

**Monarch's Mutts Dog Rescue**  
**Charity Number: 1199970**

**Annual Report and Financial Statements**

**Period 2 April 2023 to 31 March 2024**



**Monarch's Mutts Dog Rescue**  
**Period Ended 31 March 2024**

**Annual Report and Financial Statements**

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**Monarch's Mutts Dog Rescue**  
**Period Ended 31 March 2024**

**Charity Reference and Administrative Details**

|                                    |                                                                                           |       |
|------------------------------------|-------------------------------------------------------------------------------------------|-------|
| <b>Charity registration number</b> | 1199970                                                                                   |       |
| <b>Trustees</b>                    | Lucy Antill<br>Daniel Peace<br>Kate Antill<br>Sarah Craney                                | Chair |
| <b>Registered office</b>           | 15 Alison Road<br>Halesowen<br>B62 0AT                                                    |       |
| <b>Independent examiner</b>        | RD Accounting Limited<br>12C Two Locks<br>Hurst Business Park<br>Brierley Hill<br>DY5 1UU |       |

**Monarch's Mutts Dog Rescue**  
**Period Ended 31 March 2024**

**Trustees' Annual Report**

The Trustees present their report and the independently examined financial statements of the charity for the period ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document 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 published in October 2019

**Trustees of the charity**

The trustees who have served during the period and since the period end are listed in the reference and administration details on page 2.

**Objectives and activities**

FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF ANIMALS, IN PARTICULAR DOGS, IN NEED OF CARE AND ATTENTION BY PLACING SUCH ANIMALS INTO FOSTER HOMES OR MAINTAINING A RESCUE CENTER OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF THE ANIMALS, SEEKING TO SUITABLY REHOME THEM, AND TAKING REASONABLE STEPS TO ENSURE THEY REMAIN IN THEIR NEW HOME BY OFFERING SUPPORT AND GUIDANCE TO THE OWNERS. (2) TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS, IN PARTICULAR DOGS BY EDUCATING THE PUBLIC IN MATTERS PERTAINING TO ANIMAL AND DOG WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG DOGS.

**Public benefit statement**

The charity provides public benefit as demonstrated in its objectives and activities statement above.

**Strategic Report**

**Achievements and performance**

In this reporting year, we achieved the following and continue to perform to an excellent standard of dog rescue:

- Rescued, rehabilitated & rehomed 95 dogs-ensuring all vet work was completed/to be completed at our cost in the new home, before adoption.
- Ensured these dogs are safe for life with full rescue back up.
- Neutered 5 dogs and supported owners to keep their pet with them.
- Provided dog food to 14 owners & supported them to keep their dog with them.
- Completed 6 community talks & attended 10 community fundraising events.

**Monarch's Mutts Dog Rescue**  
**Period Ended 31 March 2024**

**Trustees' Annual Report**

- Continued recruitment, support and training of volunteers and volunteer foster carers
- Continued to raise public awareness of dog welfare through our social media (Facebook/Instagram and now Tick Tock) pages & public facing activities.
- We paid for the exemption/insurance of 56 XL Bullies and supported their owners through the exemption process, providing advice and support throughout
- Microchipped 10 XL Bullies for their owners at no cost.
- Neutered 2 XL Bullies and supported one of these owners through homelessness and ensured she could keep her dog.
- Provided 11 muzzle fittings and free muzzles for XL bully owners.
- Provided some brief training advice on walking and muzzle training for xl bully owners.
- Provided 40 metal ID tags and collars to XL bully owners at no cost.
- This year, it became more apparent than ever, that foster carers are becoming less available. Due to the cost-of-living crisis, many are working extra hours or changing jobs. Less people are working from home as before, yet we have many more dogs needing rescue space since covid & the housing/cost of living crisis. Pre covid, we got 3 to 5 messages per week asking for rescue space, now we get those numbers per day.

In January We decided that we needed an emergency building for storage and to comfortably house 1 or 2 dogs in an emergency. We wanted a building where we could store dog food with the idea to start a dog food bank (once we can get regular, suitable food donations) Work started in February on the "Muthutt" a brick building, insulated, sound proofed & like a home/office space. Completion is expected by the end of June 2024.

