

# Annual Report 2023-2024



**pawprints**  
**dog rescue**



**ADCH**  
Association of Dogs and Cats Homes  
**FULL MEMBER**  
2024

**Reg Charity No 1190250**



# Message from our Founder

This year has tested us in ways we could never have anticipated, pushing every limit emotionally, physically, financially, and mentally. We have taken in numerous dogs, many of whom arrived in heartbreaking condition, bearing the scars of neglect and unimaginable poor treatment. This has been coupled with what can only be described as a volatile and unpredictable landscape. We have seen changes in government leadership, the fast and dramatic expansion of Breed Specific Legislation, forcing rescues to euthanise dogs classed as XL Bullies under the new rules, the impact of the cost of living crisis and, in addition to all of this, rising costs for staff, energy, and supplies. The effect of these issues doesn't just affect us internally, their external factors have created a huge decline in people wanting to adopt, slowing down our adoptions significantly and causing what we can only describe as "kennel blocking".

We are witnessing an exponential surge in relinquishment requests, which continue to increase at an alarming rate as vet bills, insurance and food costs rise. This is proof that people are facing genuine hardship. We have struggled to help with many relinquishments in this period. Instead, our focus has to remain on the increasing number of stray and abandoned dogs that enter the local authority kennels - these dogs have just 7 days to be reunited with their owner or find rescue space. As the crisis in our own sector grows, rescue space is extremely hard to source and many dogs will be euthanised through no fault of their own. Few rescue and rehoming centres take on these "poundies" as there is little or no history with them, some have more challenging behaviours and some have major medical issues and require costly treatments. For this reason, we are focusing on the dogs at imminent risk of euthanasia.

Throughout this demanding time our staff have shown up, day after day, with unwavering compassion, skill and relentless determination to continue our mission. They have worked tirelessly to help us fund our work, nurse frail bodies, rebuild shattered trust and offer each and every dog a chance at a new beginning. Words truly fall short in capturing the depth of my admiration and gratitude. I am constantly in awe of their strength, empathy and the quiet, powerful work conducted behind the scenes.

Alongside our staff stand our committed volunteers. Their generosity of time and spirit is nothing short of remarkable, as they give their all for the love of dogs and belief in the work we do. They lighten the load; help motivate us in challenging times, and make a real and lasting difference for the dogs in our care. Our volunteers assist us throughout the organisation - from those who work directly with the dogs to those who support our events, our shop, and our admin work, along with many other roles often not in the public eye.

Guiding us all are our Trustees. Their skills and governance provides stewardship for our mission and belief in the power of what we do provides our frontline team with the confidence and structure needed to continue this life-changing work, making us a stronger, safer and more effective team.

Finally, we are only able to provide this safety network because we have a community who stands behind us, whose generosity funds the rescue work and helps to keep us going in so many ways. Your belief in our mission truly fuels us and reminds us that we are not alone. Thank you for standing with us, motivating us to keep going when times are tough, and celebrating with us in joyful outcomes. You may not realise the power of your encouragement but often, at tough times, it reminds us of why we do this.

My heartfelt thanks to all.

*Anita Twigger*

# Our Vision

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

# Our Mission

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.

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.

Generate a resilient organisation ensuring the Charity is viable and appropriately resourced, taking a broad strategic approach to enable its vision to be achieved.

# Our Values

Strive to 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 and team members.

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.

We are committed to provide positive impact by enriching the lives of dogs and the people who love them.







## Helen's Story

Helen the Akita was hiding a big secret when she was found as a stray in one of our local villages. We were lucky that Helen was extremely trusting of us and allowed us to help her through a difficult birth. Sadly, not all the pups made it, but these six little ones pulled through. Helen is just one of many dogs that have been abandoned and have come to us through the stray system.



