

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 2024**

# PAWPRINTS TO FREEDOM LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	R Smyth	
	C Barnes	(Appointed 8 January 2024)
	C Perrin	
	C Bracken Knighton	(Appointed 1 January 2025)
	H Mountjoy-Hicks	(Appointed 31 December 2024)
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	

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# PAWPRINTS TO FREEDOM LIMITED

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# PAWPRINTS TO FREEDOM LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MAY 2024

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

### *Public benefit*

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 2024

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### 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.

We are now working very closely 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 providing free monthly spay days 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, this year, we were able to secure adoptions for 460 shelter dogs and an additional 17 dogs were placed into foster homes. As expected, these figures are a huge jump from the previous year with the transport of dogs being fully operational across the whole period. We still 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 2024*

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### **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 regular 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 multiple visits to Romania each year to review the maintenance of our shelters, dog welfare, transport, security, and records. We take these opportunities to meet with our managers, staff and the authorities 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 regular newsletters sent to all by email.

### ***Additional Details of Objectives and Activities***

#### ***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 unsprayed 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.

Unfortunately in June 2023, the relationship between the three rescues within the Spay and Care Programme ended. A three day spay campaign in June 2023 was our only and final Spay Campaign together, neutering 86 cats and dogs in total.

With the other parties holding possession of the spay vehicle we were unable to continue supporting the community of Arges with free neutering.

However, following the appointment of our new shelter manager, a fresh approach to neutering animals was taken. A collaboration with a German charity, The Tierhilfe Hoffnung Association - Smeura Dog Shelter was established, providing free spay days each month for the Curtea de Arges community.

Between March and May 2024, 155 dogs and cats were neutered. We will continue this arrangement into the future with the aim of holding spay campaigns monthly, except in the coldest winter months. We hope to spay 500 cats and dogs locally this coming year.

2024 Curtea de Arges Adapost Caini

March - 68 animals

April - 51 animals

May - 36 animals

# PAWPRINTS TO FREEDOM LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

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### 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.

After the success of our March family fun day last year, we have continued to visit schools, occasionally to also remove stray dogs from their premises. This gives our team the opportunity to showcase humane catching and handling of dogs and teaches the next generation compassion towards animals.

With the appointment of our new manager Mrs. Mariana Parker, a close bond between the public shelter and the local community in Arges has been forged. Mrs. Parker is a much loved and recognised member of the local community who is known for her compassion to all and this has been integral in bringing awareness to the causes of the stray population in Arges and building a relationship which supports our aims as a charity.

Mrs. Parker's focus on spending as much time as possible in the community and rescuing dogs personally along with her husband, has forged an awareness in itself. The locals know who to call when they see an animal in need on the streets and have no hesitation in approaching Mrs. Parker for help.

### Achievements and performance

#### Summary of the main achievements of the charity during the year

Following the departure of the incumbent shelter manager in July 2023, a new manager, Mrs. Mariana Parker was appointed.

When Mrs. Parker took over its management, the shelter had several operational issues.

Additionally, no dogs had been collected from the streets for the previous eight weeks and the council were close to giving contractual notice of termination.

Whilst the council agreed to give the new manager a little time to address the problems, it was clear that the collection of the dogs from the streets of Curtea de Arges was an absolute priority.

Dog collections restarted in September 2023 and through her drive, hard work and personality Mrs. Parker has progressed the shelter to a thriving, animal welfare centered operation, fully realising the charity's objectives.

Two of our trustees and a volunteer manager travelled to Romania in August to welcome and handover to Mrs. Parker in person. We took this opportunity to listen to Mrs. Parker's ideas and forge what is now an incredibly strong working relationship.

As we do every year, our trustees and volunteers travelled regularly to Romania. The main purposes of these trips were 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 rescuers who house our dogs with maintenance of the premises and caring for the dogs.
- 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.

# PAWPRINTS TO FREEDOM LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

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Expansion of the public shelter has continued, allowing us to continue rescuing dogs from the local community, as well as taking in dogs and puppies that were brought directly to the shelter.

