

Charity registration number 1194754

Company registration number 12501343 (England and Wales)

PAWPRINTS TO FREEDOM LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

PAWPRINTS TO FREEDOM LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K Drain	
	R Smyth	
	C Barnes	(Appointed 8 January 2024)
	C Perrin	(Appointed 31 March 2023)
Charity number	1194754	
Company number	12501343	
Registered office	86 -90 Paul Street London England EC2A 4NE	
Independent examiner	Thomson Cooper 3 Castle Court Carnegie Campus Dunfermline Fife KY11 8PB	

PAWPRINTS TO FREEDOM LIMITED

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PAWPRINTS TO FREEDOM LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MAY 2023

The trustees present their annual report and financial statements for the year ended 31 May 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 Memorandum and Articles 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)" (effective 1 January 2019).

Objectives and activities

Summary of the objectives of the charity set out in its governing document.

Our main objectives continue to be, promoting the welfare and humane treatment of dogs in both Romania and the UK and the relief of suffering for animals in need of care and treatment. The processes in place to meet these objectives are:

- Humanely capturing and removing dogs from the streets within our jurisdiction.
- Treating, vaccinating, and neutering dogs taken into our care.
- Working with local communities through spay days and educational events to support and promote responsible animal ownership and humane treatment.

Rehoming dogs into suitable environments to ensure their safety and well-being.

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 in need of care and attention by reason of sickness, maltreatment, poor circumstances, or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

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

PAWPRINTS TO FREEDOM LIMITED

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

How our activities deliver public benefit

Our main focus is on animal welfare and improved conditions, and to the community to reduce their stray and nuisance dog population.

While we don't have exact figures of the stray dog population in the areas our shelters are present, we do have a visual assessment of our impact. We are still focusing our efforts on rescuing the most vulnerable dogs i.e., mothers with very young puppies, injured and elderly dogs, but are now able to work with the public and local council more on nuisance calls and taking in friendly dogs, which are evidently discarded dogs from homes. These dogs are often highly adoptable and don't stay at the shelter for long.

Our efforts have maintained a reduction in stray dogs and we now look at the year ahead to plan how we may further reduce the stray population and continue to reduce suffering for dogs on the streets.

Our services have been sought by many locals through our spay and care programme which is having a positive impact on the population of stray dogs. It's not often realised that domestic or owned dogs also contribute to the stray dog population when unneutered stray dogs enter a property's boundaries to mate with an owned dog, or due to lack of education, an owned dog is allowed to roam. Then when unwanted puppies arrive, they're often dumped in a rural or enclosed area by the owner because they don't have the funds or resources to care for them.

Our contract with the mayor for the public shelter ensures we meet the needs of the town and stay on target to fulfil our own aims. We are contracted to catch 40 dogs per month, bring them to shelter and care for them until they are adopted. These 40 dogs per month, no longer being able to breed, save thousands more unwanted stray dogs being born into the streets in the coming years.

We continue to be the first point of contact for many local businesses, schools and public service providers, and we are receiving an increased number of calls from the general public and find them more willing to reach out rather than taking matters into their own hands i.e poisoning/physical harm to the dogs.

Alongside tackling the stray dog population, we have put much of our efforts into improving welfare and conditions. Many public shelters have horrific living conditions, and many dogs just don't get the help they need due to lack of funding. Through our independent fundraising we have been able to create safe living environments with good quality bedding and enrichment and ensure every dog gets any medical attention they need immediately to avoid any unnecessary suffering. Our service to the dogs is as important to us as our service to the community.

Amazingly, despite a transport ban of dogs travelling from Romania to the UK, we were still able to secure adoptions for 185 shelter dogs, and an additional 7 dogs were placed into foster homes. As expected, these figures are much reduced from the previous year, but we managed to continue to fulfil our contract requirements and build additional space to house the growing number of dogs in the public shelter.

PAWPRINTS TO FREEDOM LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 MAY 2023***

Monitoring Our Aims and objectives

To ensure we meet our aims and objectives, our trustees meet weekly to discuss and review our processes.