**Financial review (including reserves policy)**

During the period the charity received income totaling £58,388 and incurred expenditure totaling £54,465, this generated a surplus of £3,923. The total unrestricted funds of the charity, excluding fixed assets and related finance at 31 March 2024 was £3,485. The charity seeks to hold reserves totaling £3,000 to cover unexpected / emergency veterinary bills and provisions.

**Structure, governance and management**

The charity is governed by its governing document which was established on 4 August 2022. The charity was established for the benefit of the public to relieve the suffering of animals, in particular, dogs in need of care and attention.

The charity is managed by the board of Trustees and assisted by a large team of volunteers.

**Monarch's Mutts Dog Rescue**  
**Period Ended 31 March 2024**

**Trustees' Annual Report**

**Trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 of the charity 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed;
- 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 proper 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 Charities Act 2011 and the provisions of the trust deed. 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.

On behalf of the board

Lucy Antill, Trustee

Date

**Independent Examiners Report to the Trustees**

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 March 2024 which are set out on pages 6 to 7.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 130 of the Act;  
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Jessica Dunkley FCCA  
RD Accounting Limited  
12C Two Locks  
Hurst Business Park  
Brierley Hill  
DY5 1UU

Date

**Monarch's Mutts Dog Rescue**  
**Period Ended 31 March 2024**  
**Statement of Financial Position**

| <b><u>Income</u></b>             | <b>P/E 31.03.24</b> | <b>P/E 01.04.23</b> |
|----------------------------------|---------------------|---------------------|
| Donations and legacies           | £ 25,460            | £ 19,456            |
| Charitable Activities            | £ 32,928            | £ 17,087            |
| Other trading activities         | £ -                 | £ -                 |
| <b>Total income</b>              | <b>£ 58,388</b>     | <b>36,543</b>       |
| <br>                             |                     |                     |
| <b><u>Expenditure</u></b>        |                     |                     |
| <b>Raising funds</b>             |                     |                     |
| Advertising                      | £ 434               | £ 200               |
| <b>Charitable activities</b>     |                     |                     |
| Animal feed / toys               | £ 6,367             | £ 3,187             |
| Veterinary costs                 | £ 24,748            | £ 13,259            |
| Vehicle running costs            | £ 10,199            | £ 7,164             |
| Dog Training                     | £ -                 | £ 1,000             |
| Telephone                        | £ 2,561             | £ 1,319             |
| Repairs and maintenance          | £ 163               | £ 290               |
| Printing, postage and stationery | £ 41                | £ 21                |
| Rent / field hire                | £ 1,285             | £ 800               |
| Insurance                        | £ 355               | £ 355               |
| Subscriptions / XL Bully exemp.  | £ 4,843             | £ 45                |
| Misc                             | £ 548               | £ 124               |
| Depreciation                     | £ 2,153             | £ 2,870             |
| Interest                         | £ 770               | £ 513               |
| Professional fees                | £ -                 | £ -                 |
| <b>Total expenditure</b>         | <b>£ 54,465</b>     | <b>£ 31,146</b>     |
| <b>Net income/expenditure</b>    | <b>£ 3,923</b>      | <b>£ 5,397</b>      |
| <br>Reserves brought forward     | <br>£ 7,470         | <br>£ 2,073         |
| <b>Reserves carried forward</b>  | <b>£ 11,393</b>     | <b>£ 7,470</b>      |

All income and expenditure derive from continuing activities.

**Monarch's Mutts Dog Rescue**  
**Period Ended 31 March 2024**

**Balance Sheet**  
**Charity Number: 1199970**

|                                              | <b>31.3.24</b> |               | <b>1.4.23</b> |              |
|----------------------------------------------|----------------|---------------|---------------|--------------|
| <b>Fixed Assets</b>                          | <b>£</b>       | <b>12,560</b> | <b>£</b>      | <b>8,610</b> |
| <hr/>                                        |                |               |               |              |
| <b><u>Current Assets</u></b>                 |                |               |               |              |
| Bank                                         | £              | 3,485         | £             | 5,806        |
|                                              | £              | 3,485         | £             | 5,806        |
| <hr/>                                        |                |               |               |              |
| <b><u>Creditors</u></b>                      |                |               |               |              |
| Hire Purchase                                | £              | 4,652         | £             | 6,946        |
| <hr/>                                        |                |               |               |              |
| <b>Total assets less current liabilities</b> | <b>£</b>       | <b>11,393</b> | <b>£</b>      | <b>7,470</b> |
| <hr/>                                        |                |               |               |              |
| <b><u>Represented by:</u></b>                |                |               |               |              |
| Unrestricted Reserves                        | <b>£</b>       | <b>11,393</b> | <b>£</b>      | <b>7,470</b> |
| <hr/>                                        |                |               |               |              |

The financial statements were approved and authorised for issue by the Board on

Signed on behalf of the board of trustees

Lucy Antill, Trustee

The notes on pages 8 to 11 form part of these financial statements.

