

# **Bulldog Rescue and Re-homing Trust**

Annual Report and Financial Statements  
for the year ended 31 March 2021

## Company information

<b>Company registration number</b>	05664557
<b>Registered Charity number</b>	1115009
<b>Registered office</b>	Little Knowlton Carron Lane Midhurst West Sussex GU29 9LD
<b>Directors</b>	VJ Collins-Nattrass J Gilbert-Frew K Harrison M Woodman SJ Barber FCA M Chandler (appointed 13 August 2021) R Hough (appointed 13 August 2021)
<b>Company secretary</b>	TA Holmes
<b>Independent examiner</b>	RT Pullen ACMA 107 Winchester Road Four Marks Alton Hampshire GU34 5HU

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## Report of the Board of Trustees

Bulldog Rescue is committed to the re-homing of bulldogs which, for whatever reason, can no longer stay with their current owners. We are not a "dogs' home" or a "shelter" and our network of volunteers covers the UK.

Bulldog Rescue is an official Bulldog Rescue and Re-homing service for Great Britain. Overseen by Chief Executive, Tania Holmes, from West Sussex, the charity covers the entire mainland UK with a network of foster homes and volunteers, making sure that when a bulldog needs a new home, he is found somewhere which is exactly the right home for him.

This is the annual report of the board of trustees and covers the twelve months ended 31st March 2021. The organisation is a company limited by guarantee and a registered charity. It is registered as Bulldog Rescue and Re-Homing Trust and uses the working name Bulldog Rescue.

The members of the company are the same as its trustees. The company is established under a memorandum of association which sets out the objects and powers of the charitable company and is governed under its articles of association.

The board is responsible for the oversight of the management of all the affairs of the charity. It seeks to ensure that all activities are within UK law and come within agreed charitable objectives. Our work includes setting strategic direction, agreeing the financial plan, the disaster recovery plan and ensuring that activities are carried out within agreed governance frameworks.

### **The mission of Bulldog Rescue is:**

- to promote responsible dog ownership amongst those that own a pure-bred bulldog;
- to ensure that all those who can no longer keep their bulldog for whatever reason, have the option of safely placing their dog in a vetted pet home;
- to ensure a place of safety is available to all bulldogs whose owners can no longer cope or look after their dog properly;
- to be available to offer unbiased breed advice to all those that own a pure-bred bulldog; and
- to educate bulldog owners in the hope that bulldogs in the future can be free from cruelty, abuse and neglect.

### **Milestones of the year 2020/21**

- The first country wide 'lock-down' happened on 23 March 2020 (just before the start of this financial year);
- This drastically changed our ability to fundraise normally during Covid restrictions;
- During the first lockdown we started an online Bingo Night every Wednesday evening which was reasonably well supported, and we started a Lottery which continues to do well. We also did a few Text Raffles alongside the usual Auction which was supported amazingly well;
- A massive thank you needs to be extended to all our supporters who ensured we didn't run out of funds during the lockdowns and were able to help us care for the dogs we had.

### **The Rehoming Service** offered by Bulldog Rescue

Due to the volume of dogs that owners have asked to rehome we are using the 'stay with owners whilst we find the right home' basis more; this avoids taking up a foster space which are needed for rescues that are homeless. It is very popular and enables the new owners and the old ones to meet, and this has provided many great homes. This basis is better for the dogs as they do not have the upheaval of moving into a temporary foster situation. This of course can only be done with very sound temperament testing by the volunteers assessing them and we have in place new testing that can be carried out on the home visit by experienced volunteers.

## **Head Office**

Bulldog Rescue has been in existence as an unregistered association for over 40 years and has been in its current form since 2001. It became registered as a charity in April 2006 and has been running for 15 years as such. It is administered by Tania Holmes and her husband, David, from their home in Midhurst, West Sussex.

Tania Holmes (CEO) is the only full-time member of staff; besides her paid hours she does a large amount of unpaid overtime voluntarily and is on call 24/7 for emergencies.

David Holmes remains a volunteer and neither he nor Tania claim expenses.

The Kennels that we have there are maintained to a high standard by a part time kennel maid, Carrie, overseen by Tania. Many hours are often spent working alongside young people undertaking their Duke of Edinburgh award or work experience, and the Rescue is pleased to offer placements and education to young people interested in animal care.

