

# HAPPY PAWS PUPPY RESCUE

England & Wales - Charity number 1158323

## Details

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Other names	HAPPY PAWS
Status	Registered
Legal form	CIO
Registered	2014-08-22
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	213 Kings Drive Eastbourne BN21 2UJ
Phone	07702472053
Email	<a href="mailto:lisasmart213@aol.com">lisasmart213@aol.com</a>
Website	<a href="http://www.happypawspuppyrescue.co.uk">www.happypawspuppyrescue.co.uk</a>

## Activities

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**Objects:** THE OBJECTS OF THE CIO FOR THE PUBLIC BENEFIT ARE TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS IN THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES SEE FIT BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR ANIMALS, AND IN PARTICULAR YOUNG 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.

**Activities:** Rescue, Rehabilitate and Rehome Golden Retrievers who have suffered cruelty and neglect

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** The General Public/mankind

## Geography

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- Turkey
- East Sussex

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-08-31	£553,635	£537,045	£425,796	1
2023-08-31	£560,163	£523,854	£409,206	1
2022-08-31	£563,021	£533,038	£372,897	0
2021-08-31	£629,184	£535,833	£342,914	0
2020-08-31	£565,912	£471,428	£249,563	0

## Trustees

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Name	Role	Appointed
LISA ELIZABETH SMART	Chair	2014-08-22
Dominique Douglas		2024-11-04
Meghan Behiel		2025-12-29

**HAPPY PAWS PUPPY RESCUE**

England & Wales - Charity number 1158323

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# Accounts

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Charity Registration No. 1158323

**HAPPY PAWS PUPPY RESCUE**

**ANNUAL REPORT AND UNAUDITED  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2024**

# HAPPY PAWS PUPPY RESCUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Lisa Smart Michael Tomey Dominique Douglas	(Appointed 4 November 2024)
<b>Charity number</b>	1158323	
<b>Principal address</b>	213 Kings Drive Eastbourne East Sussex BN21 2UJ	
<b>Independent examiner</b>	Price & Company 30-32 Gildredge Road Eastbourne East Sussex BN21 4SH	
<b>Bankers</b>	National Westminster Bank Plc 96 Terminus Road Eastbourne East Sussex BN21 3LX	

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# HAPPY PAWS PUPPY RESCUE

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the financial statements	8 - 17

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## HAPPY PAWS PUPPY RESCUE

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024

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The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The charity's objectives are to promote the care and wellbeing for animals by providing appropriate care, protection, treatment and security for the animals, as well as educating the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

The last year has been a very busy but very productive

We are rescuing more and more Golden Retrievers who need our help as well as a few setters and cocker spaniels.

Our work and reputation continues to grow in Turkey and we are being asked to help more and more. The suffering of these beautiful dogs endure is very hard for the charity to see and we intend to do all we can to assist with their welfare wherever possible. Most rescues are straight forward but some have been very challenging and upsetting. The one thing that remains the same is our dedication to readdress the balance.

All of our golden retrievers have been abandoned, thrown out to fend for themselves or handed to a pound. Supporters of the charity will know just how distressing this can be for them. If they are thrown into public pounds they starve as they cannot fight for food. The cruelty we see on a daily basis is very shocking.

However, once we are alerted to their situation, their lives start to change. All our dogs go straight into foster care and it is really then that the journey begins to a better life. This is all only possible due to the wonderful backing we receive on a daily basis from our amazing supporters and the strong and much improved fundraising initiative which is now in place.

The charity is very proud to announce the expansion of our kennel space and isolation space to help those who need time to recover

The charity is also very proud to announce our fully functional onsite vet centre is playing a major role in our animal welfare journey – providing much needed treatment for many lost souls who need care.

Thanks to many generous fund-raising efforts the vet centre has all the best equipment which is open not only to our dog's but the local dog population now has access to much needed vet care.

The spay and neuter programme has been expanded and many more hundreds of unwanted pregnancies are now prevented.

## HAPPY PAWS PUPPY RESCUE

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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As a charity we are so grateful for every donation, every kind comment on Facebook and each gentle word of encouragement. The charities Instagram page, Facebook page and website are spreading the word doing very well, this really does give us the strength to keep fighting for our dog's futures. Without the support we receive we could not achieve our many happy endings.

As a charity we remain acutely aware of the street dog's plight in Turkey. The charity has also purchased and distributed many kennels and feeding stations so these poor souls can get out of the elements and feel safe.

Our centre in Turkey is doing a wonderful job for all animal welfare and we are very proud of all the people who are involved in the every day running of the centre. When reflecting on our journey, a question we are asked a lot is to sum up in a few words why Happy Paws is successful. Well, we would all say 'love' for the retrievers we rescue, 'respect' for our partner charities and most of all the 'friendship' that we show one another. All these things keep us strong as a team and unwavering in our fight to keep our goldens safe and give them the life they so deserve.

So to the future - as a charity, we never know what is around the corner but one thing we do know is as long as our supporters join us on our rollercoaster of a ride, we will never give up on the breed we all love. Thank you all for joining us on this wonderful journey.

#### **Financial review**

Gifts and donations received in the year were around £35,000 lower than the previous year, a further £94,760 of income was generated by way of our lottery.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at least a level equivalent to three month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation governed by its constitution dated 31 July 2014.

The trustees who served during the year and up to the date of signature of the financial statements were:

Lisa Smart

Michael Tomey

Vanessa Barden

(Resigned 31 August 2024)

Dominique Douglas

(Appointed 4 November 2024)

Trustees are recruited by personal recommendation and are appointed by a resolution proposal at a meeting of the charity trustees. Trustees are provided with appropriate training to undertake the role they will occupy within the charity.

The charity is run on a day to day basis by the three trustees with the help of volunteers.

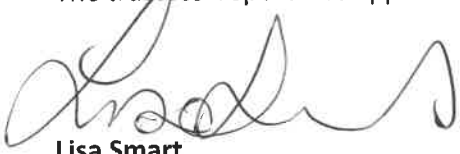
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**HAPPY PAWS PUPPY RESCUE**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2024**

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The trustees' report was approved by the Board of Trustees.

A handwritten signature in black ink, appearing to read 'Lisa Smart', written in a cursive style.

**Lisa Smart**

Trustee

Dated: 6 June 2025

## HAPPY PAWS PUPPY RESCUE

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAPPY PAWS PUPPY RESCUE

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I report to the trustees on my examination of the financial statements of Happy Paws Puppy Rescue (the charity) for the year ended 31 August 2024.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 Association of Chartered Certified Accountants, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



Nathan Coker FCCA  
Price & Company

30-32 Gildredge Road  
Eastbourne  
East Sussex  
BN21 4SH

Dated: 6 June 2025

## HAPPY PAWS PUPPY RESCUE

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2024

#### Current financial year

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	444,917	-	444,917	480,570
Other trading activities	4	94,760	-	94,760	75,445
Income from investments	5	13,958	-	13,958	4,148
<b>Total income</b>		<u>553,635</u>	<u>-</u>	<u>553,635</u>	<u>560,163</u>
<b>Expenditure on:</b>					
Raising funds	6	<u>65,672</u>	<u>-</u>	<u>65,672</u>	<u>55,141</u>
Charitable activities	7	<u>471,123</u>	<u>250</u>	<u>471,373</u>	<u>468,713</u>
<b>Total resources expended</b>		<u>536,795</u>	<u>250</u>	<u>537,045</u>	<u>523,854</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		16,840	(250)	16,590	36,309
Fund balances at 1 September 2023		<u>408,205</u>	<u>1,001</u>	<u>409,206</u>	<u>372,897</u>
<b>Fund balances at 31 August 2024</b>		<u><u>425,045</u></u>	<u><u>751</u></u>	<u><u>425,796</u></u>	<u><u>409,206</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

