

**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**

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# **YAPPY EVER AFTER DOG RESCUE**

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

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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

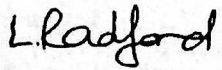


**YAPPY EVER AFTER DOG RESCUE**

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

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



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 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

		2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
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



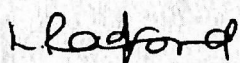
# YAPPY EVER AFTER DOG RESCUE

## 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>	7		
Unrestricted funds		<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



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

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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.



**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>

**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

**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>	<u>88,303</u>	<u>105,510</u>
<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
	<u>57,539</u>	<u>101,273</u>
<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
	<u>1,176</u>	<u>990</u>
<b>Total resources expended</b>	<u>58,905</u>	<u>102,456</u>
<b>Net income</b>	<u>29,398</u>	<u>3,054</u>

This page does not form part of the statutory financial statements