

DOGS IN NEED

England & Wales · Charity number 1098870

Details

Status	Registered
Legal form	Charitable company
Company number	04678335
Registered	2003-08-05
Register	View on the Charity Commission register

Contact

Address
3 Holmdale Cottages
Felday Glade
Holmbury St. Mary
Dorking
Surrey
RH5 6PG

Phone 07768644329

Email richard@dogsinneed.co.uk

Website www.dogsinneed.co.uk

Activities

Objects: TO RELIEVE SUFFERING AMONGST DOGS AND OTHER SUCH ANIMALS (HEREAFTER CALLED THE ' ANIMALS') AS THE TRUSTEES SHALL IN THEIR ABSOLUTE DISCRETION DECIDE, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE FOLLOWING MEANS:-1. THE PROVISION OF CARE AND PROTECTION FOR ANIMALS WHICH HAVE BEEN ABANDONED, NEGLECTED, MALTREATED OR WHICH IN THE OPINION OF THE TRUSTEES ARE OTHERWISE IN NEED OF SUCH CARE AND PROTECTION;2. THE PROCUREMENT OF SUITABLE HOMES FOR THE ANIMALS IN NEED WHETHER BY REASON OF BEING ABANDONED, STRAY OR OTHERWISE HOMELESS, OR BECAUSE THEIR PRESENT OWNERS ARE UNABLE OR NO LONGER WISH TO KEEP THEM;3. THE PROVISION OF ASSISTANCE TO OWNERS OF THE ANIMALS RESIDENT WITHIN THE UNITED KINGDOM TO MEET VETERINARY FEES OR OTHER COSTS IN FURTHERANCE OF THE WELL-BEING OF SUCH ANIMALS WHERE SUCH OWNERS WOULD OTHERWISE (IN THE OPINION OF THE TRUSTEES) HAVE BEEN UNABLE TO MEET SUCH FEES WITHOUT SUFFERING UNDUE HARDSHIP;4. THE PREVENTION OF THE UNWANTED BREEDING OF THE ANIMALS; AND 5. THE ADVANCEMENT OF PUBLIC EDUCATION IN THE NEEDS AND PROPER CARE OF THE ANIMALS.

Activities: The charity cares for and rehomes dogs no longer wanted by their owners.

Classification

- **How:** Provides Human Resources
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** UNITED KINGDOM
- Ireland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£35,827	£28,802	-	-
2024-03-31	£56,291	£41,074	-	-
2023-03-31	£41,374	£49,557	-	-
2022-03-31	£19,546	£20,383	-	-
2021-03-31	£45,942	£29,963	-	-

Trustees

Name	Role	Appointed
RICHARD POWLES	Chair	
Deborah Ann Spear		2022-11-09
Frances Elizabeth Hampshire		2022-06-06
Isabel Saez Pujol		2026-03-18
Neil Edward Coode		2016-03-04
Rachael Alexandra Litton		2026-03-18

DOGS IN NEED

England & Wales - Charity number 1098870

Accounts

**Dogs in Need
Company Limited by Guarantee**

Financial Statements for the year ended 31 March 2025

Dogs in Need
Company Limited by Guarantee

Financial Statements
31 March 2025

Company Registration Number: 04678335

Charity Number: 1098870

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Trustees' Annual Report

The Trustees, who are also directors of the Company for the purposes of company law, present their report and the unaudited financial statements of the Company for the year ended 31 March 2025.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 Ireland (FRS102), 2019.

Reference and Administrative Details

Charity Name	Dogs in Need
Charity Registration Number	1098870
Company Registration Number	4678335
Registered Office	First Floor, Gateway House, Tollgate Chandler's Ford, Eastleigh. SO53 3TG
Correspondence Address	3 Holmdale Cottages, Felday Glade Holmbury St Mary, Dorking. RH5 6PG

Directors who have held office since 1 April 2024:

Richard Powles (Chairman since 6 September 2023)

Neil Coode*

Fran Hampshire*

Sarah Lambert – resigned 9 April 2025

Debbie Spear

* Directors who retired by rotation and were re-elected at the AGM on 9 April 2025

Other officers and advisers of the Company:

Bernard Brace FCCA (Independent Examiner)	Bernard Brace Accountants, 52 Smithbrook Kilns Cranleigh. GU6 8JJ
Bank	National Westminster Bank plc, 9 High Street, Cobham. KT11 3DJ
Investment Manager	Evelyn Partners, 45 Gresham Street, London. EC2V 7BG
Solicitors	Moore Barlow, Gateway House, Tollgate, Chandler's Ford, Eastleigh. SO53 3TG

Structure, Governance and Management

Dogs in Need is a company limited by guarantee operating under a Memorandum and Articles of Association dated 12th February 2003, as amended on 27th June 2003. In the event of the Company being wound up, members are required to contribute an amount not exceeding £1 towards any deficit.

The Company was registered as a charity on 5th August 2003. The directors of the Company are also charity trustees for the purposes of charity law.

The Company's Memorandum and Articles of Association require that one third of the directors retire by rotation each year but are eligible for re-election. In addition, directors may be co-opted onto the Board during the year, but only hold office until the next Annual General Meeting. Information regarding Directors who held office in the period is given above.

Although the board of directors is small, care is taken to ensure that amongst the directors, the necessary skills to manage both the corporate and the operational affairs of the Company are present.

The Board has agreed, and keeps under regular review, operational guidelines for the re-homing of dogs in addition to other policies. All the Directors play some part in the operational activities of the Company, and correspond and meet regularly in addition to formal board meetings, in an ongoing routine of mutual consultation.

Objectives and Activities

The Company's objects are to relieve suffering amongst dogs and other such animals, by:

- Providing care and protection to these animals
- Finding suitable homes for stray, abandoned or unwanted animals
- Providing financial assistance to owners unable to afford veterinary or other costs in support of the animals' wellbeing
- Preventing unwanted breeding
- Advancing public education in the needs and care of the animals
- Other means as appropriate

Although the Company may work with a variety of animals, the present principal activity of the Company is to relieve suffering amongst dogs, primarily through finding forever homes for stray, abandoned and unwanted dogs and providing ancillary support, for example with veterinary fees and training costs.

The main activities undertaken by the Company to carry out its charitable purposes for the public benefit are:

- Finding secure homes which can provide good standards of ongoing care for stray and abandoned dogs.
- Supporting people who can no longer keep their dogs, for example through a change in personal circumstances, by finding their animals a suitable new home.
- Caring for dogs which might otherwise have to be destroyed, ensuring that they receive appropriate veterinary treatment.
- In carefully selected cases, providing financial support for veterinary treatment and training and other costs, which owners could not otherwise afford or to support the dog in successfully settling into its new home.

- Being a small charity, it is able to be flexible in its homing rules, making dogs available to people, particularly elderly people, who might not meet the requirements of other organisations, thus bringing to them the benefits of animal ownership.

The Trustees have complied with their duty to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Achievements and Performance

During the financial year to 31 March 2025, Dogs in Need re-homed 45 dogs (2023/24 – 80 dogs), and referred a further 19 to specialist breed rescue organisations for re-homing.

Dogs in Need has found homes for a number of stray and abandoned dogs from Pounds in the South East, once they had served their statutory seven days, and also re-homed local dogs which were no longer wanted by their owners or whose owners were no longer able to care for them, for example through bereavement or a change in personal circumstances.

However, we now obtain the majority of our dogs from Mo Chara, an Irish animal rescue charity which takes many dogs from overflowing Pounds. Mo Chara kennels the dogs through the quarantine period and undertakes all necessary veterinary treatment, including neutering, vaccinating and treating for parasites. Mo Chara makes a flat charge for each dog and arranges transport to the UK for which Dogs in Need also pays. When Mo Chara has no capacity for further dogs, it passes them to Vigorous Kennels who charge Dogs in Need a daily rate for their services. We occasionally take dogs direct from Vigorous, in which case they arrange for the necessary veterinary treatment at our expense and kennel the dogs through the quarantine period.