We also hold bi-monthly meetings with our team managers to ensure all information, changes and improvements are communicated to every team of volunteers.

We have feedback forms accessible from our website which can be completed by any person. These are fully discussed and explored by trustees and managers to improve our services to the public and best support our volunteers.

Pawprints to Freedom trustees and our volunteers undertake at least bi-annual visits to Romania to review the maintenance of our shelters, dog welfare, transport, security, and records. We take these opportunities to meet with the authorities of which we are contracted to, to discuss further education of the community, raise awareness and promote humane behaviour and understanding of dogs in their area.

Updates are also shared with our volunteers by way of monthly newsletters sent to all by email.

Within the last year we have teamed with REAN and Final Stop Rescue to begin planning our Spay and Care Programme - please see dedicated content elsewhere in our report.

Our shelters and Our Safe Haven Kennels have regular paid staff and carry out their own risk assessments which are reviewed yearly or sooner where necessary.

PAWPRINTS TO FREEDOM LIMITED

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

Additional Details of Objectives and Activities

This year, our Spay and Care Programme went live.

Our Spay and Care Programme

The local community around our Romanian shelters are often not able to spay and neuter their animals as it isn't affordable for them.

The manner in which dogs are housed isn't always secure and some uneducated owners allow their dogs to roam and/or keep their dogs chained up outside their property. This leads to accidental mating and so many unwanted puppies of which they cannot afford to care for. Putting into context that one unspayed female dog, her mate and all their puppies, if none are ever neutered, can lead to 67,000 dogs in 6 years; we anticipate a huge impact on unwanted puppies handed into shelters or them growing into unwanted adults roaming the streets and further adding to the stray population.

We teamed up with REAN Rescue and Final Stop Rescue to purchase a spay van for this programme and held our first spay campaign in July. In Alba Lulia, we neutered 27 male and 91 female cats and dogs across three days.

Following a very successful spay campaign, we held another in August in our shelter's home town of Curtea de Arges, neutering a further 80 dogs and cats.

Below shows our continued campaigns:

September

Tecuci - 129 animals

Curtea de Arges - 72 animals

October

Curgir - 124 animals

Resita - 120 animals

November

Resita - 149 animals

Tecuci - 150 animals

We ended with a final three day spay campaign in March this year, which was teamed with a family fun day - detailed in "Community outreach."

PAWPRINTS TO FREEDOM LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MAY 2023**

Community outreach

The outreach work of our charity provides education to the next generation, support to the current residents and the promotion of better welfare for all dogs. Our local schools visit our shelter and spend time with our dogs. In March this year, we held a fun day to share our work and show why it means so much to us, and to give the children positive hands-on experience with the dogs in our shelter. This gives our staff and volunteers the ability to reach the young people of the community to diminish any inhumane tactics for dealing with problem stray dogs and provide a future community that can work together in both the people's and dog's best interest.

Our community event on 18-19th March was open to all the local residents. We took along some dogs from the shelter, which gave our teams the opportunity to share how the shelter has helped the dogs and also given some hands-on experience and positive interactions, which hopefully they'll take away from their visit. We also held a fun dog show, with our own dogs included to raise awareness of our charity, what we do and to promote the importance of spaying.

We had UK vets accompanying us to provide basic medical attention and advice to the residents to help them improve the standards in which they keep their animals. Not just dogs, but all animals.

PAWPRINTS TO FREEDOM LIMITED

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

Achievements and performance

Summary of the main achievements of the charity during the year

Several groups of volunteers within the charity travelled regularly to Romania this year. The main purposes of these trips are to:

- Make improvements to our shelters, repairing as required and building new kennels.
- Looking at options for additional shelter space and land for us to use that are not only cost effective, but most importantly provides adequate and safe shelter for our dogs, with less dogs per enclosure and more open space to run freely.
- Assist other rescues operating in Romania with rebuilding shelters and cleaning up existing premises.
- Build relationships with local communities, workers at the kennels and local people connected with our charity.
- Work with and handle the dogs in preparation for adoption or foster homes.
- Update our dog's information on Shelter Manager and social media in preparation for adoption/foster.

