



Annual Report Nov 2021-Oct 2022



Pawprints Dog Rescue
Reg Charity No 1190250

Pawprints Dunsmore Kennels
Stave Hall Farm
Fosse Way
Monks Kirby
Rugby CV23 0RL
T: 07415 030165 E: pdrescue@hotmail.com

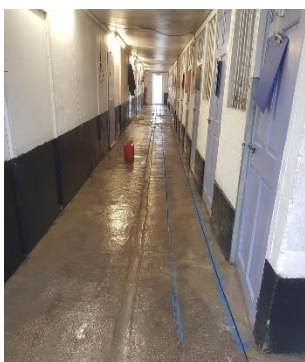
2021-22 The Challenges Continue – A tough time to be a rescue

We continue to do what we can in difficult times and support our local community as best we can. Given everything that has been thrown at us in the past 2 years, we can say we have mastered resilience. Our small team are working frantically hard to ensure we provide the best care to our dogs, meet minimum welfare standards throughout the rescue and find ways to survive another year. We have worked harder than ever to try to raise funds and secure grants where possible with:



19 events in this financial year including 2 volunteer recruitment & induction days.

We held or attended more events this year than ever before. We have tremendous support from our events team led by Christine Lord, and amazing support from the local community who always manage to provide us with tombola, craft, and homemade items. And then there is always the cake – we seem to be an organisation that thrives on dogs and cake. Any event we hold takes months of planning and we are so fortunate to have such a great team of volunteers to help in the preparation, set up and running of these great fundraisers. We thank everyone involved for their commitment and drive – what a year making up for all the events we couldn't hold the previous year due to Covid.



Renovation Work

Lights Vital improvements on the kennels that were started in the previous year continued. During the summer, we installed floodlights around the paddock/car park areas which means we can continue exercising dogs after dark, safely – vital for the winter months.

Drains We also moved onto Phases 2 & 3 of our planned drainage work, with the installation of the internal drains throughout the kennel blocks to connect with the new drainage outside. The old drainage had been an open one, straight down the centre of the corridors as shown in the first picture top left, difficult to clean and not hygienic. The pandemic has taken its toll with finance remaining a struggle, and funding and donations at an all-time low, and so the next phase of the screed floor was put on hold and the decision to concentrate on building the boarding business to subsidise the costs of our charitable activities made. This was hugely successful, and, without any advertising, we were quickly fully booked for the whole of the summer, revenue we badly needed. We are



quietly confident that improvements will continue in 2023, and the first project will be to finally have the screed laid in the kennel block, funding permitting.



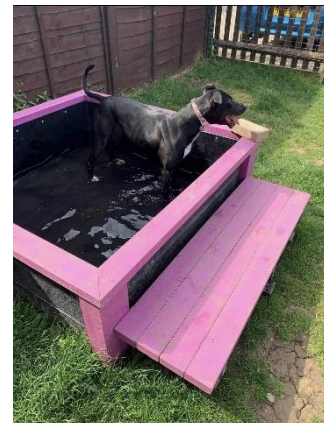
Play We did have to replace the old astroturf we had inherited that is laid in one of our paddocks. We had no idea how long this had been in situ, but it was clear from the many patches and the wear and tear that it would need replacing before long. A litter of pointer puppies really gave the old turf a hammering and before long, it had become a trip hazard for humans and dogs. So, we put out an appeal on social media, and within a few weeks, we had enough donations to replace the whole of the turf. The support of our local community is unending and has been highly motivating for the whole team through a difficult time for us all. Not only were we able to replace the old Astro, but we have also turned the paddock into an enrichment area with various surfaces and scent boxes for the dogs to explore.



Investing in our staff



We are incredibly lucky to have such a great team of 8 kennels staff who care for all the dogs in both rescue and also in the boarding kennels. All staff are already qualified to a minimum of Ofqual Level 3 in Animal Welfare, we also provide additional training through our partnership with MARS Petcare and through various workshops through the membership with the Association of Dogs and Cats Homes (ADCH). We have placed two members of our team onto a Level 4 in Canine Training and Behaviour and wish them both luck with their studies. We are very proud of our team of staff, they all go above and beyond the call of duty, often out all hours when we are assisting in the



capture of stray dogs. They never cease to give 100% to all the dogs in our care. The summer was particularly hard, with temperatures reaching 40C on two consecutive days. The Team were fantastic, along with volunteers, they came in very early to exercise dogs and spent the rest of the day ensuring they, and the dogs, were kept as cool as possible. Iced water for hot feet worked a treat, whilst the dogs opted for deeper water.

