases and hire purchase contracts are as follows:

	2021 £	2020 £
Not later than 1 year	11,082	5,460
Later than 1 year and not later than 5 years	<u>19,007</u>	<u>11,829</u>
	<u>30,089</u>	<u>17,289</u>

19. Analysis of Charitable Funds

Unrestricted funds

	At 1 November 2020 £	Income £	Expenditure £	At 31 October 2021 £
General fund	<u>238,817</u>	<u>235,339</u>	<u>(147,946)</u>	<u>326,210</u>

	At 1 November 2019 £	Income £	Expenditure £	At 31 October 2020 £
General fund	<u>150,880</u>	<u>194,057</u>	<u>(106,120)</u>	<u>238,817</u>

20. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	339,454	339,454
Current Assets	17,325	17,325
Creditors less than 1 year	(11,562)	(11,562)
Creditors greater than 1 year	(19,007)	(19,007)
Net assets	<u>326,210</u>	<u>326,210</u>

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	239,792	239,792
Current Assets	16,794	16,794
Creditors less than 1 year	(5,940)	(5,940)
Creditors greater than 1 year	<u>(11,829)</u>	<u>(11,829)</u>
Net assets	<u>238,817</u>	<u>238,817</u>

A Better Life Dog Rescue Ltd

Management Information

Year Ended 31 October 2021

The Following Pages Do Not Form Part of the Accounts.

A Better Life Dog Rescue Ltd

Detailed Statement of Financial Activities

Year Ended 31 October 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	104,704	132,091
Gift aid reclaimed	32,816	31,086
Legacies	1,659	–
	<u>139,179</u>	<u>163,177</u>
Charitable activities		
Transport income	82,365	16,653
Other trading activities		
Fundraising income	13,427	14,222
Investments		
Bank interest receivable	368	5
Total income	<u>235,339</u>	<u>194,057</u>
Expenditure		
Activities undertaken directly		
Subcontractor costs	45,814	27,542
Repairs & maintenance	1,163	950
Insurance	3,888	3,662
Donations to other charities	7,211	–
Import VAT	6,264	–
Traces and other fees	3,714	4,315
Travel and subsistence costs	9,000	2,260
Fuel costs	23,981	20,132
Publicity and website costs	5,690	5,334
Postage, stationery and telephone	2,539	2,402
Depreciation	15,667	10,169
HP interest	662	–
Kennel fees	2,426	550
Vet bills	16,571	22,282
Sundry costs	96	757
Volunteer expenses	2,213	3,280
	<u>146,899</u>	<u>103,635</u>
Governance costs		
Accountancy fees	480	1,034
Bank charges	567	1,451
	<u>1,047</u>	<u>2,485</u>
Total expenditure	<u>147,946</u>	<u>106,120</u>
Net income	<u>87,393</u>	<u>87,937</u>

A BETTER LIFE DOG RESCUE LIMITED

England & Wales - Charity number 1151849

Accounts

Company Registration Number: 08257203
Charity Registration Number: 1151849

A Better Life Dog Rescue Ltd
Accounts
For the Year Ending
31 October 2020

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered Accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

A Better Life Dog Rescue Ltd

Accounts

Year Ended 31 October 2020

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A Better Life Dog Rescue Ltd

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 October 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited accounts of the charity for the year ended 31 October 2020.

Objectives and Activities

The objects of the charity are 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 animals; To promote humane behaviour towards animals in particular dogs by providing appropriate care, protection, treatment and security for dogs which are in need of care and attention by reason of sickness, maltreatment, poor circumstances 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.

Achievements and Performance

ABLDR have had a very busy year. We have adopted to loving homes more than 300 dogs. In our mission we have participated in numerous sterilization campaigns. More than 250 dogs sterilized, thus saving thousands of puppies being born into what is already a dire situation.

We have built up a very good network of volunteers now who are helping to streamline our procedures. Our whole adoption process has been thoroughly rewritten, protecting the animal, and the charity, further than ever before. We introduced these new procedures due to the Covid 19 Pandemic to limit "impulse" adoptions. During the pandemic whilst we have seen a drop in the number of transports we do the actual number of applications and adoptions has actually risen. This is solely down to the team who work in the UK promoting these poor animals plight.

