

Barking Mad Dog Rescue
Unaudited Financial Statements
30 April 2024

RITSONS

Chartered accountants
26-30 Marine Place
Buckie
Moray
AB56 1UT

Barking Mad Dog Rescue

Financial Statements

Year ended 30 April 2024

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Barking Mad Dog Rescue

Trustees' Annual Report

Year ended 30 April 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2024.

Reference and administrative details

Registered charity name Barking Mad Dog Rescue

Charity registration number 1160985

Principal office 31 Freeman Crescent
Wroughton
SN4 9BQ

The trustees

H Anderson
A Shipp
A Thomson
F MacDonald
C Turnbull-Robinson
H Jones
C Kirk

Independent examiner A Anderson CA. CTA.
26-30 Marine Place
Buckie
Moray
AB56 1UT

Barking Mad Dog Rescue

Trustees' Annual Report *(continued)*

Year ended 30 April 2024

Structure, governance and management

BMDR is a CIO Charity. Trustees are nominated by existing trustees and a vote is cast. Trustees need to have a good understanding of the problems facing Romania's animals, plus the country's political structure. BMDR uses the Charity Commission recommended procedures for the induction and training of new Trustees to the role. The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity which enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities. We are actively seeking new Trustees with proven backgrounds in business.

Structure

There are six Trustees, four of whom have a volunteer executive role.

The Trustees have given due consideration to the charity commission guidance on public benefit.

Volunteers

There are, at the time of writing, 35+ volunteers, who have different roles. Each area has a nominated leader who oversees their particular area of expertise. These are policy, fundraising, adoptions, social media and marketing - with some overlapping.

Risk Assessment

The team at BMDR reviews and updates its risk assessment policies on an annual basis, taking into account any factors that might need more thorough investigation if they arise throughout the year.

Volunteers are screened and sign a confidentiality agreement prior to joining the teams. Barking Mad Dog Rescue complies with GDPR and has a Privacy Policy.

Barking Mad Dog Rescue

Trustees' Annual Report *(continued)*

Year ended 30 April 2024

Objectives and activities

The purposes of the charity, as set out in its governing document

(1) To promote humane behaviour towards dogs and cats in Europe, particularly Romania, by providing appropriate care, protection, treatment and security for such animals as are in need of attention due to sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters concerning animal welfare in general and the prevention of cruelty and suffering among animals.

(2) To relieve the needs of people who may benefit from animal therapy.

The Team in Romania

Nisipari

The Caineanu family, Ion and Aura, and daughter Gea Alixandru, are still very much at the centre of our work in Romania. Ion manages the main shelter, the two paid workers and the day to day dog care. Aura runs the Village House shelter. Gea liaises with the UK team, with promotional photographs, dog info, provides medications and treatments to dogs under veterinary care, vet trips, rescues, admin, local liaison and so much more.

Other locations

Lucia Coman continues to care single-handedly for the 120+ dogs in her shelter in Calarasi. These are wholly supported by BMDR with regard to food and veterinary care but we have no control how things are managed. This can lead to tension but we do know that our support means the dogs are fed daily.

We had also supported a rescuer with a few dogs in the north of Romania but latterly, this had become very difficult to monitor. This rescuer still has German support for their 16 or so dogs so BMDR has taken the decision to step back from providing active support the course of this year. Costs were disproportionate to the outcomes.

The BMDR Shelters

Our Two Shelters are in the village of Nisipari, Constanta:

The Main Shelter

This is our shelter which has grown organically since its first fences were built in 2016. There are on average 250 dogs here, in largish pens in social groups. There are several store rooms, one of which can double as a veterinary room if need be. The addition of a roof after the heavy snows in 2017 means that the dogs are dry and warm in the winter. In summer, this provides shade with a sprinkler system operating when temperatures are high. The dogs love the water. With the news of the new shelter being imminent, we are delighted to be in a position to build permanent facilities for the dogs. This will include our own vet rooms.

The Village House

We were delighted to be able to buy this house with its substantial garden late in 2023. One of our wonderful adopters had died suddenly and left BMDR a substantial legacy. This house is ideal for our small dogs, the vulnerable and recuperating dogs and the oldies. The accommodation for Ion and Aura, who live there, is very basic, with only one cold outside tap and an outside toilet. We have built some pens in the outhouses and in the large garden area to the rear.