Investing in our volunteers

We are also providing ongoing and varied training for our wonderful, dedicated volunteers. We are pleased to have been able to provide a full day course on Dog Behaviour "Learning the Language of Woof" with expert behaviourist Mike Barnett from Orion Dog Services and will shortly be sending a large number of staff and volunteers on a Canine First Aid course. Our volunteers are priceless. They help us with transport, events, adoptions, dog walking, admin, ancillary work,



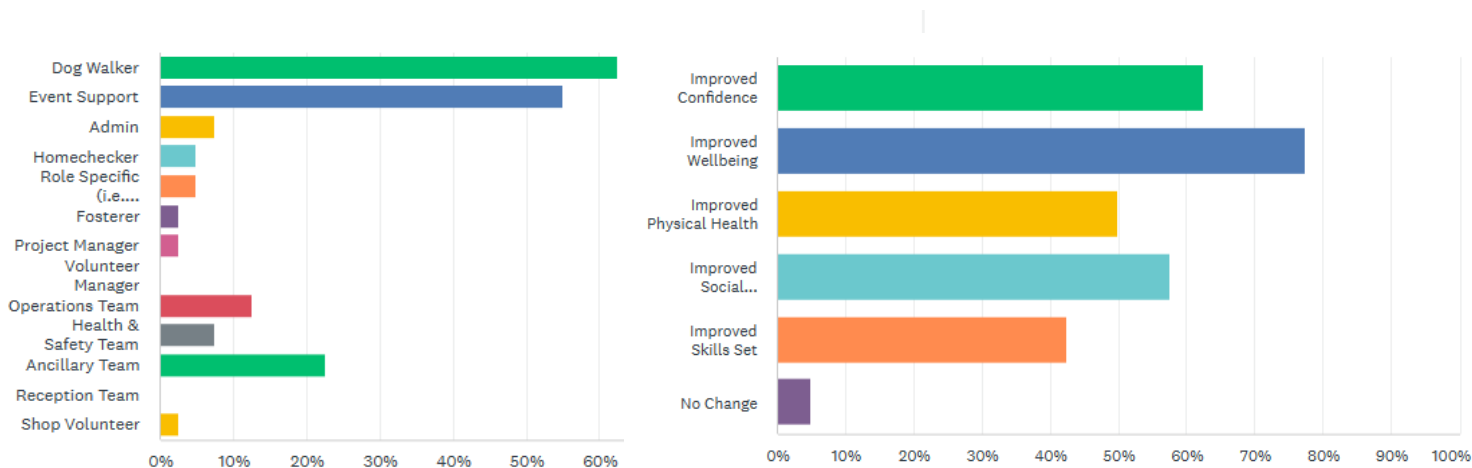
reception duties, laundry, painting, social media, and so much more. We simply cannot operate without these amazing people and thank them all for their compassion and commitment year on year.

We were delighted when our dog walking volunteers were nominated and won a special award through Warwickshire CAVA as Rugby’s “Unsung Heroes”. They absolutely are, turning up through all weathers to help walk our dogs on and off site.



Volunteering is a 2-way street

When we ran a survey of our 150 registered volunteers and asked them to tell us what volunteering meant to them. We were delighted that we manage to give back to their dedication with a great sense of wellbeing expressed by 85% of our volunteers and 100% of them would recommend us to others for volunteering opportunities. Our volunteers are Passioneers!



How we make a difference

Keeping dogs with their families Our respite care service has continued, with us caring for dogs whose owners have been forced to flee emergency situations, and to accept dogs with ongoing medical issues when owners are unable to afford or care for them any longer. We are often the very last chance a dog has at life. Often, we are contacted by vets whose owners have felt they simply cannot cope with their pet anymore and have requested euthanasia. Sadly, this is often due to ongoing and acute skin issues, and where treatment is invariably undermined by a poor diet.

Thank you so much Pawprints for the fantastic donation of tinned dog food to Daventry Food Bank. Our pet food shelves were empty.



