



# ANNUAL REPORT

— 2023 —



FULL MEMBER

— 2023 —



## Message from the Chair

Dear Supporters, Funders, Donors and Friends,

As we close another year, I wanted to take a moment to reflect on our journey and share our vision for the future. This year has been one of significant challenges for our sector and our charity. Despite these difficulties, your unwavering support has been a beacon of hope and a crucial pillar of our ongoing efforts.

This year we've faced unprecedented challenges that required us to focus intently on our sustainability and the long-term viability of our programmes. Like many similar organisations, we experienced operational hurdles that tested our resilience. However, these trials have only strengthened our commitment to our mission. I am incredibly proud of our staff, who have shown exceptional dedication this year, facing additional challenges with dogs experiencing extreme behavioural or medical issues. They have continually gone above and beyond to provide the highest level of care and support. Their unwavering compassion has made a profound difference in the lives of these dogs, ensuring they thrive whilst in our care.

Despite all of the hardships, we have made notable progress. Our team has worked tirelessly to adapt and innovate, ensuring that we continue to serve those who rely on us. We are streamlining our operations, prioritising our most critical programmes and have sought new partnerships and funding opportunities. These steps have been essential in stabilising our foundation and preparing us for future growth.

One of the most encouraging aspects of this challenging year has been the incredible support from our growing team of volunteers who give their time so freely, many in a professional capacity to assist us in our daily operations.

I want to extend my deepest gratitude to our board members, our founder, staff, volunteers and all of our supporters. Your dedication and resilience have been instrumental in Pawprints weathering an ongoing storm. To our donors and funders, thank you all for believing in our mission.

As we move forward, we are committed to emerging from this tough period even stronger and with broader goals to build a brighter future for dogs who rely so much on our mission.

With sincere appreciation,

**Marie Watson**  
**Chair of Trustees**

## OUR VISION

Our vision is a future where all dogs have safe, happy and loving homes, free from fear, pain, abuse or neglect.

**A future where every dog and owner thrive together**

## OUR MISSION

**1**

We will provide exceptional care and dedicate ourselves to the highest possible welfare standards, addressing the environmental, emotional and physical needs of each individual dog, particularly those with health or behaviour challenges.

**2**

We will reduce the number of dogs entering into the stray system by developing programmes, education and support to keep dogs and owners together in suitable environments.

**3**

We will generate a resilient organisation ensuring the charity is sustainable and appropriately resourced, taking a broad strategic approach to enable our vision to be achieved.

## OUR VALUES

**1**

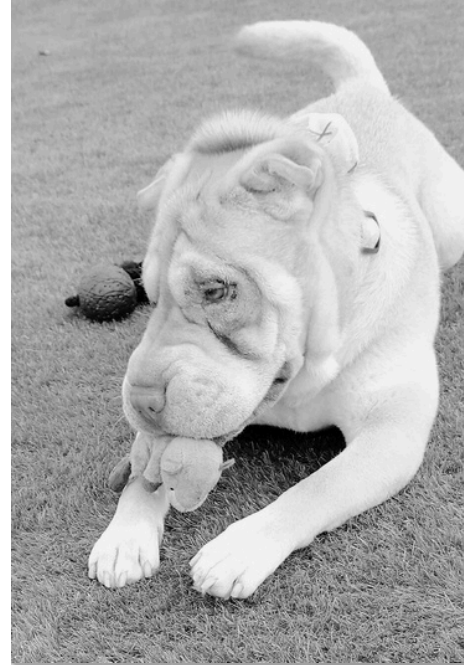
We will ensure we deliver the highest standards of integrity in all of our endeavours - transparency, accountability and honesty are the cornerstones of our interactions with our community, donors, team members and stakeholders.

**2**

We believe in the power of collaboration and inclusivity. By engaging proactively with our staff, volunteers, community and sector colleagues, we will amplify our impact and create a network of support that extends beyond our immediate reach.

**3**

We are committed to continue building a resilient organisation to ensure the charity is sustainable and that our growth is synonymous with excellence and positive impact enriching the lives of dogs and the people who love them.



## A Difficult Year

The past year has presented unprecedented challenges for the dog rescue sector. The pandemic led to a surge in demand for dogs, as people sought companionship during lockdowns. This exponential spike in demand triggered a mass sales boom, with many turning to breeders, imports and, unfortunately, sources with low welfare standards.

These mass breeding operations prioritise profit over the health and wellbeing of the dogs, leading to a number of problems down the line.

This huge and rapid increase in dog ownership has had several significant repercussions. Many dogs entered homes with pre-existing medical and/or behavioural issues, whilst new dog owners lacked basic knowledge about dog care, training and the specific needs of different breeds.