We also met with the local Mayor in Curtea de Arges to obtain use of some abandoned buildings behind our shelter. This allowed us to continue rescuing dogs from the local community, as well as taking in dogs and puppies that were brought directly to the shelter. If we hadn't had access to additional temporary accommodation, we'd have had no choice but to euthanize dogs due to overcrowding - this is something we haven't needed to do since taking over the management of the public shelter and we are extremely proud to be able to honour our promise to the dogs.

Several fund-raising and working bee events were held in the UK during 2022-2023, not only to raise funds for the charity but to also raise awareness of our charity, build relationships with local communities, other rescues, local businesses and to build ideas for the planning of future fundraising events.

Due to the loss of income from dog adoptions and transport fees when the transport ban was in place, meant extra effort has been made by volunteers to hold several fundraising events during 2022 such as stalls at summer fayres, dog shows, Christmas markets, school fetes and attending car boot sales. These have and will continue to raise much needed funds for the charity. No professional fundraisers are used as all collections are made by volunteers and Trustees and no wages are paid as all fundraising is on a strictly voluntary basis.

We also held several DIY working bees at Our Safe Haven where volunteers erected a covered shelter in the outside free-run area allowing the dogs to exercise during inclement weather. Other work included:

- Building of new kennels, play and sensory areas for the dogs in the paddocks.
- Repairs of fences and other DIY jobs.
- Installation of lighting and monitored cameras to provide better security.
- All surrounding areas and pathways were cleaned.
- Plant shrubs to improve the sensory area for the dogs.
- New shelves were installed in the storage area and a general clean-up of the kitchen carried out.
- Whiteboard installed on the walls, allowing the workers to mark the location of the dogs and accurately record each dog's dietary and medical requirements at both ends of the kennels.

The above improvements were made possible by a very generous donation from a supporter of our charity.

PAWPRINTS TO FREEDOM LIMITED

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

Our Collaboration Tools

In 2022, new organisation platforms "Workplace" and "Workchat" were introduced for safe rescue communication and process.

Workplace is an online collaborative business software tool which facilitates online group work, instant messaging, video conferencing and news sharing, connecting all volunteers and workers within the charity.

Work Chat team messaging is a centralised hub which allows us to send messages and images in real-time without the need to exchange personal contact information or use personal email addresses or social media accounts.

This software is linked to our rescue email addresses and allows us to share information and collaborate within our groups of volunteers. Our ability to share information within our charity and on an accessible secure platform, means we can work more efficiently and ensure we are being GDPR compliant, whilst also improving and effectively communicating within the charity.

Everyone at our Charity has put their heart and soul into working to make a difference to the dogs in our care. This includes not only the staff in our shelter and kennels, but also the wonderful volunteers across our teams, not forgetting the tireless efforts of the Trustees. In 2023/24, we aim to recruit more staff at the kennels with emphasis not only on the care of the dogs, but also to improve our media coverage which should help in raising awareness and funds.

Our charity is privileged to have over 100 virtual volunteers! We are so grateful to them all, as well as those who visit our kennels to walk and enrich our dogs' lives, and many others who spend their weekends on stalls, events and car boot sales. Their passion and dedication to animal welfare is at the heart of the rescue and it shows in our success and growth. We regularly extend our thanks in our volunteer newsletter and it's important to us that this report also reflects their value to our charity organisation and our gratitude to them all.

Financial review

Total income during the year amounted to £603,952 (2022 : £532,177) and total charitable expenditure amounted to £574,761 (2022 : £496,956) including expenditure on support and governance costs of £11,860 (2022 : £14,254), resulting in a surplus of £29,191 (2022: surplus £35,221). At the year end, amounts held in unrestricted reserves were £16,936 (2022: deficit £12,255).

2022 saw the charity impacted by the ban on imported dogs which meant the charity had negative reserves; since the ban being lifted and a increased focus on fundraising the reserves have improved to a positive of £16,936.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. Currently the level of reserves held are below this level due to the impact of the VAT registration from March 2020 and the reduction in income due to the import ban. The trustees acknowledge that they have not reached this target but are continuing fundraising and aim to attain surpluses in future years to meet the objective.

