

Barking Mad Dog Rescue
Unaudited Financial Statements
30 April 2025

RITSONS

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

Barking Mad Dog Rescue

Financial Statements

Year ended 30 April 2025

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Barking Mad Dog Rescue

Trustees' Annual Report

Year ended 30 April 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2025.

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	(Resigned 8 April 2025)
F MacDonald	(Resigned 6 April 2025)
C Turnbull-Robinson	
H Jones	(Resigned 28 May 2025)
C Kirk	
R S Thomson	(Appointed 23 April 2025)
M L Bombardeiri-Law	(Appointed 23 April 2025)
C Poutziouris	(Appointed 23 April 2025)
R Wallace	(Appointed 19 April 2025)

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 2025

Structure, governance and management

BMDR is a CIO Charity. Trustees were previously nominated by existing trustees and a vote was cast. Our board has seen change in the latter period, with new Trustees appointed following an interview process. Our trustees 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. This 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.

Structure

There were six Trustees in this time period, four of whom had a volunteer executive role. In April, at the end of the period, four new trustees were appointed through an interview process, and three resigned. They bring a wealth of business experience with them.

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

Volunteers

There are, at the time of writing, 40 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. Our volunteers are the very heart of our rescue.

With the appointment of four new Trustees, right at the end of this period, we are excited to use their experience to expand our volunteer pool.

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 2025

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.

ACTIVITIES RELATING TO THE ABOVE

CORE WORK

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, with three paid workers overseeing the day to day dog care. Aura runs the Village House minishelter. 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 140+ 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

Dogs in need have continued to come to us unabated. However,

This is our original shelter. The organic make up of this, coupled with the imminent build of our new shelter, means that some areas are starting to be scruffy. It doesn't make sense for money to be funnelled here, as long as the dogs are safe and their needs are met.

The dogs are housed in enclosures, in social groups.

The Village House

Whilst the plan for here is to make the house more habitable for Ion and Aura, our dog carers, we are still not in a financial position to do this. Iona and Aura live here with no running water into the house.

Barking Mad Dog Rescue

Trustees' Annual Report *(continued)*

Year ended 30 April 2025

Our eventual intention is to build volunteer accommodation in the garden which will obviate the need for finding accommodation and transport for the volunteers. Aura cares for around fifty dogs here. They all have better opportunity for exercise within the large garden area.

The Land at Megidia

As previously reported, back in August 2022, BMDR bought a piece of land near the Midia Canal. This land would have been a place to create a bigger shelter, with no near neighbours, in an idyllic location close to the canal. However, since then, through the generosity of a German couple, we have since purchased a more suitable and larger area, back in the village, where we are in process of clearing the land to start a purpose built shelter. The land near Medgidia will be sold.

The New Shelter Land

Work has begun to clear this piece of land to build on.

DOG RESCUE ACTIVITY

As per previous years, 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 like to think that we are bucking the trend. Our network of concerned and dog friendly people in the village has been instrumental in alerting us to dogs in need. Equally, our decision to concentrate our efforts on the local area around us, was the correct one.

We run regular free spaying campaigns. The Romanian team 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.

The dogs in and dogs out ratio is still better balanced this year, though we have had a steady number of adoptions to the UK and Germany. The number of dogs finding new homes in Germany is due 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 still slightly 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,

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.

Spraying Campaigns

Throughout the period, we have held several spaying campaigns for local dogs and cats, both owned and from the street. These have been largely funded by our German friends and partners.

DOG ADOPTIONS 1st MAY 2024 - 30th APRIL 2025

In this reporting period we still had 32 dogs adopted within, or to the UK but again, there was double that number to Germany. We also had some surrendered dogs. Our dogs have a very rigorous veterinary health screening, with testing for blood borne disease. Equally, our adoption process is designed to set the dogs up for success, with a lengthy email screening, a home visit and a pre adoption Zoom call with our behaviourist, Hayley Jones.

Barking Mad Dog Rescue

Trustees' Annual Report *(continued)*

Year ended 30 April 2025

SUPPORTING OTHER RESCUES IN ROMANIA

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. There are so many lovely dogs but promoting them is hard. We have problems getting regular communications and updates on them. Lucia (Coca) is ageing and she 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 2024 - 30th APRIL 2025 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 see change in the village of Nisipari where our shelter is located. Gea and Ion regularly treat dogs who would otherwise succumb to various diseases. If dogs need surgery, they are taken 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. Through BMDR, they have made positive and long lasting inroads into tackling the stray and abandoned dog problem in the locality.

Our Supporters

Nothing has changed here in that our core supporters are our BMDR family and are the very heart of our community. Every effort is made to include them in our journey. We have been actively growing our volunteer team to make better use of social media channels.

When our dogs are in need, 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 regularly steps in to pay for treatment, 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 neighbouring dogs 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.

We need to create the steps to induct 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.

Raising awareness of what BMDR faces in Romania

Things are not improving across rural Romania as local authorities still fail to back up the laws regarding the neutering and compulsory chipping of owned dogs. 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

Barking Mad Dog Rescue

Trustees' Annual Report *(continued)*

Year ended 30 April 2025

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.

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.