Dogs looking for a home are featured on Dogs in Need's website and Facebook page, and are further advertised by general networking. People interested in a particular dog contact Dogs in Need in the first instance, and if appropriate are then put in contact with the team at Mo Chara who are able to provide any further information that they may have about that dog. Dogs in Need also carries out remote home checks, to confirm suitability of the home environment including security and how long the dog may be left alone. Because of the time the dogs have to spend in kennels in Ireland, they will have a potential home waiting for them when they arrive in the UK. New owners are able to pick up their dog once the necessary formalities have been completed on arrival.

On the rare occasions that the new home does not work out, the dog will typically be placed in carefully selected commercial kennels or with a foster carer, until a suitable home can be found. With dogs from England, we do our best to move them directly from their old to their new home, but where this is not possible, we use commercial kennels or foster homes.

We do not have a "no destruction" policy; we only put dogs down if their behavior is threatening to humans, thus making them impossible to home responsibly. If they are not already neutered, it is our policy to neuter all bitches or to secure their neutering as a condition of the transfer to their new owner. We do not insist on the neutering of dogs save for behavioral or health reasons. Some dogs do come with serious problems. Our policy is to support owners in procuring whatever treatment the dogs need and to support new owners with advice and training costs.

Beyond this, we commonly give advice to owners who have problems with their dogs and are thinking of re-homing them. We also direct some owners towards breed specific specialists; we do this particularly where the dog is of a breed that experience tells us that we would have difficulty in re-homing.

The Company runs a strong policy of co-operation with others operating in the same line. With their consent, we pass on names of those willing to give homes to dogs to other organisations, and we seek homes for dogs held by other organisations. In this way, we build up a network of contacts that enhances the prospects of each dog. The only restriction to this networking is that we only work with those who follow a policy on the suitability of new homes that reflects our own, especially on issues of garden security and on dogs not being left on their own for extended periods of time. Nevertheless, by this route, a considerable number of other dogs will have benefitted from our efforts.

Risk Management

The Directors keep under constant review the operational risks that might threaten the Company. These primarily reside around our ability to find suitable kennelling and behavioural risks of dogs in our care. Dogs in Need has no premises of its own, and works closely with a small number of commercial kennels which share our values and which will care properly for the dogs placed with them. We also have a number of trusted foster carers. Dogs in Need has well-established management practices designed to limit the risks posed by behavioural issues, and these are backed up by appropriate insurance cover.

Financial Review

During the financial year, the Company had total income of £35,827 (2023/24 - £56,291) and expenditure of £26,802 (2022/24 - £41,074). These figures include legacies received of £6,880 (2023/24 - £30,000) and charitable donations made of £1,447 (2023/24 - £nil).

Transfer fees charged to new owners comprise 37% of operational income excluding Legacies (2023/24 – 66%), with the majority of the balance provided by donations and investment income.

The Company has no employees and is run entirely by volunteers who are not remunerated for their services, though reasonable costs are reimbursed if requested. Direct costs of caring for animals largely comprise transfer fees paid to an Irish charity, transport, commercial kennels and veterinary fees. Administrative expenses are closely controlled, and include insurance, accountancy and printing and stationery costs.

Net income of £9,025 after Legacies received (2023/24 – net income £15,217) is in line with expectations.

The financial markets continued to rally for the first half of the financial year, with inflation across Western economies and hence interest rates starting to fall. However, the UK Budget announcement in October 2024 brought the prospect of tax increases and pressure on public sector wages which may cause inflationary pressure. In addition, there continues to be considerable uncertainty in world markets following the US Election and the implementation of trade tariffs. The Company shows a modest revaluation surplus of £1,202 on its investment portfolio for the financial year to 31 March 2025 (2023/24 - £7,121).

The Company's investment policy is to hold funds surplus to day-to-day operational requirements in a balanced investment portfolio, with a view to delivering an annual income and modest capital growth in the medium term to fund the future activities of the Charity. The investment portfolio is managed by professional investment managers. The Trustees continue to monitor investment performance closely and regularly review the Company's investment policy.

Net assets as at 31 March 2025 were £165,458 (2024 - £155,231), which were wholly represented by unrestricted income funds. There are no designated funds. Dogs in Need has no restricted income funds or endowment funds. Assuming similar levels of income and expenditure going forward, the Company has net assets sufficient to fund its charitable activities for the foreseeable future, and has not adopted a formal Reserves Policy.

Responsibilities of the Directors

Company Law requires the Directors to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Company at the balance sheet date and of its incoming resources and expenditure. In preparing these financial statements, the Directors should follow best practice and:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent and,
- prepare the financial statements on a going concern basis unless it is appropriate to consider that the Company will not continue on that basis.

The Board recognises its responsibility for maintaining proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the Company and enables them to ensure that the financial statements comply with the Companies Act.

The Directors are also responsible for safeguarding the assets of the Company and thus for taking reasonable steps for the prevention of fraud and other irregularities.

Approved by the Board of Trustees on 17 September 2025 and signed on its behalf by:



.....
Richard Powles, Chairman

**INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF DOGS IN NEED**

I report on the accounts of the company for the year ended 31 March 2025 which are set out on pages 7 to 12.

RESPONSIBILITIES AND BASIS OF REPORT

The trustees (who are also the directors of Dogs in Need for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

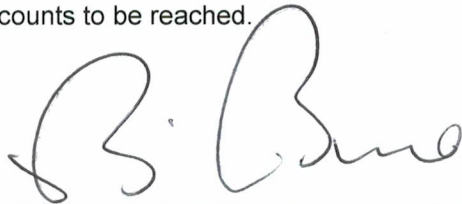
Having satisfied myself that the accounts of the company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

- Accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- The accounts do not accord with such records; or
- The accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts show a "true and fair view" which is not a matter considered as part of an independent examination; or
- The accounts have not been prepared in accordance with the Charities SORP (FRS2).

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.



... 17 September 2025...

Bernard Brace FCCA
Independent Examiner
Bernard Brace Accountants
52 Smithbrook Kilns
Cranleigh. GU6 8JJ

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the Income and Expenditure Account)

		2024/25	2023/24
		Unrestricted Funds	Unrestricted Funds
	Note	£	£
<i>Income from:</i>			
Donations	2	15,428	5,965
Legacies	2	6,880	30,000
Charitable activities	3	10,575	17,450
Investments	4	2,944	2,876
Total Incoming Resources		35,827	56,291
<i>Expenditure on:</i>			
Raising funds	5/10	1,527	1,379
Charitable activities	6	23,828	39,695
Charitable donations	7	1,447	-
Total Outgoing Resources		26,802	41,074
Net Income / (Expenditure)		9,025	15,217
Other Recognised Gains and (Losses)			
Revaluation of Investments	10	1,202	7,121
Net Movement in Funds		10,227	22,338
<i>Reconciliation of Funds</i>			
Total Funds Brought Forward		155,231	132,893
Total Funds Carried Forward		165,458	155,231

The Statement of Financial Activities includes all gains and losses recognised in the year.
All of the above amounts relate to continuing activities.

The Notes on Pages 9-12 form part of these Accounts.

BALANCE SHEET		2025	2024
	Note	£	£
Fixed Assets			
Investments	10	120,529	120,853
		120,529	120,853
Current Assets			
Debtors	11	694	586
Cash at Bank		45,956	40,284
		46,650	40,870
Liabilities			
Creditors: Amounts falling due within one year	12	(1,721)	(6,492)
Net Current Assets		44,929	34,378
 Total Assets less Current Liabilities		 165,458	 155,231
 Net Assets		 165,458	 155,231
Funds			
Restricted Income Funds		-	-
Unrestricted Income Funds		165,458	155,231
Total Funds		165,458	155,231

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the Board and authorised for issue on 17 September 2025 and are signed on their behalf by:

.....
Richard Powles, Chairman

Company registration Number: 06603028

The Notes on Pages 9-12 form part of these Accounts.

NOTES

1. ACCOUNTING POLICIES

Basis of accounting

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 Ireland (FRS102) (effective 1 January 2019) and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention, except for Investments which are included at market value.

Fund accounting

Funds are split between Unrestricted and Restricted funds. Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Restricted funds are funds where the donor has determined the way in which the charity should apply the funds.

The charity has no Endowment funds.

Income and Expenditure

All income is included in the financial statements when the Company is entitled to the income and the amount can be identified with reasonable accuracy.

Expenditure is recognised on an accruals basis as a liability is incurred.