PAWPRINTS TO FREEDOM LIMITED

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

Our funds are managed to specific areas to fulfil our commitments and meet our goals as a rescue.

Our adoption fees provide the bulk of our funding which covers most of the healthcare and importation costs to successfully rehome dogs to families in the UK.

We run a sponsorship program for individual dogs in our care to provide for their daily needs, and where a dog has more than one sponsor, this also covers any treatment and vet fees associated with the dog's needs.

We have a separate outreach and fund pool for our Spay and Care Programme, which is invested into providing free vet care and neutering to the local community to help them manage their own stray population and reduce the number of dogs needing our care.

For dogs with substantial injuries (we see a lot of RTA victims), we share their story on our social media platforms and fundraise for this specific case to get them fully healed and free from suffering.

We also have a separate outreach and fundraising campaign when a space becomes available on a transport van and we have identified a dog that is suitable to be transported to Our Safe Haven Kennels in Nantwich. By setting a target to raise funds for the transport fees, this ensures every available space on our transport van is utilised and allows a dog to come to the UK and possibly have a better chance of being adopted as they can also be visited at kennels.

The fee per dog capture we receive from the mayor barely covers the dogs' basic needs when they enter the shelter, so our sponsorship and monthly donation subscriptions supplement these costs.

This year we have focused on building our online auction customer base to allow us to invest into the future. There is a need for expansion at our shelters to improve overcrowding, due to the import ban imposed by DEFRA. Our auction income will provide building materials for more housing and enrichment, and therefore increased comfort and safe environment for our dogs.

Plans for future periods

After successfully expanding to help UK pound dogs, we would like to also do more to help private individuals looking to rehome their resident dogs. We will start to brainstorm the needs and process and build a team before the end of this year.

We're hoping to review our staff and management and make some changes for better communication and conditions for the animals in our care, especially in Romania. We have already made some promising connections at our events that we are excited to pursue.

Spay campaigns have always been a great focus for our rescue, and we will continue to plan and expand these going forward.

Structure, governance and management **Constitution**

The charity is a charitable company limited by guarantee. The company was incorporated under a Memorandum and Articles of Association on 6 March 2020 and is a registered charity, charity number 1194754 . It received charitable status on 10 June 2021.

PAWPRINTS TO FREEDOM LIMITED

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

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:

	Appointed	Resigned
R Smyth		
L Hewitson		3 August 2022
K Drain		
N Hasbury	15 November 2021	13 October 2022
C Perrin	31 March 2023	
B Fisher	1 July 2022	11 November 2022
E Goss	5 August 2022	18 December 2023
C Letheby	13 March 2023	12 July 2023

When selecting new trustees we either look at our team of volunteers - having already experienced and learned the running of the rescue, or external applicants are considered based on their experience, knowledge and background. Full disclosure is given to the nature of their role and the responsibilities which come with their role. Training is provided by the existing trustees through video conferencing, training and process documents, with supporting documents from outside authorities i.e DEFRA where necessary, and ongoing weekly meetings ensure this is kept up to date.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 30 day's purchases, based on the average daily amount invoiced by suppliers during the year.

Organisational Structure

Our charity has a team structure of volunteers, with each team being supported by a team leader or multiple team leaders if the size of the team requires them. Each team/team leader has an overseeing manager who meets with the trustees bimonthly to discuss changes, new projects and issues that have been escalated through the management ladder. Each team has training documents specific to their roles and access to training platforms to support their roles. They also have a running training chat group for guidance and questions and receive video conferencing where visual teaching is necessary.

Our volunteers oversee the day to day running of the adoption and transport processes, as well as keeping up-to-date information on all applicants, adopters and fosters and the dogs in our care.

These roles are split into teams for: systems, adoptions, rescuers, social media, transport, microchips and contracts, home checks and matching, fundraising, sponsorship, aftercare, albums and applications.

