

# YAPPY EVER AFTER DOG RESCUE

England & Wales - Charity number 1163969

## Details

---

**Other names** YEA

**Status** Registered

**Legal form** CIO

**Registered** 2015-10-14

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** 92 Station Road  
Hatton  
Derby  
DE65 5EH

**Phone** 07720817983

**Email** [Yappyeverafterdogrescue@yahoo.co.uk](mailto:Yappyeverafterdogrescue@yahoo.co.uk)

**Website** <http://yappyeverafter.org.uk>

## Activities

---

**Objects:** FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF DOGS, IN NEED OF CARE AND ATTENTION AND, IN PARTICULAR, BY PLACING SUCH DOGS INTO FOSTER HOMES WHILST PERMANENT HOMES IS FOUND FOR THEM OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH DOGS.

**Activities:** YEA rescues and rehomes abandoned, mistreated and unwanted dogs.

## Classification

---

- **How:** Provides Services
- **What:** Animals
- **Who:** Other Defined Groups

## Geography

---

- Derbyshire
- Nottinghamshire

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£145,072	£85,048	-	-
2024-04-30	£96,964	£91,501	-	-
2023-04-30	£88,303	£58,905	-	-
2022-04-30	£105,510	£102,456	-	-
2021-04-30	£88,593	£80,802	-	-

## Trustees

---

Name	Role	Appointed
Clare Wood		2017-11-30
JANE ELIZABETH WITHEROW		2017-02-11
LOUISE RADFORD		2014-03-01
Lori Coates		2018-11-06

**YAPPY EVER AFTER DOG RESCUE**

England & Wales - Charity number 1163969

---

# Accounts

---

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025  
FOR  
YAPPY EVER AFTER DOG RESCUE**

CAMERON HUGHES LTD  
Chartered Accountants  
16 Jubilee Parkway  
Jubilee Business Park  
Derby  
Derbyshire  
DE21 4BJ

**YAPPY EVER AFTER DOG RESCUE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10
<b>Detailed Statement of Financial Activities</b>	11

---

# YAPPY EVER AFTER DOG RESCUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2025

---

The trustees present their report with the financial statements of the charity for the year ended 30 April 2025. The trustees have adopted the provisions of 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

#### Objectives and aims

For the benefit of the public to relieve the suffering of dogs in need of care and attention and, in particular, by placing such dogs into foster homes whilst permanent homes are found for them or other facilities for the reception, care and treatment of such dogs.

#### Significant activities

Yappy Ever After Dog Rescue rescues and rehomes abandoned, mistreated and unwanted dogs.

#### Public benefit

The trustees have had due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

### FUTURE PLANS

The charity is budgeting to break even in 2025-26.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### Recruitment and appointment of new trustees

Yappy Ever After Dog Rescue undertakes, when the need arises, a skill audit to determine the requirements of the Trustee body. Volunteers are approached to meet the skills required. If the skill shortage is not met by this means, approaches are made to specific people identified as having these skills through internal and external approaches.

#### Organisational structure

On 14 October 2015 the Yappy Ever After Dog Rescue was registered as a Charitable Incorporated Organisation with the Charity Commissioners under Charity Number 1163969. The assets and liabilities of the original unincorporated organisation of the same name were transferred to the new organisation at this date.

The charity is governed by a Board of Trustees consisting of not less than four members of the charity.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

1163969

#### Principal address

92 Station Road  
Hatton  
Derbyshire  
DE65 5EH

**YAPPY EVER AFTER DOG RESCUE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2025**

---


**Trustees**

Mrs L Radford  
Mrs C Wood  
J Witherow  
Mrs L Coates

**Independent Examiner**

G S Gilbert FCA  
CAMERON HUGHES LTD  
Chartered Accountants  
16 Jubilee Parkway  
Jubilee Business Park  
Derby  
Derbyshire  
DE21 4BJ

Approved by order of the board of trustees on 18 February 2026 and signed on its behalf by:



Mrs L Radford - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YAPPY EVER AFTER DOG RESCUE

---

## **Independent examiner's report to the trustees of Yappy Ever After Dog Rescue**

I report to the charity trustees on my examination of the accounts of Yappy Ever After Dog Rescue (the Trust) for the year ended 30 April 2025.

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

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

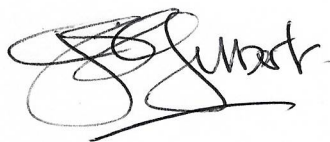
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

### **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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



G S Gilbert FCA

CAMERON HUGHES LTD  
Chartered Accountants  
Derby

18 February 2026

# YAPPY EVER AFTER DOG RESCUE

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2025

---

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		125,981	79,186
<b>Charitable activities</b>			
General		13,534	14,215
Other trading activities	2	5,557	3,563
<b>Total</b>		<u>145,072</u>	<u>96,964</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General		<u>85,048</u>	<u>91,501</u>
<b>NET INCOME</b>		60,024	5,463
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		79,880	74,417
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>139,904</u></u>	<u><u>79,880</u></u>

The notes form part of these financial statements

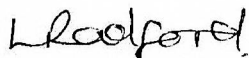
YAPPY EVER AFTER DOG RESCUE

BALANCE SHEET  
30 APRIL 2025

---

		2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	5	9,678	11,688
<b>CURRENT ASSETS</b>			
Cash at bank		131,696	69,422
<b>CREDITORS</b>			
Amounts falling due within one year	6	(1,470)	(1,230)
<b>NET CURRENT ASSETS</b>		<u>130,226</u>	<u>68,192</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		139,904	79,880
<b>NET ASSETS</b>		<u>139,904</u>	<u>79,880</u>
<b>FUNDS</b>			
Unrestricted funds	7	<u>139,904</u>	<u>79,880</u>
<b>TOTAL FUNDS</b>		<u>139,904</u>	<u>79,880</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 February 2026 and were signed on its behalf by:



L Radford - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025

---

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Kennels	- 10% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

# YAPPY EVER AFTER DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2025

### 2. OTHER TRADING ACTIVITIES

	2025	2024
Commissions received	£ 5,557	£ 3,563

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

#### Trustees' expenses

Included in Boarding and Transport costs is £3,600 (2024 - £3,600) as a contribution towards additional personal costs incurred by L Radford for heating of kennel's and additional charity operating costs.

### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	79,186
<b>Charitable activities</b>	
General	14,215
Other trading activities	3,563
<b>Total</b>	<u>96,964</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
General	<u>91,501</u>
<b>NET INCOME</b>	5,463
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	74,417
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>79,880</u></u>

**YAPPY EVER AFTER DOG RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2025**

**5. TANGIBLE FIXED ASSETS**

	Kennels £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 May 2024 and 30 April 2025	18,925	143	5,295	1,573	25,936
<b>DEPRECIATION</b>					
At 1 May 2024	7,464	137	5,294	1,353	14,248
Charge for year	1,892	5	-	113	2,010
At 30 April 2025	9,356	142	5,294	1,466	16,258
<b>NET BOOK VALUE</b>					
At 30 April 2025	9,569	1	1	107	9,678
At 30 April 2024	11,461	6	1	220	11,688

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Other creditors	1,470	1,230

**7. MOVEMENT IN FUNDS**

	At 1.5.24 £	Net movement in funds £	At 30.4.25 £
<b>Unrestricted funds</b>			
General fund	79,880	60,024	139,904
<b>TOTAL FUNDS</b>	79,880	60,024	139,904

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	145,072	(85,048)	60,024
<b>TOTAL FUNDS</b>	145,072	(85,048)	60,024

**YAPPY EVER AFTER DOG RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2025**

**7. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
<b>Unrestricted funds</b>			
General fund	74,417	5,463	79,880
<b>TOTAL FUNDS</b>	<u>74,417</u>	<u>5,463</u>	<u>79,880</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	96,964	(91,501)	5,463
<b>TOTAL FUNDS</b>	<u>96,964</u>	<u>(91,501)</u>	<u>5,463</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.23 £	Net movement in funds £	At 30.4.25 £
<b>Unrestricted funds</b>			
General fund	74,417	65,487	139,904
<b>TOTAL FUNDS</b>	<u>74,417</u>	<u>65,487</u>	<u>139,904</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	242,036	(176,549)	65,487
<b>TOTAL FUNDS</b>	<u>242,036</u>	<u>(176,549)</u>	<u>65,487</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2025.

# YAPPY EVER AFTER DOG RESCUE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2025

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	125,981	79,186
<b>Other trading activities</b>		
Commissions received	5,557	3,563
<b>Charitable activities</b>		
Dog adoption	13,534	14,215
<b>Total incoming resources</b>	<u>145,072</u>	<u>96,964</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	516	692
Telephone	861	1,343
Postage and stationery	647	69
Advertising	728	563
Sundries	702	1,171
Vets fees	68,156	69,936
Boarding and transport costs	9,760	12,971
Dog training	31	35
Depreciation of tangible fixed assets	2,010	3,324
	<u>83,411</u>	<u>90,104</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	167	167
<b>Governance costs</b>		
Accountancy and legal fees	735	615
Independent examiners charges	735	615
	<u>1,470</u>	<u>1,230</u>
Total resources expended	<u>85,048</u>	<u>91,501</u>
<b>Net income</b>	<u><u>60,024</u></u>	<u><u>5,463</u></u>

This page does not form part of the statutory financial statements

**YAPPY EVER AFTER DOG RESCUE**

England & Wales - Charity number 1163969

---

# Accounts

---

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2024  
FOR  
YAPPY EVER AFTER DOG RESCUE**

CAMERON HUGHES LTD  
Chartered Accountants  
16 Jubilee Parkway  
Jubilee Business Park  
Derby  
Derbyshire  
DE21 4BJ

**YAPPY EVER AFTER DOG RESCUE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2024**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10
<b>Detailed Statement of Financial Activities</b>	11

---

# YAPPY EVER AFTER DOG RESCUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2024

---

The trustees present their report with the financial statements of the charity for the year ended 30 April 2024. The trustees have adopted the provisions of 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

#### Objectives and aims

For the benefit of the public to relieve the suffering of dogs in need of care and attention and, in particular, by placing such dogs into foster homes whilst permanent homes are found for them or other facilities for the reception, care and treatment of such dogs.

#### Significant activities

Yappy Ever After Dog Rescue rescues and rehomes abandoned, mistreated and unwanted dogs.

#### Public benefit

The trustees have had due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

### FUTURE PLANS

The charity is budgeting to break even in 2024-25.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### Recruitment and appointment of new trustees

Yappy Ever After Dog Rescue undertakes, when the need arises, a skill audit to determine the requirements of the Trustee body. Volunteers are approached to meet the skills required. If the skill shortage is not met by this means, approaches are made to specific people identified as having these skills through internal and external approaches.

#### Organisational structure

On 14 October 2015 the Yappy Ever After Dog Rescue was registered as a Charitable Incorporated Organisation with the Charity Commissioners under Charity Number 1163969. The assets and liabilities of the original unincorporated organisation of the same name were transferred to the new organisation at this date.

The charity is governed by a Board of Trustees consisting of not less than four members of the charity.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

1163969

#### Principal address

92 Station Road  
Hatton  
Derbyshire  
DE65 5EH

**YAPPY EVER AFTER DOG RESCUE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2024**

---

**Trustees**  
Mrs L Radford  
Mrs C Wood  
J Witherow  
Mrs L Coates

**Independent Examiner**  
G S Gilbert FCA  
CAMERON HUGHES LTD  
Chartered Accountants  
16 Jubilee Parkway  
Jubilee Business Park  
Derby  
Derbyshire  
DE21 4BJ

Approved by order of the board of trustees on 21 February 2025 and signed on its behalf by:



Mrs L Radford - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YAPPY EVER AFTER DOG RESCUE

---

## Independent examiner's report to the trustees of Yappy Ever After Dog Rescue

I report to the charity trustees on my examination of the accounts of Yappy Ever After Dog Rescue (the Trust) for the year ended 30 April 2024.

### Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



G S Gilbert FCA

CAMERON HUGHES LTD  
Chartered Accountants  
Derby

Date: 21 FEBRUARY 2025

**YAPPY EVER AFTER DOG RESCUE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2024**

---

		2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		79,186	74,975
<b>Charitable activities</b>			
General		14,215	9,751
Other trading activities	2	<u>3,563</u>	<u>3,577</u>
<b>Total</b>		<u>96,964</u>	<u>88,303</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General		<u>91,501</u>	<u>58,905</u>
<b>NET INCOME</b>		5,463	29,398
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		74,417	45,019
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>79,880</u></u>	<u><u>74,417</u></u>

The notes form part of these financial statements

**YAPPY EVER AFTER DOG RESCUE**

**BALANCE SHEET  
30 APRIL 2024**

---

		2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	5	11,688	14,672
<b>CURRENT ASSETS</b>			
Cash at bank		69,422	60,921
<b>CREDITORS</b>			
Amounts falling due within one year	6	(1,230)	(1,176)
<b>NET CURRENT ASSETS</b>		<u>68,192</u>	<u>59,745</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		79,880	74,417
<b>NET ASSETS</b>		<u>79,880</u>	<u>74,417</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>79,880</u>	<u>74,417</u>
<b>TOTAL FUNDS</b>		<u>79,880</u>	<u>74,417</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 February 2025 and were signed on its behalf by:

*L Radford*

L Radford - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2024**

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Kennels	- 10% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

# YAPPY EVER AFTER DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2024

### 2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Commissions received	<u>3,563</u>	<u>3,577</u>

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

#### Trustees' expenses

Included in Boarding and Transport costs is £3,600 (2023 - £2,850) as a contribution towards additional personal costs incurred by L Radford for heating of kennel's and additional charity operating costs.

### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	74,975
<b>Charitable activities</b>	
General	9,751
Other trading activities	<u>3,577</u>
<b>Total</b>	<u>88,303</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
General	<u>58,905</u>
<b>NET INCOME</b>	29,398
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	45,019
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>74,417</u></u>

**YAPPY EVER AFTER DOG RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2024**

**5. TANGIBLE FIXED ASSETS**

	Kennels £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 May 2023	18,925	143	5,295	1,233	25,596
Additions	-	-	-	340	340
At 30 April 2024	18,925	143	5,295	1,573	25,936
<b>DEPRECIATION</b>					
At 1 May 2023	5,573	115	4,221	1,015	10,924
Charge for year	1,891	22	1,073	338	3,324
At 30 April 2024	7,464	137	5,294	1,353	14,248
<b>NET BOOK VALUE</b>					
At 30 April 2024	11,461	6	1	220	11,688
At 30 April 2023	13,352	28	1,074	218	14,672

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Other creditors	1,230	1,176

**7. MOVEMENT IN FUNDS**

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
<b>Unrestricted funds</b>			
General fund	74,417	5,463	79,880
<b>TOTAL FUNDS</b>	74,417	5,463	79,880

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	96,964	(91,501)	5,463
<b>TOTAL FUNDS</b>	96,964	(91,501)	5,463

YAPPY EVER AFTER DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2024

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
<b>Unrestricted funds</b>			
General fund	45,019	29,398	74,417
<b>TOTAL FUNDS</b>	<u>45,019</u>	<u>29,398</u>	<u>74,417</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	88,303	(58,905)	29,398
<b>TOTAL FUNDS</b>	<u>88,303</u>	<u>(58,905)</u>	<u>29,398</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.22 £	Net movement in funds £	At 30.4.24 £
<b>Unrestricted funds</b>			
General fund	45,019	34,861	79,880
<b>TOTAL FUNDS</b>	<u>45,019</u>	<u>34,861</u>	<u>79,880</u>

# YAPPY EVER AFTER DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2024

---

### 7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	185,267	(150,406)	34,861
<b>TOTAL FUNDS</b>	<u>185,267</u>	<u>(150,406)</u>	<u>34,861</u>

### 8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2024.

# YAPPY EVER AFTER DOG RESCUE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	79,186	74,975
<b>Other trading activities</b>		
Commissions received	3,563	3,577
<b>Charitable activities</b>		
Dog adoption	14,215	9,751
<b>Total incoming resources</b>	<b>96,964</b>	<b>88,303</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	692	497
Telephone	1,343	699
Postage and stationery	69	771
Advertising	563	459
Sundries	1,171	843
Vets fees	69,936	40,668
Boarding and transport costs	12,971	10,198
Dog training	35	139
Depreciation of tangible fixed assets	3,324	3,265
	<b>90,104</b>	<b>57,539</b>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	167	190
<b>Governance costs</b>		
Accountancy and legal fees	615	588
Independent examiners charges	615	588
	<b>1,230</b>	<b>1,176</b>
<b>Total resources expended</b>	<b>91,501</b>	<b>58,905</b>
<b>Net income</b>	<b>5,463</b>	<b>29,398</b>

This page does not form part of the statutory financial statements

**YAPPY EVER AFTER DOG RESCUE**

England & Wales - Charity number 1163969

---

# Accounts

---

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023  
FOR  
YAPPY EVER AFTER DOG RESCUE**

CAMERON HUGHES LTD  
Chartered Accountants  
16 Jubilee Parkway  
Jubilee Business Park  
Derby  
Derbyshire  
DE21 4BJ

**YAPPY EVER AFTER DOG RESCUE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10
<b>Detailed Statement of Financial Activities</b>	11

---

# **YAPPY EVER AFTER DOG RESCUE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2023**

---

The trustees present their report with the financial statements of the charity for the year ended 30 April 2023. The trustees have adopted the provisions of 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**

#### **Objectives and aims**

For the benefit of the public to relieve the suffering of dogs in need of care and attention and, in particular, by placing such dogs into foster homes whilst permanent homes are found for them or other facilities for the reception, care and treatment of such dogs.