We changed how we did things this year regarding our Christmas shoebox appeal for the children in the village. This was due to problems regarding organisation and higher costs. Working alongside the local primary school administration. Santa Ion gave out presents and sweets when the children had their Christmas lunch. Things were bought in Romania from money donated for this purpose.

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 still our biggest outlay. This is a worry. We spend around £5000 monthly now on dog food.

With the land for our bigger, purpose built shelter now ours, we have started 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 new board will bring their expertise on how to raise funds for both ongoing works and new projects.

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 forty volunteers

Barking Mad Dog Rescue

Trustees' Annual Report *(continued)*

Year ended 30 April 2025

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 are in need of a stable marketing team with crystallised roles within it. Growing this team still remains a pressing issue as we lack experienced marketing help. 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's short term, mid-term, and long-term goals remain the same.

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.

The trustees' annual report was approved on 28/11/25 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 2025

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 2025.

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

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 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	183,431	183,431	244,891
Charitable activities	5	—	—	1,470
Other trading activities	6	20,372	20,372	15,635
Investment income	7	54	54	224
Total income		<u>203,857</u>	<u>203,857</u>	<u>262,220</u>
Expenditure				
Expenditure on charitable activities	8	205,480	205,480	261,154
Total expenditure		<u>205,480</u>	<u>205,480</u>	<u>261,154</u>
Net (expenditure)/income and net movement in funds		<u>(1,623)</u>	<u>(1,623)</u>	<u>1,066</u>
Reconciliation of funds				
Total funds brought forward		43,822	43,822	42,756
Total funds carried forward		<u>42,199</u>	<u>42,199</u>	<u>43,822</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 11 to 15 form part of these financial statements.

Barking Mad Dog Rescue

Statement of Financial Position

30 April 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	12	41,684	41,684
Current assets			
Debtors	13	3,640	3,341
Cash at bank and in hand		4,417	8,799
		<u>8,057</u>	<u>12,140</u>
Creditors: amounts falling due within one year	14	<u>7,542</u>	<u>10,002</u>
Net current assets		<u>515</u>	<u>2,138</u>
Total assets less current liabilities		<u>42,199</u>	<u>43,822</u>
Net assets		<u>42,199</u>	<u>43,822</u>
Funds of the charity			
Unrestricted funds		<u>42,199</u>	<u>43,822</u>
Total charity funds	15	<u>42,199</u>	<u>43,822</u>

These financial statements were approved by the board of trustees and authorised for issue on 28/4/25, and are signed on behalf of the board by:

X 

H Anderson
Trustee

The notes on pages 11 to 15 form part of these financial statements.

Barking Mad Dog Rescue
Notes to the Financial Statements
Year ended 30 April 2025

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 2025

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 2025

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 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	167,278	167,278	230,979	230,979
Gift Aid	16,153	16,153	13,912	13,912
	<u>183,431</u>	<u>183,431</u>	<u>244,891</u>	<u>244,891</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Sponsorship	—	—	1,470	1,470
	<u>—</u>	<u>—</u>	<u>1,470</u>	<u>1,470</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Trading income	20,372	20,372	15,635	15,635
	<u>20,372</u>	<u>20,372</u>	<u>15,635</u>	<u>15,635</u>

Barking Mad Dog Rescue

Notes to the Financial Statements *(continued)*

Year ended 30 April 2025

7. Investment income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Bank interest receivable	54	54	224	224

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Overheads	180,197	—	180,197	240,194
Governance costs	—	25,283	25,283	20,960
	180,197	25,283	205,480	261,154

9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	4,744	4,027

10. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. Trustee remuneration and expenses

During the year, H Anderson received a remuneration of £19,600 (2024: £15,2100), H Jones a remuneration of £940 2024: £nil), and R Duly received no remuneration (2024: £128).

12. Tangible fixed assets

	Freehold property £
Cost	
At 1 May 2024 and 30 April 2025	41,684
Depreciation	
At 1 May 2024 and 30 April 2025	—
Carrying amount	
At 30 April 2025	41,684
At 30 April 2024	41,684

Barking Mad Dog Rescue

Notes to the Financial Statements *(continued)*

Year ended 30 April 2025

13. Debtors

	2025	2024
	£	£
Trade debtors	<u>3,640</u>	<u>3,341</u>

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	<u>6,042</u>	8,502
Accruals and deferred income	<u>1,500</u>	<u>1,500</u>
	<u>7,542</u>	<u>10,002</u>

15. Analysis of charitable funds

Unrestricted funds

	At 1 May 2024	Income	Expenditure	At 30 Apr 2025
	£	£	£	£
General funds	<u>43,822</u>	<u>203,857</u>	<u>(205,480)</u>	<u>42,199</u>

	At 1 May 2023	Income	Expenditure	At 30 Apr 2024
	£	£	£	£
General funds	<u>42,756</u>	<u>262,220</u>	<u>(261,154)</u>	<u>43,822</u>

16. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2025
	£	£
Tangible fixed assets	41,684	<u>41,684</u>
Current assets	8,057	<u>8,057</u>
Creditors less than 1 year	<u>(7,542)</u>	<u>(7,542)</u>
Net assets	<u>42,199</u>	<u>42,199</u>

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