

**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**

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# **YAPPY EVER AFTER DOG RESCUE**

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

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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

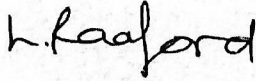


**YAPPY EVER AFTER DOG RESCUE**

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

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

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

Mrs L Radford - Trustee

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

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## **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

		2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
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>

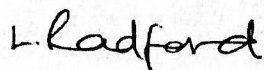
The notes form part of these financial statements

# 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>	7		
Unrestricted funds		<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

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### 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	18,924	143	5,295	1,233	25,595
<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	3,682	94	3,147	737	7,660
<b>NET BOOK VALUE</b>					
At 30 April 2022	15,242	49	2,148	496	17,935
At 30 April 2021	15,278	96	3,222	108	18,704

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

	2022 £	2021 £
Other creditors	990	930

### 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>	41,965	3,054	45,019

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>	105,510	(102,456)	3,054

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

## 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
	<u>          </u>	<u>          </u>	<u>          </u>
<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
	<u>          </u>	<u>          </u>	<u>          </u>
<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
	<u>          </u>	<u>          </u>	<u>          </u>
<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

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#### 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>
<b>Total resources expended</b>	<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