#### **Significant activities**

Yappy Ever After rescues and rehomes abandoned, mistreated and unwanted dogs.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **Organisational structure**

On 14 October 2015 the Yappy Ever After Dog Rescue was registered as a Charitable Incorporated Organisation with the Charity Commissioners under Charity Number 1163969. The assets and liabilities of the original unincorporated organisation of the same name were transferred to the new organisation at this date.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1163969

#### **Principal address**

92 Station Road  
Hatton  
Derbyshire  
DE65 5EH

#### **Trustees**

Mrs L Radford  
Mrs C Wood  
J Witherow  
Mrs L Coates

#### **Independent Examiner**

G S Gilbert FCA  
CAMERON HUGHES LTD  
Chartered Accountants  
16 Jubilee Parkway  
Jubilee Business Park  
Derby  
Derbyshire  
DE21 4BJ

**YAPPY EVER AFTER DOG RESCUE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 APRIL 2023**

---

Approved by order of the board of trustees on 22 February 2024 and signed on its behalf by:

*L. Radford*

Mrs L Radford - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YAPPY EVER AFTER DOG RESCUE

---

## **Independent examiner's report to the trustees of Yappy Ever After Dog Rescue**

I report to the charity trustees on my examination of the accounts of Yappy Ever After Dog Rescue (the Trust) for the year ended 30 April 2023.

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

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



G S Gilbert FCA

CAMERON HUGHES LTD  
Chartered Accountants  
Derby

22 February 2024

# YAPPY EVER AFTER DOG RESCUE

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2023

---

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		74,975	86,910
<b>Charitable activities</b>			
General		9,751	16,212
Other trading activities	2	3,577	2,388
<b>Total</b>		<u>88,303</u>	<u>105,510</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General		<u>58,905</u>	<u>102,456</u>
<b>NET INCOME</b>		29,398	3,054
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		45,019	41,965
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>74,417</u></u>	<u><u>45,019</u></u>

The notes form part of these financial statements

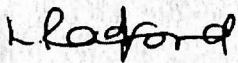
**YAPPY EVER AFTER DOG RESCUE**

**BALANCE SHEET**  
**30 APRIL 2023**

---

		2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	5	14,672	17,936
<b>CURRENT ASSETS</b>			
Cash at bank		60,921	28,073
<b>CREDITORS</b>			
Amounts falling due within one year	6	(1,176)	(990)
<b>NET CURRENT ASSETS</b>		<u>59,745</u>	<u>27,083</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		74,417	45,019
<b>NET ASSETS</b>		<u>74,417</u>	<u>45,019</u>
<b>FUNDS</b>			
Unrestricted funds	7	<u>74,417</u>	<u>45,019</u>
<b>TOTAL FUNDS</b>		<u>74,417</u>	<u>45,019</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 February 2024 and were signed on its behalf by:



L Radford - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Kennels	- 10% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

# YAPPY EVER AFTER DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2023

### 2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Commissions received	<u>3,577</u>	<u>2,388</u>

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

#### Trustees' expenses

Included in Boarding and Transport costs is £2,850 as a contribution towards additional personal costs incurred by L Radford for heating of kennel's and additional charity operating costs.

### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	86,910
<b>Charitable activities</b>	
General	16,212
Other trading activities	<u>2,388</u>
<b>Total</b>	<u>105,510</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
General	<u>102,456</u>
<b>NET INCOME</b>	3,054
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	41,965
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>45,019</u></u>

**YAPPY EVER AFTER DOG RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2023**

**5. TANGIBLE FIXED ASSETS**

	Kennels £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 May 2022 and 30 April 2023	18,925	143	5,295	1,233	25,596
<b>DEPRECIATION</b>					
At 1 May 2022	3,682	94	3,147	737	7,660
Charge for year	1,891	21	1,074	278	3,264
At 30 April 2023	5,573	115	4,221	1,015	10,924
<b>NET BOOK VALUE</b>					
At 30 April 2023	13,352	28	1,074	218	14,672
At 30 April 2022	15,243	49	2,148	496	17,936

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other creditors	1,176	990

**7. MOVEMENT IN FUNDS**

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
<b>Unrestricted funds</b>			
General fund	45,019	29,398	74,417
<b>TOTAL FUNDS</b>	45,019	29,398	74,417

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	88,303	(58,905)	29,398
<b>TOTAL FUNDS</b>	88,303	(58,905)	29,398

**YAPPY EVER AFTER DOG RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2023**

**7. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
<b>Unrestricted funds</b>			
General fund	41,965	3,054	45,019
<b>TOTAL FUNDS</b>	<u>41,965</u>	<u>3,054</u>	<u>45,019</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	105,510	(102,456)	3,054
<b>TOTAL FUNDS</b>	<u>105,510</u>	<u>(102,456)</u>	<u>3,054</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.21 £	Net movement in funds £	At 30.4.23 £
<b>Unrestricted funds</b>			
General fund	41,965	32,452	74,417
<b>TOTAL FUNDS</b>	<u>41,965</u>	<u>32,452</u>	<u>74,417</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	193,813	(161,361)	32,452
<b>TOTAL FUNDS</b>	<u>193,813</u>	<u>(161,361)</u>	<u>32,452</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2023.