Taxation

The Company is exempt from tax on its charitable activities.

The charity is not registered for VAT and as such all VAT is irrecoverable. VAT is included with the costs to which it relates.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds 2025 £	Total Funds 2024 £
Donations	15,428	5,965
Legacies	6,880	30,000
	<hr/> 22,308	<hr/> 35,965

Dogs in Need received a very generous donation of £10,000 from Sussex Pet Rescue in 2025.

There were no restricted donations or legacies in 2024 or 2025.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2025 £	Total Funds 2024 £
Transfer fees charged to new owners	10,575	17,450
Other income	-	-
	<u>10,575</u>	<u>17,450</u>

Dogs in Need charges a fee to new owners to help cover the running costs of the charity.

4. INCOME FROM INVESTMENTS

	Unrestricted Funds 2025 £	Total Funds 2024 £
Investment income	2,526	2,426
Bank interest	418	450
	<u>2,944</u>	<u>2,876</u>

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds 2025 £	Total Funds 2024 £
Investment management costs	1,527	1,379
	<u>1,527</u>	<u>1,379</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds 2025 £	Total Funds 2024 £
Caring for animals:		
Direct costs	21,805	37,276
Administration expenses	2,023	2,419
	<u>23,828</u>	<u>39,695</u>

**Dogs in Need
Company Limited by Guarantee**

Financial Statements for the year ended 31 March 2025

7. CHARITABLE DONATIONS

	Unrestricted Funds 2025 £	Total Funds 2024 £
Caring for animals: Charitable donations	1,447	-
	<u>1,447</u>	<u>-</u>

In 2025, the Directors approved donations totalling £1,447 to Mo Chara, the animal rescue charity in Ireland through which we source the vast majority of our dogs for re-homing.

8. STAFF COSTS

Dogs in Need has no employees, and the directors did not receive any remuneration during the year (2024: None).

9. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

	Total 2025 £	Total 2024 £
Trustees' expenses reimbursed by Dogs in Need:		
Printing, stationery and postage	244	133
Other costs	116	-
Subsistence and refreshments	257	130
	<u>617</u>	<u>263</u>
Number of Trustees for whom expenses were paid	<u>4</u>	<u>2</u>

10. INVESTMENTS

	2025 £	2024 £
Valuation		
At 1 April	120,853	115,111
Additions / (Disposals)	-	-
Revaluation net of Management Fees	(324)	5,742
At 31 March	<u>120,529</u>	<u>120,853</u>

The Company has a balanced portfolio of investments, comprising equities, bonds, cash and cash equivalents and other financial instruments, which is professionally managed by investment managers.

**Dogs in Need
Company Limited by Guarantee**

Financial Statements for the year ended 31 March 2025

11. DEBTORS	2025	2024
	£	£
Other debtors	-	-
Prepayments for insurance, registered office and other costs	694	586
	<u>694</u>	<u>586</u>

12. CREDITORS: Amounts falling due within one year	2025	2024
	£	£
Other creditors	-	-
Accruals for veterinary fees, kennelling and other direct costs	1,721	6,492
	<u>1,721</u>	<u>6,492</u>

13. COMPANY LIMITED BY GUARANTEE

The company is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding £1 as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

DOGS IN NEED

England & Wales - Charity number 1098870

Accounts

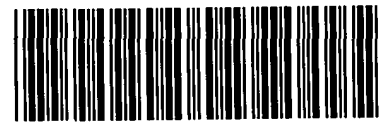
**Dogs in Need
Company Limited by Guarantee**

Financial Statements for the year ended 31 March 2024

Dogs in Need
Company Limited by Guarantee

Financial Statements
31 March 2024

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COMPANIES HOUSE

Company Registration Number: 04678335

Charity Number: 1098870

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Directors who have held office since 1 April 2023:

Richard Powles* (Chairman since 6 September 2023)
Neil Coode
Fran Hampshire
Sarah Lambert*
Debbie Spear
Barry Franklin (Chairman since 12 October 2022, resigned 30 August 2023)

* Directors who retired by rotation and were re-elected at the AGM on 29 November 2023

Other officers and advisers of the Company:

Audrey (Sandy) Mallinson (Honorary President) – 11 May 2023 to 13 May 2024 (RIP)

Bernard Brace FCCA (Independent Examiner)	Bernard Brace Accountants, 52 Smithbrook Kilns Cranleigh. GU6 8JJ
Bank	National Westminster Bank plc, 9 High Street, Cobham. KT11 3DJ
Investment Adviser	Premier Wealth Planning, AMP House, Dingwall Road, Croydon CR0 2LX
Investment Manager	Brewin Dolphin, First Point, Buckingham Gate Gatwick. RH6 0NT
Solicitors	Moore Barlow, Gateway House, Tollgate, Chandler's Ford, Eastleigh. SO53 3TG

Structure, Governance and Management

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Objectives and Activities

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- Providing care and protection to these animals
- Finding suitable homes for stray, abandoned or unwanted animals
- Providing financial assistance to owners unable to afford veterinary or other costs in support of the animals' wellbeing
- Preventing unwanted breeding
- Advancing public education in the needs and care of the animals
- Other means as appropriate

Although the Company may work with a variety of animals, the present principal activity of the Company is to relieve suffering amongst dogs, primarily through finding forever homes for stray, abandoned and unwanted dogs and providing ancillary support, for example with veterinary fees and training costs.

Dogs in Need also made a significant donation during the previous financial year to War Paws Limited (Charity Registration Number 1168239), a charity working to rescue dogs caught up in the chaos when Russia declared war on Ukraine in February 2022.

The main activities undertaken by the Company to carry out its charitable purposes for the public benefit are:

- Finding secure homes which can provide good standards of ongoing care for stray and abandoned dogs.
- Supporting people who can no longer keep their dogs, for example through a change in personal circumstances, by finding their animals a suitable new home.
- Caring for dogs which might otherwise have to be destroyed, ensuring that they receive appropriate veterinary treatment.

- In carefully selected cases, providing financial support for veterinary treatment and training and other costs, which owners could not otherwise afford or to support the dog in successfully settling into its new home.
- Being a small charity, it is able to be flexible in its homing rules, making dogs available to people, particularly elderly people, who might not meet the requirements of other organisations, thus bringing to them the benefits of animal ownership.

The Trustees have complied with their duty to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Achievements and Performance

During the financial year to 31 March 2024, Dogs in Need re-homed 80 dogs (2022/23 – 79 dogs), and referred a further 10 to specialist breed rescue organisations.

Dogs in Need has found homes for a number of stray and abandoned dogs from Pounds in the South East, once they had served their statutory seven days, and also re-homed local dogs which were no longer wanted by their owners or whose owners were no longer able to care for them, for example through bereavement or a change in personal circumstances.

However, we now obtain the vast majority of our dogs from Mo Chara, an Irish animal rescue charity which takes many dogs from overflowing local Pounds. Mo Chara kennels the dogs through the quarantine period and undertakes all necessary veterinary treatment, including neutering, vaccinating and treating for parasites. Mo Chara makes a flat charge for each dog and arranges transport to the UK for which Dogs in Need also pays. When Mo Chara has no capacity for further dogs, it passes them to Vigorous Kennels who charge Dogs in Need a daily rate for their services. We occasionally take dogs direct from Vigorous, in which case they arrange for the necessary veterinary treatment at our expense and kennel the dogs through the quarantine period.

Dogs looking for a home are featured on Dogs in Need's website and Facebook page, and are further advertised by general networking. People interested in a particular dog contact Dogs in Need in the first instance, and if appropriate are then put in contact with the team at Mo Chara who are able to provide any further information that they may have about that dog. Dogs in Need also carries out remote home checks, to confirm suitability of the home environment including security and how long the dog may be left alone. Because of the time the dogs have to spend in kennels in Ireland, they will have a potential home waiting for them when they arrive in the UK. New owners are able to pick up their dog once the necessary formalities have been completed on arrival.

On the rare occasions that the new home does not work out, the dog will typically be placed in carefully selected commercial kennels or with a foster carer, until a suitable home can be found. With dogs from England, we do our best to move them directly from their old to their new home, but where this is not possible, we use commercial kennels or foster homes.