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

## HAPPY PAWS PUPPY RESCUE

### STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2024

#### Prior financial year

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b><u>Income from:</u></b>				
Donations and legacies	3	480,570	-	480,570
Other trading activities	4	75,445	-	75,445
Income from investments	5	4,148	-	4,148
<b>Total income</b>		<u>560,163</u>	<u>-</u>	<u>560,163</u>
<b><u>Expenditure on:</u></b>				
Raising funds	6	<u>55,141</u>	<u>-</u>	<u>55,141</u>
Charitable activities	7	<u>468,379</u>	<u>334</u>	<u>468,713</u>
<b>Total resources expended</b>		<u>523,520</u>	<u>334</u>	<u>523,854</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		36,643	(334)	36,309
Fund balances at 1 September 2022		<u>371,562</u>	<u>1,335</u>	<u>372,897</u>
<b>Fund balances at 31 August 2023</b>		<u><u>408,205</u></u>	<u><u>1,001</u></u>	<u><u>409,206</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

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

# HAPPY PAWS PUPPY RESCUE

## BALANCE SHEET AS AT 31 AUGUST 2024

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		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		5,314		6,378
<b>Current assets</b>					
Cash at bank and in hand		428,548		412,185	
<b>Creditors: amounts falling due within one year</b>	12				
		(8,066)		(9,357)	
<b>Net current assets</b>			420,482		402,828
<b>Total assets less current liabilities</b>			425,796		409,206
<b>Net assets excluding pension liability</b>			425,796		409,206
<b>The funds of the charity</b>					
Restricted income funds	13		751		1,001
Unrestricted funds			425,045		408,205
			425,796		409,206

The financial statements were approved by the trustees on 6 June 2025



Lisa Smart  
Trustee

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

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#### 1 Accounting policies

##### Charity information

Happy Paws Puppy Rescue is a Charitable Incorporated Organisation.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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#### 1 Accounting policies (Continued)

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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#### 1 Accounting policies (Continued)

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

###### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

###### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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#### 1 Accounting policies (Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	444,917	480,570

#### 4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Social lotteries	94,760	75,445

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## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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#### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	13,958	4,148

#### 6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>		
Social lotteries	30,145	22,000
Other fundraising costs	35,527	33,141
	<u>65,672</u>	<u>55,141</u>

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

#### 7 Expenditure on charitable activities

	<b>Animal costs 2024 £</b>	<b>Animal costs 2023 £</b>
<b>Direct costs</b>		
Staff costs	44,613	2,725
Depreciation and impairment	1,858	2,345
Transportation of animals	135,592	149,363
Foster and veterinarian fees	115,113	96,752
Pet food	29,435	40,752
Other dog rescue costs	5,549	-
Travel, subsistence and mileage	4,348	4,166
Projects	107,667	125,515
Sundry	2,024	3,073
	<u>446,199</u>	<u>424,691</u>
<b>Share of support and governance costs (see note 8)</b>		
Support	21,567	35,494
Governance	3,607	8,528
	<u>471,373</u>	<u>468,713</u>
<b>Analysis by fund</b>		
Unrestricted funds	471,123	468,379
Restricted funds	250	334
	<u>471,373</u>	<u>468,713</u>

**HAPPY PAWS PUPPY RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2024**

**8 Support costs**

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Printing, postage and stationery	9,814	-	9,814	17,505	-	17,505
Telephone	2,178	-	2,178	2,523	-	2,523
Website costs	18	-	18	558	-	558
Advertising	3,900	-	3,900	2,220	-	2,220
Bank charges	4,469	-	4,469	5,053	-	5,053
Insurance	70	-	70	360	-	360
Office maintenance	1,118	-	1,118	7,275	-	7,275
Independent examination fees	-	2,160	2,160	-	2,040	2,040
Legal and professional	-	1,447	1,447	-	6,488	6,488
	<u>21,567</u>	<u>3,607</u>	<u>25,174</u>	<u>35,494</u>	<u>8,528</u>	<u>44,022</u>
Analysed between Charitable activities	<u>21,567</u>	<u>3,607</u>	<u>25,174</u>	<u>35,494</u>	<u>8,528</u>	<u>44,022</u>

Governance costs includes payments to the auditors of £2,160 (2023 - £2,040) for independent examination fees.

**9 Trustees**

Lisa Smart, Trustee, was paid a salary of £44,613 (2023: £2,725) for her work for the charity during the year.

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

#### 10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	1	1
	<u>1</u>	<u>1</u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	44,613	2,725
	<u>44,613</u>	<u>2,725</u>

There were no employees whose annual remuneration was more than £60,000.

#### 11 Tangible fixed assets

	Computers £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 September 2023	1,257	26,995	28,252
Additions	794	-	794
	<u>2,051</u>	<u>26,995</u>	<u>29,046</u>
At 31 August 2024	2,051	26,995	29,046
	<u>2,051</u>	<u>26,995</u>	<u>29,046</u>
<b>Depreciation and impairment</b>			
At 1 September 2023	1,257	20,617	21,874
Depreciation charged in the year	264	1,594	1,858
	<u>1,521</u>	<u>22,211</u>	<u>23,732</u>
At 31 August 2024	1,521	22,211	23,732
	<u>1,521</u>	<u>22,211</u>	<u>23,732</u>
<b>Carrying amount</b>			
At 31 August 2024	530	4,784	5,314
	<u>530</u>	<u>4,784</u>	<u>5,314</u>
At 31 August 2023	-	6,378	6,378
	<u>-</u>	<u>6,378</u>	<u>6,378</u>

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

#### 12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	1,466	746
Accruals and deferred income	6,600	8,611
	<u>8,066</u>	<u>9,357</u>

#### 13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 September 2022	Resources expended	Balance at 1 September 2023	Resources expended	Balance at 31 August 2024
	£	£	£	£	£
Motor vehicle	1,335	(334)	1,001	(250)	751
	<u>1,335</u>	<u>(334)</u>	<u>1,001</u>	<u>(250)</u>	<u>751</u>

#### Purpose of Restricted funds

##### Motor vehicle

A donation of £10,000 was received in 2016 for the purchase of a motor vehicle. This vehicle was treated as a fixed asset and is depreciated annually.

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

#### 14 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 August 2024 are represented by:						
Tangible assets	4,563	751	5,314	5,377	1,001	6,378
Current assets/(liabilities)	420,482	-	420,482	402,828	-	402,828
	<u>425,045</u>	<u>751</u>	<u>425,796</u>	<u>408,205</u>	<u>1,001</u>	<u>409,206</u>

**HAPPY PAWS PUPPY RESCUE**

England & Wales - Charity number 1158323

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# Accounts

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Charity Registration No. 1158323

**HAPPY PAWS PUPPY RESCUE**

**ANNUAL REPORT AND UNAUDITED  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2023**

## HAPPY PAWS PUPPY RESCUE

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Lisa Smart Michael Tomey Vanessa Barden
<b>Charity number</b>	1158323
<b>Principal address</b>	213 Kings Drive Eastbourne East Sussex BN21 2UJ
<b>Independent examiner</b>	Price & Company 30-32 Gildredge Road Eastbourne East Sussex BN21 4SH
<b>Bankers</b>	National Westminster Bank Plc 96 Terminus Road Eastbourne East Sussex BN21 3LX

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# HAPPY PAWS PUPPY RESCUE

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the financial statements	8 - 18

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## **HAPPY PAWS PUPPY RESCUE**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2023**

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The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The charity's objectives are to promote the care and wellbeing for animals by providing appropriate care, protection, treatment and security for the animals, as well as educating the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

The last year has been a very productive and the Happy Paws journey continues

We are rescuing more and more Golden Retrievers who need our help as well as a few setters and cocker spaniels.

Our work and reputation continues to grow in Turkey and we are being asked to help more and more. The suffering of these beautiful dogs endure is very hard for the charity to see and we intend to do all we can to assist with their welfare wherever possible. Most rescues are straight forward but some have been very challenging and upsetting. The one thing that remains the same is our dedication to readdress the balance.

All of our golden retrievers have been abandoned, thrown out to fend for themselves or handed to a pound. Supporters of the charity will know just how distressing this can be for them. If they are thrown into public pounds they starve as they cannot fight for food. The cruelty we see on a daily basis is very shocking.