We have some exciting plans to benefit our shelter dogs' well-being and provide additional enrichment next year.

Our UK kennels - Our Safe Haven, in Nantwich, Cheshire has hosted some wonderful community events to fundraise for improved exercise areas for our dogs and execute those positive changes.

On 3rd June, our volunteers came together to spend the day making improvements to our dog's social and exercise areas. They brightened up the outdoor dog houses and equipment with some vibrant paint, made much needed repairs and constructed new fencing to expand off-lead areas. We are very fortunate to have skilled supporters who help our funds go further by offering their services on a volunteer basis for these occasions.

Our volunteers have continued to hold several fundraising events such as stalls at local fayres, dog shows, markets, school fetes and attending car boot sales, including our own kennel staff. Catherine raised £1161 in March 2024 through a sponsored midnight walk with colleagues and volunteers to upgrade two of the dog paddocks at the kennels.

In addition to the amazing support of our volunteers and the funds they raise, Pawprints To Freedom trustees made the decision to employ a paid fundraiser in September 2023. Due to the growing needs of the charity, we felt this had become necessary. Our hopes are that this paid role will boost our income and help us to financially support helping more dogs.

Victoria has been integral in securing grants and organising events to raise funds throughout the year, with our first charity Gala being arranged for September 2024.

### **Our Collaboration Tools**

Workplace by Meta continues to be our volunteer collaboration platform.

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 Pawprints to Freedom 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 2024/25, we aim to recruit more staff at both the shelter and 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 120 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 attend community events to raise funds. 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 throughout our volunteer platform 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 £610,827 (2023: £603,952) and total charitable expenditure amounted to £618,815 (2023: £574,761) including expenditure on support and governance costs of £10,837 (2023: £11,860 ), resulting in a deficit of £7,988 (2023: surplus £29,191). At the year end, amounts held in unrestricted reserves were £8,948 (2023: £16,936).



# PAWPRINTS TO FREEDOM LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

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### *Reserves policy*

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 prior years VAT registration 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.

### *Principal funding sources*

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 Campaigns, 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, improving it's chance of being adopted by facilitating a meet in person. We also use this method of fundraising for dogs who've been offered a foster home.

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 many months we were unable to re-home dogs to the UK after the transportation ban 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 and privately owned dogs from individuals who need support in rehoming their resident dogs, we are looking at how we grow these teams to better support dogs here in the UK also.

We took in 78 UK owner-surrender dogs this period and hope to help many more.

We would like to find some private land and/or individuals to collaborate with in the UK, to have kennels we own to help the dogs who need our help urgently.

We're hoping to found an NGO in Romania and build a premises to have our own shelter which we can use to relieve pressure on the public shelter. 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.

# PAWPRINTS TO FREEDOM LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

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### 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.

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:

K Drain	(Resigned 31 December 2024)
E Goss	(Resigned 18 December 2023)
R Smyth	
C Letheby	(Resigned 12 July 2023)
C Barnes	(Appointed 8 January 2024)
C Perrin	
C Bracken Knighton	(Appointed 1 January 2025)
H Mountjoy-Hicks	(Appointed 31 December 2024)

### *Recruitment and appointment of trustees*

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.

# PAWPRINTS TO FREEDOM LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

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### 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 regularly 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 team 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.

Since our last report, our working relationship with REAN and Final Stop Rescue for the Spay and Care Programme has ended, but we have secured a new spay partnership outlined earlier in this 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.

We have also welcomed a paid fundraiser to our staff.

### Statement of 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 year.

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.