The impact on the dog rescue sector has significantly strained resources, including our own, in several critical ways. We have seen a dramatic rise in the number of dogs who come to us with severe medical and behavioural issues, often stemming from a combination of poor breeding practices and inadequate early care.

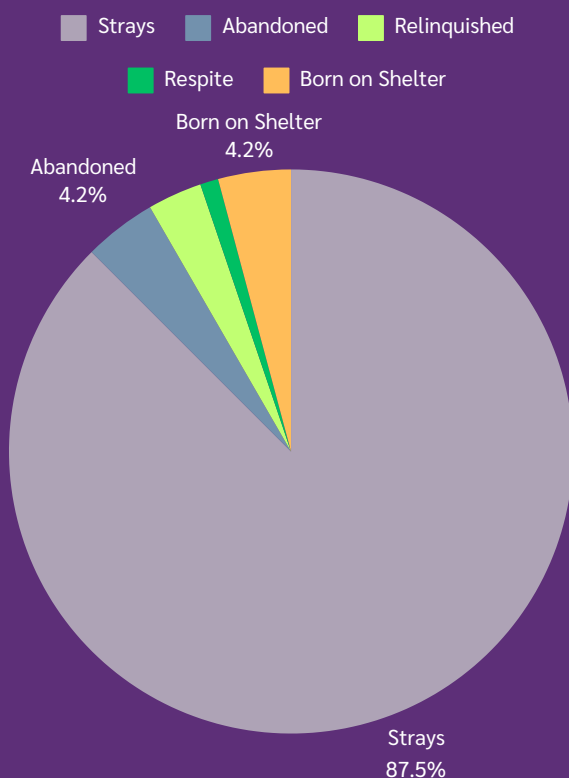
This leads to dogs staying in rescue for far longer than usual, effectively blocking for others needing our help, with more dogs than ever needing extensive treatment and longer rehabilitation periods.

Adoptions have decreased, partly because many people who brought dogs into their homes during the pandemic are no longer in a position to take on more pets. Additionally, the cost of living crisis has paid a contribution, with the general public cutting costs where they can. Dogs now spend much longer in our care for a combination of these reasons, leading to increased demand on our resources, costs and limiting our ability to help more dogs.

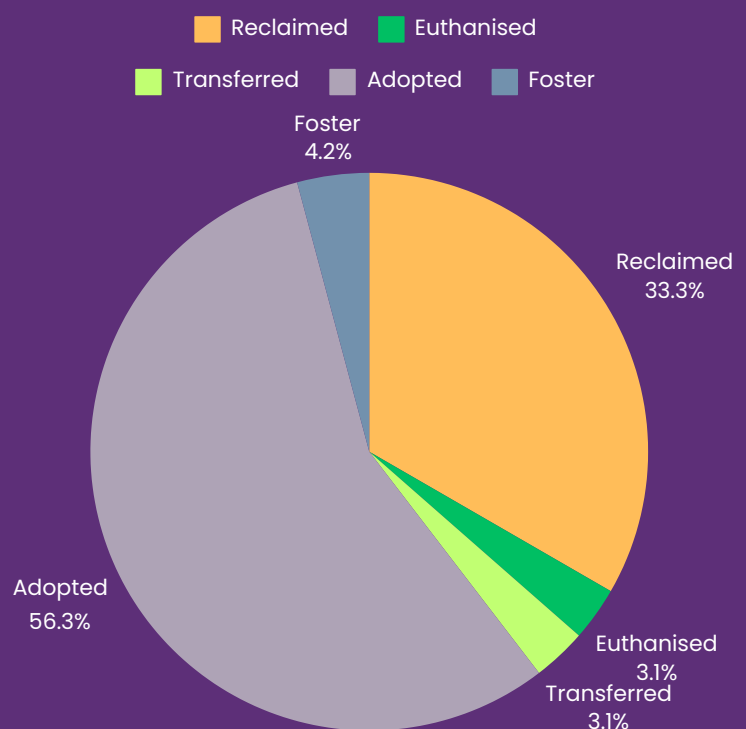
This all highlights critical issues within the rescue sector ecosystem. Moving forward, it is crucial for us to secure other resources in order to meet the growing demands on our services, and investigate other practices that may improve the welfare of dogs, lessen the numbers needing rescue space and decrease the amount of time dogs are kept in kennels, as these are never a substitute for a home.

**Looking to the future, Pawprints will be developing new strategies to address these key points.**

### Intake 2022/23



### Outcomes 2022/23





## Our People

Our work is supported by a team mix of staff and volunteers, all who work so hard to make life better for each individual dog in our care. Our staff have shown the utmost strength and resilience in facing so many difficulties throughout the year and we are grateful to them for their ongoing steadfastness and reliability.