We do not have a "no destruction" policy; we only put dogs down if their behavior is threatening to humans, thus making them impossible to home responsibly. If they are not already neutered, it is our policy to neuter all bitches or to secure their neutering as a condition of the transfer to their new owner. We do not insist on the neutering of dogs save for behavioral or health reasons. Some dogs do come with serious problems. Our policy is to support owners in procuring whatever treatment the dogs need and to support new owners with advice and training costs.

Beyond this, we commonly give advice to owners who have problems with their dogs and are thinking of re-homing them. We also direct some owners towards breed specific specialists; we do this particularly where the dog is of a breed that experience tells us that we would have difficulty in re-homing.

The Company runs a strong policy of co-operation with others operating in the same line. With their consent, we pass on names of those willing to give homes to dogs to other organisations, and we seek homes for dogs held by other organisations. In this way, we build up a network of contacts that enhances the prospects of each dog. The only restriction to this networking is that we only work with those who follow a policy on the suitability of new homes that reflects our own, especially on issues of garden security and on dogs not being left on their own for extended periods of time. Nevertheless, by this route, a considerable number of other dogs will have benefitted from our efforts.

Risk Management

The Directors keep under constant review the operational risks that might threaten the Company. These primarily reside around our ability to find suitable kennelling and behavioural risks of dogs in our care. Dogs in Need has no premises of its own, and works closely with a small number of commercial kennels which share our values and which will care properly for the dogs placed with them. We also have a number of trusted foster carers. Dogs in Need has well-established management practices designed to limit the risks posed by behavioural issues, and these are backed up by appropriate insurance cover.

Financial Review

During the financial year, the Company had total income of £56,291 (2022/23 - £41,374) and expenditure of £41,074 (2022/23 - £49,557). These figures include legacies received of £30,000 (2022/23 - £20,220) and a charitable donation made in 2022/23 of £20,000 (2023/24 - £nil).

Transfer fees charged to new owners comprise 66% of operational income excluding Legacies (2022/23 – 72%), with the majority of the balance provided by donations and investment income.

The Company has no employees and is run entirely by volunteers who are not remunerated for their services, though reasonable costs are reimbursed if requested. Direct costs of caring for animals largely comprise transfer fees paid to an Irish charity, transport, commercial kennels and veterinary fees. Administrative expenses are closely controlled, and include insurance, accountancy and printing and stationery costs.

Net income of £15,217 after Legacies received (2022/23 – net expenditure £8,183) is in line with expectations.

The financial markets continued to be unsettled following the Covid pandemic, the invasion of Ukraine by Russia and other macro-economic factors until October 2023, since when there has been something of a recovery. As a result there was a revaluation surplus of £7,121 on our investment portfolio for the financial year to 31 March 2024, which compares with a revaluation deficit of £11,116 in 2022/23.

The Company's investment policy is to hold funds surplus to day-to-day operational requirements in a balanced investment portfolio, with a view to delivering an annual income and modest capital growth in the medium term to fund the future activities of the Charity. The investment portfolio is managed by professional investment managers and the Company also employs an Independent Financial Adviser. The Trustees continue to monitor investment performance closely, and regularly review the Company's investment policy.

Net assets as at 31 March 2024 were £155,231 (2023 - £132,893), which were wholly represented by unrestricted income funds. There are no designated funds. Dogs in Need has no restricted income funds or endowment funds. Assuming similar levels of income and expenditure going forward, the Company has net assets sufficient to fund its charitable activities for the foreseeable future, and has not adopted a formal Reserves Policy.

Responsibilities of the Directors

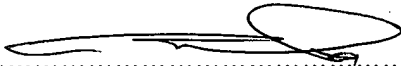
Company Law requires the Directors to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Company at the balance sheet date and of its incoming resources and expenditure. In preparing these financial statements, the Directors should follow best practice and:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent and,
- prepare the financial statements on a going concern basis unless it is appropriate to consider that the Company will not continue on that basis.

The Board recognises its responsibility for maintaining proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the Company and enables them to ensure that the financial statements comply with the Companies Act.

The Directors are also responsible for safeguarding the assets of the Company and thus for taking reasonable steps for the prevention of fraud and other irregularities.

Approved by the Board of Trustees on 11 September 2024, and signed on its behalf by:



Richard Powles, Chairman

**INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF DOGS IN NEED**

I report on the accounts of the company for the year ended 31 March 2024 which are set out on pages 7 to 12.

RESPONSIBILITIES AND BASIS OF REPORT

The trustees (who are also the directors of Dogs in Need for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

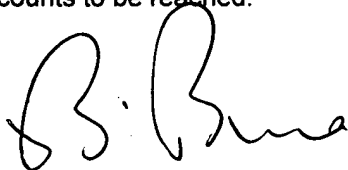
Having satisfied myself that the accounts of the company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

- Accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- The accounts do not accord with such records; or
- The accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts show a "true and fair view" which is not a matter considered as part of an independent examination; or
- The accounts have not been prepared in accordance with the Charities SORP (FRS2).

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.



11th SEPTEMBER 2024

.....
Bernard Brace FCCA
Independent Examiner
Bernard Brace Accountants
52 Smithbrook Kilns
Cranleigh. GU6 8JJ

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the Income and Expenditure Account)

		2023/24	2022/23
		Unrestricted Funds	Unrestricted Funds
	Note	£	£
<i>Income from:</i>			
Donations	2	5,965	3,248
Legacies	2	30,000	20,220
Charitable activities	3	17,450	15,645
Investments	4	2,876	2,261
Total Incoming Resources		56,291	41,374
<i>Expenditure on:</i>			
Raising funds	5/10	1,379	1,392
Charitable activities	6	39,695	28,165
Charitable donations	7	-	20,000
Total Outgoing Resources		41,074	49,557
Net Income / (Expenditure)		15,217	(8,183)
Other Recognised Gains and (Losses)			
Revaluation of Investments	10	7,121	(11,116)
Net Movement in Funds		22,338	(19,299)
<i>Reconciliation of Funds</i>			
Total Funds Brought Forward		132,893	152,192
Total Funds Carried Forward		155,231	132,893

The Statement of Financial Activities includes all gains and losses recognised in the year.
All of the above amounts relate to continuing activities.

The Notes on Pages 9-12 form part of these Accounts.

**Dogs in Need
Company Limited by Guarantee**

Financial Statements for the year ended 31 March 2024


BALANCE SHEET		2024	2023
	Note	£	£
Fixed Assets			
Investments	10	120,853	115,111
		<u>120,853</u>	<u>115,111</u>
Current Assets			
Debtors	11	586	564
Cash at Bank		40,284	19,018
		<u>40,870</u>	<u>19,582</u>
Liabilities			
Creditors: Amounts falling due within one year	12	(6,492)	(1,800)
Net Current Assets		<u>34,378</u>	<u>17,782</u>
Total Assets less Current Liabilities		<u>155,231</u>	<u>132,893</u>
Net Assets		<u>155,231</u>	<u>132,893</u>
Funds			
Restricted Income Funds		-	-
Unrestricted Income Funds		155,231	132,893
Total Funds		<u>155,231</u>	<u>132,893</u>

For the year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the Board and authorised for issue on 11 September 2024 and are signed on their behalf by:


.....

Sarah Lambert
Director and trustee

Company registration Number: 06603028

The Notes on Pages 9-12 form part of these Accounts.

NOTES

1. ACCOUNTING POLICIES

Basis of accounting

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 Ireland (FRS102) (effective 1 January 2019) and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention, except for Investments which are included at market value.

Fund accounting

Funds are split between Unrestricted and Restricted funds. Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Restricted funds are funds where the donor has determined the way in which the charity should apply the funds.

The charity has no Endowment funds.

Income and Expenditure

All income is included in the financial statements when the Company is entitled to the income and the amount can be identified with reasonable accuracy.

Expenditure is recognised on an accruals basis as a liability is incurred.

Taxation

The Company is exempt from tax on its charitable activities.

The charity is not registered for VAT and as such all VAT is irrecoverable. VAT is included with the costs to which it relates.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds 2024 £	Total Funds 2023 £
Donations	5,965	3,248
Legacies	30,000	20,220
	<hr/> 35,965	<hr/> 23,468

There were no restricted donations or legacies in 2023 or 2024.

