

Charity registration number: 1176647

## **Helping Yorkshire Poundies (HYPS)**

### **REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**For the year ended 31 December 2023**

## Helping Yorkshire Poundies (HYPS)

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## **Helping Yorkshire Poundies (HYPs)**

### **Legal and administrative information For the year ended 31 December 2023**

#### **Registered Charity number**

1176647

#### **Trustees**

N Bartholomew

Chair

L Pearce

Joanne Snaith -

Treasurer

Resigned 07/06/2024

Jenny Stott

Appointed 02/06/2025

#### **Principal address**

Brinsworth Boarding Kennels

Brinsworth Road

Catcliffe

Rotherham

S60 5RW

#### **Independent Examiner**

Seven Hills Accountants Limited

57 Burton Street

Sheffield

S6 2HH

## **Helping Yorkshire Poundies (HYPS)**

### **Trustees' report**

#### **For the year ended 31 December 2023**

The Trustees of the charity have pleasure in submitting their report and the financial statements for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's Constitution and applicable law.

#### **Structure, governance and management**

Helping Yorkshire Poundies (HYPS) was registered with the Charity Commission on 12 January 2018 with charity number 1176647. It is a Charitable Incorporated Organisation and is governed by its Constitution. Previously the organisation was an unincorporated association, in 2 January 2018 the assets and liabilities were transferred to the Charitable Incorporated Organisation of the same name.

Apart from the first charity trustees, every trustee must be appointed by resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

No new trustees were recruited during 2023, but the current trustees are exploring options of recruiting further members in the near future to help expand the expertise of the current board.

#### **Charitable objectives and activities**

The objective of Helping Yorkshire Poundies is to relieve the suffering of dogs in need of care and attention and to provide rehoming or other facilities for the reception, care and treatment of such dogs in Yorkshire and the surrounding areas.

When planning the activities for the year, the trustees confirm that they have considered the Charity Commission's guidance on public benefit.

Helping Yorkshire Poundies is a small rescue centre based in South Yorkshire. We run our own block of kennels, which we rent from an adjacent commercial boarding kennels, and often use local, fully vetted and supported foster families when dogs need a special level of care not able to be given in kennels (e.g. medical care).

The rescue receives dogs from stray pounds, many of whom would otherwise be put to sleep. We prioritise dogs who have medical needs which require assessment and treatment before they can be rehomed. We have seen a greater increase in those needing medical care in recent months and always help where we can.

Helping Yorkshire Poundies also help dogs in need from other areas. We are very frequently contacted by owners asking for help to take in and rehome their dogs and are also often asked by social services and vets to help dogs whose owners are unable to care for them, and in the case of the vets, booked in to be put to sleep. Reasons for this vary but, as we would always advocate rehoming safely via a reputable rescue, we always help when we can.

We endeavour to help dogs regardless of their origin or situation —a dog in need is a dog in need. We help those most in need, if we have the appropriate resources to do so. However, true to our original founding ethos, we will always prioritise those in stray pounds.

We provide individual care, attention and assessment to each of our dogs. We pride ourselves on matching the right dog to the right home, as each dog and each home have differing, individual needs. Assessing both the needs of the dog and the potential new adopter are paramount to a successful rehoming process, and ultimately a long and happy permanent relationship between dog and owner.

## **Helping Yorkshire Poundies (HYPS)**

### **Trustees' report - continued**

#### **For the year ended 31 December 2023**

##### **Charitable objectives and activities (continued)**

As well as being a rescue and rehoming centre in our own right, we also help to find appropriate rescue spaces for dogs in two of our local Yorkshire pounds, in recognition of the fact that each individual dog has differing needs, and may suit different "set ups" at different centres. We also recognise that we have limited capacity to take in dogs. In doing this we also fund the transportation costs for many of these dogs to their respective rescue centres.

##### **Staffing**

During this year staff members were employed on a self-employed basis.