## **Kennel Maintenance at Midhurst**

There is continued improvement and updating work done at the kennel throughout the year. We have a fully working bathroom/grooming room on site and a second hand shed used for storage; we continuously spend on maintenance. We have a small retail area just attached to the block, it doubles as an office and a more friendly waiting area for visitors.

We operate with 5 foster kennels plus a quarantine pen for new arrivals and a fully equipped sick bay for dogs on serious treatment or recovering from surgery - both are monitored by CCTV.

Security measures are in place, and the kennel and surrounding area are under constant recording.

## **Employees**

The ever-increasing number of dogs coming into rescue and the volume of help required by people seeking to rehome their bulldog means the Charity could not function efficiently without the following part time employees:

**Georgia Burton** Employee whose main role is Co-ordinating the movement of the dogs and enlisting and managing the Volunteers. Her workload is huge, she does as many hours voluntarily extra to her paid ones and donates her expenses back to the Rescue.

**Lana Alliston** her role is Re-homer using the computerised Anilog. Lana also works many additional hours unpaid voluntarily, matching perfect homes to the dogs that are offered on our website to the most suitable applicant.

The part-time staff have enabled Tania to concentrate on management, and she is now free to do the work in the office and provide advice via the charities help line. She also maintains the website and runs fund raising events/competitions online. Tania continues to work a rota so at a glance everyone knows who is working that day which ensures that the rescue is fully covered.

We had just one part time kennel manager, Carrie, also a volunteer kennel support worker, Deva.

Tania continues her support system for the volunteers' mental health, to combat compassion fatigue which can affect the health of those working within the stresses of animal welfare.

## **The following are key unpaid volunteers who are indispensable to the smooth running of the charity:**

**Jo Frew - unpaid volunteer and Trustee** continues to co-ordinate the dogs in Scotland. She administers the fundraising Auction with Helen Osbourne which goes a long way towards our ever-increasing vet bills.

## **Michelle Woodman - Trustee and unpaid volunteer**

Michele has undertaken a huge amount of office administration work besides her normal fostering of dogs with special needs, donating her time as usual to the charity in the year.

## **ANILOG**

An essential to the smooth running of the Rescue is the use of a professional kennel/rescue management system which has now been in place for 7 years, enabling all the management staff access to all the records online 24/7.

One of the main advantages of this system has been to speed up the rehoming, as prior to this every application for a dog had to be read and assessed but now the comprehensive questionnaire that all potential adopters complete ensures that matched candidates are immediately short listed, enabling our re-homer to process more efficiently. The Kennel Club supports this by giving some financial help in the leasing of the system. This system generates emails to matching owner criteria to any new dog listed so maximum exposure to gain the most ideal home is in place.

It is also being used to keep track and maintain contact with the dogs adopted, sending a neutering voucher, and checking at 1 month, 6 months and at 1 year to make sure all is well with the dogs and contact is maintained.

Full records, every step of a dog's contact with us, intake, medical records, are recorded by this valuable system; all dogs are numbered on arrival, so it is possible to chart their journey.

## **Telephone Contact**

We have an efficient phone system that makes it easier for us to be contacted out of hours. The main 0871 number (which earns us revenue when used so covers the time of the person spent talking on the phone) now gives people 5 options. Option 1 is for Tania (CEO) during office hours, Option 2 is for the coordinator and Option 3 is the on-call emergency number outside of office hours and comes through to Tania. There is now also a 4<sup>th</sup> option to connect to our re-homer and a recorded message which can be heard via option 5 on how to go about adopting a bulldog from Bulldog Rescue. However, they can be diverted to enable cover all hours. The calls are also recorded which is invaluable in owner disputes as we can prove exactly what each party did or did not say.

Tania is using her AMTRA qualification C-SQP (Companion animal health advisor) to reduce the veterinary bills as many problems can be dealt with by the medicines she can dispense under her licence; we continue to advertise the Bulldog Clinic whose profits also help with the running costs.

