

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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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	Total funds	Total funds
	Note	funds		
		£	£	£
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	<u>11,562</u>		<u>5,940</u>
Net Current Assets			<u>5,763</u>	<u>10,854</u>
Total Assets Less Current Liabilities			345,217	250,646
Creditors: amounts falling due after more than one year	17		<u>19,007</u>	<u>11,829</u>
Net Assets			<u>326,210</u>	<u>238,817</u>
Funds of the Charity				
Unrestricted funds			326,210	238,817
Total charity funds	19		<u>326,210</u>	<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	<u>368</u>	<u>368</u>	<u>5</u>	<u>5</u>

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	<u>1,047</u>	<u>1,047</u>	<u>2,485</u>	<u>2,485</u>
	<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	<u>—</u>	<u>1,047</u>	<u>1,047</u>	<u>2,485</u>
	<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	<u>15,667</u>	<u>10,169</u>

12. Independent Examination Fees

	2021 £	2020 £
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:

	2021 £	2020 £
Subcontractor costs	<u>45,814</u>	<u>27,542</u>

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	19,007	11,829
	<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
	£	£
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
	£	£
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	(11,829)	(11,829)
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	<u>82,365</u>	<u>16,653</u>
Other trading activities		
Fundraising income	<u>13,427</u>	<u>14,222</u>
Investments		
Bank interest receivable	<u>368</u>	<u>5</u>
Total income	<u>235,339</u>	<u>194,057</u>
Expenditure		
<i>Activities undertaken directly</i>		
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>