The charity continues to be managed by Sarah Dobbs, who undertakes the majority of the day to day running of the kennels and administration. Sarah is assisted by Joanne Snaith and two other members, plus several volunteers who assist in walking the dogs and organising fundraising events; and several occasional volunteers and foster carers. The charity is also assisted by Cathy Ruston who helps significantly with fundraising, particularly running the very successful Kennel Sponsorship scheme,

##### **Achievements and Performance**

The charity has this year continued to help dogs both from pounds and people in the local community. We have continued to see a rise in those needing help, and have successfully rehomed 187 dogs in the year ending 31st December 2023.

We have continued to build our "Sponsor a Kennel" scheme, whereby supporters donate monthly and are allocated a kennel, from which they are provided with updates. This provides a steady, regular and predictable income for the charity, and we are incredibly grateful both to our sponsors and to our volunteer Cathy Ruston who runs the scheme.

We have been incredibly grateful for the continued support of several organisations who donate regularly to Helping Yorkshire Poundies —The Gallimore Trust, Paws Locally who run a local charity shop and donate all proceeds to local animal charities, Wags and Bones Staffy Support who donate regularly, and West Country Bullie Walks group who donate directly to our vets. And finally, a particular thanks to our loyal supporters on social media who regularly offer support, donate and allow us to continue helping those dogs most in need, and not shirk away from dogs who need very costly veterinary care.

Helping Yorkshire Poundies endeavours to continue to grow and help as many dogs as possible, whilst providing high quality individual care and rehoming services. As well as being a service to dogs in desperate need, we provide an invaluable service to the local community by helping individuals with their dogs when they are unable to care for them and have nowhere else to turn.

##### **Financial Review and Reserves Policy**

The Statement of Financial Activities for the year is set out on page 6 of the financial statements. Income for the year amounted to £301,848 (2022: £223,758). The main regular income sources are donations and adoption fees. Total expenditure amounted to £263,458 (2022: £232,269). In 2023 the surplus on the general fund was £38,390 (2022: deficit of £8,511).

The charity endeavours to hold reserves of a minimum of £65,000 which reflects 3 months' expenditure. This is agreed to be sufficient to protect the charity and allow it to continue to carry out its aims and objectives in the event of an unexpected drop in funding.

## Helping Yorkshire Poundies (HYPS)

### Trustees' report – continued For the year ended 31 December 2023

#### Financial Review and Reserves Policy

It is held in recognition of the possibility of large unexpected veterinary bills, which can often be unpredictable due to the nature of the charity's activities. The level of reserves is considered a sufficient 'safety net' to allow us to provide all necessary treatment to those in our care, when unexpectedly large or numerous bills arise, beyond the scope of our usual fundraising capabilities.

It is also considered sufficient to provide services to remaining dogs and seek alternative housing, should the charity break down and cease operation.

Free reserves as at 31 December 2023 were £94,038 (2022: £55,648). The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis.

#### Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
  - Observe the methods and principles in the applicable Charities SORP;
  - Make judgements and estimates that are reasonable and prudent;
  - State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- 
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the Board of Trustees on 25/06/2025 and signed on its behalf by:



N Bartholomew

## **Independent Examiner's report to the Trustees of Helping Yorkshire Poundies (HYPS) ("the CIO")**

I report to the charity Trustees on my examination of the accounts of the Helping Yorkshire Poundies (HYPS) ("the CIO") for the year ended 31 December 2023.

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

As the charity trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

### **Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the 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.

*S Cochrane*

Susan Cochrane, FCA DChA  
Seven Hills Accountants Limited  
57 Burton Street  
Sheffield  
S6 2HH

30 Jun 2025

Date:

## Helping Yorkshire Poundies

### Statement of financial activities (incorporating the income and expenditure account) For the year to 31 December 2023