# YAPPY EVER AFTER DOG RESCUE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2023

---

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	74,975	86,910
<b>Other trading activities</b>		
Commissions received	3,577	2,388
<b>Charitable activities</b>		
Dog adoption	9,751	16,212
<b>Total incoming resources</b>	<b>88,303</b>	<b>105,510</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	497	553
Telephone	699	782
Postage and stationery	771	1,705
Advertising	459	152
Sundries	843	434
Vets fees	40,668	71,817
Boarding and transport costs	10,198	21,033
Dog training	139	1,509
Depreciation of tangible fixed assets	3,265	3,288
	<b>57,539</b>	<b>101,273</b>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	190	193
<b>Governance costs</b>		
Accountancy and legal fees	588	495
Independent examiners charges	588	495
	<b>1,176</b>	<b>990</b>
<b>Total resources expended</b>	<b>58,905</b>	<b>102,456</b>
<b>Net income</b>	<b>29,398</b>	<b>3,054</b>

---

This page does not form part of the statutory financial statements

**YAPPY EVER AFTER DOG RESCUE**

England & Wales - Charity number 1163969

---

# Accounts

---

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2022  
FOR  
YAPPY EVER AFTER DOG RESCUE**

CAMERON HUGHES LTD  
Chartered Accountants  
16 Jubilee Parkway  
Jubilee Business Park  
Derby  
Derbyshire  
DE21 4BJ

**YAPPY EVER AFTER DOG RESCUE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2022**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10
<b>Detailed Statement of Financial Activities</b>	11

---

# YAPPY EVER AFTER DOG RESCUE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2022

---

The trustees present their report with the financial statements of the charity for the year ended 30 April 2022. The trustees have adopted the provisions of 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

#### Objectives and aims

For the benefit of the public to relieve the suffering of dogs in need of care and attention and, in particular, by placing such dogs into foster homes whilst permanent homes are found for them or other facilities for the reception, care and treatment of such dogs.

#### Significant activities

Yappy Ever After rescues and rehomes abandoned, mistreated and unwanted dogs.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### Organisational structure

On 14 October 2015 the Yappy Ever After Dog Rescue was registered as a Charitable Incorporated Organisation with the Charity Commissioners under Charity Number 1163969. The assets and liabilities of the original unincorporated organisation of the same name were transferred to the new organisation at this date.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

1163969

#### Principal address

92 Station Road  
Hatton  
Derbyshire  
DE65 5EH

#### Trustees

Mrs L Radford  
Mrs C Wood  
J Witherow  
Mrs L Coates

#### Independent Examiner

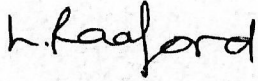
G S Gilbert FCA  
CAMERON HUGHES LTD  
Chartered Accountants  
16 Jubilee Parkway  
Jubilee Business Park  
Derby  
Derbyshire  
DE21 4BJ

**YAPPY EVER AFTER DOG RESCUE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 APRIL 2022**

---

Approved by order of the board of trustees on 24 February 2023 and signed on its behalf by:



Mrs L Radford - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YAPPY EVER AFTER DOG RESCUE

---

## Independent examiner's report to the trustees of Yappy Ever After Dog Rescue

I report to the charity trustees on my examination of the accounts of Yappy Ever After Dog Rescue (the Trust) for the year ended 30 April 2022.

### Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



G S Gilbert FCA  
CAMERON HUGHES LTD  
Chartered Accountants  
Derby

24 February 2023

## YAPPY EVER AFTER DOG RESCUE

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2022

---

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		86,910	67,568
<b>Charitable activities</b>			
General		16,212	21,025
Other trading activities	2	2,388	-
<b>Total</b>		<u>105,510</u>	<u>88,593</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General		<u>102,456</u>	<u>80,802</u>
<b>NET INCOME</b>		3,054	7,791
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		41,965	34,174
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>45,019</u></u>	<u><u>41,965</u></u>

The notes form part of these financial statements

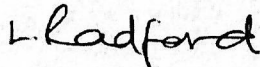
**YAPPY EVER AFTER DOG RESCUE**

**BALANCE SHEET**  
**30 APRIL 2022**

---

		2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	5	17,935	18,704
<b>CURRENT ASSETS</b>			
Cash at bank		28,074	24,191
<b>CREDITORS</b>			
Amounts falling due within one year	6	(990)	(930)
<b>NET CURRENT ASSETS</b>		<u>27,084</u>	<u>23,261</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		45,019	41,965
<b>NET ASSETS</b>		<u>45,019</u>	<u>41,965</u>
<b>FUNDS</b>			
Unrestricted funds	7	<u>45,019</u>	<u>41,965</u>
<b>TOTAL FUNDS</b>		<u>45,019</u>	<u>41,965</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 February 2023 and were signed on its behalf by:



L Radford - Trustee

The notes form part of these financial statements

# YAPPY EVER AFTER DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

---

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Kennels	- 10% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

# YAPPY EVER AFTER DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2022

### 2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Commissions received	<u>2,388</u>	<u>-</u>

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2022 nor for the year ended 30 April 2021.

#### Trustees' expenses

Included in Boarding and Transport costs is £2,850 as a contribution towards additional personal costs incurred by L Radford for heating of kennel's and additional charity operating costs.

### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	67,568
<b>Charitable activities</b>	
General	<u>21,025</u>
<b>Total</b>	<u>88,593</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
General	<u>80,802</u>
<b>NET INCOME</b>	7,791
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	34,174
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>41,965</u></u>

# YAPPY EVER AFTER DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2022

### 5. TANGIBLE FIXED ASSETS

	Kennels £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 May 2021	17,069	143	5,295	570	23,077
Additions	1,855	-	-	663	2,518
At 30 April 2022	<u>18,924</u>	<u>143</u>	<u>5,295</u>	<u>1,233</u>	<u>25,595</u>
<b>DEPRECIATION</b>					
At 1 May 2021	1,791	47	2,073	462	4,373
Charge for year	1,891	47	1,074	275	3,287
At 30 April 2022	<u>3,682</u>	<u>94</u>	<u>3,147</u>	<u>737</u>	<u>7,660</u>
<b>NET BOOK VALUE</b>					
At 30 April 2022	<u>15,242</u>	<u>49</u>	<u>2,148</u>	<u>496</u>	<u>17,935</u>
At 30 April 2021	<u>15,278</u>	<u>96</u>	<u>3,222</u>	<u>108</u>	<u>18,704</u>