**Dogs in Need
Company Limited by Guarantee**

Financial Statements for the year ended 31 March 2024

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2024 £	Total Funds 2023 £
Transfer fees charged to new owners	17,450	15,255
Other income	-	390
	<u>17,450</u>	<u>15,645</u>

Dogs in Need charges a fee to new owners to help cover the running costs of the charity.

4. INCOME FROM INVESTMENTS

	Unrestricted Funds 2024 £	Total Funds 2023 £
Investment income	2,426	2,260
Bank interest	450	1
	<u>2,876</u>	<u>2,261</u>

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds 2024 £	Total Funds 2023 £
Investment management costs	1,379	1,392
	<u>1,379</u>	<u>1,392</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds 2024 £	Total Funds 2023 £
Caring for animals:		
Direct costs	37,276	27,148
Administration expenses	2,419	1,017
	<u>39,695</u>	<u>28,165</u>

**Dogs in Need
Company Limited by Guarantee**

Financial Statements for the year ended 31 March 2024

7. CHARITABLE DONATIONS

	Unrestricted Funds 2024 £	Total Funds 2023 £
Caring for animals: Charitable donations	-	20,000
	<u>-</u>	<u>20,000</u>

In 2022, the Directors approved a donation of £20,000 to War Paws, a charity which rescues, cares for and re-homes dogs from war-torn countries including Ukraine.

8. STAFF COSTS

Dogs in Need has no employees, and the directors did not receive any remuneration during the year (2023: None).

9. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

	Total 2024 £	Total 2023 £
Trustees' expenses reimbursed by Dogs in Need:		
Printing, stationery and postage	133	116
Other costs	-	17
Subsistence and refreshments	130	74
	<u>263</u>	<u>207</u>
Number of Trustees for whom expenses were paid	<u>2</u>	<u>3</u>

The Company's former Company Secretary acted as Independent Examiner of the Accounts in 2022/23 for which he made a professional charge of £75.

10. INVESTMENTS

	2024 £	2023 £
Valuation		
At 1 April	115,111	127,619
Additions / (Disposals)	-	-
Revaluation net of Management Fees	5,742	(12,508)
At 31 March	<u>120,853</u>	<u>115,111</u>

The Company has a balanced portfolio of investments, comprising equities, bonds, cash and cash equivalents and other financial instruments, which is professionally managed by investment managers.

**Dogs in Need
Company Limited by Guarantee**

Financial Statements for the year ended 31 March 2024

11. DEBTORS

	2024	2023
	£	£
Other debtors	-	-
Prepayments for insurance, registered office and other costs	586	564
	<u>586</u>	<u>564</u>

12. CREDITORS: Amounts falling due within one year

	2024	2022
	£	£
Other creditors	-	-
Accruals for veterinary fees, kennelling and other costs	6,492	1,800
	<u>6,492</u>	<u>1,800</u>

13. COMPANY LIMITED BY GUARANTEE

The company is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding £1 as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

DOGS IN NEED

England & Wales - Charity number 1098870

Accounts

Dogs in Need
Company Limited by Guarantee

Financial Statements for the year ended 31 March 2023

Dogs in Need
Company Limited by Guarantee

Financial Statements
31 March 2023

Company Registration Number: 04678335

Charity Number: 1098870



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Balance Sheet	8
Notes	9-12

Trustees' Annual Report

The Trustees, who are also directors of the Company for the purposes of company law, present their report and the unaudited financial statements of the Company for the year ended 31 March 2023.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 Ireland (FRS102), 2019.

Reference and Administrative Details

Charity Name	Dogs in Need
Charity Registration Number	1098870
Company Registration Number	4678335
Registered Office	PO Box 648 Gateway House, Tolgate Chandlers Ford, Eastleigh. SO50 0ND
Correspondence Address	3 Holmdale Cottages, Felday Glade Holmbury St Mary, Dorking. RH5 6PG

Directors who have held office since 1 April 2022:

Richard Powles* (Chairman since 6 September 2023)
Neil Coode*
Fran Hampshire** (Co-opted 6 June 2022)
Sarah Lambert** (Co-opted 6 June 2022)
Debbie Spear (Co-opted 9 November 2022)

Michael Mallinson (Chairman) – resigned 12 October 2022
Audrey (Sandy) Mallinson (Executive Trustee) – resigned 12 October 2022
Barry Franklin (Chairman since 12 October 2022) – resigned 30 August 2023

* Directors who retired by rotation and were re-elected at the AGM on 12 October 2022

** Directors co-opted onto the Board during the year and who were elected at the AGM on 12 October 2022

Other officers and advisers of the Company:

N A Colwell (Secretary) – resigned 3 March 2023

Audrey (Sandy) Mallinson (Honorary President) – appointed 11 May 2023

N A Colwell (Independent Examiner)	Keyham, Beech Lane, Normandy Guildford. GU3 2JH
Bank	National Westminster Bank plc, 9 High Street, Cobham. KT11 3DJ
Investment Adviser	Premier Wealth Planning, AMP House, Dingwall Road, Croydon CR0 2LX
Investment Manager	Brewin Dolphin, First Point, Buckingham Gate Gatwick. RH6 0NT
Solicitors	Moore Barlow, Gateway House, Tolgate, Chandlers Ford, Eastleigh. SO53 3TG

Structure, Governance and Management

Dogs in Need is a company limited by guarantee operating under a Memorandum and Articles of Association dated 12th February 2003, as amended on 27th June 2003. In the event of the Company being wound up, members are required to contribute an amount not exceeding £1 towards any deficit.

The Company was registered as a charity on 5th August 2003. The directors of the Company are also charity trustees for the purposes of charity law.

The Company's Memorandum and Articles of Association require that one third of the directors retire by rotation each year but are eligible for re-election. In addition, directors may be co-opted onto the Board during the year, but only hold office until the next Annual General Meeting. Information regarding Directors who held office in the period is given above.

Although the board of directors is small, care is taken to ensure that, amongst the directors, the necessary skills to manage both the corporate and the operational affairs of the Company are present. Following the retirement of Michael Mallinson, subsequent chairmen have been selected from existing Trustees who have been in office for a number of years. Debbie Spear was appointed as a Trustee after Sandy Mallinson, Executive Trustee, retired. Debbie had been a volunteer for Dogs in Need re-homing dogs alongside Sandy for over 20 years. Two further Trustees have been appointed to provide additional operational and financial support.

The Board has agreed, and keeps under regular review, operational guidelines for the re-homing of dogs in addition to other policies. All the Directors play some part in the operational activities of the Company, and correspond and meet regularly in addition to formal board meetings, in an ongoing routine of mutual consultation.

Objectives and Activities

The Company's objects are to relieve suffering amongst dogs and other such animals, by:

- Providing care and protection to these animals
- Finding suitable homes for stray, abandoned or unwanted animals
- Providing financial assistance to owners unable to afford veterinary or other costs in support of the animals' wellbeing
- Preventing unwanted breeding
- Advancing public education in the needs and care of the animals
- Other means as appropriate

Although the Company may work with a variety of animals, the present principal activity of the Company is to relieve suffering amongst dogs, primarily through finding forever homes for stray, abandoned and unwanted dogs and providing ancillary support, for example with veterinary fees and training costs.

Dogs in Need also made a significant donation during the financial year to a charity working to rescue dogs caught up in the chaos when Russia declared war on Ukraine in February 2022. War Paws Limited (Charity Registration Number 1168239) collected food and supplies from the UK and assisted with the costs of evacuation of hundreds of animals. War Paws has provided new and improved shelters in Ukraine and Romania, and continued to provide care while they search for new homes for the dogs.

The main activities undertaken by the Company to carry out its charitable purposes for the public benefit are:

- Finding secure homes which can provide good standards of ongoing care for stray and abandoned dogs.
- Supporting people who can no longer keep their dogs, for example through a change in personal circumstances, by finding their animals a suitable new home.
- Caring for dogs which might otherwise have to be destroyed, ensuring that they receive appropriate veterinary treatment.
- In carefully selected cases, providing financial support for veterinary treatment and training and other costs, which owners could not otherwise afford or to support the dog in successfully settling into its new home.
- Being a small charity, it is able to be flexible in its homing rules, making dogs available to people, particularly elderly people, who might not meet the requirements of other organisations, thus bringing to them the benefits of animal ownership.