Most of their volunteered time is carried out virtually across our online platforms and communications within and between teams are made through Workplace.

We also have volunteers in the public, holding stalls and events for fundraising and awareness as detailed elsewhere in our report.

Within the last year we have teamed with REAN and Final Stop Rescue to begin planning our Spay and Care Programme - please see dedicated content elsewhere in our report.

Our shelters and Our Safe Haven Kennels have regular paid staff and carry out their own risk assessments which are reviewed yearly or sooner where necessary.

PAWPRINTS TO FREEDOM LIMITED

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

Trustees' responsibilities

The trustees, who are also the directors of Pawprints to Freedom Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



R Smyth
Trustee



K Drain
Trustee



C Perrin
Trustee

26 April 2024

PAWPRINTS TO FREEDOM LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PAWPRINTS TO FREEDOM LIMITED

I report to the trustees on my examination of the financial statements of Pawprints to Freedom Limited (the charity) for the year ended 31 May 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 ICAS, 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.



Fiona Haro CA

3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Dated: 26 April 2024

PAWPRINTS TO FREEDOM LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	2	405,749	-	405,749	269,799	5,553	275,352
Charitable activities	3	-	85,801	85,801	-	181,415	181,415
Other trading activities	4	110,051	2,351	112,402	66,824	8,586	75,410
Total income		515,800	88,152	603,952	336,623	195,554	532,177
Expenditure on:							
Raising funds	5	84,695	-	84,695	49,065	-	49,065
Charitable activities	6	401,914	88,152	490,066	252,337	195,554	447,891
Total expenditure		486,609	88,152	574,761	301,402	195,554	496,956
Net income for the year/ Net movement in funds		29,191	-	29,191	35,221	-	35,221
Fund balances at 1 June 2022		(12,255)	-	(12,255)	(47,476)	-	(47,476)
Fund balances at 31 May 2023		16,936	-	16,936	(12,255)	-	(12,255)

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 TO FREEDOM LIMITED

BALANCE SHEET

AS AT 31 MAY 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Stocks	10	500		500	
Cash at bank and in hand		36,875		26,813	
		<u>37,375</u>		<u>27,313</u>	
Creditors: amounts falling due within one year	11	(20,439)		(39,568)	
Net current assets/(liabilities)			16,936		(12,255)
Income funds					
Unrestricted funds - general			16,936		(12,255)
			<u>16,936</u>		<u>(12,255)</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 May 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.

The financial statements were approved by the Trustees on 26 April 2024



R Smyth
Trustee



K Drain
Trustee



C Perrin
Trustee

Company registration number 12501343

PAWPRINTS TO FREEDOM LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MAY 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	14		10,062		25,637
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			10,062		25,637
Cash and cash equivalents at beginning of year			26,813		1,176
Cash and cash equivalents at end of year			36,875		26,813

PAWPRINTS TO FREEDOM LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

Charity information

Pawprints to Freedom Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 86 -90 Paul Street, London, EC2A 4NE, England.

1.1 Reporting period

The reporting period covers the date the company became a registered charity and has been shortened to the month end of 31 May.

1.2 Accounting convention

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

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 £.

1.3 Going concern

The trustees are focussed on increasing funds and the charity has the continued support of the trustees therefore 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 next twelve months.. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 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.

1.5 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.

Outlet , auction sales and treat box subscriptions are recognised when goods are delivered.

Fundraising income is recognised on receipt.

PAWPRINTS TO FREEDOM LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

(Continued)

1.6 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.

1.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.8 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

PAWPRINTS TO FREEDOM LIMITED

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

1 Accounting policies (Continued)

1.9 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.