### 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	<u>990</u>	<u>930</u>

### 7. MOVEMENT IN FUNDS

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
<b>Unrestricted funds</b>			
General fund	41,965	3,054	45,019
<b>TOTAL FUNDS</b>	<u>41,965</u>	<u>3,054</u>	<u>45,019</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	105,510	(102,456)	3,054
<b>TOTAL FUNDS</b>	<u>105,510</u>	<u>(102,456)</u>	<u>3,054</u>

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
<b>Unrestricted funds</b>			
General fund	34,174	7,791	41,965
<b>TOTAL FUNDS</b>	<u>34,174</u>	<u>7,791</u>	<u>41,965</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	88,593	(80,802)	7,791
<b>TOTAL FUNDS</b>	<u>88,593</u>	<u>(80,802)</u>	<u>7,791</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.20 £	Net movement in funds £	At 30.4.22 £
<b>Unrestricted funds</b>			
General fund	34,174	10,845	45,019
<b>TOTAL FUNDS</b>	<u>34,174</u>	<u>10,845</u>	<u>45,019</u>

## YAPPY EVER AFTER DOG RESCUE

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2022

---

#### 7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	194,103	(183,258)	10,845
<b>TOTAL FUNDS</b>	<u>194,103</u>	<u>(183,258)</u>	<u>10,845</u>

#### 8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2022.

# YAPPY EVER AFTER DOG RESCUE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2022

---

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	86,910	67,568
<b>Other trading activities</b>		
Commissions received	2,388	-
<b>Charitable activities</b>		
Dog adoption	16,212	21,025
<b>Total incoming resources</b>	<u>105,510</u>	<u>88,593</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	553	371
Telephone	782	709
Postage and stationery	1,705	1,948
Advertising	152	1,719
Sundries	434	457
Vets fees	71,817	54,052
Boarding and transport costs	21,033	15,433
Dog training	1,509	1,814
Depreciation of tangible fixed assets	3,288	2,965
	<u>101,273</u>	<u>79,468</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	193	212
<b>Governance costs</b>		
Accountancy and legal fees	495	657
Independent examiners charges	495	465
	<u>990</u>	<u>1,122</u>
Total resources expended	<u>102,456</u>	<u>80,802</u>
<b>Net income</b>	<u><u>3,054</u></u>	<u><u>7,791</u></u>

This page does not form part of the statutory financial statements

**YAPPY EVER AFTER DOG RESCUE**

England & Wales - Charity number 1163969

---

# Accounts

---

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2021  
FOR  
YAPPY EVER AFTER DOG RESCUE**

CAMERON HUGHES LTD  
Chartered Accountants  
16 Jubilee Parkway  
Jubilee Business Park  
Derby  
Derbyshire  
DE21 4BJ

**YAPPY EVER AFTER DOG RESCUE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2021**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10
<b>Detailed Statement of Financial Activities</b>	11

---

# **YAPPY EVER AFTER DOG RESCUE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2021**

---

The trustees present their report with the financial statements of the charity for the year ended 30 April 2021. The trustees have adopted the provisions of 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**

#### **Objectives and aims**

For the benefit of the public to relieve the suffering of dogs in need of care and attention and, in particular, by placing such dogs into foster homes whilst permanent homes are found for them or other facilities for the reception, care and treatment of such dogs.

#### **Significant activities**

Yappy Ever After rescues and rehomes abandoned, mistreated and unwanted dogs.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **Organisational structure**

On 14 October 2015 the Yappy Ever After Dog Rescue was registered as a Charitable Incorporated Organisation with the Charity Commissioners under Charity Number 1163969. The assets and liabilities of the original unincorporated organisation of the same name were transferred to the new organisation at this date.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1163969

#### **Principal address**

92 Station Road  
Hatton  
Derbyshire  
DE65 5EH

#### **Trustees**

Mrs L Radford  
Mrs C Wood  
J Witherow  
Mrs L Coates

#### **Independent Examiner**

G S Gilbert FCA  
CAMERON HUGHES LTD  
Chartered Accountants  
16 Jubilee Parkway  
Jubilee Business Park  
Derby  
Derbyshire  
DE21 4BJ

**YAPPY EVER AFTER DOG RESCUE**

**REPORT OF THE TRUSTEES  
*FOR THE YEAR ENDED 30 APRIL 2021***

---

Approved by order of the board of trustees on 21 February 2022 and signed on its behalf by:

Mrs L Radford - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YAPPY EVER AFTER DOG RESCUE

---

## Independent examiner's report to the trustees of Yappy Ever After Dog Rescue

I report to the charity trustees on my examination of the accounts of Yappy Ever After Dog Rescue (the Trust) for the year ended 30 April 2021.

### Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

G S Gilbert FCA  
CAMERON HUGHES LTD  
Chartered Accountants  
Derby

Date: .....

# YAPPY EVER AFTER DOG RESCUE

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2021

---

		2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		67,568	24,396
<b>Charitable activities</b>			
General		21,025	27,058
Investment income	2	-	22
<b>Total</b>		<u>88,593</u>	<u>51,476</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General		80,802	40,302
<b>NET INCOME</b>		<u>7,791</u>	<u>11,174</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		34,174	23,000
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>41,965</u></u>	<u><u>34,174</u></u>

The notes form part of these financial statements

# YAPPY EVER AFTER DOG RESCUE

## BALANCE SHEET

30 APRIL 2021

---

		2021 Unrestricted fund £	2020 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	5	18,704	5,002
<b>CURRENT ASSETS</b>			
Cash at bank		24,191	30,072
<b>CREDITORS</b>			
Amounts falling due within one year	6	(930)	(900)
<b>NET CURRENT ASSETS</b>		<u>23,261</u>	<u>29,172</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		41,965	34,174
<b>NET ASSETS</b>		<u>41,965</u>	<u>34,174</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>41,965</u>	<u>34,174</u>
<b>TOTAL FUNDS</b>		<u>41,965</u>	<u>34,174</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 February 2022 and were signed on its behalf by:

L Radford - Trustee

The notes form part of these financial statements

# YAPPY EVER AFTER DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

---

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Kennels	- 10% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## YAPPY EVER AFTER DOG RESCUE

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2021

---

#### 2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	-	22
	<u>          </u>	<u>          </u>

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2021 nor for the year ended 30 April 2020.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2021 nor for the year ended 30 April 2020.

#### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	24,396
<b>Charitable activities</b>	
General	27,058
Investment income	<u>          22</u>
<b>Total</b>	<u>51,476</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
General	40,302
<b>NET INCOME</b>	<u>11,174</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	23,000
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>34,174</u>

**YAPPY EVER AFTER DOG RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2021**

**5. TANGIBLE FIXED ASSETS**

	Kennels £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 May 2020	5,000	-	1,000	410	6,410
Additions	12,069	143	4,295	160	16,667
At 30 April 2021	<u>17,069</u>	<u>143</u>	<u>5,295</u>	<u>570</u>	<u>23,077</u>
<b>DEPRECIATION</b>					
At 1 May 2020	-	-	999	409	1,408
Charge for year	1,791	47	1,074	53	2,965
At 30 April 2021	<u>1,791</u>	<u>47</u>	<u>2,073</u>	<u>462</u>	<u>4,373</u>
<b>NET BOOK VALUE</b>					
At 30 April 2021	<u>15,278</u>	<u>96</u>	<u>3,222</u>	<u>108</u>	<u>18,704</u>
At 30 April 2020	<u>5,000</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>5,002</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other creditors	<u>930</u>	<u>900</u>

**7. MOVEMENT IN FUNDS**

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
<b>Unrestricted funds</b>			
General fund	34,174	7,791	41,965
<b>TOTAL FUNDS</b>	<u>34,174</u>	<u>7,791</u>	<u>41,965</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	88,593	(80,802)	7,791
<b>TOTAL FUNDS</b>	<u>88,593</u>	<u>(80,802)</u>	<u>7,791</u>

**YAPPY EVER AFTER DOG RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 APRIL 2021**

**7. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.5.19 £	Net movement in funds £	At 30.4.20 £
<b>Unrestricted funds</b>			
General fund	23,000	11,174	34,174
<b>TOTAL FUNDS</b>	<u>23,000</u>	<u>11,174</u>	<u>34,174</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	51,476	(40,302)	11,174
<b>TOTAL FUNDS</b>	<u>51,476</u>	<u>(40,302)</u>	<u>11,174</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.19 £	Net movement in funds £	At 30.4.21 £
<b>Unrestricted funds</b>			
General fund	23,000	18,965	41,965
<b>TOTAL FUNDS</b>	<u>23,000</u>	<u>18,965</u>	<u>41,965</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	140,069	(121,104)	18,965
<b>TOTAL FUNDS</b>	<u>140,069</u>	<u>(121,104)</u>	<u>18,965</u>

**YAPPY EVER AFTER DOG RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
***FOR THE YEAR ENDED 30 APRIL 2021***

---

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2021.

# YAPPY EVER AFTER DOG RESCUE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2021

---

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	67,568	24,396
<b>Investment income</b>		
Deposit account interest	-	22
<b>Charitable activities</b>		
Dog adoption	21,025	27,058
<b>Total incoming resources</b>	<b>88,593</b>	<b>51,476</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	371	371
Postage and stationery	1,948	1,012
Advertising	1,719	247
Sundries	1,166	301
Vets fees	54,052	27,893
Boarding and transport costs	15,433	8,796
Dog training	1,814	40
Computer costs	-	107
Depreciation of tangible fixed assets	2,965	261
	<u>79,468</u>	<u>39,028</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	212	182
<b>Governance costs</b>		
Accountancy and legal fees	657	642
Independent examiners charges	465	450
	<u>1,122</u>	<u>1,092</u>
Total resources expended	<u>80,802</u>	<u>40,302</u>
<b>Net income</b>	<u><u>7,791</u></u>	<u><u>11,174</u></u>

This page does not form part of the statutory financial statements

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2021  
FOR  
YAPPY EVER AFTER DOG RESCUE**

CAMERON HUGHES LTD  
Chartered Accountants  
16 Jubilee Parkway  
Jubilee Business Park  
Derby  
Derbyshire  
DE21 4BJ

**YAPPY EVER AFTER DOG RESCUE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2021**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10
<b>Detailed Statement of Financial Activities</b>	11

---

# **YAPPY EVER AFTER DOG RESCUE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2021**

---

The trustees present their report with the financial statements of the charity for the year ended 30 April 2021. The trustees have adopted the provisions of 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**

#### **Objectives and aims**

For the benefit of the public to relieve the suffering of dogs in need of care and attention and, in particular, by placing such dogs into foster homes whilst permanent homes are found for them or other facilities for the reception, care and treatment of such dogs.

#### **Significant activities**

Yappy Ever After rescues and rehomes abandoned, mistreated and unwanted dogs.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **Organisational structure**

On 14 October 2015 the Yappy Ever After Dog Rescue was registered as a Charitable Incorporated Organisation with the Charity Commissioners under Charity Number 1163969. The assets and liabilities of the original unincorporated organisation of the same name were transferred to the new organisation at this date.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1163969

#### **Principal address**

92 Station Road  
Hatton  
Derbyshire  
DE65 5EH

#### **Trustees**

Mrs L Radford  
Mrs C Wood  
J Witherow  
Mrs L Coates

#### **Independent Examiner**

G S Gilbert FCA  
CAMERON HUGHES LTD  
Chartered Accountants  
16 Jubilee Parkway  
Jubilee Business Park  
Derby  
Derbyshire  
DE21 4BJ

**YAPPY EVER AFTER DOG RESCUE**

**REPORT OF THE TRUSTEES  
*FOR THE YEAR ENDED 30 APRIL 2021***

---

Approved by order of the board of trustees on 21 February 2022 and signed on its behalf by:

Mrs L Radford - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YAPPY EVER AFTER DOG RESCUE

---

## Independent examiner's report to the trustees of Yappy Ever After Dog Rescue

I report to the charity trustees on my examination of the accounts of Yappy Ever After Dog Rescue (the Trust) for the year ended 30 April 2021.

### Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

G S Gilbert FCA  
CAMERON HUGHES LTD  
Chartered Accountants  
Derby

Date: .....

**YAPPY EVER AFTER DOG RESCUE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2021**

---

		2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		67,568	24,396
<b>Charitable activities</b>			
General		21,025	27,058
Investment income	2	-	22
<b>Total</b>		<u>88,593</u>	<u>51,476</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General		80,802	40,302
<b>NET INCOME</b>		<u>7,791</u>	<u>11,174</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		34,174	23,000
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>41,965</u></u>	<u><u>34,174</u></u>

The notes form part of these financial statements

# YAPPY EVER AFTER DOG RESCUE

## BALANCE SHEET

30 APRIL 2021

---

		2021 Unrestricted fund £	2020 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	5	18,704	5,002
<b>CURRENT ASSETS</b>			
Cash at bank		24,191	30,072
<b>CREDITORS</b>			
Amounts falling due within one year	6	(930)	(900)
<b>NET CURRENT ASSETS</b>		<u>23,261</u>	<u>29,172</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		41,965	34,174
<b>NET ASSETS</b>		<u>41,965</u>	<u>34,174</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>41,965</u>	<u>34,174</u>
<b>TOTAL FUNDS</b>		<u>41,965</u>	<u>34,174</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 February 2022 and were signed on its behalf by:

L Radford - Trustee

The notes form part of these financial statements

# YAPPY EVER AFTER DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

---

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Kennels	- 10% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## YAPPY EVER AFTER DOG RESCUE

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2021

---

#### 2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	-	22
	<u>          </u>	<u>          </u>

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2021 nor for the year ended 30 April 2020.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2021 nor for the year ended 30 April 2020.

#### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	24,396
<b>Charitable activities</b>	
General	27,058
Investment income	<u>          22</u>
<b>Total</b>	<u>51,476</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
General	40,302
<b>NET INCOME</b>	<u>11,174</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	23,000
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>34,174</u>

**YAPPY EVER AFTER DOG RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2021**

**5. TANGIBLE FIXED ASSETS**

	Kennels £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 May 2020	5,000	-	1,000	410	6,410
Additions	12,069	143	4,295	160	16,667
At 30 April 2021	<u>17,069</u>	<u>143</u>	<u>5,295</u>	<u>570</u>	<u>23,077</u>
<b>DEPRECIATION</b>					
At 1 May 2020	-	-	999	409	1,408
Charge for year	1,791	47	1,074	53	2,965
At 30 April 2021	<u>1,791</u>	<u>47</u>	<u>2,073</u>	<u>462</u>	<u>4,373</u>
<b>NET BOOK VALUE</b>					
At 30 April 2021	<u>15,278</u>	<u>96</u>	<u>3,222</u>	<u>108</u>	<u>18,704</u>
At 30 April 2020	<u>5,000</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>5,002</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other creditors	<u>930</u>	<u>900</u>

**7. MOVEMENT IN FUNDS**

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
<b>Unrestricted funds</b>			
General fund	34,174	7,791	41,965
<b>TOTAL FUNDS</b>	<u>34,174</u>	<u>7,791</u>	<u>41,965</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	88,593	(80,802)	7,791
<b>TOTAL FUNDS</b>	<u>88,593</u>	<u>(80,802)</u>	<u>7,791</u>

**YAPPY EVER AFTER DOG RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 APRIL 2021**

**7. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.5.19 £	Net movement in funds £	At 30.4.20 £
<b>Unrestricted funds</b>			
General fund	23,000	11,174	34,174
<b>TOTAL FUNDS</b>	<u>23,000</u>	<u>11,174</u>	<u>34,174</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	51,476	(40,302)	11,174
<b>TOTAL FUNDS</b>	<u>51,476</u>	<u>(40,302)</u>	<u>11,174</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.19 £	Net movement in funds £	At 30.4.21 £
<b>Unrestricted funds</b>			
General fund	23,000	18,965	41,965
<b>TOTAL FUNDS</b>	<u>23,000</u>	<u>18,965</u>	<u>41,965</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	140,069	(121,104)	18,965
<b>TOTAL FUNDS</b>	<u>140,069</u>	<u>(121,104)</u>	<u>18,965</u>

**YAPPY EVER AFTER DOG RESCUE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
***FOR THE YEAR ENDED 30 APRIL 2021***

---

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2021.

# YAPPY EVER AFTER DOG RESCUE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2021

---

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	67,568	24,396
<b>Investment income</b>		
Deposit account interest	-	22
<b>Charitable activities</b>		
Dog adoption	21,025	27,058
<b>Total incoming resources</b>	<b>88,593</b>	<b>51,476</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	371	371
Postage and stationery	1,948	1,012
Advertising	1,719	247
Sundries	1,166	301
Vets fees	54,052	27,893
Boarding and transport costs	15,433	8,796
Dog training	1,814	40
Computer costs	-	107
Depreciation of tangible fixed assets	2,965	261
	<u>79,468</u>	<u>39,028</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	212	182
<b>Governance costs</b>		
Accountancy and legal fees	657	642
Independent examiners charges	465	450
	<u>1,122</u>	<u>1,092</u>
Total resources expended	<u>80,802</u>	<u>40,302</u>
<b>Net income</b>	<u><u>7,791</u></u>	<u><u>11,174</u></u>

This page does not form part of the statutory financial statements

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YAPPY EVER AFTER DOG RESCUE

---

## **Independent examiner's report to the trustees of Yappy Ever After Dog Rescue**

I report to the charity trustees on my examination of the accounts of Yappy Ever After Dog Rescue (the Trust) for the year ended 30 April 2021.

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

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



G S Gilbert FCA  
CAMERON HUGHES LTD  
Chartered Accountants  
Derby

21 February 2022