	Notes	Unrestricted funds	Restricted funds	Total	Restated - see note 16		
		£	£	£	Unrestricted funds	Restricted funds	Total
					£	£	2022
							£
<b>Income from:</b>							
Grants, donations and legacies	2	228,297	2,000	230,297	173,691	2,500	176,191
Charitable activities	3	54,010	-	54,010	38,045	-	38,045
Fundraising activities		17,541	-	17,541	9,522	-	9,522
		<u>299,848</u>	<u>2,000</u>	<u>301,848</u>	<u>221,258</u>	<u>2,500</u>	<u>223,758</u>
<b>Expenditure on:</b>							
Raising funds	4	3,860	-	3,860	2,160	-	2,160
Charitable activities	5	257,598	2,000	259,598	227,609	2,500	230,109
		<u>261,458</u>	<u>2,000</u>	<u>263,458</u>	<u>229,769</u>	<u>2,500</u>	<u>232,269</u>
<b>Net income/(expenditure)</b>		<b>38,390</b>	<b>-</b>	<b>38,390</b>	<b>(8,511)</b>	<b>-</b>	<b>(8,511)</b>
Transfers between funds		-	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<b>38,390</b>	<b>-</b>	<b>38,390</b>	<b>(8,511)</b>	<b>-</b>	<b>(8,511)</b>
Total funds brought forward		55,648	-	55,648	64,159		64,159
<b>Total funds carried forward</b>		<u><b>94,038</b></u>	<u><b>-</b></u>	<u><b>94,038</b></u>	<u>55,648</u>	<u>-</u>	<u>55,648</u>



## Helping Yorkshire Poundies

### Balance Sheet As at 31 December 2023

	Notes	£	2023 £	£	Restated 2022 £
<b>Tangible assets</b>	<b>9</b>	<u>5,367</u>	<b>5,367</b>	<u>8,167</u>	<b>8,167</b>
<b>Current assets</b>					
Debtors	<b>10</b>	1,111		657	
Cash at bank and in hand		101,556		55,194	
<b>Total current assets</b>		<u>102,667</u>		<u>55,851</u>	
Creditors: amounts falling due within one year	<b>11</b>	(13,996)		(8,370)	
<b>Net current assets</b>			<b>88,671</b>		<b>47,481</b>
<b>Total assets less current liabilities</b>			<b>94,038</b>		<b>55,648</b>
<b>Total net assets</b>			<b>94,038</b>		<b>55,648</b>
<b>Represented by:</b>					
<b>Funds of the Charity</b>					
Restricted income funds	<b>12</b>		-		-
Unrestricted funds			94,038		55,648
<b>Total funds</b>			<b>94,038</b>		<b>55,648</b>

Approved by the board of trustees on 25/06/2025

Signed on behalf of the board by:



N Bartholomew

## 1 Accounting Policies

### (a) General

Helping Yorkshire Poundies is a charitable incorporation organisation. In the event that the charity is wound up, the liability in respect of the guarantee is £nil per member of the charity. The principle address is given in the charity information on page 19 of these financial statements.

The accounts (financial statements) have been prepared in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Helping Yorkshire Poundies meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

### (b) Income

Income is recognised when the organisation has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

### (c) Donated goods and services

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated goods are recognised on the basis of the fair value of the gift to the charity ; a corresponding amount is then recognised in expenditure in the period of receipt.

### (d) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### (e) Tangible assets

Depreciation has been calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets over their expected useful life, as follows:

Motor vehicles	5 years
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### (f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### (g) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## 1 Accounting Policies (continued)

### (h) Funds

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Designated funds are funds set aside at the discretion of the trustees for specific projects.

Restricted funds are to be used for specific purposes as laid down by the funder.

### (i) Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

### (j) Operating leases

Rental payable and receivable under operation leases are charged to the SOFA on a straight line basis over the period of the lease.

### (k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that there are no material uncertainties about the charity's ability to continue as a going concern as they consider that the charity will continue to operate for 12 months from authorising these financial statements.

### (l) Change of accounting policy

Since the income was over £250,000 in the year, the charity are required to prepare accruals accounts. Previous year's accounts have been prepared under the receipts and payments format, the comparative figures have therefore been restated.