## Claudia's Story

Claudia was under 6 months old when she was found abandoned on a busy roundabout next to the M6 in Rugby. She was suffering from a respiratory disease and mange, probably due to being kept in poor welfare conditions. Additionally, Claudia was also lame and, after xrays, was diagnosed with ununited anconeal process of the left elbow and required extensive and specialist surgery. Some £4,000 later, she is now limp free, and has been adopted by the fosterers who looked after her post-surgery. The picture of health, Claudia has our fantastic supporters and local community to thank for her transformation, as they helped raise the funds needed for her specialist surgery.

We are so grateful to our local communities who always help us find the financial support for specialist care when it is needed.



## Team work makes the dream work

Our staff are at the heart of our mission. This past year has had an impact on all of us, as many of the new dogs arriving have suffered awful neglect, compromising not only their mental and physical health, but also their immunity systems, often long term. The team at kennels have given 100% to help these dogs turn around, spending many patient hours in order to provide the necessary treatment to individuals. The emotional and physical toll of this work is immense, but they have continued to gently and slowly gain the trust of dogs who have every reason to be afraid of humans.

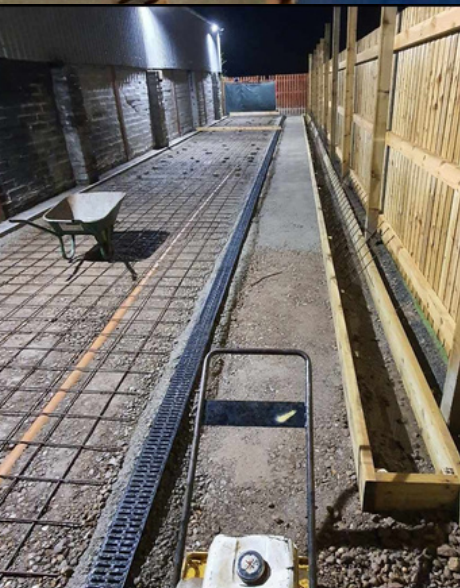


This year marks the first anniversary of our charity shop in the town centre, and what a year it has been. A vibrant hive of activity, community spirit, and fresh, inviting displays. The growth we have seen is a testament to the incredible effort, creativity, and love poured in by our staff, who manage their team of volunteers day in and day out. It is more than just a shop - it is a hub of kindness, conversation and connection that plays a crucial role in funding our rescue work.

Our Volunteers are the backbone of our Charity. Their dedication, passion and generosity of time make a profound difference in the lives we touch and they all play a pivotal role in every aspect of our work. This year alone, over 80 volunteers dedicated their time to help us save even more dogs. Some of these extraordinary people have faced their own difficulties through ill health during this period of time, but have continued to support our work. They call this therapy. We call this inspirational, brave and resilient. We have used their inspiring stories to forge ahead through our own difficult times.







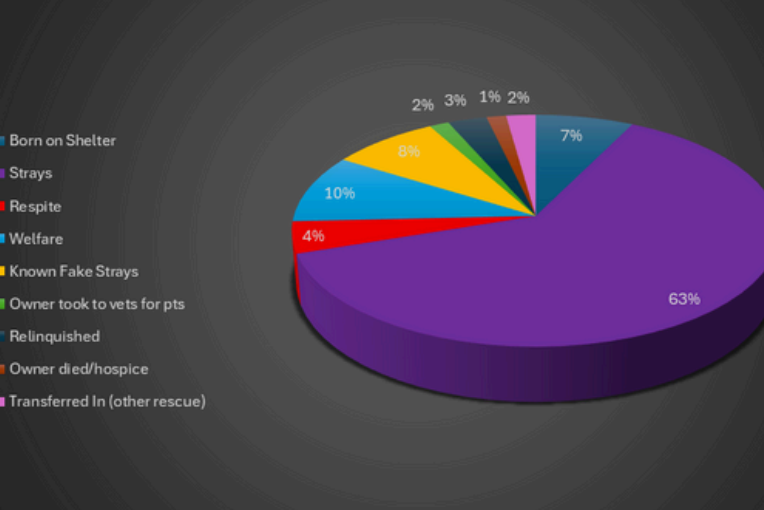
We have continued to improve the welfare conditions for our dogs with support from grant funding. It is so wonderful to see the transformation we have made in just 3 years, since we bought and moved onto site. The impact of these changes, has made life significantly better for the dogs in our care, improving their welfare and wellbeing. Our staff are also seeing the benefits as surfaces are so much easier to clean.