The Trustees have complied with their duty to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Achievements and Performance

During the financial year, Dogs in Need re-homed 79 dogs (2021/22 – 62 dogs), and referred a further 10 to specialist breed rescue organisations.

Dogs in Need is willing and able to find homes for stray and abandoned dogs from Pounds in the South East, once they have served their statutory seven days, and also to re-home local dogs which are no longer wanted by their owners or whose owners are no longer able to care for them, for example through bereavement or a change in personal circumstances.

However, we now obtain almost all our dogs from Mo Chara, an Irish animal rescue charity which takes many dogs from overflowing local Pounds. Mo Chara kennels the dogs through the quarantine period and undertakes all necessary veterinary treatment, including neutering, vaccinating and treating for parasites. Mo Chara makes a flat charge for each dog and arranges transport to the UK for which Dogs in Need also pays. When Mo Chara has no capacity for further dogs, it passes them to Vigorous Kennels who charge Dogs in Need a daily rate for their services. We occasionally take dogs direct from Vigorous, in which case they arrange for the necessary veterinary treatment at our expense and kennel the dogs through the quarantine period.

Dogs looking for a home are featured on Dogs in Need's website and Facebook page, and are further advertised by general networking. People interested in a particular dog contact Dogs in Need in the first instance, and if appropriate are then put in contact with the team at Mo Chara who are able to provide any further information that they may have about that dog. Dogs in Need also carries out remote home checks, to confirm suitability of the home environment including security and how long the dog may be left alone. Because of the time the dogs have to spend in kennels in Ireland, they will have a potential home waiting for them when they arrive in the UK. New owners are able to pick up their dog once the necessary formalities have been completed on arrival.

On the rare occasions that the new home does not work out, the dog will typically be placed in carefully selected commercial kennels or with a foster carer, until a suitable home can be found. With dogs from England, we do our best to move them directly from their old to their new home, but where this is not possible, we use commercial kennels or foster homes.

Financial Statements for the year ended 31 March 2023

We do not have a "no destruction" policy; we only put dogs down if their behavior is threatening to humans, thus making them impossible to home responsibly. If they are not already neutered, it is our policy to neuter all bitches or to secure their neutering as a condition of the transfer to their new owner. We do not insist on the neutering of dogs save for behavioral or health reasons. Some dogs do come with serious problems. Our policy is to support owners in procuring whatever treatment the dogs need and to support new owners with advice and training costs, and we have been able to do all this without exception.

Beyond this, we commonly give advice to owners who have problems with their dogs and are thinking of re-homing them. We also direct some owners towards breed specific specialists; we do this particularly where the dog is of a breed that experience tells us that we would have difficulty in re-homing.

The Company runs a strong policy of co-operation with others operating in the same line. With their consent, we pass on names of those willing to give homes to dogs to other organisations, and we seek homes for dogs held by other organisations. In this way, we build up a network of contacts that enhances the prospects of each dog. The only restriction to this networking is that we only work with those who follow a policy on the suitability of new homes that reflects our own, especially on issues of garden security and on dogs not being left on their own for extended periods of time. Nevertheless, by this route, a considerable number of other dogs will have benefitted from our efforts.

Risk Management

The Directors keep under constant review the operational risks that might threaten the Company. These primarily reside around our ability to find suitable kennelling and behavioural risks of dogs in our care. Dogs in Need has no premises of its own, and works closely with a small number of commercial kennels which share our values and which will care properly for the dogs placed with them. We also have a number of trusted foster carers. Dogs in Need has well-established management practices designed to limit the risks posed by behavioural issues, and these are backed up by appropriate insurance cover.

Financial Review

During the financial year, the Company had total income of £41,374 (2021/22 - £19,546) and expenditure of £49,557 (2021/22 - £21,974). These figures include legacies of £20,220 (2021/22 - £nil) and a charitable donation of £20,000 (2021/22 - £200).

Transfer fees charged to new owners comprise 72% of operational income (2021/22 – 73%), with the majority of the balance provided by donations and investment income.

The Company has no employees and is run entirely by volunteers who are not remunerated for their services, though reasonable costs are reimbursed if requested. Direct costs of caring for animals largely comprise transfer fees paid to an Irish charity, transport, commercial kennels and veterinary fees. Administrative expenses are closely controlled, and include insurance, accountancy and printing and stationery costs.

Net expenditure of £8,183 (2021/22 – net expenditure £2,428) is in line with expectations.

The financial markets have continued to be unsettled following the Covid pandemic, the invasion of Ukraine by Russia and other macro-economic factors, and the investment revaluation deficit of £11,116 for the financial year compares with a small surplus in 2021/22 of £126.

Financial Statements for the year ended 31 March 2023

The Company's investment policy is to hold funds surplus to day-to-day operational requirements in a balanced investment portfolio, with a view to delivering an annual income and modest capital growth in the medium term to fund the future activities of the Charity. The investment portfolio is managed by professional investment managers and the Company also employs an Independent Financial Adviser. The Trustees continue to monitor investment performance closely, and regularly review the Company's investment policy.

Net assets as at 31 March 2023 were £132,893 (2022 - £152,192), which were wholly represented by unrestricted income funds. There are no designated funds. Dogs in Need has no restricted income funds or endowment funds. Assuming similar levels of income and expenditure going forward, the Company has net assets sufficient to fund its charitable activities for the foreseeable future, and has not adopted a formal Reserves Policy.

Expressions of Gratitude

Dogs in Need was the inspiration of Sandy and Michael Mallinson, who set up the charity nearly 40 years ago. After many years of dedicated service, and some 3,746 dogs successfully re-homed, they retired as Directors at the AGM on 12 October 2022. Sandy was appointed Honorary President in May 2023 in recognition of her exceptional contribution to Dogs in Need.

The Board would also like thank Barry Franklin for many years' service as a director of Dogs in Need, including acting as Chairman through a period of transition for the charity.

Responsibilities of the Directors

Company Law requires the Directors to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Company at the balance sheet date and of its incoming resources and expenditure. In preparing these financial statements, the Directors should follow best practice and:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent and,
- prepare the financial statements on a going concern basis unless it is appropriate to consider that the Company will not continue on that basis.

The Board recognises its responsibility for maintaining proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the Company and enables them to ensure that the financial statements comply with the Companies Act.

The Directors are also responsible for safeguarding the assets of the Company and thus for taking reasonable steps for the prevention of fraud and other irregularities.

Approved by the Board of Trustees on 29 November 2023, and signed on its behalf by:



Richard Powles, Chairman

**INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF DOGS IN NEED**

I report on the accounts of the company for the year ended 31 March 2023 which are set out on pages 7 to 12.

RESPONSIBILITIES AND BASIS OF REPORT

The trustees (who are also the directors of Dogs in Need for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

- Accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- The accounts do not accord with such records; or
- The accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts show a "true and fair view" which is not a matter considered as part of an independent examination; or
- The accounts have not been prepared in accordance with the Charities SORP (FRS2).

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.



.....
N A Colwell
Independent examiner
Keyham, Beech Lane, Normandy, Guildford. GU3 2JH

24/10/23

.....
Date

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the Income and Expenditure Account)

		2022/23	2021/22
		Unrestricted Funds	Unrestricted Funds
	Note	£	£
<i>Income from:</i>			
Donations	2	3,248	3,332
Legacies	2	20,220	-
Charitable activities	3	15,645	14,366
Investments	4	2,261	1,848
Total Incoming Resources		41,374	19,546
<i>Expenditure on:</i>			
Raising funds	5/10	1,392	1,591
Charitable activities	6	28,165	20,183
Charitable donations	7	20,000	200
Total Outgoing Resources		49,557	21,974
Net Income / (Expenditure)		(8,183)	(2,428)
Other Recognised Gains and (Losses)			
Revaluation of Investments	10	(11,116)	126
Net Movement in Funds		(19,299)	(2,302)
<i>Reconciliation of Funds</i>			
Total Funds Brought Forward		152,192	154,494
Total Funds Carried Forward		132,893	152,192

The Statement of Financial Activities includes all gains and losses recognised in the year.
All of the above amounts relate to continuing activities.