Team work is vitally important, and in a sector that is currently struggling with staffing levels, we are thankful for the additional support of our incredible volunteers, who give so much of their most valuable time to help us all.

We were so pleased to have had two team members recognised outside of the organisation for their work. Christine Lord was given the award of Trustee for the Year at the WCAVA awards; our staff were nominated for both individual employees of the year and Team of the Year in the ADCH & Petplan Awards, and under a special award to celebrate the King's Coronation, our Founder was awarded with the Coronation Champions Award.

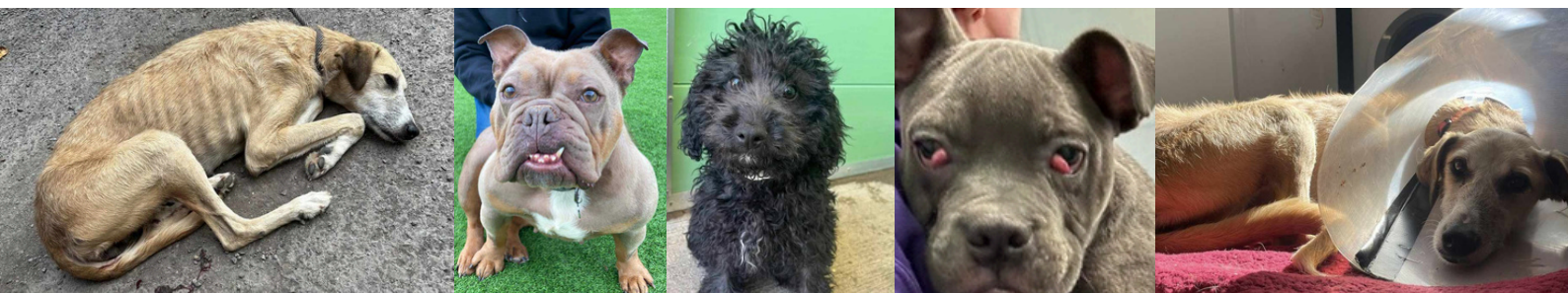


## Our Work

We continue to work closely with stray dog holding kennels both in our local area, and further afield, to provide a place of safety for dogs that have not been reclaimed by their owners. These are some of the most vulnerable dogs in society, and many are facing euthanasia as the local authority kennels are quickly becoming overrun. This is a combination of a fallout from the pandemic, when many new owners took on dogs without any knowledge or experience of their needs. We saw mass importation of dogs from poor welfare backgrounds, requiring extensive medical support for illness/disease or genetic disorders; and then behavioural issues when people returned to work for long hours leaving dogs with severe separation anxiety, resulting in destruction or noise complaints. Add in a cost of living crisis, and we have a confluence of combined challenges facing dog owners, which will have significant fallout for a number of years.

Even with our own limited resources and increased costs, we have continued to supply local foodbanks with dog food to help keep dogs in loving homes. We have also continued to provide respite care for dogs whose owners have found themselves in emergency situations, such as suddenly being hospitalised, or having to flee their homes, when they have nobody else to look after their companions. Often, owners won't accept help due to the worry of their beloved pets being left behind. We have helped several owners to move into refuge by keeping their dogs safe and sound until they can be reunited.

As our financial year drew to a close, there was a huge focus on getting information and guidance out to the owners of XL Bullies when the government announced a ban by the end of the year. We, along with many others actively highlighted the ineffectiveness of a ban on a certain breed of dog. At Pawprints, we believe this will not prevent dog attacks and subsequent deaths of children and adults alike. More must be done to address the ownership, breeding and welfare conditions of all breeds of dogs. We have long advocated for a variety of welfare standards to be addressed in the UK, and will continue to do so until, along with our peers in the sector, we can collectively affect change.





## Pumpkin

At just 11 months old, little Pumpkin was abandoned just 3 days before giving birth to a healthy litter of puppies. Her owner must have known the pups were very large and would need a c-section to safely deliver her 5 babies. All, including Mum, have found their new lives and families.