Firstly, we replaced 24 doors to one kennel block - the original doors were metal and had corroded badly.

We also added 15 runs to an outside wall with hatches to the original kennels, effectively more than doubling the size of the kennel area combined.

These improvements will continue as funding allows and we have many plans for the coming year.



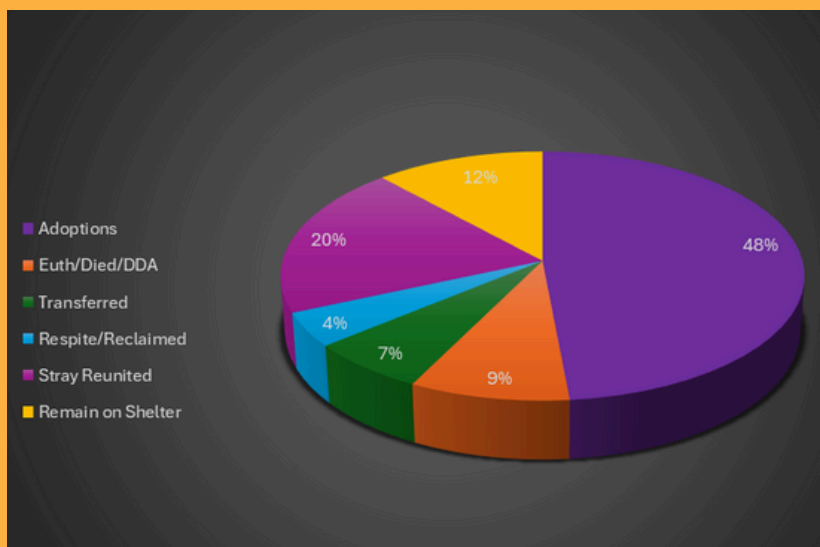


## Intake

The majority of our intake are strays, however we are identifying more dogs that are entering into the stray system when owners have been unable to find rescue space or new homes for their now unwanted dogs. These abandonments are rising and we will be capturing this data moving forwards, and have future plans to assist owners who are struggling with their dogs behaviour - this appears to be the leading reason for abandonments when people feel they simply cannot cope any longer.

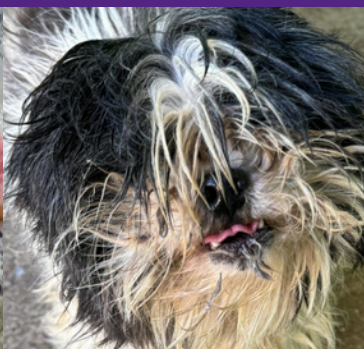
## Outcomes

As communities face many challenges due to the increases in cost of living, adoption rates have reached an all time low, significantly impacting our ability to rescue more dogs. The average length of stay for some more challenging dogs has doubled, leading to a kennel blocking situation. We also very sadly lost a number of dogs in this period including 3 newborn puppies that did not survive more than 48 hours. Additionally, 2 dogs were deemed to be banned breeds and, with rescues not being provided a way to exempt these dogs, they could not be rehomed. We continue to use our voice vociferously for changes to be made to the Dangerous Dogs Act.



Herbie, found as a stray with some horrific, and infected cut injuries to his neck.

Vera, found starving and trapped inside a waste bin at a local services at just 13 weeks old.



Waffle, abandoned in mid-winter, she was eventually trapped by a local Doglost team.

Phoebe, abandoned with awful skin, matted fur and many rotted teeth.





The support from our community has been incredible!







**HÄFELE**



We are so grateful to local businesses for their continued support, turning their hands to painting, fence fixing, filling potholes and fantastic fundraising drives.