The plan for here is to make the house more habitable for our team. They live here with no running water into the house. Then we want to build volunteer accommodation in the garden which will obviate the need for finding transport for them, to and from Constanta on a daily basis.

Barking Mad Dog Rescue

Trustees' Annual Report *(continued)*

Year ended 30 April 2024

The New Land

As previously reported, back in August 2022, BMDR bought a piece of land near the Midia Canal, which is in the locality. This land would have been a place to create a bigger shelter, with no near neighbours, in an idyllic location close to the canal. With the promise of an upcoming legacy, kind supporters chipped in with the purchase price on provision that this would be paid back. This duly happened. We have used the land to house some dogs, in temporary but really spacious accommodation. It is a great space for them with access to green areas and walks along the canal path.

The 18 dogs who were our last rescues from the public shelter are here too. Work was paused on developing this land further, following a visit from a German supporter. He and his wife generously offered to buy us something bigger, closer to our current shelter and with all services in place. The 'new land' near the canal will be sold to fund building works at the bigger land where our new shelter will be located.

The New Shelter Land

The search began for a bigger site, nearer to where we are now. A piece of land came up for sale, very close to our current shelter and we agreed, with this generous help, to buy it. Wading through the bureaucracy, as ever, in Romania was a slow process but in April 24, finally the land became ours. We are delighted that our dream of a bigger, more functional shelter will finally be realised.

Dog Rescue Activity

Dog abandonment has continued unabated in most of Romania. Nothing will change until the authorities start to enforce the law on compulsory spaying and fining those guilty of abandoning their dogs. However, around us, in our village and further afield, our team's work in the community is really starting to show results. We run regular free spaying campaigns. Gea also is very active in providing help for those who need support for their ill dogs, with several dogs having major treatments at our vets, at our expense. Vet prices have risen sharply in Romania over the last few years but wages are not in line with this. Even the kindest people are usually too poor to take their dogs to the vet.

On top of this, our growing network of concerned and dog friendly people in the village has been instrumental in alerting us to dogs in need. Two local families have also fostered pups they have found, until we can find them homes or places at the shelter.

The dogs in and dogs out ratio is still unbalanced, though we have had a steady number of adoptions to the UK and Germany. The number of dogs finding new homes in Germany is down to the ongoing support of our German friends who run a rescue dog rehoming organisation there. We are truly grateful for this.

Even with dog adoptions ongoing, the number of dogs in need of help is greater than the lucky leavers. Moreover, some of our rescues have been taken in at the behest of the Mayor of our district and/or the local police force. Although we are trying to be strict about numbers in, we need to respond to these requests as the dogs' fate, as ever, is in our hands. Moreover, building trust and cooperation with the local authorities is a must.

On our New Shelter Land, where our new shelter will be developed, we will organise areas to give the dog places to run and have free time, as well as developing our own vet rooms, community areas and office space.

Dog Adoptions 1st May 2023 - 30th April 2024

In this reporting period we had 30 dog adoptions within or to the UK but many more to Germany. Unfortunately gone are the days when some months 30 dogs left Romania for the UK. We also had some surrendered dogs; The cost of living crisis has definitely had an impact on affordability for adoptions. This has been coupled with some unfounded scaremongering regarding disease in foreign

Barking Mad Dog Rescue

Trustees' Annual Report *(continued)*

Year ended 30 April 2024

dogs. Our dogs have a very rigorous veterinary health screening, with testing for blood borne disease.

Supporting Other Rescues In Romania

We still send at least one pallet of food every two months to the hoarder's house in Constanta where she continues to take in dogs. We have no control here, but if we don't feed the dogs then no one will. We have stopped trying to reason with her.

As above, we continue to support Lucia Coman with food and veterinary expenses. It is hard to be watchful here. Dog numbers need to come down here, but we have no control over this. It is easy to say from afar but the reality in Romania means there are endless dogs in need. It is a private shelter, and we have no jurisdiction really. There are so many lovely dogs but promoting them is hard with problems getting regular communications and updates on them. Luca (Coca) is ageing and struggles to manage alone as it is a constant challenge to care for so many dogs.