However, once we are alerted to their situation, their lives start to change. All our dogs go straight into foster care and it is really then that the journey begins to a better life. This is all only possible due to the wonderful backing we receive on a daily basis from our amazing supporters and the strong and much improved fundraising initiative which is now in place.

The charity is also very proud that the Happy Paws vet centre is having a major impact on animal welfare

Thanks to many generous fund-raising efforts the vet centre has all the best equipment which is open not only to our dog's but the local dog population now has access to much needed vet care.

The Happy Paws Paly Park is providing an excellent place for our rescues to enjoy their training programme, socialise and generally have a great time

The spay and neuter programme has been expanded and many more hundreds of unwanted pregnancies are now prevented.

## **HAPPY PAWS PUPPY RESCUE**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023**

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As a charity we are so grateful for every donation, every kind comment on Facebook and each gentle word of encouragement. The charities Instagram page, Facebook page and website are spreading the word doing very well, this really does give us the strength to keep fighting for our dog's futures. Without the support we receive we could not achieve our many happy endings.

As a charity we remain acutely aware of the street dog's plight in Turkey. The charity has also purchased and distributed many kennels and feeding stations so these poor souls can get out of the elements and feel safe.

The centre in Turkey is doing a wonderful job for all animal welfare and we are very proud of all the people who are involved in the every day running of the centre. When reflecting on our journey, a question we are asked a lot is to sum up in a few words why Happy Paws is successful. Well, we would all say 'love' for the retrievers we rescue, 'respect' for our partner charities and most of all the 'friendship' that we show one another. All these things keep us strong as a team and unwavering in our fight to keep our goldens safe and give them the life they so deserve.

So to the future - as a charity, we never know what is around the corner but one thing we do know is as long as our supporters join us on our rollercoaster of a ride, we will never give up on the breed we all love. Thank you all for joining us on this wonderful journey.

#### **Financial review**

Gifts and donations received in the year were around £20,000 lower than the previous year, a further £75,445 of income was generated by way of our lottery.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at least a level equivalent to three month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation governed by its constitution dated 31 July 2014.

The trustees who served during the year and up to the date of signature of the financial statements were:

Lisa Smart

Michael Tomey

Vanessa Barden

Trustees are recruited by personal recommendation and are appointed by a resolution proposal at a meeting of the charity trustees. Trustees are provided with appropriate training to undertake the role they will occupy within the charity.

The charity is run on a day to day basis by the three trustees with the help of volunteers.

**HAPPY PAWS PUPPY RESCUE**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2023**

---

The trustees' report was approved by the Board of Trustees.

**Lisa Smart**

Trustee

Dated: 13 June 2024

## **HAPPY PAWS PUPPY RESCUE**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAPPY PAWS PUPPY RESCUE**

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I report to the trustees on my examination of the financial statements of Happy Paws Puppy Rescue (the charity) for the year ended 31 August 2023.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 Association of Chartered Certified Accountants, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Nathan Coker FCCA  
Price & Company

30-32 Gildredge Road  
Eastbourne  
East Sussex  
BN21 4SH

Dated: 13 June 2024

## HAPPY PAWS PUPPY RESCUE

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2023

#### Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<b><u>Income from:</u></b>					
Donations and legacies	3	480,570	-	480,570	500,984
Other trading activities	4	75,445	-	75,445	61,904
Income from investments	5	4,148	-	4,148	133
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income</b>		560,163	-	560,163	563,021
		<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Expenditure on:</u></b>					
Raising funds	6	55,141	-	55,141	54,566
		<hr/>	<hr/>	<hr/>	<hr/>
Charitable activities	7	468,379	334	468,713	478,472
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>		523,520	334	523,854	533,038
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>					
		36,643	(334)	36,309	29,983
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 1 September 2022		371,562	1,335	372,897	342,914
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at 31 August 2023</b>		408,205	1,001	409,206	372,897
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

## HAPPY PAWS PUPPY RESCUE

### STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2023

#### Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<b><u>Income from:</u></b>				
Donations and legacies	3	500,984	-	500,984
Other trading activities	4	61,904	-	61,904
Income from investments	5	133	-	133
		<hr/>	<hr/>	<hr/>
<b>Total income</b>		563,021	-	563,021
		<hr/>	<hr/>	<hr/>
<b><u>Expenditure on:</u></b>				
Raising funds	6	54,566	-	54,566
		<hr/>	<hr/>	<hr/>
Charitable activities	7	478,027	445	478,472
		<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>		532,593	445	533,038
		<hr/>	<hr/>	<hr/>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		30,428	(445)	29,983
		<hr/>	<hr/>	<hr/>
Fund balances at 1 September 2021		341,134	1,780	342,914
		<hr/>	<hr/>	<hr/>
<b>Fund balances at 31 August 2022</b>		371,562	1,335	372,897
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

## HAPPY PAWS PUPPY RESCUE

### BALANCE SHEET AS AT 31 AUGUST 2023

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		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		6,378		8,723
<b>Current assets</b>					
Debtors	12	-		8,395	
Cash at bank and in hand		412,185		362,876	
		<u>412,185</u>		<u>371,271</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(9,357)</u>		<u>(7,097)</u>	
Net current assets			402,828		364,174
<b>Total assets less current liabilities</b>			<u>409,206</u>		<u>372,897</u>
<b>Income funds</b>					
Restricted funds	14		1,001		1,335
Unrestricted funds			408,205		371,562
			<u>409,206</u>		<u>372,897</u>

The financial statements were approved by the Trustees on 13 June 2024

Lisa Smart  
Trustee

# HAPPY PAWS PUPPY RESCUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

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### 1 Accounting policies

#### Charity information

Happy Paws Puppy Rescue is a Charitable Incorporated Organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2023**

---

**1 Accounting policies (Continued)**

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

---

#### 1 Accounting policies (Continued)

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2023**

---

**1 Accounting policies (Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

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#### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	480,570	498,484
General grants	-	2,500
	<u>480,570</u>	<u>500,984</u>

#### 4 Other trading activities

	Unrestricted funds	Total
	2023	2022
	£	£
Sponsorships and social lotteries	75,445	61,904
	<u>75,445</u>	<u>61,904</u>

#### 5 Income from investments

	Unrestricted funds	Total
	2023	2022
	£	£
Interest receivable	4,148	133
	<u>4,148</u>	<u>133</u>

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

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#### 6 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Membership schemes and social lotteries	22,000	20,800
Other fundraising costs	33,141	33,766
	<u>          </u>	<u>          </u>
Fundraising and publicity	55,141	54,566
	<u>          </u>	<u>          </u>
	55,141	54,566
	<u>          </u>	<u>          </u>

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

#### 7 Charitable activities

	<b>Animal costs 2023 £</b>	<b>Animal costs 2022 £</b>
Staff costs	2,725	-
Depreciation and impairment	2,345	3,054
Transportation of animals	149,363	131,302
Foster and veterinarian fees	96,752	120,525
Pet food	40,752	52,870
Travel, subsistence and mileage	4,166	8,067
Projects	125,515	123,851
Sundry	3,073	971
	<u>424,691</u>	<u>440,640</u>
Share of support costs (see note 8)	35,494	28,580
Share of governance costs (see note 8)	8,528	9,252
	<u>468,713</u>	<u>478,472</u>
<b>Analysis by fund</b>		
Unrestricted funds	468,379	478,027
Restricted funds	334	445
	<u>468,713</u>	<u>478,472</u>

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

#### 8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Printing, postage and stationery	17,505	-	17,505	21,298	-	21,298
Telephone	2,523	-	2,523	2,322	-	2,322
Website costs	558	-	558	18	-	18
Advertising	2,220	-	2,220	750	-	750
Bank charges	5,053	-	5,053	2,474	-	2,474
Insurance	360	-	360	118	-	118
Office rent	-	-	-	1,600	-	1,600
Office maintenance	7,275	-	7,275	-	-	-
Audit fees	-	2,040	2,040	-	2,040	2,040
Legal and professional	-	6,488	6,488	-	7,212	7,212
	<u>35,494</u>	<u>8,528</u>	<u>44,022</u>	<u>28,580</u>	<u>9,252</u>	<u>37,832</u>
Analysed between						
Charitable activities	<u>35,494</u>	<u>8,528</u>	<u>44,022</u>	<u>28,580</u>	<u>9,252</u>	<u>37,832</u>

Governance costs includes payments to the auditors of £2,040 (2022 - £2,040) for independent examination fees.