### (m) True and fair override

The accounts (financial statements) have been prepared in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

## 2 Income from grants, donations and legacies

	Unrestricted	Restricted	Total	Unrestricted	Restated Restricted	Total
	Funds	Funds	2023	Funds	Funds	2022
	£	£	£	£	£	£
Donations (including gift aid)	193,626	1,500	195,126	143,648	500	144,148
Donations (gifts in kind)	9,046	-	9,046	16,526	-	16,526
Legacies	10,000	-	10,000	-	-	-
Sponsorship	15,625	-	15,625	10,017	-	10,017
Grants:						
Schnauzerfest	-	500	500	-	-	-
WCBW	-	-	-	500	-	500
Animal Friends	-	-	-	3,000	1,000	4,000
Arnold Clark	-	-	-	-	1,000	1,000
	<b>228,297</b>	<b>2,000</b>	<b>230,297</b>	<b>173,691</b>	<b>2,500</b>	<b>176,191</b>

Helping Yorkshire Poundies  
Notes to the accounts (continued)  
For the year to 31 December 2023

**3 Income from charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restated Restricted Funds £	Total 2022 £
Adoption fees	54,010	-	54,010	38,045	-	38,045
	<b>54,010</b>	<b>-</b>	<b>54,010</b>	<b>38,045</b>	<b>-</b>	<b>38,045</b>

**4 Expenditure on raising funds**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restated Restricted Funds £	Total 2022 £
Donation processing fees	3,860	-	3,860	2,160	-	2,160
	<b>3,860</b>	<b>-</b>	<b>3,860</b>	<b>2,160</b>	<b>-</b>	<b>2,160</b>

**5 Expenditure on charitable activities**

Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restated Restricted Funds £	Total 2022 £
Staff costs	63,982	-	63,982	48,742	-	48,742
<b>Direct costs</b>						
Vet bills and medication	142,382	2,000	144,382	127,028	1,500	128,528
Rent (kennel fees)	23,948	-	23,948	22,269	-	22,269
Utility expenses	265	-	265	5,610	-	5,610
Supplies	6,702	-	6,702	6,014	-	6,014
Travel and accommodation	5,431	-	5,431	3,058	-	3,058
Motor vehicle expenses	1,294	-	1,294	1,779	-	1,779
Behaviour support	740	-	740	275	-	275
Microchips	24	-	24	104	-	104
<b>Support costs</b>	<b>12,830</b>	<b>-</b>	<b>12,830</b>	<b>12,730</b>	<b>1,000</b>	<b>13,730</b>
	<b>257,598</b>	<b>2,000</b>	<b>259,598</b>	<b>227,609</b>	<b>2,500</b>	<b>230,109</b>

**6 Support costs**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restated Restricted Funds £	Total 2022 £
Professional services	1,541	-	1,541	2,032	-	2,032
Advertising	1,078	-	1,078	2,845	-	2,845
Insurance	2,002	-	2,002	1,029	-	1,029
Telephone and internet	1,838	-	1,838	1,005	-	1,005
Computer and IT costs	254	-	254	467	1,000	1,467
Uniform	336	-	336	994	-	994
Printing postage and stationary	154	-	154	393	-	393
Office/ general expenses	313	-	313	265	-	265
Depreciation	2,800	-	2,800	2,800	-	2,800
Independent examination fee	2,514	-	2,514	900	-	900
	<b>12,830</b>	<b>-</b>	<b>12,830</b>	<b>12,730</b>	<b>1,000</b>	<b>13,730</b>

**7 Staff costs**

	<b>2023</b>	<b>Restated 2022</b>
	<b>£</b>	<b>£</b>
Freelance staff costs	63,982	48,742
	<b><u>63,982</u></b>	<b><u>48,742</u></b>

**8 Fees payable to independent examiner's organisation**

	<b>2023</b>	<b>Restated 2022</b>
	<b>£</b>	<b>£</b>
Independent examination fee	2,514	900
	<b><u>2,514</u></b>	<b><u>900</u></b>

There were no other fees payable to the independent examiner's organisation in the year.