The Notes on Pages 9-12 form part of these Accounts.

**Dogs in Need
Company Limited by Guarantee**

Financial Statements for the year ended 31 March 2023

BALANCE SHEET		2023	2022
	Note	£	£
Fixed Assets			
Investments	10	115,111	127,619
		115,111	127,619
Current Assets			
Debtors	11	564	250
Cash at Bank		19,018	25,169
		19,582	25,419
Liabilities			
Creditors: Amounts falling due within one year	12	(1,800)	846
Net Current Assets		17,782	24,573
Total Assets less Current Liabilities		132,893	152,192
Net Assets		132,893	152,192
Funds			
Restricted Income Funds		-	-
Unrestricted Income Funds		132,893	152,192
Total Funds		132,893	152,192

For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the Board and authorised for issue on 29 November 2023 and are signed on their behalf by:



.....
Sarah Lambert
Director and trustee

Company registration Number: 06603028

The Notes on Pages 9-12 form part of these Accounts.

NOTES

1. ACCOUNTING POLICIES

Basis of accounting

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 Ireland (FRS102) (effective 1 January 2019) and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention, except for Investments which are included at market value.

Fund accounting

Funds are split between Unrestricted and Restricted funds. Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Restricted funds are funds where the donor has determined the way in which the charity should apply the funds.

The charity has no Endowment funds.

Income and Expenditure

All income is included in the financial statements when the Company is entitled to the income and the amount can be identified with reasonable accuracy.

Expenditure is recognised on an accruals basis as a liability is incurred.

Taxation

The Company is exempt from tax on its charitable activities.

The charity is not registered for VAT and as such all VAT is irrecoverable. VAT is included with the costs to which it relates.

Prior Year Adjustments

Investments have been reclassified from Current Assets to Fixed Assets.

Investment management fees have been separated out from Revaluation of Investments to be shown as Expenditure on Raising Funds.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds 2023 £	Total Funds 2022 £
Donations	3,248	3,332
Legacies	20,220	-
	<hr/> 23,468	<hr/> 3,332

There were no restricted donations or legacies in 2022 or 2023.

**Dogs in Need
Company Limited by Guarantee**

Financial Statements for the year ended 31 March 2023

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2023 £	Total Funds 2022 £
Transfer fees charged to new owners	15,255	14,366
Other income	390	-
	<u>15,645</u>	<u>14,366</u>

Dogs in Need charges a fee to new owners to help cover the running costs of the charity.

4. INCOME FROM INVESTMENTS

	Unrestricted Funds 2023 £	Total Funds 2022 £
Investment income	2,260	1,848
Bank interest	1	-
	<u>2,261</u>	<u>1,848</u>

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds 2023 £	Total Funds 2022 £
Investment management costs	1,392	1,591
	<u>1,392</u>	<u>1,591</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds 2023 £	Total Funds 2022 £
Caring for animals:		
Direct costs	27,148	18,723
Administration expenses	1,017	1,460
	<u>28,165</u>	<u>20,183</u>

**Dogs in Need
Company Limited by Guarantee**

Financial Statements for the year ended 31 March 2023

7. CHARITABLE DONATIONS

	Unrestricted Funds 2023 £	Total Funds 2022 £
Caring for animals: Charitable donations	20,000	200
	<u>20,000</u>	<u>200</u>

In 2022, the Directors approved a donation of £20,000 to War Paws, a charity which rescues, cares for and re-homes dogs from war-torn countries including Ukraine.

8. STAFF COSTS

Dogs in Need has no employees, and the directors did not receive any remuneration during the year (2022: None).

9. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

	Total 2023 £	Total 2022 £
Trustees' expenses reimbursed by Dogs in Need:		
Phone	-	443
Printing, stationery and postage	116	-
Other costs	17	-
Subsistence and refreshments	74	-
	<u>207</u>	<u>443</u>
Number of Trustees for whom expenses were paid	<u>3</u>	<u>2</u>

The Company's former Company Secretary acts as Independent Examiner of the Accounts, for which he makes a professional charge of £75 (2022: £75).

10. INVESTMENTS

	2023 £	2022 £
Valuation		
At 1 April	127,619	129,084
Additions / (Disposals)	-	-
Revaluation less Management Fees	(12,508)	(1,465)
At 31 March	<u>115,111</u>	<u>127,619</u>

The Company has a balanced portfolio of investments, comprising equities, bonds, cash and cash equivalents and other financial instruments, which is professionally managed by investment managers.

**Dogs in Need
Company Limited by Guarantee**

Financial Statements for the year ended 31 March 2023

11. DEBTORS

	2023	2022
	£	£
Other debtors	-	250
Prepayments for insurance, registered office and other costs	564	-
	<u>564</u>	<u>250</u>

12. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Other creditors	-	390
Accruals for veterinary fees, kennelling and other costs	1,800	456
	<u>1,800</u>	<u>846</u>

13. COMPANY LIMITED BY GUARANTEE

The company is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding £1 as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

DOGS IN NEED

England & Wales - Charity number 1098870

Accounts

Report of the Directors and

Financial Statements

For the period 1st April 2020 to 31st March 2021

For

DOGS IN NEED

Charity number 1098870

Company number 4678335

Dogs in Need

Report of the Directors for the year ended 31st March 2021

The Directors present their report and examined financial statements for the year ended 31st March 2021

Reference and Administrative information

Charity Name:	Dogs in Need
Charity Registration number:	1098870
Company Registration number:	4678335
Registered Office:	PO Box 648 Gateway House Tolgate Chandlers Ford Eastleigh Hants SO50 0ND
Operational Address:	Chelston Guildford Road Chobham Surrey GU24 8EA

Directors:

Mr M. H. Mallinson	Chairman
Mrs A. Mallinson	Executive Trustee
Mr N.E.H. Coode	
Mr B.J. Franklin	
Mr R Powles	
Mrs M B Russell	

Secretary

Mr N. A. Colwell

Accountant

N. A. Colwell & Co, Keyham, Beech Lane, Normandy, Guildford, Surrey GU3 2JH

Banker

National Westminster Bank Plc, 9 High Street, Cobham, Surrey KT11 3DJ

Investment Adviser

Premier Wealth Planning, Corinthian House, 17 Lansdowne Road, Croydon, CR0 2BX

Solicitors

Moore Barlow, Concord House, 165 Church Street East, Woking, Surrey GU21 6HJ

Structure, Governance and Management

Governing Documents

Dogs in Need is a company limited by guarantee operating under a Memorandum and Articles of Association dated 26th February 2003. In the event of the company's being wound up, members are required to contribute an amount not exceeding £1 towards any deficit. The Company was also registered as a Charity on 5th August 2003.

Directors/Trustees

The directors of the Company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association of the Company one third of the directors must retire each year but are eligible for re-election.

Under these provisions, Mrs A Mallinson and Mr B Franklin retire by rotation and, being eligible, offer themselves for re-election.

Although the board of directors is small, care is taken to ensure that, amongst the directors, the necessary skills to manage both the corporate and operational affairs of the Company are present.

Risk Management

The Directors keep under constant review the risks that might threaten the Company. These primarily reside around our ability to find suitable kennelling for dogs in our care, the management of health issues arising from dogs that come to us from insecure surroundings, and behavioural risks from dogs in our care. We use commercial kennels, Heathrow Kennels, Horton. We are satisfied that the owners and staff of these kennels share our values and will care properly for dogs placed with them. Some dogs, however, go into foster homes. In such cases we transfer ownership temporarily to the foster-carer so that they assume responsibility. We have management practices designed to control the risks involved backed up by Third Party insurance.

Our funds are held in accounts with National Westminster Bank. Our investments are managed by Brewin Dolphin with a 'low risk' remit.

Organisational Structure

The day-to-day activities of the Company are largely managed by the Executive Trustee. The Board has agreed, and keeps under review, Operational Guidelines within which she works. All the Directors play some part in the operational activities of the Company and therefore, as well as formal board meetings, there is an ongoing routine of mutual consultation.

Objectives

The Company's objects are to:

- provide care and protection for dogs or animals in need,
- find suitable homes for unwanted animals,
- assist financially owners unable to afford proper care for their animals,
- prevent unwanted breeding of animals,
- advance public education in the care of animals.