#### 9 Trustees

Lisa Smart, Trustee, was paid a salary of £2,725 (2022: £Nil) for her work for the charity during the year.

Lisa Smart, Trustee, was paid £Nil (2022: 1,600) for use of home and premises as office/storage during the year.

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

---

#### 10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	1	-
	<u>1</u>	<u>-</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	2,725	-
	<u>2,725</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

#### 11 Tangible fixed assets

	Computers £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 September 2022	1,257	26,995	28,252
	<u>1,257</u>	<u>26,995</u>	<u>28,252</u>
At 31 August 2023	1,257	26,995	28,252
	<u>1,257</u>	<u>26,995</u>	<u>28,252</u>
<b>Depreciation and impairment</b>			
At 1 September 2022	1,038	18,491	19,529
Depreciation charged in the year	219	2,126	2,345
	<u>1,257</u>	<u>20,617</u>	<u>21,874</u>
At 31 August 2023	1,257	20,617	21,874
	<u>1,257</u>	<u>20,617</u>	<u>21,874</u>
<b>Carrying amount</b>			
At 31 August 2023	-	6,378	6,378
	<u>-</u>	<u>6,378</u>	<u>6,378</u>
At 31 August 2022	219	8,504	8,723
	<u>219</u>	<u>8,504</u>	<u>8,723</u>

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

#### 12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	-	8,395
	<u>          </u>	<u>          </u>

#### 13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	746	-
Accruals and deferred income	8,611	7,097
	<u>          </u>	<u>          </u>
	<u>9,357</u>	<u>7,097</u>

#### 14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 September 2021	Resources expended	Balance at 1 September 2022	Resources expended	Balance at 31 August 2023
	£	£	£	£	£
Motor vehicle	1,780	(445)	1,335	(334)	1,001
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

##### Purpose of Restricted funds

##### Motor vehicle

A donation of £10,000 was received in 2016 for the purchase of a motor vehicle. This vehicle was treated as a fixed asset and is depreciated annually.

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

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#### 15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 August 2023 are represented by:						
Tangible assets	5,377	1,001	6,378	7,388	1,335	8,723
Current assets/(liabilities)	402,828	-	402,828	364,174	-	364,174
	<u>408,205</u>	<u>1,001</u>	<u>409,206</u>	<u>371,562</u>	<u>1,335</u>	<u>372,897</u>
	=====	=====	=====	=====	=====	=====

**HAPPY PAWS PUPPY RESCUE**

England & Wales - Charity number 1158323

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# Accounts

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Charity Registration No. 1158323

**HAPPY PAWS PUPPY RESCUE**

**ANNUAL REPORT AND UNAUDITED  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2022**

## HAPPY PAWS PUPPY RESCUE

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Lisa Smart Michael Tomey Vanessa Barden
<b>Charity number</b>	1158323
<b>Principal address</b>	213 Kings Drive Eastbourne East Sussex BN21 2UJ
<b>Independent examiner</b>	Price & Company 30-32 Gildredge Road Eastbourne East Sussex BN21 4SH
<b>Bankers</b>	National Westminster Bank Plc 96 Terminus Road Eastbourne East Sussex BN21 3LX

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# HAPPY PAWS PUPPY RESCUE

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the financial statements	8 - 17

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# HAPPY PAWS PUPPY RESCUE

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022

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The trustees present their annual report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Objectives and activities**

The charity's objectives are to promote the care and wellbeing for animals by providing appropriate care, protection, treatment and security for the animals, as well as educating the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

The last year has been a very productive.

We are rescuing more and more Golden Retrievers who need our help as well as a few setters and cocker spaniels.

Our work and reputation continues to grow in Turkey and we are being asked to help more and more. The suffering of these beautiful dogs endure is very hard for the charity to see and we intend to do all we can to assist with their welfare wherever possible. Most rescues are straight forward but some have been very challenging and upsetting. The one thing that remains the same is our dedication to readdress the balance.

All of our golden retrievers have been abandoned, thrown out to fend for themselves or handed to a pound. Supporters of the charity will know just how distressing this can be for them. If they are thrown into public pounds they starve as they cannot fight for food. The cruelty we see on a daily basis is very shocking.

However, once we are alerted to their situation, their lives start to change. All our dogs go straight into foster care and it is really then that the journey begins to a better life. This is all only possible due to the wonderful backing we receive on a daily basis from our amazing supporters and the strong and much improved fundraising initiative which is now in place.

The charity is very proud to announce the opening of our fully fenced play park which enhances the dogs mental well being as well as their physical well-being.

The charity is also very proud to announce the opening of our fully functional onsite vet centre. Thanks to many generous fund-raising efforts the vet centre has all the best equipment which is open not only to our dog's but the local dog population now has access to much needed vet care.

The spay and neuter programme has been expanded and many more hundreds of unwanted pregnancies are now prevented.

## HAPPY PAWS PUPPY RESCUE

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

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As a charity we are so grateful for every donation, every kind comment on Facebook and each gentle word of encouragement. The charities Instagram page, Facebook page and website are spreading the word doing very well, this really does give us the strength to keep fighting for our dog's futures. Without the support we receive we could not achieve our many happy endings.

As a charity we remain acutely aware of the street dog's plight in Turkey. The charity has also purchased and distributed many kennels and feeding stations so these poor souls can get out of the elements and feel safe.

Our centre in Turkey is doing a wonderful job for all animal welfare and we are very proud of all the people who are involved in the every day running of the centre. When reflecting on our journey, a question we are asked a lot is to sum up in a few words why Happy Paws is successful. Well, we would all say 'love' for the retrievers we rescue, 'respect' for our partner charities and most of all the 'friendship' that we show one another. All these things keep us strong as a team and unwavering in our fight to keep our goldens safe and give them the life they so deserve.

#### **Financial review**

Gifts and donations received in the year were around £75,000 lower than the previous year, a further £61,904 of income was generated by way of our lottery. The increase in income is extremely pleasing, strengthens our financial position and enables us to continue rescuing more and more Golden Retrievers.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at least a level equivalent to three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation governed by its constitution dated 31 July 2014.

The trustees who served during the year and up to the date of signature of the financial statements were:

Lisa Smart

Michael Tomey

Vanessa Barden

Trustees are recruited by personal recommendation and are appointed by a resolution proposal at a meeting of the charity trustees. Trustees are provided with appropriate training to undertake the role they will occupy within the charity.

The charity is run on a day to day basis by the three trustees with the help of volunteers.

**HAPPY PAWS PUPPY RESCUE**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022**

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The trustees' report was approved by the Board of Trustees.