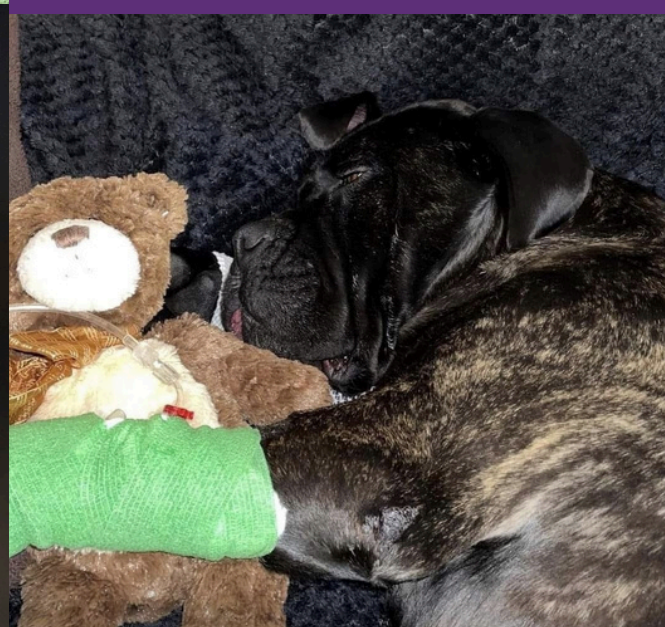


## Charlie

This young lad was found wandering the country lanes not far from our kennels and it was one of our own members of staff who hand caught him. He really was in a poor state, but after a lot of love and some excellent team care, he is now at peak fitness with an overall gain of 12kg in weight.

## Dream

The Presa Canario isn't usually the type of dog that would enjoy enforced crate rest for six weeks to recover from a broken leg, but this girl was so very good, we named her Dream. Abandoned at a vets, her owners at least got her there before leaving her to an unknown fate. Our volunteers drew up a rota and Dream had round the clock care being read to, sang to, watching Netflix and even listening to policy reviews.



## Our Veterinary costs rose by 15.5%

We believe that any sick or injured dog deserves to have the best medical care possible to prevent suffering. Working closely with local authority stray holding kennels brings challenges for rescues. Often the authorities cannot provide the funds for injured, sick or neglected dogs and we help whenever we are needed. Without our support, severely injured or sick dogs would be euthanised, despite having a good prognosis for a healthy life post-surgery or treatment. We work very hard to provide the best medical and after care possible. Pumpkin, Charlie and Dream may have cost thousands of pounds between them, but all have gone on to have happy, pain-free lives.





## New Shop adds Sustainability

After having to close our previous shop during the pandemic, we were delighted to be offered a “pop up” unit in the heart of the town centre precinct, in early 2023. After a quick install, we recruited a shop manager and finally opened our doors in April.

The shop has been a huge success, with our local community supporting us both with fantastic donated stock, and the subsequent purchases.

We will closely monitor the ongoing success once changes begin as part of the Local Plan in the shopping centre.

## Dog Boarding Services

Our licensed 5 star boarding service has been so popular, we are very often full months in advance. This revenue covers the cost for the staffing of the kennels and helps towards our significant costs for utilities. Any profits at the end of the year transfer to the charity. These profits, along with support from grant funding, are helping us to improve our facilities onsite, prioritising the welfare of the dogs. We are very grateful to our customers for their longstanding support of the work we do, and their referrals. Nothing better than word of mouth referrals, and we ceased advertising our services 2 years ago.

## Fundraising

Raising funds for the dogs in our care takes a huge collective effort by our entire team of volunteers. We are indebted to our local community who support us tremendously by hosting events, taking part in sponsored activities, hosting collection pots in their businesses and supporting our own events throughout the year. We are currently working on integrating our fundraising platforms onto one CRM database with Donorfy, which will increase measurability, donor interactions and help us plan and implement a better fundraising strategy. The database will also help us capture our Gift Aid income stream enabling us to move from a laborious manual system and enhance our GDPR processes.

We are also introducing a volunteer-led Events Committee, to enable participation in more events throughout the year, recruiting and supervising additional volunteers to help with various tasks on the lead up to an event, and delivering a smoother operation on the day.



**Our team covered 18 events throughout the year, most being during the summer months.**



## Grant Funding

Rugby Animal Trust	£20,000
Anthony V Martin Foundation	£10,000
ADCH 2 x grants Vet bills & Utilities	£9,000
Benefact Group	£6,000
GiffGaff	£6,626
Rugby Canine & District	£3,000
BEN Fund	£1,500
MARS	£2,100

NB: We are partnered with MARS and are so very grateful for the monthly donations of food for the dogs in our care.