The shelter is progressing, but not as fast as we would like it. This is mainly due to the adverse weather we experienced over winter and the lack of manpower available because of the pandemic. No volunteers have been able to come out like the year before and help, so we are having to rely on locals to build, but this all costs much more money. We are hoping that soon the restrictions will be lifted and we can welcome volunteers here again who can help us with this amazing project.

We hope 2021 brings us better news than 2020 did.

Financial Review

Reserves Policy

The charity aims to maintain sufficient reserves to cover running costs for 3 months excluding depreciation. This is estimated to be approximately £20,000. At 31st October 2020 free reserves totalled £10,854.

A Better Life Dog Rescue Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 October 2020

Structure, Governance and Management

A Better Life Dog Rescue is a charitable company incorporated on 17 October 2012 and registered with the Charity Commission on 1 May 2013. The charity is governed by its memorandum and articles of association dated 17 October 2012 as amended by special resolution registered at Companies House on 29 April 2013.

Organisation of the charity

Jason Yorke is responsible for the day to day running of the rescue and transport. This includes booking our dogs ready for transport, paying vet bills, booking transport dates, making sure the animals receive their vaccinations on time and arranging the schedules with the adopters and fosterers alike. He is also in charge of the new shelter build in Romania and as such spends most of the year out there ensuring that the work is being completed to a high standard. He is also in charge of the charity merchandise.

Nicola Chappell is the dog coordinator and has total autonomy over where a dog is placed. She has amassed a team of volunteers around her who deal with screening and home checking and has streamlined the adoption process and follow up checks immensely.

Graham McNally is technically a silent Trustee. He has a casting vote should Nicola and Jason not agree on something that is relevant to what we do.

Public Benefit

Our main activities and who we help are described elsewhere in this report. All our charitable activities are undertaken to further our charitable purposes for the public benefit. The Committee have had regard to the Charity Commission's guidance on public benefit throughout the year when deciding on the activities of the charity.

Reference and Administrative Details

Registered charity name A Better Life Dog Rescue Ltd

Charity registration number 1151849

Company registration number 08257203

Principal office and registered office 137 Picasso Way
Shoeburyness
Essex
SS3 9UY

The Trustees

Jason Yorke
Graham McNally
Nicola Chappell

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

A Better Life Dog Rescue Ltd

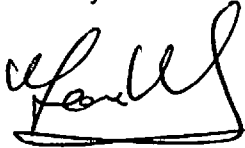
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 October 2020

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 23-04-2021 and signed on behalf of the board of trustees by:



Jason Yorke
Trustee

A Better Life Dog Rescue Ltd

Independent Examiner's Report to the Trustees of A Better Life Dog Rescue Ltd

Year Ended 31 October 2020

I report to the trustees on my examination of the accounts of A Better Life Dog Rescue Ltd ('the charity') for the year ended 31 October 2020.

Responsibilities and Basis of Report

As the 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').

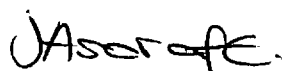
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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

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 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.



Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

A Better Life Dog Rescue Ltd

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 October 2020

		2020		2019
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	163,177	163,177	182,741
Charitable activities	6	16,653	16,653	49,178
Other trading activities	7	14,222	14,222	18,695
Investments	8	5	5	14
Total income		<u>194,057</u>	<u>194,057</u>	<u>250,628</u>
Expenditure				
Expenditure on charitable activities	9,10	106,120	106,120	133,571
Total expenditure		<u>106,120</u>	<u>106,120</u>	<u>133,571</u>
Net income and net movement in funds		<u>87,937</u>	<u>87,937</u>	<u>117,057</u>
Reconciliation of funds				
Total funds brought forward		150,880	150,880	33,823
Total funds carried forward		<u>238,817</u>	<u>238,817</u>	<u>150,880</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these accounts.