Associations we are members of are:

- ADCH (Association of Dogs and Cats Homes)
- KENNEL CLUB FIND A RESCUE DOG

While awaiting re-homing, Bulldog Rescue try to foster as many dogs as possible, in a home, as this makes temperament testing much more reliable, we do use kennels, but this is really a last resort at busy times. Unfortunately, the level of dogs is rising, fewer people are prepared to hold on to their dogs whilst they are being found new homes and are happy to pass them into the care of the rescue. This is the sixth year we have made this observation and if anything, it is growing as people are not prepared to wait for a space in foster or keep the dogs while we find new owners.

Often people who change their minds pass their dog to a family member or friends and sadly we often get these dogs after several homes. People often take on dogs without fully realising the commitment; Bulldog Rescue prides itself on fully checking out the homes and the expectations of potential adoptions, it has a very small failure rate.

It is still a fact that Bulldogs retain a cash value beyond most breeds until they are over 6 years old; people can still sell them on suspect internet selling sites for several hundred pounds they are also at high risk of being stolen sometimes to order with the new demand for pedigree dogs .

**The situation of dog ownership has changed drastically with the Covid-19 stay at home restrictions.** People who normally have been out working long hours, suddenly had time and the added incentive that dog walking was allowed outside. This has led to a national disaster on numbers of all dogs bred and sold.

The pre-Covid price of a Breed Standard Bulldog Puppy was £2,200+ for a puppy. This has now increased to between £3,500 and £4,000. The prices of Bulldogs of non-Breed Standard colours and the people selling them has led to dogs breeding being a lucrative income, virtually allowing people to price puppies of various colours at what people were prepared to pay, often many thousands.

This leads to the situation of new owners deciding to breed their expensive puppy to recoup their money back . They tend to ask for Rescues help when they have exhausted other ways to have their bulldog rehomed by selling which sadly means they are desperate when they do contact us.

The Annual Kennel Club UK registration of Bulldogs for 2020 was 11,594 and more than half of these registered puppies were classified as Colour not Recognised (CNR) now known as NBS [Non-Breed Standard colour].

This is changing the population of bulldogs; these dogs are being sold for large sums of money and it is still a major concern that there will be a rescue influx as these dogs age.

We still rehome only pure-bred Bulldogs; coloured dogs that are registered by the KC are technically still bulldogs as they have pedigrees.

New complications are thrown into this mix as many Bulldogs are being registered by Alternative Kennel Clubs who have got more of a hold on the registries during Covid, due to UK Kennel Club who had a major breakdown of their revamped website, delays and loss of data. This has now increased the number of dogs claiming to be registered by non-recognised registries.

Despite the Kennel Club's refusal to register Merle Bulldogs on health grounds, this is the fastest growth area of dogs being sold as rare and something special; we expect that when some of the health issues arise, we will be asked to help these poor dogs. They are usually registered not as Merle but as one of the colours in the standard. The KC have set up a department that deals with incorrect registration in the hope of reducing these dogs claiming to be KC registered.

## **Onward**

The changing face of rescues' economic needs in 2020/21 shows that this is evolving, as in the past we had a lot of older dogs, but increasingly now we feel society has become more 'throw away' in nature, and the number of younger dogs is much more common. This means that very often these dogs have expensive health needs for which the owners are finding themselves unable to afford the vets' fees. This is part of a knock-on effect from the huge takeover of the smaller privately owned vets by huge business consortium vets; this has led to vets' fees escalating out of the reach of owners and all dog rescues are being stretched beyond their limits to meet the costs of returning and nursing dogs back to their full health to become suitable to be rehomed.

There is also an increased volume of younger dogs being put into rescue because of aggression between family dogs in the home. This has become the main reason that dogs **must be** moved into rescue quickly.

The other most common reasons for a bulldog needing to be re-homed remains divorce and separation, still closely followed by the arrival of a new baby in the family. Rental properties that will accept pets have become harder to find, even though a new law is progressing to enable more people to own pets in rental properties .

There has been a new element coming into the rehoming of bulldogs, due to their increase in registrations, (half of which are KC Non-Recognised Colours) which have been sold at a premium by unscrupulous breeders, duping people thinking they are rare and valuable, and selling them on is attempted before they ask us.

The changes brought into Animal Welfare in 2018 has more dogs being rehomed by breeders who normally kept their oldies/finished breeding stock, because Local Authorities are set to enforce the number of dogs being kept for breeding in residential premises.