## Funders

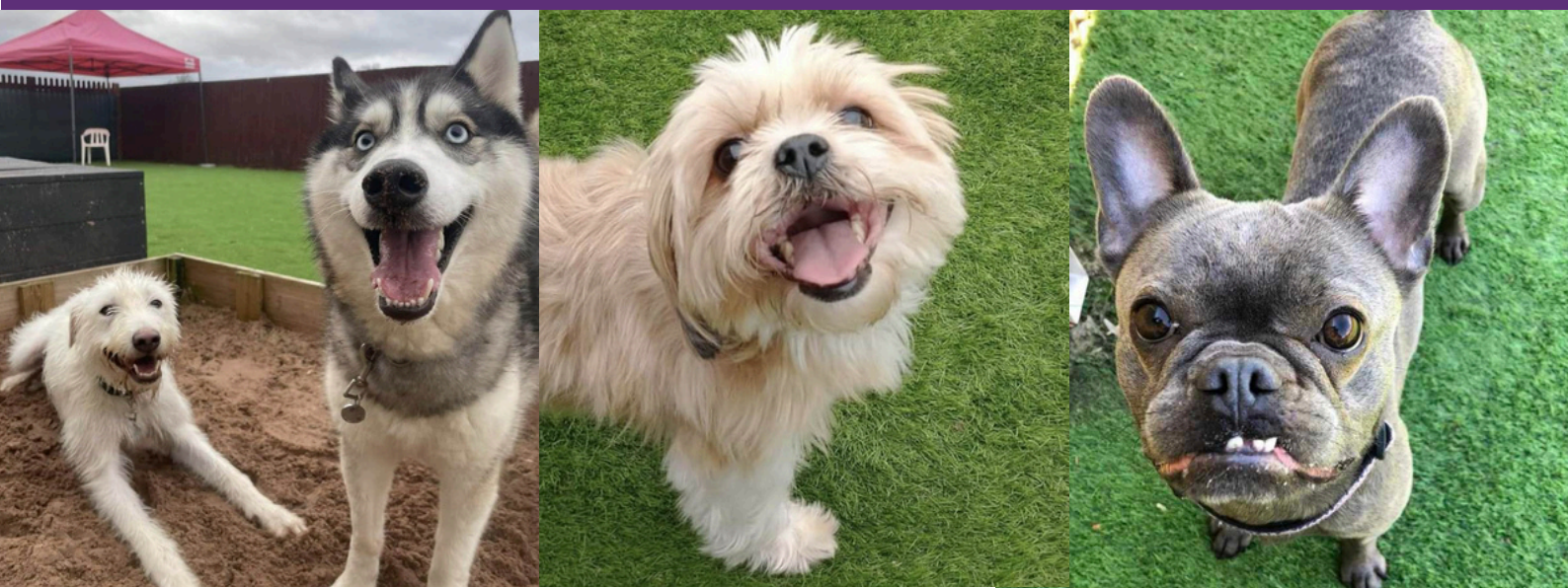
We are very fortunate to have had some significant grants this year, many that have, or will, help towards improving our welfare standards at the kennels. Our local community continues to donate through a variety of ways, despite the hardship of all due to the cost of living crisis.

Thank you to all our funders for their support in this financial year. We cannot continue our work without you.

## Acknowledgement of Bequests

We are deeply grateful to the individuals who have chosen to support our mission through their estate plans. This year, we were honoured to receive bequests from generous supporters who believed in our work to protect and care for dogs in need. These thoughtful contributions are a testament to their lasting commitment to animal welfare and have a profound impact on our ability to improve the lives of dogs.

We extend our heartfelt thanks to these donors and their families for their extraordinary kindness and vision.





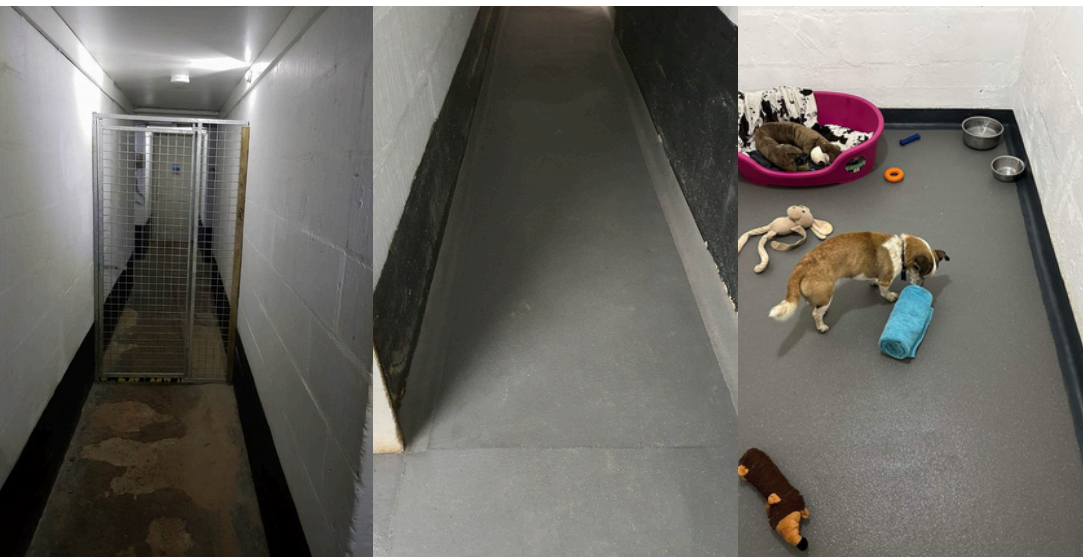
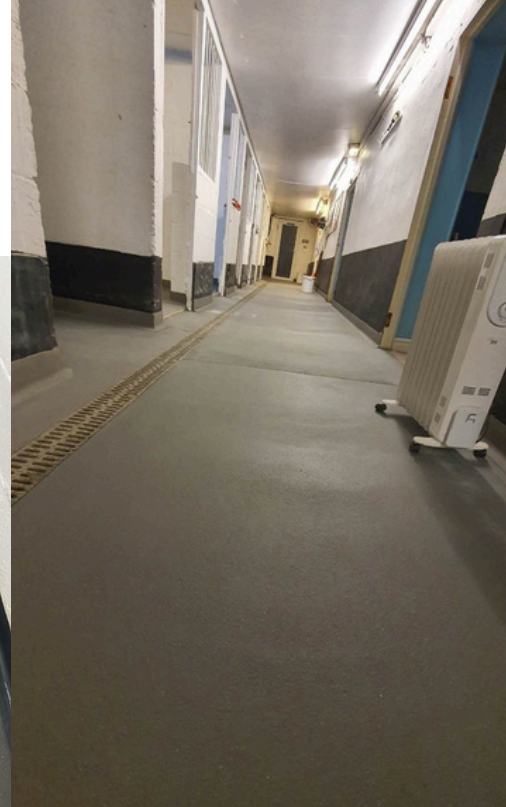
## Improving Welfare