Although the Company may work with all animals, the present principal activity of the Company is to provide care and protection for dogs no longer required by their owners, and to find suitable homes for such dogs.

Public Benefit

The Charity Commission requires that all charities should maintain and publish a **Statement of Public Benefit** that demonstrates that charity status is merited. The Board considers that Dogs in Need delivers public benefit in at least five respects:

- It enables people who can no longer keep their dogs to place them in secure surroundings in which the dogs will be properly cared for, and from which they will be found a suitable new home.
- It cares for dogs which might otherwise have to be destroyed, ensuring that they receive the correct veterinary attention.

- It finds homes for unwanted dogs that meet proper standards of security and that will provide good standards of ongoing care.
- In carefully selected cases, it provides financial support for major veterinary treatment which an owner could not otherwise afford.
- Being a small charity, it is able to be flexible in its homing rules, making dogs available to people, particularly elderly people, who would not meet the requirements of other organisations, thus bringing to them the benefits of animal ownership.

Activities

Whilst we advertise our presence and the services we offer on the internet and Facebook, we now obtain almost all our dogs from Mo Chara: an Irish Charity. They operate in a manner very similar to Dogs in Need. In particular they take many dogs from overflowing local Pounds. Our arrangement with them is that they will carry out all necessary medical treatment, including spaying of bitches, for which they make no charge. They either kennel the dogs through the quarantine period for which they make a charge of 200 euros per dog, or they pass the dogs to Cappamurragh Kennels who make a concessionary charge of 8 euros per day. We also take some dogs direct from Cappamurragh. They arrange for necessary veterinary treatment at our expense and kennel the dogs through the quarantine period. The dogs are then brought to England either by a transporter who charges £75 per dog. This arrangement enables us to match dogs more closely to those for which we have homes, meaning that they spend little or no time in kennels in the UK.

Homes are found by our website, advertisement and through general networking.

Due to our strict policy of pre-homing visits, the Company operates almost entirely in the counties south and west of London. On occasion, special arrangements will allow us to home outside this area.

During the year under review, we homed around 87 dogs. The overwhelming majority of these came from Ireland. Because of the time they have to spend in kennels in Ireland, it is quite usual that we shall have a home waiting for them when they arrive. Where this does not happen, we use Heathrow Kennels. The ladies there offer us concessionary rates. With dogs from England, we do our best to move them directly from their old to their new home; where that is not possible, we use Heathrow Kennels or foster homes. Generally, the dogs from Ireland will be in good condition, having been cared for by Mo Chara.

We do not have a 'no destruction' policy; we only put dogs down if their behaviour is threatening to humans, thus making them impossible to home responsibly. If they are not already neutered, it is our policy to neuter all bitches or to secure their neutering as a condition of the transfer to their new owner. We do not insist on the neutering of dogs save for behavioural or health reasons. Some dogs do come with serious problems. Our policy is to procure whatever treatment they need and we have been able to fulfil this, without exception.

Beyond this, we commonly give advice to owners who have problems with their dogs and are thinking of re-homing them, thus enabling them to keep them. We also direct some owners towards breed specialists; we do this particularly where the dog is of a breed that experience tells us we would have difficulty in re-homing.

The Company runs a strong policy of co-operation with others operating in the same line. We pass on names of those willing to give homes to dogs to other Groups, and we seek homes for dogs held by other Groups. In this way we build up a network of contacts that enhances the prospects of each dog. The only restriction to this networking is that we only work with those who follow a policy on the suitability of new homes that reflects our own, especially on issues of garden security and on dogs not being left on their own for extended periods. Nevertheless, by this route a considerable number of other dogs will have benefited from our efforts.

Finance

The Company's Accounts show a profit for the year of £43,312. This very favourable outcome derives from a bequest of £23,000 and from a strong rebound in the value of our investments as markets have recovered from their covid doldrums. If those are stripped out, there was an operating deficit of £6,751. This is in line with our policy.

Responsibilities of the Directors

Company law requires the Directors to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the Company at the balance sheet date, and of its incoming resources and expenditure. In preparing these financial statements, the Directors should follow best practice and:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent and
- prepare the financial statements on a going concern basis unless it is appropriate to consider that the Company will not continue on that basis.

The Board is responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Acts. The Directors are also responsible for safeguarding the assets of the Company, and thus for taking reasonable steps for the prevention of fraud and other irregularities.

Volunteers and support

The Company is a charitable enterprise and, whilst we necessarily make payments to kennels and vets, all these offer us discounted rates. The Company refunds expenses to its Trustees and volunteers if requested but has no paid employees. It achieves its objectives by virtue of the freely-given efforts of a large number of volunteers who check homes, make follow-up visits, provide foster care and perform the thousand and one services that are necessary for our work. We are particularly grateful to Debbie Spear who liaises with our Irish contacts, but more than that: she is in constant contact with Sandy on the day-to-day affairs of the Charity, and together they make a great team. Her son, Sam, offers great help in many ways: transporting dogs for example. We are also very dependent upon the kennels already mentioned. As well as favourable terms, they give us sympathetic support that addresses the individual needs of the dogs in their care. The reputation of Dogs in Need derives from all these people, and they do us proud; the Board is grateful to each and every one.

On behalf of the Trustees

M H Mallinson.....

DOGS IN NEED

Statement of Financial Activities including Income & Expenditure Account for the year ended 31st March 2020

	<u>2020/21</u>	<u>2019/20</u>
	£	£
Incoming Resources		
Adoption and release fees	14,645	14,504
Bequest	23,809	-
Sundry donations	4,285	4,116
Investment Income	2,183	2,965
Bank refund	1,026	-
Total Incoming Resources	45,942	21,585
Resources Expended		
Caring for animals	21,005	26,466
Volunteer expenses	7,215	5,497
Administrative expenses	1,020	1,512
Bank charges	77	147
Sundry	376	276
Total Resources Expended	29,693	33,898
Other recognised movements		
Profit/(loss) on revaluation of investments	27,063	(17,905)
Net Movement in Funds	43,312	(30,218)
Reconciliation of Funds		
Total funds brought forward	141,400	141,400
Total Funds carried forward	154,494	111,182

This statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities

DOGS IN NEED

Balance Sheet as at 31st March 2021

	<u>2020/21</u>	<u>2019/2020</u>
	£	£
Fixed Assets		
	Nil	<i>Nil</i>
Current Assets		
Cash at Bank & in hand	26,070	8,977
Investments	129,084	102,021
Debtors	193	<u>1,813</u>
	<u>155,347</u>	<u>112,811</u>
Current Liabilities		
Creditors falling due within 1 year	853	1,629
Net Current Assets	<u>154,494</u>	<u>111,182</u>
Net Assets and Total Funds	154,494	111,182

These Accounts have been prepared in accordance with the special provisions in part 15 of the Companies Act 2006 relating to smaller companies and in accordance with the Financial Reporting Standards for smaller companies

For the year ending 31st March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and for the preparation of accounts

Approved by the Trustees on 2021

and signed on their behalf by:

M. H. Mallinson Chairman

Notes to the Financial Statements

For the year 1st April 2020 to 31st March 2021

1. Accounting policies

1. The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000) and the Statement of Recommended Practice for Accounting and Reporting by charities issued in March 2005.
2. All income is included in the Financial Statements when the Company is entitled to the income and the amount can be identified with reasonable accuracy.
3. Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered, and this is reported as part of the expenditure.

2. Taxation

No liability to UK corporation tax arose on ordinary activities for the period 1st April 2020 to 31st March 2021.

3. Director's Remuneration & Related Party Transactions

No directors received any remuneration during the year. The Company meets the telephone costs of Mr and Mrs Mallinson amounting to £443 (2019/20 £448); this line is referred to on our website.

The Company's Secretary acts as Examiner of the Accounts for which he makes a small professional charge - £75 (2019/20 £75).

DOGS IN NEED

Examiner's Report

I have examined the books, vouchers and other relevant documents of Dogs in Need produced to me, and I confirm that the Income and Expenditure Account and Balance Sheet set out on the preceding pages are in accordance with such information.

N A Colwell

**N A Colwell & Co
Keyham,
Beech Lane,
Normandy,
Guildford,
Surrey GU3 2JH**