# PAWPRINTS TO FREEDOM LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MAY 2024*

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



R Smyth  
**Trustee**

30 March 2025



C Perrin  
**Trustee**

# PAWPRINTS TO FREEDOM LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF PAWPRINTS TO FREEDOM LIMITED

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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 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 (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: 31 March 2025

# PAWPRINTS TO FREEDOM LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MAY 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
Donations and legacies	2	298,834	30,580	329,414	420,882	2,351	423,233
Charitable activities	3	174,908	7,300	182,208	-	85,801	85,801
Other trading activities	4	99,205	-	99,205	94,918	-	94,918
<b>Total income</b>		<u>572,947</u>	<u>37,880</u>	<u>610,827</u>	<u>515,800</u>	<u>88,152</u>	<u>603,952</u>
<b>Expenditure on:</b>							
Raising funds	5	51,218	-	51,218	84,695	-	84,695
Charitable activities	6	529,717	37,880	567,597	401,914	88,152	490,066
<b>Total expenditure</b>		<u>580,935</u>	<u>37,880</u>	<u>618,815</u>	<u>486,609</u>	<u>88,152</u>	<u>574,761</u>
<b>Net income/(expenditure) and movement in funds</b>		(7,988)	-	(7,988)	29,191	-	29,191
<b>Reconciliation of funds:</b>							
Fund balances at 1 June 2023		16,936	-	16,936	(12,252)	-	(12,252)
<b>Fund balances at 31 May 2024</b>		<u>8,948</u>	<u>-</u>	<u>8,948</u>	<u>16,936</u>	<u>-</u>	<u>16,936</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# PAWPRINTS TO FREEDOM LIMITED

## BALANCE SHEET

AS AT 31 MAY 2024

	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Stocks	11	500		500	
Cash at bank and in hand		23,209		36,875	
		<u>23,709</u>		<u>37,375</u>	
<b>Creditors: amounts falling due within one year</b>	12	(14,761)		(20,439)	
<b>Net current assets</b>			8,948		16,936
<b>The funds of the charity</b>					
Share capital			3		3
Unrestricted funds	15		8,945		16,933
			<u>8,948</u>		<u>16,936</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 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 30 March 2025



R Smyth  
Trustee



C Perrin  
Trustee

Company registration number 12501343 (England and Wales)

# PAWPRINTS TO FREEDOM LIMITED

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 MAY 2024**

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	18		(13,666)		10,062
<b>Net cash used in investing activities</b>			-		-
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(13,666)		10,062
Cash and cash equivalents at beginning of year			36,875		26,813
<b>Cash and cash equivalents at end of year</b>			23,209		36,875



# PAWPRINTS TO FREEDOM LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MAY 2024**

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### **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 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 £.

#### **1.2 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.

#### **1.3 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.

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 2024

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### 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 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.

#### 1.7 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 2024

### 1 Accounting policies (Continued)

#### 1.8 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.

#### 1.9 Retirement benefits

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

### 2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	298,834	30,580	329,414	417,147	2,351	419,498
Grants	-	-	-	3,735	-	3,735
	<u>298,834</u>	<u>30,580</u>	<u>329,414</u>	<u>420,882</u>	<u>2,351</u>	<u>423,233</u>

### 3 Charitable activities

	2024 £	2023 £
Adoption Fees	<u>182,208</u>	<u>85,801</u>
Analysis by fund		
Unrestricted funds - general	174,908	-
Restricted funds	<u>7,300</u>	<u>85,801</u>
	<u>182,208</u>	<u>85,801</u>

### 4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	<u>99,205</u>	<u>94,918</u>

# PAWPRINTS TO FREEDOM LIMITED

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

### 5 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>		
Advertising	1,535	205
Other fundraising costs	1,319	350
	<u>2,854</u>	<u>555</u>
<b>Trading costs</b>		
Other trading activities	48,364	84,140
	<u>51,218</u>	<u>84,695</u>