We have made vast improvements for the welfare of our dogs since we moved onto site just under three years ago.

This year, we have finally been able to “dress” the flooring to two thirds of the kennel block, following on from the installation of the drainage channels on site.

We hope to be able to complete this work in 2024 to the last section.

We had immense support from local, national and worldwide companies to assist in preparing for this work, as well as other important jobs. We had teams from EA Games, Barclays Bank and Hafele, all attend to help and demonstrate their superior DIY skills. One team of ladies, also helped us prepare for our next stage of work, by moving tonnes of gravel from one area to another, by hand/wheelbarrow through the continual rain on their volunteers day. Thank you to all the business teams supporting us.



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 2023**



# PAWPRINTS DOG RESCUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	Mrs C Lord Mrs M Watson Mrs K Loveridge Mrs C Lawrence Mr SN Ashdown-Phillips Mrs CJ Henson	(Appointed 12 December 2023)
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	

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# PAWPRINTS DOG RESCUE

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# PAWPRINTS DOG RESCUE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 OCTOBER 2023

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The trustees present their annual report and financial statements for the year ended 31 October 2023.

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 2023 shows incoming resources being in line with the previous year.

Nine restricted grants were received during the year as follows:

£1,500 to fund Burns Sensitive Pork dog food.

£20,000 to fund new flooring at the kennels. This has been offset against the cost of the renovations.

A further £10,000 to fund new flooring at the kennels. This has been offset against the cost of the renovations.

£5,000 to fund vet bills.

£600 to fund Royal Canin dog food,

£500 to fund enrichment. £230 of this has been offset against the cost of the renovation.

£4,000 to fund utility bills.

£3,000 to fund the D/E kennel block runs. This has been offset against the cost of the renovations.

A further £6,626 to fund the D/E kennel block runs. This has been offset against the cost of the renovations.

##### **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.

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# PAWPRINTS DOG RESCUE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

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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

Mr SE Robinson

(Resigned 23 July 2023)

Mr SN Ashdown-Phillips

Mrs CJ Henson

(Appointed 12 December 2023)

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 M Watson  
Trustee



Mrs CJ Henson  
Trustee

11 July 2024



# PAWPRINTS DOG RESCUE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PAWPRINTS DOG RESCUE

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I report to the trustees on my examination of the financial statements of Pawprints Dog Rescue (the charity) for the year ended 31 October 2023.