This has been challenged and many local Authorities are having to review their procedures.

The Covid-19 lockdown has changed a lot of the ways the new welfare rules were to protect breeds. We at BDR are watching this situation carefully as this will affect all breeds and we are concerned that enough homes will be able to be found for these dogs.

The changing requirements of families looking to rehome a dog is also that they are very aware of costs a needy dog might incur at the vets; people applying for bulldogs do not want dogs with problems and although we rarely see a bad breather, skin problems continue to be an issue in the breed as do problems with ears and eyes. These are not cruelty reasons but neglect and lack of education. Bulldog Rescue really tries to educate and help owners with its online Supporters group, giving advice 24/7.

**The public buying dogs need to be aware that DNA testing for colours is not health testing.** In the light of the increase in CNR dogs we launched a campaign at Crufts asking the kennel club to help us. Known as Trevor's Treaty after Trevor the 3 footed Lilac Bulldog who was in our care, it had 15 Breed Clubs and Rescues on board and a letter signed by 2,025 people was sent to the Kennel Club in April 2018.

The letter asked for 2 things:

- a) A review and possible change in the way CNR dogs were registered; and
- b) Financial help for the rescues affected.

So far, we have not been successful in achieving help, but the review of CNR is still ongoing. Trevor's Treaty has now been closed.

**We operate a no destruction policy**, except for temperament failure and severe or terminal illness. This aspect of our work is still the most heart-breaking and is never taken lightly. Knowing a dog bites people is still the only reason Bulldog Rescue would ever refuse to re-home a dog, although we do sometimes offer to take the dog to euthanize if we feel it is a public danger or we think that the owner is not likely to comply with the advice given.

We are very lucky our 'oldies' are given the opportunity, as we have several volunteers who have taken on these dogs undertaking to care and feed until the end of life. The Charity picks up the veterinary bills which can be considerable amounts as sadly the high needs in vets' bills puts people off adopting these oldies.

One of our volunteers/Trustee Michelle has given a home to several epileptic dogs and nursed them and given them a chance at a normal family life, which is wonderful and her advice on managing this condition is offered to any owners receiving this diagnosis.

### **The Joan Davies Bursary**

Our legacy gifted money account was set up as this bursary that we have kept as a separate account and it has, by putting it to the specific 'owner help' rather than allowing it to be used for everyday rescue expenses, been used to help owners to keep their dogs.

Unfortunately, it is now very likely to run out with escalating fees charged by vets we were unable to sustain 'giving' the help without contributions from the owners.

We implemented the loan scheme VFH (Veterinary Fees Help) repayments to renew our original outlay and any further legacies will be kept in the Bursary as part of a strategy for emergencies.

This is helping many temporarily financially embarrassed owners whose vet's bills have spiralled without warning, whilst keeping the legacy money for emergencies. We have however had to put a cap on the amount as so many dogs need help.

### **Volunteers**

The volunteer network is the lifeblood of the charity and their work in collecting and fostering dogs, assessing potential new homes, and transporting dogs is key to the charity's success. A total of 121 volunteers were active during the year 2020/2021.

However, we are still short of foster homes, so again we needed to use the services of commercial boarding kennels with an average of 4 spaces having to be paid for; we work at clearing all the dogs to homes as soon as possible. Georgia has worked hard at this and reduced the Kennel costs considerably.

All prospective volunteers are interviewed by William Kralik and approved by the Volunteer Manager Georgia Burton. Once accepted, they sign up to the Bulldog Rescue Volunteer Code of Conduct and Good Practice, are provided with a uniform shirt and identity badge. They all receive a full briefing about how to work most effectively for the charity. We maintain high expectations of those trusted and committed volunteers' loyalty and respect of our confidentiality and Data Protection laws. We have appointed a Mental Health First Aider to provide support to the volunteers if needed.

There is also a written advice and practice handbook provided for referral to give the Charity a professional code they adhere to always, in all situations. Volunteers were also expected to attend the Annual Volunteers' meeting which is held the first weekend in June in the Midlands each year. Due to Covid 19 this meeting will be online for the foreseeable future. As there is always a shortage of volunteers in certain parts of the country, telephone interviews take place weekly as we are looking for experienced people in the breed, but we have strict criteria they must meet to become a volunteer.