### 6 Expenditure on charitable activities

	Core 2024 £	Core 2023 £
<b>Direct costs</b>		
Staff costs	168,642	110,874
Food and other costs	58,267	31,829
Foster and kennel costs	13,538	9,747
Preps and other costs	4,785	14,183
Transport and import costs	33,442	56,799
Vet	101,054	62,660
Public shelter wages and running costs	130,864	140,466
Rent, utilities and insurance	35,639	42,672
Other expenses	1,490	2,106
Bank and other charges	9,039	6,870
	<u>556,760</u>	<u>478,206</u>
<b>Share of support and governance costs (see note 7)</b>		
Support	3,920	4,757
Governance	6,917	7,103
	<u>567,597</u>	<u>490,066</u>
<b>Analysis by fund</b>		
Unrestricted funds	529,717	401,914
Restricted funds	37,880	88,152
	<u>567,597</u>	<u>490,066</u>

# PAWPRINTS TO FREEDOM LIMITED

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

### 7 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
IT and subscriptions	3,743	-	3,743	2,708	-	2,708
Travel expenses	177	-	177	1,650	-	1,650
Printing and Stationery	-	-	-	399	-	399
Accountancy	-	5,128	5,128	-	4,452	4,452
Legal and professional	-	1,789	1,789	-	2,651	2,651
	<u>3,920</u>	<u>6,917</u>	<u>10,837</u>	<u>4,757</u>	<u>7,103</u>	<u>11,860</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:

	2024 Number	2023 Number
	<u>10</u>	<u>7</u>
<b>Employment costs</b>	<b>2024 £</b>	<b>2023 £</b>
Wages and salaries	162,168	107,052
Social security costs	4,001	2,353
Other pension costs	2,473	1,469
	<u>168,642</u>	<u>110,874</u>

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

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

The charity considers its key management personnel comprise the Trustees, who are not remunerated.

### 10 Taxation

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

# PAWPRINTS TO FREEDOM LIMITED

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

### 11 Stocks

	2024 £	2023 £
Finished goods and goods for resale	500	500

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

	2024 £	2023 £
Other taxation and social security	4,114	16,190
Trade creditors	5,725	949
Other creditors	3,172	1,700
Accruals and deferred income	1,750	1,600
	14,761	20,439

### 13 Retirement benefit schemes

	2024 £	2023 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	2,473	1,469

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 14 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 June 2023 £	Incoming resources £	Resources expended £	At 31 May 2024 £
Fundraising for individual dogs	-	30,580	(30,580)	-
Neuter fund	-	7,300	(7,300)	-
	-	37,880	(37,880)	-

#### Previous year:

	At 1 June 2022 £	Incoming resources £	Resources expended £	At 31 May 2023 £
Fundraising for individual dogs	-	88,152	(88,152)	-

#### Fundraising for Individual dogs

Funds raised by individual donations to cover costs to care for specific dogs rescued and in need of specific care for example vet care, transport costs for rescue from public kennels, food costs for winter etc.

# PAWPRINTS TO FREEDOM LIMITED

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

### 15 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 June 2023 £	Incoming resources £	Resources expended £	At 31 May 2024 £
General funds	16,933	572,947	(580,935)	8,945
Previous year:	At 1 June 2022 £	Incoming resources £	Resources expended £	At 31 May 2023 £
General funds	(12,258)	515,800	(486,609)	16,933

### 16 Operating lease commitments

#### Lessee

The operating leases represent leases of £20,000 annually for rent of kennels from third parties. The leases are negotiated over terms of 6 years and 11 months and rentals are fixed for that period. The lease has a remaining 3 years and 1 month before it expires.

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	20,000	20,000
Between two and five years	41,667	61,667
	61,667	81,667

### 17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

# PAWPRINTS TO FREEDOM LIMITED

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

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18	Cash generated from operations	2024 £	2023 £
	(Deficit)/surplus for the year	(7,988)	29,191
	Movements in working capital:		
	(Decrease) in creditors	(5,678)	(8,804)
	(Decrease) in deferred income	-	(10,325)
		<hr/>	<hr/>
	Cash (absorbed by)/generated from operations	(13,666)	10,062
		<hr/>	<hr/>

### 19 Analysis of changes in net funds

The charity had no material debt during the year.