## Partnerships and Funding

Jean Sainsbury Animal Welfare Trust	£7,500	Restricted fund towards installation of runs to existing kennels
Rugby Animal Trust	£10,000	Unrestricted but used towards installation of new kennel doors
Petplan Charitable Trust	£5,000	Restricted fund towards vet fee costs for emergency treatment of stray dogs
EA Games	£4,860.36	Restricted to provision of respite care for owners in emergency situations (fleeing DA; critical illness etc)
IVC Evidensia	£1,000	Unrestricted fund
ICT Reverse Asset Mgt	4,758.29	Unrestricted fund
Animal Friends	£1,000	Unrestricted fund
Gallimore Trust	£200	Unrestricted fund

We are grateful to be partnered with MARS Petcare who provide us with monthly donations of food for the dogs in our care via ADCH Membership.

Thank you to all grant funders, partners, and corporates for their incredible support and belief in the difference we are making to stray, abandoned, neglected and cruelly treated dogs.





# Next Year's Goals

Continue  
improvement work  
of facilities on site

Focus on a  
fundraising strategy  
to ensure continued  
viability

Develop foster and  
outreach programmes  
to prevent dogs coming  
into kennels

Improve our IT  
facilities  
and website

Develop a more  
resilient  
and enduring  
organisation

HELP MORE  
DOGS





# Message from the Chair

This year, Pawprints has made significant progress in several key areas, despite the worsening crisis in the animal welfare sector, from strengthening partnerships and enhancing operational efficiency to expanding our fundraising programme. Our dedicated team has navigated challenges with resilience and innovation, resulting in improved financial stability and the launch of several impactful projects. As we look ahead, we remain committed to upholding our core values and fostering sustainable growth for the benefit of all involved in the charity, especially the dogs in our care.

Our staff and volunteers have been the backbone of our accomplishments, investing countless hours and energy to support our mission and embodying the spirit of service that defines Pawprints. Their enthusiasm and commitment have enabled us to extend our reach, care for more dogs, deliver essential programmes, and create lasting positive change within the communities we serve. Moving forward, we will continue to empower, recognise, and support our staff and volunteers, ensuring their contributions remain at the heart of our ongoing success.

Within the broader charity sector, Pawprints continues to adapt to an evolving landscape marked by increased collaboration, regulatory changes, and a growing emphasis on transparency and accountability. By embracing best practices and cultivating strategic alliances, we have strengthened our ability to deliver measurable impact and respond proactively to emerging needs. Our steadfast focus on continuous improvement enables us to champion innovative solutions, advocate for positive policy developments, and ensure that Pawprints remains a trusted, forward-thinking leader committed to making a meaningful difference in the lives of animals and communities alike.

Pawprints is a team, a family, and I want to take this opportunity to personally thank our founder, trustees, staff, volunteers and our growing number of supporters. Your passion, hard work and dedication, is truly appreciated.

To our donors and funders, thank you for supporting and believing in our mission.

As we set our sights on the coming year, we recognise that the challenges facing animal welfare are ever-changing, requiring us to remain agile and receptive to fresh ideas. Most importantly—the dogs themselves, we will continue to evolve and grow, ensuring that Pawprints is not only a sanctuary for those in need today, but a beacon of hope and advocacy for the future.

With sincere appreciation,

*Steve Ashdown-Phillips*





Charity registration number 1190250 (England and Wales)

Company registration number CE022398

**PAWPRINTS DOG RESCUE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**



# 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 2024

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The trustees present their annual report and financial statements for the year ended 31 October 2024.

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 2024 shows increased incoming resources compared to the previous year.

Two restricted grants were received during the year as follows:

£7,500 to fund works performed on runs and kennels. This has been offset against the cost of the renovations.

£5,000 to fund emergency vet fees for stray dogs.