Ideally, to avoid the expensive use of external boarding kennels (as we recognize the testing of temperament is most effective in a home situation) our aim is to get those fostered ASAP and out of our emergency boarding kennels.

Georgia Burton continues in the role of Volunteer Co-ordinator, taking responsibility for contacting volunteers and arranging collections, transportations, and home checks.

Some volunteers do not claim mileage, some claim but donate it back to the Charity. Each year the trustees invite nominations for an award to be given to someone who has made an outstanding contribution to the welfare of the bulldog breed during the previous year. This gives us chance to recognise people not part of our volunteer system.

### **Governance**

#### **Governing Document**

Bulldog Rescue and Re-homing Trust Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 29 November 2005. It is registered as a charity with the Charity Commission.

## **Governance/continued**

The charity is governed by its Board of Trustees who have met on average every four months. These meetings have been held by web cam conference; no Annual General meeting was held in the year as a result of the exceptional circumstances including those brought about by Covid-19. The meetings are attended by the Trustees with the Chief Executive in attendance as well as other members of the management team. The Trustees consider the policies and strategic direction of the charity. The board delegates all other, operational and management, matters to the Chief Executive. All decisions are recorded in the minutes of the meetings.

## **Trustees**

The Trustees during the year were:

Vicky Collins-Nattrass (Chair)

Simon Barber FCA (Treasurer)

Kathryn Harrison

Josephine Frew

Michelle Woodman

We are sorry to report the death of Dr John Nattrass on 2 May 2021 who had served as a Trustee since 2006.

Marie Chandler and Roland Hough were appointed Trustees on 13 August 2021.

The Trustees seek to act independently and impartially with their sole interest being the furtherance of the charity's objects. Any potential conflict of interest is declared in advance of any agenda item and, in such an event, an individual trustee may be excluded from the decision-making process.

Trustees were not remunerated for their work as Trustees, none claimed out-of-pocket expenses to enable attendance at meetings, those trustees who are also volunteers were able to reclaim expenses incurred in the latter capacity.

## **Reporting on our activities**

Trustees seek to go further than the minimum reporting required by the Charity Commission. The website [www.bulldogrescue.org.uk](http://www.bulldogrescue.org.uk), which is maintained by Tania Holmes, is a source of excellent up-to-date breed information as well as details of bulldogs seeking new homes, news on fundraising activities, and stories about dogs which have been re-homed. There are two Facebook pages: one for the charity work, and a second one for Supporters and friends.

### **Finances and fundraising**

**Kathryn Harrison (a Trustee)** is our Fund-Raising co-ordinator who has a focus on raising funds from Charitable Trusts and Foundations.

This period has been difficult, but she has managed to secure grants totalling £8,925 from the following Trusts, Walker 597, The Kennel Club, Michael Shirly Hunt, Pet Plan, Alice Noakes, Animal Defence Trust, Valentine's Day Support Adoption for Pets during the year. These amounts are included in the figure of £18,344 shown in Note 1 to the financial statements.

Kath is the distributor of the collection boxes - 201 collection tins are out on sites. There are three registered charities rescuing bulldogs in the UK, all vying for the public supporters' money which makes raising funds harder.

The increase in the numbers bred and the numbers of other Brachycephalic breeds finding themselves in need of Rescue is growing we are looking always for new ways to increase our revenue to match the demand.

Kath registers and keeps track of all the fund-raising events/walks by the general supporting public these events.

### **Merchandise**

**Roly Hough**, a volunteer developed his fund-raising character 'Archie' who was a real life permanent bulldog foster with severe spinal problems. Unfortunately, he died unexpectedly, but Roly has continued with Archie merchandise in memory of him and it will continue. A new Bulldog called Walter (a permanent foster with heart issues) lives with Roly & Kath; also, a girl with spinal issues has joined them.

Roly has created 'Archie to the Rescue' a whole range of retail items with his logo have been developed, including cups, stickers, trolley coins, T-Shirts, Wall art and car logos designed to order. Many items can be printed and personalised he has voluntarily purchased new machinery to print on most items. He is attending our charitable events with his own stall of merchandise; he has a selling website which is sending out goods worldwide. He developed a following with a creation on the www. of Archie talking to his fans; he is an invaluable member of the team bringing very good support to BDR.