What difference did we make in the year 1st May 2023 - 30th April 2024 and to whom?

The Dogs

Always, our first and frontline beneficiaries are the dogs themselves. Despite high numbers, the dogs in our shelter receive the best care our team can give them. Our regular visits by teams of volunteers see this for themselves. Our dogs are the very core of our existence.

Dogs come into our care who would otherwise die painful deaths. Many go off to wonderful new homes.

People Living Locally

We really have made an impact now in the village of Nisipari where our shelter is located. Gea regularly treats dogs who would otherwise succumb to various diseases. If dogs need surgery, she takes them to the vet. We offer vaccinations and worming treatment, food and support. Gea, Ion and Aura are indeed an integral part of the local community and of making inroads into tackling the stray and abandoned dog problem in our locality.

Our Supporters

Our core supporters are like family and are the very heart of our community. Every effort is made to include them in our journey. We are actively growing our volunteer team to make better use of social media channels.

When our dogs are in need though, the support and generosity of our BMDR family prevails time and time again. These may be our followers on social media or those who have adopted dogs.

Adopters love their dogs! Companionship, love, fun and a sense of community come along with an adopted BMDR dog. Our adopters group brings people together with their shared experiences.

Outreach Work

As mentioned above, BMDR often steps in to pay for or treat dogs in the village, if the condition is a minor one. Most owners can't afford veterinary treatment. The village community knows that we are there for them. Our work is now stretching to take in the village of Castelu as well.

We now also have a network of help in the village for people to help their neighbour's dogs too and street dogs who live well in situ being fed and cared for by locals. Our work means employment opportunities and collaboration for local people. This is growing as we grow.

The next steps will be to create mentors to teach people how to do the best for their dogs and how simple steps like vaccination, better food and flea and tick treatment can prevent more serious illness. Our new shelter will eventually have a community base beside our vet rooms.

Barking Mad Dog Rescue

Trustees' Annual Report *(continued)*

Year ended 30 April 2024

Raising awareness of what BMDR faces in Romania

Within Romania itself, those wanting to hear our message are already aware of how much change is needed. Elsewhere, however, especially in the UK where our support is, it can be shocking to see the difficulties that we face when the details of rescue are presented as they happen. What people like to see too, are the actual changes in a dog as they heal, both mentally and physically. Of course, it is difficult to convey just how things are in Romania and we are truly grateful to our teams of volunteers who regularly visit.

Spay and neuter campaigns

BMDR have provided monthly spay and neuter campaigns within the local area during this accounting period. We also work with partners to provide free spaying and neutering throughout the locality. Our Christmas gifts to the children were given with a note for the parents to let us know of any females needing spayed. This is the law now, that mixed breed dogs are neutered and that all dogs are chipped, but the law is not enforced. Spaying is the only way forward.

Volunteering

Volunteers are core to our functioning at every level. We consider ourselves all to be part of the BMDR family.

There are volunteers for every aspect of our online activities who give willingly of their time and energy to make sure BMDR can fulfil our obligations to the dogs in our care. Their reaching out to our public and beyond, is how our activities are funded.

Our monthly online auction is manned by an army of helpers, not least the administrators, all of whom come together to ensure all flows smoothly. The auction now raises half of our dog food bill each month.

Volunteer trips to the shelter are taking place again regularly throughout the year. Material donations have been coming from German volunteers, which has been very welcome, given that we can't easily send things over post Brexit.

The Christmas shoeboxes for the children went ahead as always in 2023. This was a huge undertaking by core volunteers. It allowed those in the UK, who might not be engaged so much in our rescue work, to reach out to the most vulnerable children in the village where we operate. It is something to be addressed for Christmas 24. Shipping costs are huge post Brexit and presents need to be directed to the most needy children.

Further Challenges

Our marketing side is getting stronger with some dedicated volunteers who have taken ownership of different projects. As we grow then this side needs to grow too. Maintaining and growing a strong, skill-based volunteer team is core to our solidity as a going concern.