As we had foreseen, the fallout from so called “lockdown pups” has now begun to bite, quite literally, when, along with all other rescue centres in the country, we were overwhelmed with requests to help rehome dogs, many with behavioural or medical issues. With spaces drying up, we continued to focus on the strays. However, we were also alarmed at the number of owners requesting relinquishments of their dogs – a 60% increase compared with previous years. We have invested a great deal of time in discussing each individual situation to see if problems can be helped by directing to a respected behaviourist/trainer, or in some cases, simply providing dog food to assist owners in difficult times. We have also continued to supply local food banks with tinned dog food thanks to the support of Butchers Pet Care, whenever it is required and further rolled out providing food direct to the community for those who didn’t qualify for food bank vouchers – everyone is finding costs difficult to bear, we hope to keep dogs in loving homes through this latest crisis.

Abandoned strays



Our priority has always been to help stray dogs first, those who have seven days in a local council holding kennel before they seek urgent rescue space. Sadly, we are seeing more dogs abandoned, some literally abandoned in local villages as in the case of Roman the Doberman (pictured) who was captured on a local homeowner’s ring doorbell at 3am. He was sighted many times that morning before finally being spotted in a local field. The landowner told the police he was going to shoot him shortly before our staff managed to catch him safely. Roman is a victim of illegal mutilation as his tail and ears have been cropped, a practice which is not only brutal and cruel, but also illegal in the UK. Since Roman came to us and was subsequently adopted, he proudly sports his bandana advocating “Flop not Crop” to help educate people that this barbaric practice must be stamped out.



Medical Challenges In an already difficult year, we have had so many dogs come to us with major health issues – dogs with the worst cases of eye entropion our vets have ever seen; several dogs with tumours, one which needed two lots of revolutionary new treatment to save; dogs in such poor condition they have practically been starved; dogs abandoned with underlying health issues in emaciated states, straying for days, sometimes weeks, trying desperately to feed and fend for themselves.

Behavioural Challenges Additionally, we have had dogs with behavioural issues that have been very challenging. We are seeing a sharp increase in dogs with these issues unfortunately, perhaps due to lack of socialisation during the Covid lockdowns imposed on us all. Younger dogs particularly who missed out on the vital interaction with humans and other animals during their first months of life. We are also aware of many new dog owners who are misreading their dog’s signals, often resulting in nips or bites when their body language is not interpreted correctly. These dogs require a lot of time spent to decompress, re-learn or often learn from scratch on how to interact correctly, and it puts a tremendous strain on resources as they can spend a great deal more time with us than we would like for them.



There is also a concerning trend of high-profile dog trainers who are teaching outdated and coercive training methods. We must always remember that dogs are animals and as such, their reactions to such training methods can induce fear and eventually aggression. Unfortunately, it is not a regulated industry yet and we are often the port of call for reports of “training gone wrong”. We do our best to advise the best route, but when these types of trainers become



influencers or even TV “stars”, their fanbase defend any sensible debate which just divides people further.

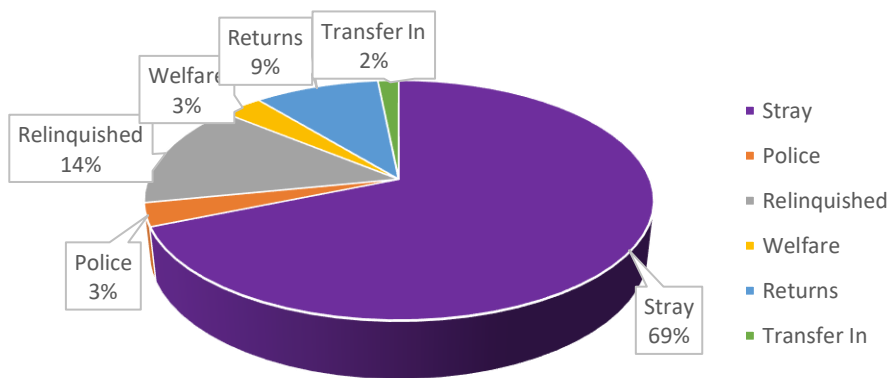


Welfare We are also often the port of call for dogs seized from abusive homes. It never ceases to amaze us how a traumatised dog can learn to trust and love again, forgiving humans for the crimes inflicted. They are simply incredible animals. We have had several dogs come to us with such fear of humans, it is shocking. It does take time, and extremely good foster homes to help these dogs recover. Thankfully, all are now safe and happy in their loving adopted homes.