### **Financial responsibilities**

The bookkeeping is undertaken by Tania Holmes who has implemented a new computerised programme enabling the balance of finances to be seen each quarter by the Trustees.

Our Treasurer Simon Barber oversees the financial matters of the Charity.

### **Bulldog Rescue Auction Online**

The Charity needs to recognize and thank Trustee, Jo Frew, for her amazing online fundraising Charity Facebook Page Auction with the help Helen Osbourne.

Jo Frew's auction has raised £62,476 substantially up on last year (£43,217); this is used to support the vet fees and many special needs dogs are highlighted during the year for appeals.

This used to be enough to meet our vets' bills however this is unlikely to reach this level due to the increased Vets' Fees across the country.

Prescription costs have been reduced by drugs being purchased online and made a significant saving. Veterinary Costs are still the major expense of the charity. Many dogs come into rescue requiring treatment before we can list them as being well enough to rehome.

The next largest source of income has come from Fundraising Activities and Events

**Events: due to Covid Restrictions NO events were allowed**

Bulldog Rescue and Rehoming are very grateful to the private fund raisers for holding these which have become well established Annual Events which we hope to resume in the next year when it is possible for more normal mixing

- 2 Stroll on the Proms (Organised by Allwyn Brown at Morecambe);
- An Educational Bulldog Day UK (Organised by our Chairman VJ Collins-Nattrass & the Blackpool and Fylde Bulldog Breed Club);
- Brian Cobbold's Annual Christmas Shoe Box appeal;
- Tania Holmes whose book 'The Bulldog Bible' continues to sell well and full price is donated to Rescue; and
- The main fundraising event run by the Charity continues to be the Annual Bulldog Picnic held at LODSWORTH VILLAGE HALL, NEAR PETWORTH, WEST SUSSEX on the first Saturday in September.

The Trust reported net income for the year of £14,531 and has bank and cash balances at 31 March 2021 totalling £74,713.

The first country wide 'lock-down' happened on 23 March 2020.

Financially, as most of our public fund raising involved meeting up and get-togethers, only our Fund-Raising Auction could function as normal.

The wage bill was reduced as cutting hours for the employed staff, only emergency intakes took place.

**Restricted and unrestricted funds**

Funds are applied for the purpose for which the donor requests. On the rare occasions when this is not possible, with the donors' permission, the funds are used to support the work of the charity more generally. General appeals for a specific purpose always bear a note to the effect that when enough funds have been raised to finance that need, the balance will be applied to the charity's running costs.

### **Equal opportunities**

We are committed to the principle and practice of equal opportunities and aim to apply equal opportunities principles to the recruitment of volunteers, selection of foster and adoption homes and in the delivery of training and information.

### **Independent examiner's statement**

During the year, Reg Pullen once again was appointed the charity's examiner. His services are greatly appreciated.

### **Thanks**

The Trustees would like gratefully to acknowledge the tireless and invaluable work of Tania and David Holmes, Georgia Burton, Lana Alliston, Jo Frew, Kathryn Harrison, Michelle Woodman, Carrie and all the volunteers, and the support and assistance of the many organisations and individuals who have helped Bulldog Rescue during the year. We include not just our major donors but all those who have contributed in any way to help the rescuing of bulldogs, fund raising, sponsorship and for stepping up to the mark whenever we made an appeal! Thank you all!

*On behalf of the Board of Trustees*



**Vicky Collins-Nattress**  
Chair

Date: 3 November 2021

### **Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Bulldog Rescue and Re-homing Trust for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

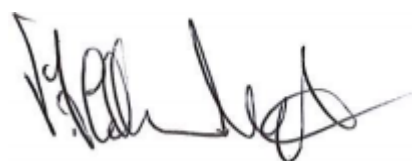
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### **Statement as to disclosure to our independent examiner**

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the examiner in connection with preparing his report, of which the company's examiner is unaware, and
- the trustees, having made enquiries of fellow directors and the company's examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any information relevant to the examination of the financial statements and to establish that the examiner is aware of that information.

By order of the board of trustees



Vicky-Collins Nattrass  
Chair

3 November 2021

# Independent examiner's report to the Trustees and members of Bulldog Rescue and Re-homing Trust

## **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and

to state whether particular matters have come to my attention.