A Better Life Dog Rescue Ltd

Statement of Financial Position

31 October 2020

	Note	2020 £	£	2019 £
Fixed Assets				
Tangible fixed assets	15		239,792	138,238
Current Assets				
Cash at bank and in hand		16,794		36,880
Creditors: amounts falling due within one year	16	<u>5,940</u>		<u>6,949</u>
Net Current Assets			<u>10,854</u>	<u>29,931</u>
Total Assets Less Current Liabilities			250,646	168,169
Creditors: amounts falling due after more than one year	17		<u>11,829</u>	<u>17,289</u>
Net Assets			<u>238,817</u>	<u>150,880</u>
Funds of the Charity				
Unrestricted funds			<u>238,817</u>	<u>150,880</u>
Total charity funds	19		<u>238,817</u>	<u>150,880</u>

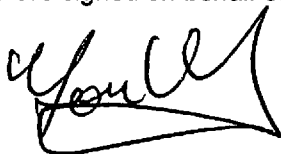
For the year ending 31 October 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These accounts were approved by the board of trustees and authorised for issue on 23-04-2021, and are signed on behalf of the board by:



Jason Yorke
Trustee

The notes on pages 7 to 13 form part of these accounts.

A Better Life Dog Rescue Ltd

Notes to the Accounts

Year Ended 31 October 2020

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 137 Picasso Way, Shoeburyness, Essex, SS3 9UY.

2. Statement of Compliance

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investments measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The entity is a Public Benefit Entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

A Better Life Dog Rescue Ltd

Notes to the Accounts *(continued)*

Year Ended 31 October 2020

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Tangible Assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

A Better Life Dog Rescue Ltd

Notes to the Accounts *(continued)*

Year Ended 31 October 2020

3. Accounting Policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor Vehicles - 25% reducing balance

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

A Better Life Dog Rescue Ltd

Notes to the Accounts (continued)

Year Ended 31 October 2020

3. Accounting Policies (continued)

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Limited by Guarantee

The company is limited by guarantee. At 31st October 2020 there were 3 members each of whom had undertaken to contribute an amount not exceeding £10 in the event of a winding up.

5. Donations and Legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Donations				
Donations	132,091	132,091	70,552	70,552
Gift aid reclaimed	31,086	31,086	13,758	13,758
Legacies				
Legacies	—	—	98,431	98,431
	<u>163,177</u>	<u>163,177</u>	<u>182,741</u>	<u>182,741</u>

6. Charitable Activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Transport income	<u>16,653</u>	<u>16,653</u>	<u>49,178</u>	<u>49,178</u>

7. Other Trading Activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Fundraising income	<u>14,222</u>	<u>14,222</u>	<u>18,695</u>	<u>18,695</u>

A Better Life Dog Rescue Ltd

Notes to the Accounts (continued)

Year Ended 31 October 2020

8. Investments

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest receivable	5	5	14	14

9. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Costs of charitable activities	103,635	103,635	131,189	131,189
Support costs	2,485	2,485	2,382	2,382
	<u>106,120</u>	<u>106,120</u>	<u>133,571</u>	<u>133,571</u>

10. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
Costs of charitable activities	103,635	-	103,635	131,189
Governance costs	-	2,485	2,485	2,382
	<u>103,635</u>	<u>2,485</u>	<u>106,120</u>	<u>133,571</u>

11. Net Income

Net income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>10,169</u>	<u>7,170</u>

12. Independent Examination Fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the accounts	<u>480</u>	<u>480</u>

13. Staff Costs and Emoluments

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Subcontractor costs	<u>27,542</u>	<u>37,107</u>

The average head count of employees during the year was Nil (2019: Nil).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

A Better Life Dog Rescue Ltd

Notes to the Accounts (continued)

Year Ended 31 October 2020

14. Trustee Remuneration and Expenses

Included in subcontractor costs are the following amounts paid to trustees for services provided to the charity:

Mr J A Yorke £11,200 (2019 - 16,300)