##### **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.

#### **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

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

**FOR THE YEAR ENDED 31 OCTOBER 2024**

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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

Mrs C Lawrence

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



16 July 2025



# 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 2024.

### 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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

### Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. 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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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: 16 July 2025



# PAWPRINTS DOG RESCUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 OCTOBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	3	120,675	5,000	125,675	141,572	11,370	152,942
Other trading activities	4	163,093	-	163,093	88,111	-	88,111
Investments	5	416	-	416	125	-	125
Other income	6	20,000	-	20,000	20,000	-	20,000
<b>Total income</b>		<b>304,184</b>	<b>5,000</b>	<b>309,184</b>	<b>249,808</b>	<b>11,370</b>	<b>261,178</b>
<b><u>Expenditure on:</u></b>							
Raising funds	7	62,754	-	62,754	24,248	-	24,248
Charitable activities	8	235,909	1,161	237,070	148,917	11,177	160,094
<b>Total expenditure</b>		<b>298,663</b>	<b>1,161</b>	<b>299,824</b>	<b>173,165</b>	<b>11,177</b>	<b>184,342</b>
<b>Net income for the year/ Net movement in funds</b>		<b>5,521</b>	<b>3,839</b>	<b>9,360</b>	<b>76,643</b>	<b>193</b>	<b>76,836</b>
Fund balances at 1 November 2023		305,487	1,165	306,652	228,844	972	229,816
<b>Fund balances at 31 October 2024</b>		<b>311,008</b>	<b>5,003</b>	<b>316,011</b>	<b>305,487</b>	<b>1,165</b>	<b>306,652</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 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	13		325,772		323,336
Investments	14		1		1
			<u>325,773</u>		<u>323,337</u>
<b>Current assets</b>					
Debtors	15	11,062		15,362	
Cash at bank and in hand		133,114		124,091	
		<u>144,176</u>		<u>139,453</u>	
<b>Creditors: amounts falling due within one year</b>	17	(44,484)		(27,027)	
<b>Net current assets</b>			<u>99,692</u>		<u>112,426</u>
<b>Total assets less current liabilities</b>			<u>425,465</u>		<u>435,763</u>
<b>Creditors: amounts falling due after more than one year</b>	18		(109,454)		(129,111)
<b>Net assets</b>			<u>316,011</u>		<u>306,652</u>
<b>The funds of the charity</b>					
Restricted income funds	19		5,003		1,165
Unrestricted funds	20		311,008		305,487
			<u>316,011</u>		<u>306,652</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 2024.

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 16 July 2025

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 2024

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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 2024

### 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 2024

### 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 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	98,806	-	98,806	132,595	-	132,595
Grants	21,869	5,000	26,869	8,977	11,370	20,347
	<u>120,675</u>	<u>5,000</u>	<u>125,675</u>	<u>141,572</u>	<u>11,370</u>	<u>152,942</u>

### 4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	17,710	16,492
Shop income	131,381	60,596
Other income	14,002	11,023
Other trading activities	<u>163,093</u>	<u>88,111</u>



# PAWPRINTS DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	416	125

### 6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rent income	20,000	20,000

### 7 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<u>Charity shop</u>		
Charity shop rates	225	398
Charity shop waste disposal	10	24
Charity shop sundries	-	70
Charity shop telephone	269	133
Charity shop wages	52,787	21,378
Charity shop electricity	2,811	-
Charity shop fitting costs	942	53
Charity shop repairs and renewals	5,710	
Charity shop	62,754	22,056

# PAWPRINTS DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

### 8 Expenditure on charitable activities

	2024 £	2023 £
<b>Direct costs</b>		
Staff costs	73,920	48,457
Depreciation and impairment	12,271	12,020
Dog rescue expenses	12,023	7,005
Insurance	3,503	5,175
Sundries	11,601	4,038
Telephone	3,361	1,836
Rates	3,373	2,109
Veterinary fees	35,048	29,970
Post & stationery	1,901	2,135
Motor expenses	5,479	5,062
Repairs & renewals	29,602	6,915
Light & heat	3,957	5,536
Bank charges & purchase fees	2,181	1,568
Accountancy & legal fees	9,077	6,703
Hire of plant & machinery	2,448	3,998
Software	496	608
Mortgage interest	9,660	9,680
Other charitable expenditure	17,169	7,279
	<u>237,070</u>	<u>160,094</u>
<b>Analysis by fund</b>		
Unrestricted funds	235,909	148,917
Restricted funds	1,161	11,177
	<u>237,070</u>	<u>160,094</u>