**Lisa Smart**

Trustee

Dated: 4 May 2023

## HAPPY PAWS PUPPY RESCUE

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAPPY PAWS PUPPY RESCUE

---

I report to the trustees on my examination of the financial statements of Happy Paws Puppy Rescue (the charity) for the year ended 31 August 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 Association of Chartered Certified Accountants, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



Nathan Coker FCCA  
Price & Company

30-32 Gildredge Road  
Eastbourne  
East Sussex  
BN21 4SH

Dated: 4 May 2023

## HAPPY PAWS PUPPY RESCUE

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2022

#### Current financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	500,984	-	500,984	575,249
Other trading activities	4	61,904	-	61,904	53,910
Income from investments	5	133	-	133	25
<b>Total income</b>		<b>563,021</b>	<b>-</b>	<b>563,021</b>	<b>629,184</b>
<b>Expenditure on:</b>					
Raising funds	6	54,566	-	54,566	42,925
Charitable activities	7	478,027	445	478,472	492,908
<b>Total resources expended</b>		<b>532,593</b>	<b>445</b>	<b>533,038</b>	<b>535,833</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>30,428</b>	<b>(445)</b>	<b>29,983</b>	<b>93,351</b>
Fund balances at 1 September 2021		341,134	1,780	342,914	249,563
<b>Fund balances at 31 August 2022</b>		<b>371,562</b>	<b>1,335</b>	<b>372,897</b>	<b>342,914</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

## HAPPY PAWS PUPPY RESCUE

### STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2022

#### Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<b>Income from:</b>				
Donations and legacies	3	575,249	-	575,249
Other trading activities	4	53,910	-	53,910
Income from investments	5	25	-	25
		<hr/>	<hr/>	<hr/>
<b>Total income</b>		629,184	-	629,184
		<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>				
Raising funds	6	42,925	-	42,925
		<hr/>	<hr/>	<hr/>
Charitable activities	7	492,315	593	492,908
		<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>		535,240	593	535,833
		<hr/>	<hr/>	<hr/>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		93,944	(593)	93,351
		<hr/>	<hr/>	<hr/>
Fund balances at 1 September 2020		247,190	2,373	249,563
		<hr/>	<hr/>	<hr/>
<b>Fund balances at 31 August 2021</b>		341,134	1,780	342,914
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# HAPPY PAWS PUPPY RESCUE

## BALANCE SHEET AS AT 31 AUGUST 2022

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	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		8,723		11,777
<b>Current assets</b>					
Debtors	12	8,395		9,881	
Cash at bank and in hand		362,876		327,006	
		<u>371,271</u>		<u>336,887</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(7,097)</u>		<u>(5,750)</u>	
Net current assets			364,174		331,137
<b>Total assets less current liabilities</b>			<u>372,897</u>		<u>342,914</u>
<b>Income funds</b>					
Restricted funds	14		1,335		1,780
Unrestricted funds			371,562		341,134
			<u>372,897</u>		<u>342,914</u>

The financial statements were approved by the Trustees on 4 May 2023

  
Lisa Smart  
Trustee

# HAPPY PAWS PUPPY RESCUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

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### 1 Accounting policies

#### Charity information

Happy Paws Puppy Rescue is a Charitable Incorporated Organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**1 Accounting policies (Continued)**

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**1 Accounting policies (Continued)**

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022**

---

**1 Accounting policies (Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

---

#### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	498,484	574,249
General grants	2,500	1,000
	<u>500,984</u>	<u>575,249</u>

#### 4 Other trading activities

	Unrestricted funds	Total
	2022	2021
	£	£
Sponsorships and social lotteries	<u>61,904</u>	<u>53,910</u>

#### 5 Income from investments

	Unrestricted funds	Total
	2022	2021
	£	£
Interest receivable	<u>133</u>	<u>25</u>

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

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#### 6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Membership schemes and social lotteries	20,800	17,675
Other fundraising costs	33,766	25,250
	<u>54,566</u>	<u>42,925</u>
Fundraising and publicity	54,566	42,925
	<u>54,566</u>	<u>42,925</u>

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

#### 7 Charitable activities

	Animal costs 2022 £	Animal costs 2021 £
Depreciation and impairment	3,054	3,999
Transportation of animals	131,302	145,061
Foster and veterinarian fees	120,525	177,744
Pet food	52,870	37,079
Travel, subsistence and mileage	8,067	7,168
Projects	123,851	89,476
Sundry	971	989
	<u>440,640</u>	<u>461,516</u>
Share of support costs (see note 8)	28,580	26,529
Share of governance costs (see note 8)	9,252	4,863
	<u>478,472</u>	<u>492,908</u>
<b>Analysis by fund</b>		
Unrestricted funds	478,027	492,315
Restricted funds	445	593
	<u>478,472</u>	<u>492,908</u>

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

#### 8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Printing, postage and stationery	21,298	-	21,298	19,912	-	19,912
Telephone	2,322	-	2,322	1,322	-	1,322
Website costs	18	-	18	77	-	77
Advertising	750	-	750	-	-	-
Bank charges	2,474	-	2,474	-	-	-
Insurance	118	-	118	18	-	18
Office rent	1,600	-	1,600	5,200	-	5,200
Audit fees	-	2,040	2,040	-	2,040	2,040
Legal and professional	-	7,212	7,212	-	2,823	2,823
	<u>28,580</u>	<u>9,252</u>	<u>37,832</u>	<u>26,529</u>	<u>4,863</u>	<u>31,392</u>
Analysed between						
Charitable activities	<u>28,580</u>	<u>9,252</u>	<u>37,832</u>	<u>26,529</u>	<u>4,863</u>	<u>31,392</u>

Governance costs includes payments to the auditors of £2,040 (2021 - £2,040) for independent examination fees.

#### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration from the charity during the year.

Lisa Smart, Trustee, was paid £1,600 (2021: 5,200) for use of home and premises as office/storage during the year.

#### 10 Employees

There were no employees during the year.

# HAPPY PAWS PUPPY RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

### 11 Tangible fixed assets

	Computers £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 September 2021	1,257	26,995	28,252
At 31 August 2022	1,257	26,995	28,252
<b>Depreciation and impairment</b>			
At 1 September 2021	819	15,656	16,475
Depreciation charged in the year	219	2,835	3,054
At 31 August 2022	1,038	18,491	19,529
<b>Carrying amount</b>			
At 31 August 2022	219	8,504	8,723
At 31 August 2021	438	11,339	11,777

### 12 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Other debtors	8,395	9,881

### 13 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	7,097	5,750

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

#### 14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 September 2020 £	Resources expended £	Balance at 1 September 2021 £	Resources expended £	Balance at 31 August 2022 £
Motor vehicle	2,373	(593)	1,780	(445)	1,335

#### Purpose of Restricted funds

##### Motor vehicle

A donation of £10,000 was received in 2016 for the purchase of a motor vehicle. This vehicle was treated as a fixed asset and is depreciated annually.

#### 15 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 August 2022 are represented by:						
Tangible assets	7,388	1,335	8,723	9,997	1,780	11,777
Current assets/(liabilities)	364,174	-	364,174	331,137	-	331,137
	<u>371,562</u>	<u>1,335</u>	<u>372,897</u>	<u>341,134</u>	<u>1,780</u>	<u>342,914</u>

**HAPPY PAWS PUPPY RESCUE**

England & Wales - Charity number 1158323

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# Accounts

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Charity Registration No. 1158323

**HAPPY PAWS PUPPY RESCUE**

**ANNUAL REPORT AND UNAUDITED  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2021**

## HAPPY PAWS PUPPY RESCUE

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Lisa Smart Michael Tomey Vanessa Barden
<b>Charity number</b>	1158323
<b>Principal address</b>	213 Kings Drive Eastbourne East Sussex BN21 2UJ
<b>Independent examiner</b>	Price & Company 30-32 Gildredge Road Eastbourne East Sussex BN21 4SH
<b>Bankers</b>	National Westminster Bank Plc 96 Terminus Road Eastbourne East Sussex BN21 3LX

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# HAPPY PAWS PUPPY RESCUE

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the financial statements	8 - 17

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# HAPPY PAWS PUPPY RESCUE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 AUGUST 2021

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The trustees present their report and financial statements for the year ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The charity's objectives are to promote the care and wellbeing for animals by providing appropriate care, protection, treatment and security for the animals, as well as educating the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

The last year has been a very productive yet with Co-vid 19 still having an impact the year has remained challenging

We are rescuing more and more Golden Retrievers who need our help as well as a few setters and cocker spaniels

Our work and reputation continues to grow in Turkey and we are being asked to help more and more. The suffering of these beautiful dogs endure is very hard for the charity to see and we intend to do all we can to assist with their welfare wherever possible.

Most rescues are straight forward but some have been very challenging and upsetting. The one thing that remains the same is our dedication to readdress the balance.

All of our golden retrievers have been abandoned, thrown out to fend for themselves or handed to a pound. Supporters of the charity will know just how distressing this can be for them.

If they are thrown into public pounds they starve as they cannot fight for food.

