

**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
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YAPPY EVER AFTER DOG RESCUE

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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 £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		79,186	74,975
Charitable activities			
General		14,215	9,751
Other trading activities	2	3,563	3,577
Total		<u>96,964</u>	<u>88,303</u>
EXPENDITURE ON			
Charitable activities			
General		<u>91,501</u>	<u>58,905</u>
NET INCOME		5,463	29,398
RECONCILIATION OF FUNDS			
Total funds brought forward		74,417	45,019
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS	Notes		
Tangible assets	5	11,688	14,672
CURRENT ASSETS			
Cash at bank		69,422	60,921
CREDITORS			
Amounts falling due within one year	6	(1,230)	(1,176)
NET CURRENT ASSETS		<u>68,192</u>	<u>59,745</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		79,880	74,417
NET ASSETS		<u>79,880</u>	<u>74,417</u>
FUNDS	7		
Unrestricted funds		79,880	74,417
TOTAL FUNDS		<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.

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

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 £
COST					
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
DEPRECIATION					
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
NET BOOK VALUE					
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 £
Unrestricted funds			
General fund	74,417	5,463	79,880
TOTAL FUNDS	74,417	5,463	79,880

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

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

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 £
Unrestricted funds			
General fund	45,019	29,398	74,417
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	88,303	(58,905)	29,398
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	45,019	34,861	79,880
TOTAL FUNDS	<u>45,019</u>	<u>34,861</u>	<u>79,880</u>

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 £
Unrestricted funds			
General fund	185,267	(150,406)	34,861
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	79,186	74,975
Other trading activities		
Commissions received	3,563	3,577
Charitable activities		
Dog adoption	14,215	9,751
Total incoming resources	96,964	88,303
EXPENDITURE		
Charitable activities		
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
	90,104	57,539
Support costs		
Finance		
Bank charges	167	190
Governance costs		
Accountancy and legal fees	615	588
Independent examiners charges	615	588
	1,230	1,176
Total resources expended	91,501	58,905
Net income	5,463	29,398

This page does not form part of the statutory financial statements