### 9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>12,273</u>	<u>12,021</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 2024

### 11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Charity shop	3	1
Rescue dogs	6	3
Total	9	4

#### Employment costs

	2024 £	2023 £
Wages and salaries	69,989	46,747
Social security costs	2,874	980
Pension costs	1,057	730
	73,920	48,457

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 2024

13	Tangible fixed assets	Freehold land and buildings	Freehold improvements	Plant and equipment	Computers	Motor vehicles	Total
	Cost	£	£	£	£	£	£
	At 1 November 2023	207,042	123,287	13,357	1,497	4,774	349,957
	Additions	-	10,213	232	4,263	-	14,708
	At 31 October 2024	207,042	133,500	13,589	5,760	4,774	364,665
	<b>Depreciation and impairment</b>						
	At 1 November 2023	11,732	3,333	7,488	929	3,138	26,620
	Depreciation charged in the year	4,141	2,482	3,626	830	1,194	12,273
	At 31 October 2024	15,873	5,815	11,114	1,759	4,332	38,893
	<b>Carrying amount</b>						
	At 31 October 2024	191,169	127,685	2,475	4,001	442	325,772
	At 31 October 2023	195,309	119,954	5,869	568	1,636	323,336



# PAWPRINTS DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

### 14 Fixed asset investments

		Other investments £
<b>Cost or valuation</b>		
At 1 November 2023 & 31 October 2024		1
<b>Carrying amount</b>		
At 31 October 2024		1
At 31 October 2023		1

	Notes	2024 £	2023 £
Other investments comprise:			
Investments in subsidiaries	24	1	1

### 15 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Other debtors	7,176	14,552
Prepayments and accrued income	3,886	810
	11,062	15,362

### 16 Loans and overdrafts

	2024 £	2023 £
Other loans	119,704	139,361
Payable within one year	10,250	10,250
Payable after one year	109,454	129,111
Amounts included above which fall due after five years:		
Payable by instalments	(68,454)	(88,111)

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 2024

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

	2024 £	2023 £
Borrowings	10,250	10,250
Other taxation and social security	769	331
Trade creditors	6,279	14,625
Other creditors	25,296	21
Accruals and deferred income	1,890	1,800
	<u>44,484</u>	<u>27,027</u>

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

	2024 £	2023 £
Borrowings	<u>109,454</u>	<u>129,111</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 2023 £	Incoming resources £	Resources expended £	At 31 October 2024 £
Community project	875	-	-	875
ADCH - royal canin food	97	-	(97)	-
ADCH - food	192	-	(192)	-
Petplan	-	5,000	(872)	4,128
	<u>1,164</u>	<u>5,000</u>	<u>(1,161)</u>	<u>5,003</u>

#### Previous year:

	At 1 November 2022 £	Incoming resources £	Resources expended £	At 31 October 2023 £
Community project	972	-	(96)	875
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>1,164</u>



# PAWPRINTS DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 OCTOBER 2024

#### 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 2023 £	Incoming resources £	Resources expended £	At 31 October 2024 £
General funds	305,487	304,184	(298,663)	311,008
Previous year:	At 1 November 2022 £	Incoming resources £	Resources expended £	At 31 October 2023 £
General funds	228,844	249,808	(173,165)	305,487

#### 21 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 October 2024:</b>			
Tangible assets	325,772	-	325,772
Investments	1	-	1
Current assets/(liabilities)	94,689	5,003	99,692
Long term liabilities	(109,454)	-	(109,454)
	311,008	5,003	316,011
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 October 2023:</b>			
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)
	305,487	1,165	306,652

# PAWPRINTS DOG RESCUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

### 22 Operating lease commitments

#### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	6,000	-
Between two and five years	23,000	-
	<u>29,000</u>	<u>-</u>

### 23 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.

### 24 Subsidiaries

Details of the charity's subsidiaries at 31 October 2024 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 2024 of £10,932.

At 31 October 2024, they had capital and reserves of £34,187.