The cruelty we see on a daily basis is very shocking. However, once we are alerted to their situation, their lives start to change. All our dogs go straight into foster care and it is really then that the journey begins to a better life. This is all only possible due to the wonderful backing we receive on a daily basis from our amazing supporters and the strong fundraising initiative which is now in place. As a charity we are so grateful for every donation, every kind comment on Facebook and each gentle word of encouragement.

The charity's Instagram page, Facebook page and website are spreading the word doing very well

This really does give us the strength to keep fighting for our dog's futures. Without the support we receive we could not achieve our many happy endings.

As a charity we are acutely aware of the street dog's plight in Turkey. With this in mind we have set up a street dog feeding programme, vet treatment programme and a spay and neuter programme. All these programmes aim to make the life of these dogs a little more bearable. The charity has helped many thousands of dogs in this way and the programmes are continuing to expand and grow.

## HAPPY PAWS PUPPY RESCUE

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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The charity has also purchased and distributed many kennels so these poor souls can get out of the elements and feel safe.

Our centre in Turkey is doing a wonderful job for all animal welfare and we are very proud of all the people who are involved in the every day running of the centre.

When reflecting on our journey, a question we are asked a lot is to sum up in a few words why Happy Paws is successful. Well, we would all say 'love' for the retrievers we rescue, 'respect' for our partner charities and most of all the 'friendship' that we show one another. All these things keep us strong as a team and unwavering in our fight to keep our goldens safe and give them the life they so deserve.

So to the future - as a charity, we never know what is around the corner but one thing we do know is as long as our supporters join us on our rollercoaster of a ride, we will never give up on the breed we all love.

Thank you all for joining us

#### **Financial review**

Gifts and donations received in the year were around £50,000 higher than the previous year, a further £53,910 of income was generated by way of our new lottery. The increase in income is extremely pleasing, strengthens our financial position and enables us to continue rescuing more and more Goldens.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at least a level equivalent to three month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation governed by its constitution dated 31 July 2014.

The trustees who served during the year and up to the date of signature of the financial statements were:

Lisa Smart

Michael Tomey

Claire Walker

Vanessa Barden

(Resigned 19 March 2021)

Trustees are recruited by personal recommendation and are appointed by a resolution proposal at a meeting of the charity trustees. Trustees are provided with appropriate training to undertake the role they will occupy within the charity.

The charity is run on a day to day basis by the three trustees with the help of volunteers.

**HAPPY PAWS PUPPY RESCUE**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2021**

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The trustees' report was approved by the Board of Trustees.



**Lisa Smart**

Trustee

Dated: 4 April 2022

## HAPPY PAWS PUPPY RESCUE

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAPPY PAWS PUPPY RESCUE

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I report to the trustees on my examination of the financial statements of Happy Paws Puppy Rescue (the charity) for the year ended 31 August 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

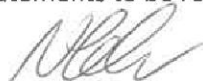
#### **Independent examiner's statement**

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 Association of Chartered Certified Accountants, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



Nathan Coker FCCA  
Price & Company

30-32 Gildredge Road  
Eastbourne  
East Sussex  
BN21 4SH

Dated: 4 April 2022

## HAPPY PAWS PUPPY RESCUE

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2021

#### Current financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	575,249	-	575,249	524,759
Other trading activities	4	53,910	-	53,910	40,897
Income from investments	5	25	-	25	256
<b>Total income</b>		<b>629,184</b>	<b>-</b>	<b>629,184</b>	<b>565,912</b>
<b>Expenditure on:</b>					
Raising funds	6	42,925	-	42,925	33,567
Charitable activities	7	492,315	593	492,908	437,861
<b>Total resources expended</b>		<b>535,240</b>	<b>593</b>	<b>535,833</b>	<b>471,428</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>93,944</b>	<b>(593)</b>	<b>93,351</b>	<b>94,484</b>
Fund balances at 1 September 2020		247,190	2,373	249,563	155,079
<b>Fund balances at 31 August 2021</b>		<b>341,134</b>	<b>1,780</b>	<b>342,914</b>	<b>249,563</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

HAPPY PAWS PUPPY RESCUE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 AUGUST 2021

Prior financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>Income from:</b>				
Donations and legacies	3	524,759	-	524,759
Other trading activities	4	40,897	-	40,897
Income from investments	5	256	-	256
<b>Total income</b>		565,912	-	565,912
<b>Expenditure on:</b>				
Raising funds	6	33,567	-	33,567
Charitable activities	7	437,070	791	437,861
<b>Total resources expended</b>		470,637	791	471,428
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		95,275	(791)	94,484
Fund balances at 1 September 2019		151,915	3,164	155,079
<b>Fund balances at 31 August 2020</b>		247,190	2,373	249,563

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# HAPPY PAWS PUPPY RESCUE

## BALANCE SHEET AS AT 31 AUGUST 2021

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		2021		2020	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		11,777		15,119
<b>Current assets</b>					
Debtors	12	9,881		-	
Cash at bank and in hand		327,006		240,638	
		<u>336,887</u>		<u>240,638</u>	
<b>Creditors: amounts falling due within one year</b>	13	(5,750)		(6,194)	
Net current assets			331,137		234,444
<b>Total assets less current liabilities</b>			<u>342,914</u>		<u>249,563</u>
<b>Income funds</b>					
Restricted funds	14		1,780		2,373
Unrestricted funds			341,134		247,190
			<u>342,914</u>		<u>249,563</u>

The financial statements were approved by the Trustees on 4 April 2022



Lisa Smart  
Trustee

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

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#### 1 Accounting policies

##### Charity information

Happy Paws Puppy Rescue is a Charitable Incorporated Organisation.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

# HAPPY PAWS PUPPY RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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### 1 Accounting policies (Continued)

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

---

#### 1 Accounting policies (Continued)

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

#### 1 Accounting policies (Continued)

##### Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	574,249	516,759
General grants	1,000	8,000
	<u>575,249</u>	<u>524,759</u>

#### 4 Other trading activities

	Unrestricted funds	Total
	2021	2020
	£	£
Sponsorships and social lotteries	<u>53,910</u>	<u>40,897</u>

HAPPY PAWS PUPPY RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2021

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5 Income from investments

	Unrestricted funds	Total
	2021 £	2020 £
Interest receivable	25	256
	<u>25</u>	<u>256</u>

6 Raising funds

	Unrestricted funds	Total
	2021 £	2020 £
<u>Fundraising and publicity</u>		
Membership schemes and social lotteries	17,675	11,780
Other fundraising costs	25,250	21,787
	<u>42,925</u>	<u>33,567</u>
Fundraising and publicity	42,925	33,567
	<u>42,925</u>	<u>33,567</u>

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

#### 7 Charitable activities

	2021	2020
	£	£
Depreciation and impairment	3,999	5,040
Transportation of animals	145,061	145,645
Foster and veterinarian fees	177,744	170,252
Pet food	37,079	28,208
Travel, subsistence and mileage	7,168	3,117
Projects	89,476	57,958
Sundry	989	1,654
	<u>461,516</u>	<u>411,874</u>
Share of support costs (see note 8)	26,529	23,947
Share of governance costs (see note 8)	4,863	2,040
	<u>492,908</u>	<u>437,861</u>
<b>Analysis by fund</b>		
Unrestricted funds	492,315	437,070
Restricted funds	593	791
	<u>492,908</u>	<u>437,861</u>

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

#### 8 Support costs

	Support costs	Governance costs	2021	2020
	£	£	£	£
Printing, postage and stationery	19,912	-	19,912	17,602
Telephone	1,322	-	1,322	1,024
Website costs	77	-	77	302
Advertising	-	-	-	125
Insurance	18	-	18	369
Office rent	5,200	-	5,200	4,400
Sundry	-	-	-	125
Independent examination fees	-	2,040	2,040	2,040
Legal and professional	-	2,823	2,823	-
	<u>26,529</u>	<u>4,863</u>	<u>31,392</u>	<u>25,987</u>
Analysed between				
Charitable activities	<u>26,529</u>	<u>4,863</u>	<u>31,392</u>	<u>25,987</u>

Governance costs includes payments to the auditors of £2,040 (2020 - £2,040) for independent examination fees.

#### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration from the charity during the year.

Lisa Smart, Trustee, was paid £5,200 (2020: 4,400) for use of home and premises as office/storage during the year.

#### 10 Employees

There were no employees during the year.

HAPPY PAWS PUPPY RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2021

11 Tangible fixed assets

	Computers	Motor vehicles	Total
	£	£	£
<b>Cost</b>			
At 1 September 2020	600	26,995	27,595
Additions	657	-	657
	<u>1,257</u>	<u>26,995</u>	<u>28,252</u>
<b>Depreciation and impairment</b>			
At 1 September 2020	600	11,876	12,476
Depreciation charged in the year	219	3,780	3,999
	<u>819</u>	<u>15,656</u>	<u>16,475</u>
<b>Carrying amount</b>			
At 31 August 2021	<u>438</u>	<u>11,339</u>	<u>11,777</u>
At 31 August 2020	<u>-</u>	<u>15,119</u>	<u>15,119</u>

12 Debtors

	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	9,881	-
	<u>9,881</u>	<u>-</u>

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	-	2,500
Accruals and deferred income	5,750	3,694
	<u>5,750</u>	<u>6,194</u>

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

#### 14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 September 2019 £	Resources expended £	Balance at 1 September 2020 £	Resources expended £	Balance at 31 August 2021 £
Motor vehicle	3,164	(791)	2,373	(593)	1,780

#### Purpose of Restricted funds

##### Motor vehicle

A donation of £10,000 was received in 2016 for the purchase of a motor vehicle. This vehicle was treated as a fixed asset and is depreciated annually.

#### 15 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 August 2021 are represented by:					
Tangible assets	9,997	1,780	11,777	12,746	15,119
Current assets/ (liabilities)	331,137	-	331,137	-	234,444
	<u>341,134</u>	<u>1,780</u>	<u>342,914</u>	<u>2,373</u>	<u>249,563</u>

HAPPY PAWS PUPPY RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2021

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16 Related party transactions

Transactions with related parties

	2021	2020
	£	£
Money owed to a charity connected by a common Trustee in Lisa Smart	-	2,500
	<u>          </u>	<u>          </u>

**HAPPY PAWS PUPPY RESCUE**

England & Wales - Charity number 1158323

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# Accounts

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Charity Registration No. 1158323

**HAPPY PAWS PUPPY RESCUE**

**ANNUAL REPORT AND UNAUDITED  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2020**

# HAPPY PAWS PUPPY RESCUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Lisa Smart Michael Tomey Clare Walker Alice Ford
<b>Charity number</b>	1158323
<b>Principal address</b>	213 Kings Drive Eastbourne East Sussex BN21 2UJ
<b>Independent examiner</b>	Price & Company 30-32 Gildredge Road Eastbourne East Sussex BN21 4SH
<b>Bankers</b>	National Westminster Bank Plc 96 Terminus Road Eastbourne East Sussex BN21 3LX

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# HAPPY PAWS PUPPY RESCUE

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4 - 5
Balance sheet	6
Notes to the financial statements	7 - 16

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# **HAPPY PAWS PUPPY RESCUE**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 AUGUST 2020**

---

The trustees present their report and financial statements for the year ended 31 August 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

The charity's objectives are to promote the care and wellbeing for animals by providing appropriate care, protection, treatment and security for the animals, as well as educating the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

The last year has been a very productive yet with Covid 19 it has also been a very challenging year. We are rescuing more and more Golden Retrievers who need our help as well as a few setters and cocker spaniels

Our work and reputation continues to grow in Turkey and we are being asked to help more and more. The suffering of these beautiful dogs endure is very hard for the charity to see and we intend to do all we can to assist with their welfare wherever possible.

Most rescues are straight forward but some have been very challenging and upsetting. The one thing that remains the same is our dedication to readdress the balance.

All of our golden retrievers have been abandoned, thrown out to fend for themselves or handed to a pound. Supporters of the charity will know just how distressing this can be for them.

If they are thrown into public pounds they starve as they cannot fight for food.

The cruelty we see on a daily basis is very shocking. However, once we are alerted to their situation, their lives start to change. All our dogs go straight into foster care and it is really then that the journey begins to a better life. This is all only possible due to the wonderful backing we receive on a daily basis from our amazing supporters and the strong fundraising initiative which is now in place. As a charity we are so grateful for every donation, every kind comment on Facebook and each gentle word of encouragement.

The charity has set up a very successful Instagram page and our newly developed website is doing very well indeed. Our Facebook following continues to grow.

This really does give us the strength to keep fighting for our dog's futures. Without the support we receive we could not achieve our many happy endings.

As a charity we are acutely aware of the street dog's plight in Turkey. With this in mind we have set up a street dog feeding programme, vet treatment programme and a spay and neuter programme. All these programmes aim to make the life of these dogs a little more bearable. The charity has helped many thousands of dogs in this way and the programmes are continuing to expand.

## HAPPY PAWS PUPPY RESCUE

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

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The charity has also purchased and distributed many kennels so these poor souls can get out of the elements and feel safe.

Our centre in Turkey is doing a wonderful job for all animal welfare and we are very proud of all the people who are involved in the every day running of the centre.

When reflecting on our journey, a question we are asked a lot is to sum up in a few words why Happy Paws is successful. Well, we would all say 'love' for the retrievers we rescue, 'respect' for our partner charities and most of all the 'friendship' that we show one another. All these things keep us strong as a team and unwavering in our fight to keep our goldens safe and give them the life they so deserve.

#### **Financial review**

Gifts and donations received in the year were around £206,000 higher than the previous year, a further £40,897 of income was generated by way of a new lottery. The increase in income is extremely pleasing, strengthens our financial position and enables us to continue rescuing more and more Golden Retrievers.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at least a level equivalent to three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation governed by its constitution dated 31 July 2014.

The trustees who served during the year and up to the date of signature of the financial statements were:

Lisa Smart

Michael Tomey

Claire Walker

Alice Ford

(Resigned 25 June 2020)

Vanessa Barden

(Appointed 19 June 2020)

Trustees are recruited by personal recommendation and are appointed by a resolution proposal at a meeting of the charity trustees. Trustees are provided with appropriate training to undertake the role they will occupy within the charity.

The charity is run on a day to day basis by the three trustees with the help of volunteers.

The trustees' report was approved by the Board of Trustees.



**Lisa Smart**

Trustee

Dated: 27 November 2020

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## HAPPY PAWS PUPPY RESCUE

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAPPY PAWS PUPPY RESCUE

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I report to the trustees on my examination of the financial statements of Happy Paws Puppy Rescue (the charity) for the year ended 31 August 2020.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 Association of Chartered Certified Accountants, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



Nathan Coker ACCA

30-32 Gildredge Road  
Eastbourne  
East Sussex  
BN21 4SH

Dated: 27 November 2020

**HAPPY PAWS PUPPY RESCUE**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 AUGUST 2020**

**Current financial year**

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	524,759	-	524,759	318,898
Other trading activities	4	40,897	-	40,897	24,585
Income from investments	5	256	-	256	204
Other income	6	-	-	-	2,133
<b>Total income</b>		<b>565,912</b>	<b>-</b>	<b>565,912</b>	<b>345,820</b>
<b><u>Expenditure on:</u></b>					
Raising funds	7	33,567	-	33,567	21,614
Charitable activities	8	437,070	791	437,861	310,131
<b>Total resources expended</b>		<b>470,637</b>	<b>791</b>	<b>471,428</b>	<b>331,745</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>95,275</b>	<b>(791)</b>	<b>94,484</b>	<b>14,075</b>
Fund balances at 1 September 2019		151,915	3,164	155,079	141,004
<b>Fund balances at 31 August 2020</b>		<b>247,190</b>	<b>2,373</b>	<b>249,563</b>	<b>155,079</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