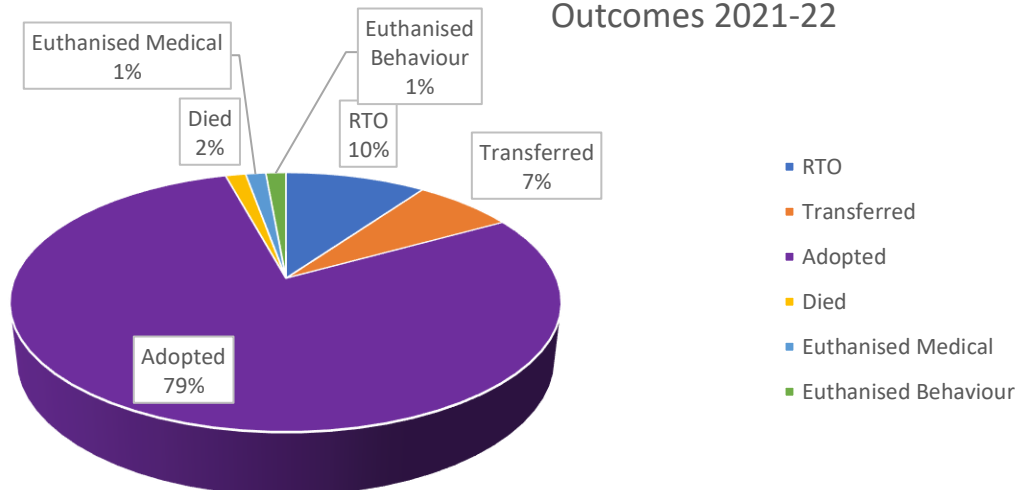


Outlook Looking to the future, we would have hoped our services would no longer be needed. The setbacks that we have all had over the past few years has had a truly massive impact on dogs in the UK, and very sadly, the fallout of this will not diminish for many years. We will continue to help where we can and try our utmost to create a better future for the dogs in our community and in particular, the ones that are fortunate to find a place of safety with us.

Intake Reasons 2021-22



Outcomes 2021-22



Finance

Grants & Support:

We are so grateful to the companies and Trusts who have helped us this year towards our refurbishment and vet costs. All grant funding was disbursed within this year from the following:

Cala Homes	£1,500 – Towards our refurbishment costs
Gallimore Trust	£ 250 – Unrestricted Grant
Kennel Club Charitable Trust	£5,000 – Towards vets' fees
Persimmon Homes	£1,000 – Unrestricted Grant
Coventry Building Society	£ 250 – Unrestricted Grant
Animal Friends Insurance	£2,500 – Towards vets' bills
TOTAL	£10,500



Additionally, we partnered with Pedigree's Adoption Mission through our membership with the ADCH - working together to end pet homelessness - whereby rescues are supported with repeated orders of free dog food for the dogs in our care and provision of free and ongoing training in various subjects for our staff and volunteers. Thank you to them for all the many donations we have received this year.

Our trading arm of the rescue, PDK Trading Ltd, provides boarding to customers. We are licensed to five stars at our establishment. Any profit made at the end of the year will transfer back to the Charity to support our work. In this financial year, PDK Trading transferred £7,000 to the Charity. We would like to thank our customers for their tremendous support.



Staff



Volunteers

Letter from the Chair

The fallout of the pandemic continues to affect us, with the loss of our charity shop which was no longer sustainable. We are so very grateful to everyone involved in our first shop, those who helped to set this up, staff and volunteers who ran it, and those who helped us to close when we realised the risk of continuing in the current climate was too great to the Charity. We are missing the revenue that the shop brought in over the pre-pandemic years, and the lovely people who worked with us to make it an earlier success.

I am proud of the Team in all their support of the local community throughout this time, continuing to supply dog food both directly into the community and via local foodbanks. Where funds permit, we will strive to support dogs remaining in their loving homes where possible.

Our volunteer numbers are beginning to increase now that we are able to conduct inductions and these incredible people have managed to cover so many local events throughout the spring/summer/autumn, ensuring that we have a good direct fundraising income and awareness platform for the first time since 2019. I sincerely thank each and every one of them for their sheer hard work and determination to make this possible.

When we bought the kennels at the end of 2020, we knew there was work to be done to improve the site to how we want it to be. I am so pleased to see this work progressing as funds are secured from grant funding and know that we all have a clear vision to continue to strive for the very best welfare facilities for our dogs.