### 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

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 a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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  
Warwickshire  
CV21 2PD  
United Kingdom

Dated: 22 July 2024

# PAWPRINTS DOG RESCUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b><u>Income and endowments from:</u></b>							
Donations and legacies	3	141,572	11,370	152,942	57,501	7,500	65,001
Other trading activities	4	88,111	-	88,111	35,798	-	35,798
Investments	5	125	-	125	-	-	-
Other income	6	20,000	-	20,000	20,000	-	20,000
<b>Total income</b>		<b>249,808</b>	<b>11,370</b>	<b>261,178</b>	<b>113,299</b>	<b>7,500</b>	<b>120,799</b>
<b><u>Expenditure on:</u></b>							
Raising funds	7	24,248	-	24,248	-	-	-
Charitable activities	8	148,917	11,177	160,094	112,703	7,500	120,203
<b>Total expenditure</b>		<b>173,165</b>	<b>11,177</b>	<b>184,342</b>	<b>112,703</b>	<b>7,500</b>	<b>120,203</b>
<b>Net income for the year/ Net movement in funds</b>		<b>76,643</b>	<b>193</b>	<b>76,836</b>	<b>596</b>	<b>-</b>	<b>596</b>
Fund balances at 1 November 2022		228,844	972	229,816	228,248	972	229,220
<b>Fund balances at 31 October 2023</b>		<b>305,487</b>	<b>1,165</b>	<b>306,652</b>	<b>228,844</b>	<b>972</b>	<b>229,816</b>

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

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 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	13		323,336		298,909
Investments	14		1		1
			<u>323,337</u>		<u>298,910</u>
<b>Current assets</b>					
Debtors	15	15,362		34,982	
Cash at bank and in hand		124,091		53,369	
		<u>139,453</u>		<u>88,351</u>	
<b>Creditors: amounts falling due within one year</b>	17	<u>(27,027)</u>		<u>(21,528)</u>	
<b>Net current assets</b>			<u>112,426</u>		<u>66,823</u>
<b>Total assets less current liabilities</b>			<u>435,763</u>		<u>365,733</u>
<b>Creditors: amounts falling due after more than one year</b>	18		<u>(129,111)</u>		<u>(135,917)</u>
<b>Net assets excluding pension liability</b>			<u>306,652</u>		<u>229,816</u>
<b>Net assets</b>			<u><u>306,652</u></u>		<u><u>229,816</u></u>
<b>The funds of the charity</b>					
Restricted income funds	19		1,165		972
Unrestricted funds			305,487		228,844
			<u>306,652</u>		<u>229,816</u>

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 2023.

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.



# PAWPRINTS DOG RESCUE

## BALANCE SHEET (CONTINUED)

AS AT 31 OCTOBER 2023

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The financial statements were approved by the trustees on 11 July 2024



Mrs M Watson  
Trustee



Mrs CJ Henson  
Trustee

Company registration number CE022398 (England and Wales)

# PAWPRINTS DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

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### 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 or grantors 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 2023

### 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 2023

### 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 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	132,595	-	132,595	56,001	-	56,001
Grants	8,977	11,370	20,347	1,500	7,500	9,000
	<u>141,572</u>	<u>11,370</u>	<u>152,942</u>	<u>57,501</u>	<u>7,500</u>	<u>65,001</u>

### 4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	16,492	21,647
Shop income	60,596	1,801
Adoption fees	11,023	12,350
Other trading activities	<u>88,111</u>	<u>35,798</u>

# PAWPRINTS DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

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### 5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	125	-
	<u>125</u>	<u>-</u>

# PAWPRINTS DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

### 6 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Rent income	20,000	20,000

### 7 Raising funds

	Unrestricted funds	Total
	2023	2022
	£	£
<u>Charity shop</u>		
Charity shop rates	398	-
Charity shop waste disposal	24	-
Charity shop sundries	70	-
Charity shop telephone	133	-
Charity shop wages	17,339	-
Charity shop pension	53	-
Charity shop electricity	1,056	-
Charity shop fitting costs	2,983	-
Charity shop repairs and renewals	2,192	-
Charity shop	24,248	-



# PAWPRINTS DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

### 8 Expenditure on charitable activities

	2023 £	2022 £
<b>Direct costs</b>		
Staff costs	48,457	40,231
Depreciation and impairment	12,020	9,267
Dog rescue expenses	7,005	533
Insurance	5,175	3,027
Sundries	4,038	2,700
Telephone	1,836	515
Veterinary fees	29,970	30,190
Post & stationery	2,135	1,659
Motor expenses	5,062	4,044
Repairs and renewals	6,915	4,354
Light and heat	5,536	4,922
Bank charges & purchase fees	1,568	1,329
Accountancy & legal fees	6,703	3,635
Hire of plant & machinery	3,998	1,667
Software	608	415
Mortgage interest	9,680	5,161
Rates	2,109	
Other charitable expenditure	7,279	6,554
	<u>160,094</u>	<u>120,203</u>
<b>Analysis by fund</b>		
Unrestricted funds	146,808	112,703
Restricted funds	11,177	7,500
	<u>157,985</u>	<u>120,203</u>

### 9 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>12,021</u>	<u>9,267</u>

### 10 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 2023

### 11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Charity shop	1	-
Rescue dogs	3	2
Total	4	2
Employment costs	2023 £	2022 £
Wages and salaries	46,747	38,617
Social security costs	980	761
Pension costs	730	853
	47,727	39,378