## HAPPY PAWS PUPPY RESCUE

### STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2020

#### Prior financial year

		Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes			
<b><u>Income and endowments from:</u></b>				
Donations and legacies	3	318,898	-	318,898
Other trading activities	4	24,585	-	24,585
Income from investments	5	204	-	204
Other income	6	2,133	-	2,133
		<hr/>	<hr/>	<hr/>
<b>Total income</b>		345,820	-	345,820
		<hr/>	<hr/>	<hr/>
<b><u>Expenditure on:</u></b>				
Raising funds	7	21,614	-	21,614
		<hr/>	<hr/>	<hr/>
Charitable activities	8	306,576	3,555	310,131
		<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>		328,190	3,555	331,745
		<hr/>	<hr/>	<hr/>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		17,630	(3,555)	14,075
		<hr/>	<hr/>	<hr/>
Fund balances at 1 September 2018		134,285	6,719	141,004
		<hr/>	<hr/>	<hr/>
<b>Fund balances at 31 August 2019</b>		151,915	3,164	155,079
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# HAPPY PAWS PUPPY RESCUE

## BALANCE SHEET AS AT 31 AUGUST 2020

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	12		15,119		3,164
<b>Current assets</b>					
Debtors	13	-		6,656	
Cash at bank and in hand		240,638		149,337	
		<u>240,638</u>		<u>155,993</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(6,194)</u>		<u>(4,078)</u>	
Net current assets			234,444		151,915
<b>Total assets less current liabilities</b>			<u>249,563</u>		<u>155,079</u>
<b>Income funds</b>					
Restricted funds	15		2,373		3,164
Unrestricted funds			247,190		151,915
			<u>249,563</u>		<u>155,079</u>

The financial statements were approved by the Trustees on 27 November 2020



Lisa Smart  
Trustee

# HAPPY PAWS PUPPY RESCUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

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### 1 Accounting policies

#### Charity information

Happy Paws Puppy Rescue is a Charitable Incorporated Organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

# HAPPY PAWS PUPPY RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

---

### 1 Accounting policies (Continued)

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

---

#### 1 Accounting policies (Continued)

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# HAPPY PAWS PUPPY RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

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### 1 Accounting policies (Continued)

#### Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2020 £	2019 £
Donations and gifts	516,759	318,898
General grants	8,000	-
	<u>524,759</u>	<u>318,898</u>

### 4 Other trading activities

	Unrestricted funds	Total
	2020 £	2019 £
Sponsorships and social lotteries	40,897	24,585
	<u>40,897</u>	<u>24,585</u>

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HAPPY PAWS PUPPY RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2020

5 Income from investments

	Unrestricted funds	Total
	2020	2019
	£	£
Interest receivable	256	204
	<u>256</u>	<u>204</u>

6 Other income

	Total Unrestricted funds	
	2020	2019
	£	£
Net gain on disposal of tangible fixed assets	-	2,133
	<u>-</u>	<u>2,133</u>

7 Raising funds

	Unrestricted funds	Total
	2020	2019
	£	£
<u>Fundraising and publicity</u>		
Membership schemes and social lotteries	11,780	7,895
Other fundraising costs	21,787	13,719
	<u>33,567</u>	<u>21,614</u>
Fundraising and publicity	33,567	21,614
	<u>33,567</u>	<u>21,614</u>

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

#### 8 Charitable activities

	2020	2019
	£	£
Depreciation and impairment	5,040	1,255
Transportation of animals	145,645	110,179
Foster and veterinarian fees	170,252	140,073
Pet food	28,208	9,896
Travel, subsistence and mileage	3,117	5,460
Donations	57,958	18,853
Sundry	1,654	2,228
	<u>411,874</u>	<u>287,944</u>
Share of support costs (see note 9)	23,947	20,147
Share of governance costs (see note 9)	2,040	2,040
	<u>437,861</u>	<u>310,131</u>
<b>Analysis by fund</b>		
Unrestricted funds	437,070	306,576
Restricted funds	791	3,555
	<u>437,861</u>	<u>310,131</u>

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

#### 9 Support costs

	Support costs	Governance costs	2020	2019
	£	£	£	£
Printing, postage and stationery	17,602	-	17,602	12,892
Telephone	1,024	-	1,024	1,545
Website costs	302	-	302	28
Advertising	125	-	125	1,567
Bank charges	-	-	-	20
Insurance	369	-	369	393
Office rent	4,400	-	4,400	3,600
Sundry	125	-	125	102
Independent examination fees	-	2,040	2,040	2,040
	<u>23,947</u>	<u>2,040</u>	<u>25,987</u>	<u>22,187</u>
Analysed between Charitable activities	<u>23,947</u>	<u>2,040</u>	<u>25,987</u>	<u>22,187</u>

Governance costs includes payments to the auditors of £2,040 (2019 - £2,040) for independent examination fees.

#### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration from the charity during the year.

Lisa Smart, Trustee, was paid £4,400 (2019: 3,600) for use of home and premises as office/storage during the year.

#### 11 Employees

There were no employees during the year.

**HAPPY PAWS PUPPY RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2020**

**12 Tangible fixed assets**

	Computers	Motor vehicles	Total
	£	£	£
<b>Cost</b>			
At 1 September 2019	600	10,000	10,600
Additions	-	16,995	16,995
	<u>600</u>	<u>26,995</u>	<u>27,595</u>
At 31 August 2020	600	26,995	27,595
	<u>600</u>	<u>11,876</u>	<u>12,476</u>
<b>Depreciation and impairment</b>			
At 1 September 2019	600	6,836	7,436
Depreciation charged in the year	-	5,040	5,040
	<u>600</u>	<u>11,876</u>	<u>12,476</u>
At 31 August 2020	600	11,876	12,476
	<u>600</u>	<u>15,119</u>	<u>15,119</u>
<b>Carrying amount</b>			
At 31 August 2020	-	15,119	15,119
	<u>-</u>	<u>3,164</u>	<u>3,164</u>
At 31 August 2019	-	3,164	3,164
	<u>-</u>	<u>3,164</u>	<u>3,164</u>

**13 Debtors**

	2020	2019
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	-	6,287
Prepayments and accrued income	-	369
	<u>-</u>	<u>6,656</u>
	<u>-</u>	<u>6,656</u>

**14 Creditors: amounts falling due within one year**

	2020	2019
	£	£
Other creditors	2,500	548
Accruals and deferred income	3,694	3,530
	<u>6,194</u>	<u>4,078</u>
	<u>6,194</u>	<u>4,078</u>

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

#### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 September 2018	Resources expended	Balance at 1 September 2019	Resources expended	Balance at 31 August 2020
	£	£	£	£	£
Motor vehicle	4,219	(1,055)	3,164	(791)	2,373
Neutering work in Turkey	2,500	(2,500)	-	-	-
	<u>6,719</u>	<u>(3,555)</u>	<u>3,164</u>	<u>(791)</u>	<u>2,373</u>

#### Purpose of Restricted funds

##### Motor vehicle

A donation of £10,000 was received in 2016 for the purchase of a motor vehicle. This vehicle was treated as a fixed asset and is depreciated annually.

#### 16 Analysis of net assets between funds

	Unrestricted funds 2020	Restricted funds 2020	Total Unrestricted funds 2020	Restricted funds 2019	Total 2019
	£	£	£	£	£
Fund balances at 31 August 2020 are represented by:					
Tangible assets	12,746	2,373	15,119	-	3,164
Current assets/ (liabilities)	234,444	-	234,444	151,915	151,915
	<u>247,190</u>	<u>2,373</u>	<u>249,563</u>	<u>151,915</u>	<u>155,079</u>

## HAPPY PAWS PUPPY RESCUE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

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#### 17 Related party transactions

##### Transactions with related parties

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Sale of a motor vehicle at fair value to a charity connected by a common Trustee in Lisa Smart	-	10,000
Money owed to a charity connected by a common Trustee in Lisa Smart	2,500	-
	<u>2,500</u>	<u>10,000</u>
	<u><u>2,500</u></u>	<u><u>10,000</u></u>