15. Tangible Fixed Assets

	Motor vehicles £	Dog shelter (under construction) £	Total £
Cost			
At 1 November 2019	80,862	100,733	181,595
Additions	–	111,723	111,723
At 31 October 2020	80,862	212,456	293,318
Depreciation			
At 1 November 2019	43,357	–	43,357
Charge for the year	10,169	–	10,169
At 31 October 2020	53,526	–	53,526
Carrying amount			
At 31 October 2020	27,336	212,456	239,792
At 31 October 2019	37,505	100,733	138,238

Finance leases and hire purchase contracts

Included within the carrying value of tangible fixed assets are the following amounts relating to assets held under finance leases or hire purchase agreements:

	Motor vehicles £
At 31 October 2020	20,141
At 31 October 2019	29,244

16. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	480	480
Obligations under finance leases and hire purchase contracts	5,460	6,469
	5,940	6,949

17. Creditors: amounts falling due after more than one year

	2020 £	2019 £
Obligations under finance leases and hire purchase contracts	11,829	17,289

A Better Life Dog Rescue Ltd

Notes to the Accounts *(continued)*

Year Ended 31 October 2020

18. Finance Leases and Hire Purchase Contracts

The total future minimum lease payments under finance leases and hire purchase contracts are as follows:

	2020	2019
	£	£
Not later than 1 year	5,460	6,469
Later than 1 year and not later than 5 years	<u>11,829</u>	<u>17,289</u>
	<u>17,289</u>	<u>23,758</u>

19. Analysis of Charitable Funds

Unrestricted funds

	At 1 November 2019	Income £	Expenditure £	At 31 October 2020
General fund	<u>150,880</u>	<u>194,057</u>	<u>(106,120)</u>	<u>238,817</u>

	At 1 November 2018	Income £	Expenditure £	At 31 October 2019
General fund	<u>33,823</u>	<u>250,628</u>	<u>(133,571)</u>	<u>150,880</u>

20. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	239,792	239,792
Current Assets	16,794	16,794
Creditors less than 1 year	(5,940)	(5,940)
Creditors greater than 1 year	<u>(11,829)</u>	<u>(11,829)</u>
Net assets	<u>238,817</u>	<u>238,817</u>

	Unrestricted Funds £	Total Funds 2019 £
Tangible fixed assets	138,238	138,238
Current Assets	36,880	36,880
Creditors less than 1 year	(6,949)	(6,949)
Creditors greater than 1 year	<u>(17,289)</u>	<u>(17,289)</u>
Net assets	<u>150,880</u>	<u>150,880</u>

A Better Life Dog Rescue Ltd

Management Information

Year Ended 31 October 2020

The Following Pages Do Not Form Part of the Accounts.

A Better Life Dog Rescue Ltd

Detailed Statement of Financial Activities

Year Ended 31 October 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Donations	132,091	70,552
Gift aid reclaimed	31,086	13,758
Legacies	–	98,431
	<u>163,177</u>	<u>182,741</u>
Charitable activities		
Transport income	16,653	49,178
Other trading activities		
Fundraising income	14,222	18,695
Investments		
Bank interest receivable	5	14
Total income	<u>194,057</u>	<u>250,628</u>
Expenditure		
Activities undertaken directly		
Subcontractor costs	27,542	37,107
Repairs & maintenance	950	3,426
Insurance	3,662	3,505
Traces and other fees	4,315	1,675
Travel and subsistence costs	2,260	16,319
Fuel costs	20,132	30,710
Publicity and website costs	5,334	5,634
Postage, stationery and telephone	2,402	2,605
Depreciation	10,169	7,170
Kennel fees	550	4,148
Vet bills	22,282	11,188
Equipment purchases and repairs	757	1,786
Volunteer expenses	3,280	5,916
	<u>103,635</u>	<u>131,189</u>
Governance costs		
Accountancy fees	1,034	588
Bank charges	1,451	1,794
	<u>2,485</u>	<u>2,382</u>
Expenditure on charitable activities	<u>106,120</u>	<u>133,571</u>
Net income	<u>87,937</u>	<u>117,057</u>