## **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

## **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**R T Pullen ACMA**  
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Date: 3 November 2021

## Statement of financial activities

		<b>Unrestricted funds 2021</b>	<b>Unrestricted funds 2020</b>
	<b>Note</b>	<b>£</b>	<b>£</b>
<b>Incoming resources</b>			
Donations, legacies and grants	1	<b>69,831</b>	43,997
Charitable activities	1	<b>123,217</b>	142,173
Investment income		<b>118</b>	45
<b>Total incoming resources</b>		<b>193,166</b>	186,215
<b>Resources expended</b>			
Expenditure on:			
Fundraising and events	2	<b>6,606</b>	5,710
Charitable activities	2	<b>172,029</b>	199,359
		<b>178,635</b>	205,069
<b>Net income/(expenditure)</b>		<b>14,531</b>	(18,854)

All of the activities of the company are classed as continuing.

## Balance sheet

		2021	2020
	Note	£	£
<b>Fixed assets</b>			
Property, plant and equipment	6	-	-
		-	-
<b>Current assets</b>			
Stock		1,792	1,000
Cash at bank and in hand	7	74,713	60,974
		76,505	61,974
<b>Creditors: amounts falling due within one year</b>			
Accrued expenses		(1,200)	(1,200)
<b>Net current assets</b>		75,305	60,774
<b>Total assets less current liabilities</b>		75,305	60,774
<b>Net assets</b>		75,305	60,774
<b>Represented by:</b>			
Accumulated fund (unrestricted)	9	75,305	60,774
		75,305	60,774

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the Trustees and authorised for issue on 3 November 2021 and are signed on their behalf by:



**Vicky Collins-Natrass**  
Chair

Company number 05664557  
Registered Charity number 1115009

**The accompanying accounting policies and notes form part of these financial statements.**

## Principal accounting policies

### Statement of compliance

Bulldog Rescue and Re-homing Trust is a company limited by guarantee which is incorporated in England. The Registered Office is Little Knowlton, Carron Lane, Midhurst, West Sussex GU29 9LD.

The Company's financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

### Basis of accounting

The financial statements have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements are prepared in pounds sterling which is the Company's functional currency and rounded to the nearest £.

### Going concern

The Trust reported net income for the year of £14,531 and has bank and cash balances at 31 March 2021 totalling £74,713. The Trustees are of the view that, taking into account a reduction in the level of costs incurred in 2021/22, partly as a result of the COVID-19 impact, together with an increase in the level of income from legacies, the Trust has sufficient resources to enable it to continue to meet its liabilities for at least the next 12 months and that on this basis the charity is a going concern.

The principal accounting policies of the company are set out below.

### Cash flow statement

The Company meets the definition of a qualifying entity under FRS102 and has therefore taken advantage of the disclosure exemptions available to it in respect of the presentation of a cash flow statement.

## INCOME

### Revenue recognition

Revenue is included in the Statement of Financial Activities (SoFA) when:

- the Charity becomes entitled to the resources
- it is more likely than not that the Trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

### Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

In the case of performance related grants, income is only recognised to the extent that the Charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

### Legacies

Legacies are included in the SoFA when receipt is probable; that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the Charity or have been met.

## Principal accounting policies (continued)

### **Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

### **Donated goods**

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

### **Donated services and facilities**

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

### **Income from bank interest**

This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

## **EXPENDITURE AND LIABILITIES**

### **Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

### **Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

### **Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

### **Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

### **ASSETS**

#### **Tangible fixed assets for use by the charity**

These are capitalised if they can be used for more than one year, and cost at least. They are valued at cost.