## **1 Summary of significant accounting policies**

### **General information and basis of preparation**

Monarch's Mutts Dog Rescue is a Charity registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are that of dog rescue and re-homing.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### **Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

### **Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

**Monarch's Mutts Dog Rescue**  
**Period ended 31 March 2024**  
**Notes to the Financial Statements**

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

**Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

|                              |                      |
|------------------------------|----------------------|
| Leasehold land and buildings | No depreciation      |
| Motor vehicles               | 25% Reducing Balance |

**Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to sell. Cost includes all costs of purchase and other costs incurred in bringing stock to its present location and condition. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

**Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

**Leases**

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations are included in creditors.

**Monarch's Mutts Dog Rescue**  
**Period ended 31 March 2024**  
**Notes to the Financial Statements**

**Tax**

The charity is an exempt charity for UK corporation tax purposes.

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2 Income from donations and legacies**

|           | 2024<br>£    | 2023<br>£    |
|-----------|--------------|--------------|
| Donations | 25,460       | 19,456       |
|           | <hr/> 25,460 | <hr/> 19,456 |
|           | <hr/>        | <hr/>        |

**3 Income from charitable activities**

|                                      | 2024<br>£    | 2023<br>£    |
|--------------------------------------|--------------|--------------|
| Dog adoption fee and raffle payments | 32,928       | 17,087       |
|                                      | <hr/> 32,928 | <hr/> 17,087 |
|                                      | <hr/>        | <hr/>        |

**4 Independent examiner's remuneration**

The independent examiner's remuneration amounts to £nil. (2023 - £nil)

**5 Trustees' and key management personnel remuneration and expenses**

The trustees neither received nor waived any remuneration during the year (2023 - £Nil).

The trustees did not have any expenses reimbursed during the year (2023 - £nil).

**6 Staff costs and employee benefits**

The charity has no employees.

**Monarch's Mutts Dog Rescue**  
**Period ended 31 March 2024**  
**Notes to the Financial Statements**

**7 Tangible fixed assets**

|                         | Land and<br>buildings<br>£ | Motor<br>vehicles<br>£ | Total<br>£ |
|-------------------------|----------------------------|------------------------|------------|
| Cost:                   |                            |                        |            |
| At 1 April 2023         | -                          | 14,540                 | 14,540     |
| Additions               | 6,102                      | -                      | 6,102      |
| Disposals               | -                          | -                      | -          |
| At 31 March 2024        | 6,102                      | 14,540                 | 20,642     |
| Depreciation:           |                            |                        |            |
| At 1 April 2023         | -                          | 5,930                  | 5,930      |
| Charge for the year     | -                          | 2,152                  | 2,152      |
| Eliminated on disposals | -                          | -                      | -          |
| At 31 March 2024        | -                          | 8,082                  | 8,082      |
| Net book value:         |                            |                        |            |
| At 1 April 2023         | -                          | 8,610                  | 8,610      |
| At 31 March 2024        | 6,102                      | 6,458                  | 12,560     |

**8 Debtors**

|               | 2024<br>£ | 2023<br>£ |
|---------------|-----------|-----------|
| Trade debtors | -         | -         |
|               | -         | -         |

**9 Creditors: amounts falling due within one year**

|                              | 2024<br>£ | 2023<br>£ |
|------------------------------|-----------|-----------|
| Trade creditors              | -         | -         |
| Hire Purchase                | 4,652     | 6,946     |
| Accruals and deferred income | -         | -         |
|                              | 4,652     | 6,946     |

The Hire Purchase is secured over the motor vehicles.

**10 Related party transactions**

There are no related party transactions during the period (2023: £nil).