It is also necessary to have reserves to cover emergency situations in Romania and unexpected vet bills in the UK. With emergencies frequent in Romania and of varying degrees, it is exceedingly difficult to save for material changes and capital expenditure. This highlights the need to concentrate on independent revenue streams which are growing slowly. However, BMDR strives to have a minimum amount in reserve to cover unexpected vet bills and whatever other emergencies arise. Targeted fundraising through social media takes place as a buffer for meeting costs. Directed campaigns are still needed to encourage monthly (reliable) donations.

Dog food costs have shot up and are our biggest outlay. This is a worry. We are spending around £7000 monthly now on dog food.

Barking Mad Dog Rescue

Trustees' Annual Report *(continued)*

Year ended 30 April 2024

With the land for our bigger, purpose built shelter now ours, we can start in phases to build what is needed. A plan to fundraise for this is being laid out. Fortunately too, we have help offered from our German friends to tackle each area incrementally. One big advantage of being able to build upon the land and expand our shelter is that we plan to include volunteer accommodation at the village house, which would enable people to visit and help at the shelter without prohibitive costs being an issue. This would create support and respite for the core team, but also opportunities for education, research and awareness-raising within our supporter base and beyond.

Our goals local to the shelter remain the same:

- Neutering
- Helping form local policy on stray dog management
- Providing free veterinary care for local people's dogs
- Providing education on good animal husbandry

We will continue to offer safe haven for dogs in need, whatever that may be. BMDR's longest term goal remains for us to be able to offer a permanent humane solution for dogs in the locality while ultimately supporting the local population to maintain this. BMDR has on average thirty-five volunteers working to support our rescue activities, at any given time. BMDR is the sum of its parts.

Achievements and performance

Barking Mad Dog Rescue has taken the commission's public benefit guidance into account when making any decision it is relevant to.

Financial review

Fundraising remains ad hoc and can be challenging at times, as the need for our intervention is not yet abating. We have formed a marketing team with crystallised roles within it. Growing this team still remains a pressing issue. Core volunteers in the fundraising team are steadfast and work hard.

Each month, bills and monthly obligations are met but some months it can be difficult and hugely stressful. We used to try to have a reserve of £4000 for emergency vet bills or crisis situations. This is no longer possible. raising enough money to be sustainable is our biggest and most stressful challenge.

Plans for future periods

BMDR has short term, mid-term, and long-term goals.

Short term

- To stabilise and grow reliable monthly income
- To be able to cover costs whilst keeping a reserve in the bank
- Reducing local stray dog numbers.

Mid term

To build and establish our new shelter.

Long term

To become a self supporting centre of excellence in eastern Romania for stray dog care and education.

Barking Mad Dog Rescue

Trustees' Annual Report *(continued)*

Year ended 30 April 2024

The trustees' annual report was approved on ...11/12/24... and signed on behalf of the board of trustees by:

x 

H Anderson
Trustee

Barking Mad Dog Rescue

Independent Examiner's Report to the Trustees of Barking Mad Dog Rescue

Year ended 30 April 2024

I report to the trustees on my examination of the financial statements of Barking Mad Dog Rescue ('the charity') for the year ended 30 April 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 Act').

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

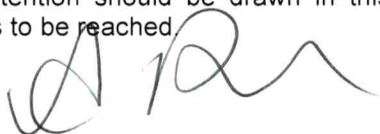
Independent examiner's statement

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

I have completed my examination. I confirm that no material 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 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 accounts to be reached



A Anderson CA. CTA.
Independent Examiner

26-30 Marine Place
Buckie
Moray
AB56 1UT

Barking Mad Dog Rescue
Statement of Financial Activities
Year ended 30 April 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	244,891	244,891	234,746
Charitable activities	5	1,470	1,470	7,805
Other trading activities	6	15,635	15,635	16,262
Investment income	7	224	224	13
Other income	8	—	—	300
Total income		<u>262,220</u>	<u>262,220</u>	<u>259,126</u>
Expenditure				
Expenditure on charitable activities	9	261,154	261,154	229,896
Total expenditure		<u>261,154</u>	<u>261,154</u>	<u>229,896</u>
Net income and net movement in funds		<u>1,066</u>	<u>1,066</u>	<u>29,230</u>
Reconciliation of funds				
Total funds brought forward		42,756	42,756	13,526
Total funds carried forward		<u>43,822</u>	<u>43,822</u>	<u>42,756</u>

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

The notes on pages 12 to 17 form part of these financial statements.