**9 Tangible assets**

	<b>Restated Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost or Valuation</b>		
As at 1 January 2023	14,000	14,000
Additions	-	-
Disposals	-	-
<b>As at 31 December 2023</b>	<b><u>14,000</u></b>	<b><u>14,000</u></b>
<b>Depreciation</b>		
As at 1 January 2023	5,833	5,833
Charge this period	2,800	2,800
Disposals	-	-
<b>As at 31 December 2023</b>	<b><u>8,633</u></b>	<b><u>8,633</u></b>
<b>Net Book Value</b>		
<b>As at 31 December 2023</b>	<b><u>5,367</u></b>	<b><u>5,367</u></b>
As at 31 December 2022	<b><u>8,167</u></b>	<b><u>8,167</u></b>

# 10 Debtors

	2023	Restated 2022
	£	£
Other debtors	300	-
Prepayments	811	657
	<u>1,111</u>	<u>657</u>

# 11 Creditors: amounts falling due within one year

	2023	Restated 2022
Note	£	£
Trade creditors	149	-
Accruals	13,847	8,370
	<u>13,996</u>	<u>8,370</u>

# 12 Analysis of movements in restricted funds

	Balance at 01/01/2023	Income	Expenditure	Transfer	Balance at 31/12/2023
	£	£	£	£	£
Animal Welfare fund	-	2,000	(2,000)	-	-
	<u>-</u>	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>

## Animal Welfare fund

Grants and donations received to contribute towards veterinary fees from Schnauzerfest and Gallimore Trust

## Analysis of movements in restricted funds - previous year (restated)

	Balance at 01/01/2022	Income	Expenditure	Transfer	Balance at 31/12/2022
	£	£	£	£	£
IT Improvement fund	-	1,000	(1,000)	-	-
Animal Welfare fund	-	1,500	(1,500)	-	-
	<u>-</u>	<u>2,500</u>	<u>(2,500)</u>	<u>-</u>	<u>-</u>

**Notes to the accounts (continued)**  
**For the year to 31 December 2023**

**13 Analysis of net assets by fund**

	Unrestricted funds £	Restricted funds £	Total 2023 £
Tangible assets	5,367	-	5,367
Current assets	102,667	-	102,667
Current liabilities	(13,996)	-	(13,996)
	<b>94,038</b>	<b>-</b>	<b>94,038</b>
<i>Prior year comparison (restated)</i>	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total 2022 £</i>
<i>Tangible assets</i>	<i>8,167</i>	<i>-</i>	<i>8,167</i>
<i>Current assets</i>	<i>55,851</i>	<i>-</i>	<i>55,851</i>
<i>Current liabilities</i>	<i>(8,370)</i>	<i>-</i>	<i>(8,370)</i>
	<b>55,648</b>	<b>-</b>	<b>55,648</b>

**14 Trustees and key management personnel remuneration, benefits and expenses**

The trustees were not paid or received any other benefits from employment in the year (2022: £nil). No trustees were reimbursed expenses during the year (2022: £nil).

J Snaith a trustee of the charity received remuneration from the charity for their work as a kennel assistant. Total remuneration in the period was £4,997 (2022: £3,985). These payments are made in accordance with clause 6.2 of the charity's constitution.

The key management personnel of the charity comprise the trustees and the kennel manager. The total employee benefits of the key management personnel were £26,570 (2022: £22,016).

**15 Related Party Transactions**

S Dobbs, the partner of a trustee, received remuneration from the charity for their work as kennel manager. Total remuneration in the period was £26,570 (2022: £22,016).

There were no further related party transactions, other than those disclosed in note 14.

**16 Conversion from receipts and payments accounts to accruals accounts**

Since the income was over £250,000 in the year, the charity are required to prepare accruals accounts. Previous accounts had been prepared under the receipts and payments format.

Balance sheet items as at 31 December 2021 have been adjusted for, providing total funds brought forward for the opening funds shown in the comparative.

A review of balance sheet items in 2022 identified additional transactions to be recognised and other debtor/ creditor adjustments that resulted in a net adjustment to the filed 2022 accounts of £454