It is sad that we are seeing so many dogs requiring rehoming due to their owner's lack of time, the cost-of-living increases, and the knock-on effect this has to the stray dog numbers in the UK. Something we all knew was coming, but helpless to control. However, I know that our team will continue to do the best they can to save as many dogs as possible from euthanasia due to lack of rescue space in the UK.

Our staff and volunteers all work so hard for unloved and unwanted dogs, ensuring they all have everything they need to flourish in our care and in their new homes.

Thank you to each and every one of them.

Marie Watson

Chair of Trustees



Charity registration number 1190250

Company registration number CE022398 (England and Wales)

PAWPRINTS DOG RESCUE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

PAWPRINTS DOG RESCUE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs C Lord	
	Mrs M Watson	
	Mrs K Loveridge	
	Mrs C Lawrence	(Appointed 27 August 2022)
	Mr SE Robinson	(Appointed 27 August 2022)
	Mr SN Ashdown-Phillips	(Appointed 27 August 2022)
Charity number	1190250	
Company number	CE022398	
Principal address	Pawprints Dunsmore Kennels Stave Hall Farm Kennels Fosse Way Monks Kirby Warwickshire CV23 0RL	
Independent examiner	Cottons Accountants LLP Chestnut Field House Chestnut Field Rugby Warwickshire United Kingdom CV21 2PD	

PAWPRINTS DOG RESCUE

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PAWPRINTS DOG RESCUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 OCTOBER 2022

The trustees present their annual report and financial statements for the year ended 31 October 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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 1A)" (effective 1 January 2019).

Objectives and activities

Objectives and aims

The objectives of Pawprints Dog Rescue are expressed as follows:-

For the benefit of the public to relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.

To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage.

To educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

Public benefit

Pawprints Dog Rescue aims to benefit the public by raising awareness and educating the public in matters pertaining to animal welfare. The charity aims to help relieve the suffering of animals in need of care and attention.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Charitable activities

The financial results for the year ended 31 October 2022 shows incoming resources being in line with the previous year.

Three restricted grants were received during the year as follows:

£1,500 to part fund the renovation of the kennels during the year. This has been offset against the cost of the renovations.

£5,000 to fund vet bills.

A further £2,500 to fund vet bills.

Financial review

Reserves Policy

The trustees consider that the Society should maintain sufficient reserves to ensure that the charity is able to maintain the level of services to the members and the public for the foreseeable future and in particular cover three months running expenses.

We continue to build our reserves over and above our sufficiency requirement to support our Strategic Plan with the aim to acquire our own premises should the opportunity arise.

Structure, governance and management

Governing document

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

PAWPRINTS DOG RESCUE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PAWPRINTS DOG RESCUE

I report to the trustees on my examination of the financial statements of Pawprints Dog Rescue (the charity) for the year ended 31 October 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Mr M W Palmer F.C.A
Cottons Accountants LLP
Chestnut Field House
Chestnut Field
Rugby
Warwickshire
CV21 2PD
United Kingdom

Dated: 11 July 2023

PAWPRINTS DOG RESCUE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs C Lord

Mrs M Watson

Mrs K Loveridge

Mr H Bridges

(Resigned 8 June 2023)

Mrs C Lawrence

(Appointed 27 August 2022)

Mr SE Robinson

(Appointed 27 August 2022)

Mr SN Ashdown-Phillips

(Appointed 27 August 2022)

There must be at least 3 trustees at any one time, and every trustee must be appointed (for a term of 1 year) by a resolution of the trustees passed at a special meeting. In selecting individuals for appointment as trustees, the trustees must have regard of the skills, knowledge and experience needed for the effective administration and charity. No one shall be appointed as a trustee if he or she is under the age of 18 years.

The trustees must hold at least one ordinary meeting each year. The trustees must arrange at each of their meetings the date, time and place of their next meeting, unless such arrangements have already been made. Ordinary meetings may also be called at any time by any of the trustees. A special meeting may be called at any time by the person elected to chair meetings of the trustees or by any two trustees. Not less than four days' notice must be given to other trustees of the matters to be discussed at the meeting. However, if those matters include the appointment of a trustee or a proposal to amend any of the trusts of this deed, not less than 14 days' notice must be given.

The trustees' report was approved by the Board of Trustees.



