

**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.

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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").

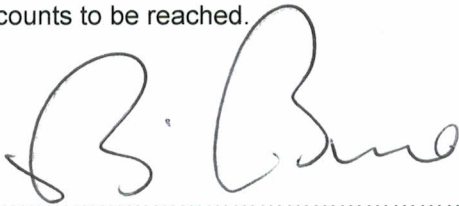
Having satisfied myself that the accounts of the company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("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
	<u>22,308</u>	<u>35,965</u>

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>

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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.

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.