The depreciation rates and methods used are as follows:

Kennels	-	8 years straight line
Van	-	4 years straight line

#### **Stocks**

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

#### **Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

#### **Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

# Notes to the financial statements

## 1 Analysis of income

Donations and legacies:

	2021	2020
	£	£
Donations	49,137	19,197
Legacies	2,350	-
Grants	18,344	24,800
	<u>69,831</u>	<u>43,997</u>

Charitable activities:

	2021	2020
	£	£
Adoption fees	13,726	30,322
Adopter registration fees	14,558	7,593
Online auction	62,476	43,217
Fundraising and other activities	32,457	61,041
	<u>123,217</u>	<u>142,173</u>

Donations include the following amounts received from clubs and societies:

	2021	2020
	£	£
Birmingham and Midland Counties Bulldog Club	-	100
Junior Bulldog Club	-	237
London Bulldog Society	20	34
East Midlands Bulldog Club	150	150
British Bulldog Club	-	100
Manchester Bulldog Club	1,244	75
Bulldog Club of Scotland	100	100
	<u>1,514</u>	<u>796</u>

## Notes to the financial statements (continued)

### 2 Analysis of expenditure

	2021 £	2020 £
<b>Expenditure on raising funds</b>		
Fundraising and events costs	744	1,673
Cost of merchandising items	<u>5,862</u>	<u>4,037</u>
	<u><b>6,606</b></u>	<u><b>5,710</b></u>
	2021 £	2020 £
<b>Expenditure on charitable activities</b>		
Veterinary bills	72,612	93,473
Insurance – public liability	-	750
Travel and telephone	16,853	15,608
Postage, printing and stationery	3,070	2,024
Supplies including dog food	5,533	4,711
Staffing costs	46,457	50,489
Administration and website	3,819	6,018
Utilities and property costs	305	1,390
Boarding fees	14,143	18,870
Motor vehicle costs	2,310	2,145
Paypal charges and fees	1,660	2,194
Sundry costs including subscriptions	1,339	545
Kennel maintenance and repairs	3,928	1,142
Depreciation	-	-
	<u><b>172,029</b></u>	<u><b>199,359</b></u>

## Notes to the financial statements (continued)

### 3 Particulars of employees

The average monthly number of staff employed by the company during the financial year amounted to:

	2021 Number	2020 Number
Number of operational staff	3	3
Number of administration staff	1	1
	<u>4</u>	<u>4</u>

The aggregate payroll costs of the above were:

	2021 £	2020 £
Wages and salaries	44,715	48,636
Social security costs	1,742	1,853
	<u>46,457</u>	<u>50,489</u>

Other pension costs are amounts charged to operating profit and do not include amounts recognised as finance charges and amounts recognised in the statement of recognised gains and losses. The amounts shown for wages and salaries are shown before deduction of government support of £189 received in relation to furloughed staff.

### 4 Directors

None of the Directors/Trustees of the Company received any remuneration during the year (2020: £nil).

#### Key management personnel

The remuneration of key management personnel other than the directors of the Company amounted to £14,402 (2020: £14,500).

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### 5 Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

## Notes to the financial statements (continued)

### 6 Property, plant and equipment

	Kennels and van £	Total £
Cost or valuation		
At 1 April 2020	24,081	24,081
Additions	-	-
	<u>24,081</u>	<u>24,081</u>
At 31 March 2021	<u>24,081</u>	<u>24,081</u>
Depreciation		
At 1 April 2020	24,081	24,081
Charge for the year	-	-
	<u>24,081</u>	<u>24,081</u>
At 31 March 2021	<u>24,081</u>	<u>24,081</u>
Net book value		
<b>At 31 March 2021</b>	<u>-</u>	<u>-</u>
At 31 March 2020	<u>-</u>	<u>-</u>

### 7 Cash at bank and in hand

	2021 £	2020 £
Bank – current account	23,154	8,506
Bank – deposit account	50,547	50,524
Petty cash and Paypal account	1,012	1,944
Cash at bank and in hand	<u>74,713</u>	<u>60,974</u>

### 8 Related party transactions

No transactions with related parties were undertaken such as are required to be disclosed under FRS 102 Section 33. Remuneration of key management personnel is disclosed in note 4 above.

## Notes to the financial statements (continued)

### 9 Accumulated fund

	2021 £	2020 £
Balance brought forward	60,774	79,628
Surplus/(deficit) for the financial year	14,531	(18,854)
Balance carried forward	<u>75,305</u>	<u>60,774</u>

### 10 Financial instruments

	2021 £	2020 £
<b>Financial assets measured at face value</b>		
Bank and cash balances	74,713	60,974
<b>Financial liabilities measured at undiscounted amount payable:</b>		
Trade and other creditors (excluding deferred revenue)	<u>(1,200)</u>	<u>(1,200)</u>