Mrs C Lord

Trustee



Mrs M Watson

Trustee

Date: 5/7/23

PAWPRINTS DOG RESCUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 OCTOBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	57,501	7,500	65,001	63,882	14,729	78,611
Other trading activities	4	35,798	-	35,798	69,434	-	69,434
Other income	5	20,000	-	20,000	241,108	1,200	242,308
Total income		113,299	7,500	120,799	374,424	15,929	390,353
<u>Expenditure on:</u>							
Raising funds	6	-	-	-	32,199	5,104	37,303
Charitable activities	7	112,703	7,500	120,203	114,205	9,625	123,830
Total expenditure		112,703	7,500	120,203	146,404	14,729	161,133
Gross transfers between funds		-	-	-	228	(228)	-
Net income for the year/ Net movement in funds		596	-	596	228,248	972	229,220
Fund balances at 1 November 2021		228,248	972	229,220	-	-	-
Fund balances at 31 October 2022		228,844	972	229,816	228,248	972	229,220

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

PAWPRINTS DOG RESCUE

BALANCE SHEET

AS AT 31 OCTOBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		298,909		209,201
Investments	11		1		1
			<u>298,910</u>		<u>209,202</u>
Current assets					
Debtors	12	34,982		20,643	
Cash at bank and in hand		53,369		157,999	
		<u>88,351</u>		<u>178,642</u>	
Creditors: amounts falling due within one year	14	(21,528)		(17,791)	
Net current assets			<u>66,823</u>		<u>160,851</u>
Total assets less current liabilities			365,733		370,053
Creditors: amounts falling due after more than one year	15		(135,917)		(140,833)
Net assets			<u>229,816</u>		<u>229,220</u>
Income funds					
Restricted funds			972		972
Unrestricted funds			228,844		228,248
			<u>229,816</u>		<u>229,220</u>

PAWPRINTS DOG RESCUE

BALANCE SHEET (CONTINUED)

AS AT 31 OCTOBER 2022

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 October 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 5/7/23



Mrs C Lord
Trustee



Mrs M Watson
Trustee

Company registration number CE022398

PAWPRINTS DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

1 Accounting policies

Charity information

Pawprints Dog Rescue is a charitable incorporated organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 1A "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102 1A") and the Charities SORP "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 1A)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102 1A.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

PAWPRINTS DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Freehold improvements	2% straight line
Plant and equipment	33.3% straight line
Computers	33.3% straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Borrowing costs related to fixed assets

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in net income/(expenditure) in the period in which they are incurred.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

PAWPRINTS DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

1 Accounting policies

(Continued)

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	56,001	-	56,001	62,932	-	62,932
Grants	1,500	7,500	9,000	950	14,729	15,679
	<u>57,501</u>	<u>7,500</u>	<u>65,001</u>	<u>63,882</u>	<u>14,729</u>	<u>78,611</u>

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising events	21,647	10,069
Shop income	1,801	31,816
Council grants	-	18,500
Adoption fees	12,350	9,049
Other trading activities	<u>35,798</u>	<u>69,434</u>

PAWPRINTS DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

5 Other income

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2022	2021	2021	2021
	£	£	£	£
Funds from unincorporated charity	-	240,608	1,200	241,808
Other income	-	500	-	500
Rent income	20,000	-	-	-
	<u>20,000</u>	<u>241,108</u>	<u>1,200</u>	<u>242,308</u>

6 Raising funds

	Total	Unrestricted funds	Restricted funds	Total
	2022	2021	2021	2021
	£	£	£	£
<u>Charity shop</u>				
Charity shop waste disposal	-	1,815	-	1,815
Charity shop sundries	-	1,606	375	1,981
Charity shop rent	-	18,939	-	18,939
Charity shop telephone	-	463	-	463
Charity shop wages	-	8,908	4,729	13,637
Charity shop electricity	-	468	-	468
	<u>-</u>	<u>32,199</u>	<u>5,104</u>	<u>37,303</u>
Charity shop	-	32,199	5,104	37,303
	<u>-</u>	<u>32,199</u>	<u>5,104</u>	<u>37,303</u>