Barking Mad Dog Rescue
Statement of Financial Position
30 April 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	13	41,684	24,127
Current assets			
Debtors	14	3,341	20,574
Cash at bank and in hand		8,799	4,512
		<u>12,140</u>	<u>25,086</u>
Creditors: amounts falling due within one year	15	<u>10,002</u>	<u>6,457</u>
Net current assets		<u>2,138</u>	<u>18,629</u>
Total assets less current liabilities		<u>43,822</u>	<u>42,756</u>
Net assets		<u>43,822</u>	<u>42,756</u>
Funds of the charity			
Unrestricted funds		<u>43,822</u>	<u>42,756</u>
Total charity funds	16	<u>43,822</u>	<u>42,756</u>

These financial statements were approved by the board of trustees and authorised for issue on 1/12/24, and are signed on behalf of the board by:

x 

H Anderson
Trustee

The notes on pages 12 to 17 form part of these financial statements.

Barking Mad Dog Rescue
Notes to the Financial Statements
Year ended 30 April 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 31 Freeman Crescent, Wroughton, SN4 9BQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Barking Mad Dog Rescue

Notes to the Financial Statements *(continued)*

Year ended 30 April 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Barking Mad Dog Rescue

Notes to the Financial Statements (continued)

Year ended 30 April 2024

3. Accounting policies (continued)

Tangible assets (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

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

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

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

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	230,979	230,979	201,602	201,602
Gift Aid	13,912	13,912	33,144	33,144
	<u>244,891</u>	<u>244,891</u>	<u>234,746</u>	<u>234,746</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Sponsorship	<u>1,470</u>	<u>1,470</u>	<u>7,805</u>	<u>7,805</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Trading income	<u>15,635</u>	<u>15,635</u>	<u>16,262</u>	<u>16,262</u>

Barking Mad Dog Rescue

Notes to the Financial Statements *(continued)*

Year ended 30 April 2024

7. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest receivable	224	224	13	13

8. Other income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Natwest compensation	—	—	300	300

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Overheads	240,194	—	240,194	210,479
Governance costs	—	20,960	20,960	19,417
	240,194	20,960	261,154	229,896

10. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	4,027	7,571

11. Staff costs

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

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

12. Trustee remuneration and expenses

During the year, H Anderson received a remuneration of £15,210 (2023: £6,350). R Duly also received a remuneration amounting to £128 (2023: £430).

Barking Mad Dog Rescue

Notes to the Financial Statements *(continued)*

Year ended 30 April 2024

13. Tangible fixed assets

	Freehold property £
Cost	
At 1 May 2023	24,127
Additions	17,557
At 30 April 2024	41,684
Depreciation	
At 1 May 2023 and 30 April 2024	—
Carrying amount	
At 30 April 2024	41,684
At 30 April 2023	24,127

14. Debtors

	2024 £	2023 £
Trade debtors	3,341	20,574

15. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	8,502	4,957
Accruals and deferred income	1,500	1,500
	10,002	6,457

16. Analysis of charitable funds

Unrestricted funds

	At 1 May 2023 £	Income £	Expenditure £	At 30 April 2024 £
General funds	42,756	262,220	(261,154)	43,822

	At 1 May 2022 £	Income £	Expenditure £	At 30 April 2023 £
General funds	13,526	259,126	(229,896)	42,756

Barking Mad Dog Rescue

Notes to the Financial Statements *(continued)*

Year ended 30 April 2024

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	41,684	41,684
Current assets	12,140	12,140
Creditors less than 1 year	(10,002)	(10,002)
Net assets	<u>43,822</u>	<u>43,822</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	24,127	24,127
Current assets	25,086	25,086
Creditors less than 1 year	(6,457)	(6,457)
Net assets	<u>42,756</u>	<u>42,756</u>