

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

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 2023

	Page
Trustees' Annual Report (Incorporating the Director's Report)	1
Independent Examiner's Report to the Trustees	4
Statement of Financial Activities (Including Income and Expenditure Account)	5
Statement of Financial Position	6
Notes to the Accounts	7
The Following Pages Do Not Form Part of the Accounts	
Detailed Statement of Financial Activities	15

A Better Life Dog Rescue Ltd

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', with a horizontal line drawn underneath it.

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
		Unrestricted	Total funds	Total funds
	Note	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	24,212	6,162
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	20,779	6,560
Net Assets		414,960	380,387
Funds of the Charity			
Unrestricted funds		414,960	380,387
Total charity funds	19	414,960	380,387

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	<u>(10,319)</u>	<u>2,446</u>

12. Independent Examination Fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the accounts	<u>540</u>	<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	<u>18,971</u>	<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	64,445	410,840	475,285
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	31,184	—	31,184
Carrying amount			
At 31 October 2023	33,261	410,840	444,101
At 31 October 2022	18,407	363,544	381,951

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	29,999
At 31 October 2022	14,507

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	—
	24,212	6,162

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

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

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	20,779	6,560
	<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
	£	£
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
	£	£
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		
	<u>297,966</u>	<u>182,080</u>
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		
	<u>228,393</u>	<u>127,903</u>
Other expenditure		
Legal fees	35,000	–
	<u>263,393</u>	<u>127,903</u>
Total expenditure		
	<u>263,393</u>	<u>127,903</u>
Net income	<u>34,573</u>	<u>54,177</u>