1.10 Retirement benefits

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

2 Donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	402,014	252,172	5,553	257,725
Government grants	3,735	17,627	-	17,627
	<u>405,749</u>	<u>269,799</u>	<u>5,553</u>	<u>275,352</u>

3 Charitable activities

	2023 £	2022 £
Adoption Fees	<u>85,801</u>	<u>181,415</u>

4 Other trading activities

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Fundraising events	15,133	2,351	17,484	34,454	8,586	43,040
Trading activity income: other	<u>94,918</u>	<u>-</u>	<u>94,918</u>	<u>32,370</u>	<u>-</u>	<u>32,370</u>
Other trading activities	<u>110,051</u>	<u>2,351</u>	<u>112,402</u>	<u>66,824</u>	<u>8,586</u>	<u>75,410</u>

PAWPRINTS TO FREEDOM LIMITED

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

5 Raising funds

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
<u>Fundraising and publicity</u>		
Advertising	205	127
Other fundraising costs	350	120
	<hr/>	<hr/>
Fundraising and publicity	555	247
	<hr/>	<hr/>
<u>Trading costs</u>		
Other trading activities	84,140	48,818
	<hr/>	<hr/>
	84,695	49,065
	<hr/>	<hr/>

6 Charitable activities

	2023 £	2022 £
Staff costs	110,874	85,933
Food and other costs	31,829	19,737
Foster and kennel costs	9,747	17,797
Preps and other costs	14,183	54,603
Transport and import costs	56,799	94,827
Vet	62,660	60,187
Public shelter running costs	140,466	64,800
Rent, utilities and other costs	42,672	30,630
Other expenses	2,106	1,758
Bank and other charges	6,870	3,365
	<hr/>	<hr/>
	478,206	433,637
	<hr/>	<hr/>
Share of support costs (see note 7)	4,757	4,141
Share of governance costs (see note 7)	7,103	10,113
	<hr/>	<hr/>
	490,066	447,891
	<hr/>	<hr/>
Analysis by fund		
Unrestricted funds - general	401,914	252,337
Restricted funds	88,152	195,554
	<hr/>	<hr/>
	490,066	447,891
	<hr/>	<hr/>

PAWPRINTS TO FREEDOM LIMITED

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

7 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
IT and subscriptions	2,708	-	2,708	1,023	-	1,023
Travel expenses	1,650	-	1,650	1,336	-	1,336
Insurance	-	-	-	1,488	-	1,488
Printing and Stationery	399	-	399	294	-	294
Legal and professional	-	2,651	2,651	-	3,611	3,611
Accountancy fees	-	4,452	4,452	-	6,502	6,502
	<u>4,757</u>	<u>7,103</u>	<u>11,860</u>	<u>4,141</u>	<u>10,113</u>	<u>14,254</u>

All costs are allocated on a direct basis,

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>7</u>	<u>13</u>
Employment costs	2023 £	2022 £
Wages and salaries	107,052	84,577
Social security costs	2,353	221
Other pension costs	1,469	1,135
	<u>110,874</u>	<u>85,933</u>

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

10 Stocks

	2023 £	2022 £
Finished goods and goods for resale	<u>500</u>	<u>500</u>

PAWPRINTS TO FREEDOM LIMITED

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

11 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		16,190	24,701
Deferred income	12	-	10,325
Trade creditors		949	1,105
Other creditors		1,700	437
Accruals and deferred income		1,600	3,000
		<u>20,439</u>	<u>39,568</u>

12 Deferred income

	2023 £	2022 £
Other deferred income	-	10,325
	<u>-</u>	<u>10,325</u>

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	-	10,325
	<u>-</u>	<u>10,325</u>
Movements in the year:		
Deferred income at 1 June 2022	10,325	-
Released from previous periods	(10,325)	-
Resources deferred in the year	-	10,325
	<u>-</u>	<u>10,325</u>
Deferred income at 31 May 2023	-	10,325
	<u>-</u>	<u>10,325</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

PAWPRINTS TO FREEDOM LIMITED

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

14	Cash generated from operations	2023 £	2022 £
	Surplus for the year	29,191	35,221
	Movements in working capital:		
	(Increase) in stocks	-	(500)
	(Decrease) in creditors	(8,804)	(19,409)
	(Decrease)/increase in deferred income	(10,325)	10,325
		<hr/>	<hr/>
	Cash generated from operations	10,062	25,637
		<hr/>	<hr/>
15	Analysis of changes in net funds		
	The charity had no debt during the year.		