PAWPRINTS DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

7 Charitable activities

	2022 £	2021 £
Staff costs	40,231	20,190
Depreciation and impairment	9,267	5,333
Dog rescue expenses	533	1,647
Insurance	3,027	3,300
Sundries	2,700	1,655
Telephone	515	412
Kennel fees	-	18,061
Veterinary fees	30,190	21,461
Post & stationery	1,659	1,703
Motor expenses	4,044	3,071
Repairs and renewals	4,354	15,937
Light and heat	4,922	5,303
Bank charges & purchase fees	1,329	1,722
Accountancy & legal fees	3,635	20,117
Hire of plant & machinery	1,667	1,812
Software	415	430
Mortgage interest	5,161	1,676
Other charitable expenditure	6,554	-
	<u>120,203</u>	<u>123,830</u>
	<u>120,203</u>	<u>123,830</u>
Analysis by fund		
Unrestricted funds	112,703	114,205
Restricted funds	7,500	9,625
	<u>120,203</u>	<u>123,830</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

PAWPRINTS DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Charity shop	-	1
Rescue dogs	2	2
Total	2	3

Employment costs

	2022 £	2021 £
Wages and salaries	39,470	33,180
Social security costs	761	468
	40,231	33,648

There were no employees whose annual remuneration was more than £60,000.

PAWPRINTS DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

10 Tangible fixed assets	Freehold land and buildings	Freehold improvements	Plant and equipment	Computers	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 November 2021	607,042	-	3,221	748	3,524	614,535
Additions	-	90,097	8,699	429	1,250	100,475
Grant received	(400,000)	(1,500)	-	-	-	(401,500)
At 31 October 2022	207,042	88,597	11,920	1,177	4,774	313,510
Depreciation and impairment						
At 1 November 2021	3,451	-	871	131	881	5,334
Depreciation charged in the year	4,141	1,370	2,349	344	1,063	9,267
At 31 October 2022	7,592	1,370	3,220	475	1,944	14,601
Carrying amount						
At 31 October 2022	199,450	87,227	8,700	702	2,830	298,909
At 31 October 2021	203,591	-	2,350	617	2,643	209,201

PAWPRINTS DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

11 Fixed asset investments

		Other investments
Cost or valuation		
At 1 November 2021 & 31 October 2022		1
Carrying amount		
At 31 October 2022		1
At 31 October 2021		1

	Notes	2022 £	2021 £
Other investments comprise:			
Investments in subsidiaries	18	1	1

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	32,988	19,449
Prepayments and accrued income	1,994	1,194
	<u>34,982</u>	<u>20,643</u>

13 Loans and overdrafts

	2022 £	2021 £
Other loans	<u>146,167</u>	<u>150,000</u>
Payable within one year	10,250	9,167
Payable after one year	<u>135,917</u>	<u>140,833</u>
Amounts included above which fall due after five years:		
Payable by instalments	<u>(94,917)</u>	<u>(100,833)</u>

The long-term loans are secured by fixed charges over the freehold property.

PAWPRINTS DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Borrowings	10,250	9,167
Trade creditors	9,478	6,824
Accruals and deferred income	1,800	1,800
	<u>21,528</u>	<u>17,791</u>

15 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Borrowings	<u>135,917</u>	<u>140,833</u>

16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 October 2022 are represented by:						
Tangible assets	298,909	-	298,909	209,201	-	209,201
Investments	1	-	1	1	-	1
Current assets/(liabilities)	65,851	972	66,823	159,879	972	160,851
Long term liabilities	(135,917)	-	(135,917)	(140,833)	-	(140,833)
	<u>228,844</u>	<u>972</u>	<u>229,816</u>	<u>228,248</u>	<u>972</u>	<u>229,220</u>

17 Related party transactions

Pawprints Dog Rescue is the sole owner of PDK Trading Limited.

The directors of PDK Trading Limited are also trustees of Pawprints Dog Rescue.

The charity has taken advantage of exemption, under the terms of Financial Reporting Standard 102. "The Financial Reporting Standard applicable in the UK and Republic of Ireland", not to disclose related party transactions with wholly owned subsidiaries within the group.

18 Subsidiaries

Details of the charity's subsidiaries at 31 October 2022 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct Indirect
PDK Trading Limited	England	Kennels	Ordinary	100.00

PAWPRINTS DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

18 Subsidiaries

(Continued)

The charity has taken advantage of exemption, under section 139 of the Charities Act 2011, not to prepare group accounts.

PDK Trading Limited made a trading profit for the period ended 31 October 2022 of £17,147.

At 31 October 2022, they had capital and reserves of £7,347.