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

### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# PAWPRINTS DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

13 Tangible fixed assets	Freehold land and buildings	Freehold improvements	Plant and equipment	Computers	Motor vehicles	Total
	£	£	£	£	£	£
<b>Cost</b>						
At 1 November 2022	607,042	90,097	11,919	1,177	4,774	715,009
Additions	-	74,546	1,438	320	-	76,304
Grant received	(400,000)	(41,356)	-	-	-	(441,356)
At 31 October 2023	207,042	123,287	13,357	1,497	4,774	349,957
<b>Depreciation and impairment</b>						
At 1 November 2022	7,592	1,370	3,219	475	1,944	14,600
Depreciation charged in the year	4,141	1,963	4,269	454	1,194	12,021
At 31 October 2023	11,733	3,333	7,488	929	3,138	26,621
<b>Carrying amount</b>						
At 31 October 2023	195,309	119,954	5,869	568	1,636	323,336
At 31 October 2022	199,450	87,227	8,700	702	2,830	298,909



# PAWPRINTS DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

### 14 Fixed asset investments

		Other investments £
Cost or valuation		
At 1 November 2022 & 31 October 2023		1
Carrying amount		
At 31 October 2023		1
At 31 October 2022		1

	Notes	2023 £	2022 £
Other investments comprise:			
Investments in subsidiaries	23	1	1

### 15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	14,552	32,988
Prepayments and accrued income	810	1,994
	15,362	34,982

### 16 Loans and overdrafts

	2023 £	2022 £
Other loans	139,361	146,167
Payable within one year	10,250	10,250
Payable after one year	129,111	135,917
Amounts included above which fall due after five years:		
Payable by instalments	(88,111)	(94,917)

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 2023

#### 17 Creditors: amounts falling due within one year

	2023 £	2022 £
Borrowings	10,250	10,250
Other taxation and social security	331	-
Trade creditors	14,625	9,478
Other creditors	21	-
Accruals and deferred income	1,800	1,800
	<u>27,027</u>	<u>21,528</u>

#### 18 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Borrowings	<u>129,111</u>	<u>135,917</u>

#### 19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 November 2022 £	Incoming resources £	Resources expended £	At 31 October 2023 £
Community project	972	-	(96)	876
ADCH - vet fees	-	5,000	(5,000)	-
ADCH - royal canin food	-	600	(503)	97
Leanne Yoosabi - enrichment	-	270	(270)	-
ADCH - utility bills	-	4,000	(4,000)	-
ADCH - food	-	1,500	(1,308)	192
	<u>972</u>	<u>11,370</u>	<u>(11,177)</u>	<u>1,165</u>

#### Previous year:

	At 1 November 2021 £	Incoming resources £	Resources expended £	At 31 October 2022 £
Community project	972	-	-	972
Cala homes	-	1,500	(1,500)	-
Kennel Club	-	5,000	(5,000)	-
Animal Friends	-	2,500	(2,500)	-
	<u>972</u>	<u>9,000</u>	<u>(9,000)</u>	<u>972</u>

# PAWPRINTS DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

### 20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 November 2022	Incoming resources	Resources expended	At 31 October 2023
	£	£	£	£
General funds	228,844	249,808	(173,165)	305,487
	<u>228,844</u>	<u>249,808</u>	<u>(173,165)</u>	<u>305,487</u>
Previous year:				
	At 1 November 2021	Incoming resources	Resources expended	At 31 October 2022
	£	£	£	£
General funds	228,248	113,299	(112,703)	228,844
	<u>228,248</u>	<u>113,299</u>	<u>(112,703)</u>	<u>228,844</u>

### 21 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 October 2023:			
Tangible assets	323,336	-	323,336
Investments	1	-	1
Current assets/(liabilities)	111,261	1,165	112,426
Long term liabilities	(129,111)	-	(129,111)
	<u>305,487</u>	<u>1,165</u>	<u>306,652</u>
	<u>305,487</u>	<u>1,165</u>	<u>306,652</u>
	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£
At 31 October 2022:			
Tangible assets	298,909	-	298,909
Investments	1	-	1
Current assets/(liabilities)	65,851	972	66,823
Long term liabilities	(135,917)	-	(135,917)
	<u>228,844</u>	<u>972</u>	<u>229,816</u>
	<u>228,844</u>	<u>972</u>	<u>229,816</u>

# PAWPRINTS DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

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### 22 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.

### 23 Subsidiaries

Details of the charity's subsidiaries at 31 October 2023 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	

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 2023 of £15,908.

At 31 October 2023, they had capital and reserves of £23,255.



