

DACHSHUND RESCUE CIO

England & Wales - Charity number 1159602

Details

Other names	DACHSHUND RESCUE
Status	Registered
Legal form	CIO
Registered	2014-12-12
Register	View on the Charity Commission register

Contact

Address	Whin Hill Landing Lane Newport Brough HU15 2QD
Phone	07792327823
Email	treasurer@dachshundrescue.org.uk
Website	www.dachshundrescue.org.uk

Activities

Objects: 1.THE RELIEF OF SUFFERING AND NEED OF UNWANTED, HOMELESS OR DISTRESSED DOGS OF THE DACHSHUND BREED, INCLUDING BUT NOT LIMITED TO THE FOLLOWING:A) PROVIDING SANCTUARY FOR THOSE WITH MEDICAL OR BEHAVIOURAL ISSUES, WHEN AND WHERE APPROPRIATE;B) PROVIDING MEDICAL ATTENTION AND TREATMENT FOR RESCUED DOGS;C) ARRANGING RESPONSIBLE RE-HOMING WHERE APPROPRIATE;D) PROVIDING TEMPORARY ASSISTANCE FOR DOGS WHOSE OWNERS ARE TEMPORARILY IN NEED.2. THE ADVANCEMENT OF EDUCATION OF THE GENERAL PUBLIC IN MATTERS RELATING TO DACHSHUNDS AND BY THIS MEANS PREVENTING CRUELTY AND SUFFERING.

Activities: Dachshund Rescue operates in England, Wales, and Scotland. The Charity arranges responsible rehoming where appropriate and provides medical attention and treatment for rescued Dachshunds. Dachshund Rescue actively promotes and provides education to Dachshund owners.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Animals
- **Who:** Other Defined Groups

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£300,263	£381,634	-	-
2023-12-31	£45,184	£352,287	-	-
2022-12-31	£1,662,424	£346,166	£2,020,614	0
2021-12-31	£171,724	£265,356	-	-
2020-12-31	£145,397	£105,916	-	-

Trustees

Name	Role	Appointed
Lynn Margaret Hall	Chair	2019-08-18
Claire Russell		2020-06-15
Jacqueline Paxton		2022-09-12
Katie Saywell		2022-07-13
Louise Van Vuren		2023-05-01
Rosanne Cobbold		2025-11-30
Susan Kray		2022-09-12
Susan Page		2026-02-08

DACHSHUND RESCUE CIO

England & Wales - Charity number 1159602

Accounts

Dachshund Rescue CIO
Registered Charity Number 1159602
Report of the Trustees and Accounts
Year ended 31 December 2024

Brown Butler
Chartered Accountants
Leeds

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Statement of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11 to 16

Dachshund Rescue CIO
Registered Number 1159602

Reference and Administrative Details

Chairperson	L M Hall
Trustees	G E Salisbury C Russell L M Hall K Saywell S Kray J Paxton
Principal Office	Whin Hill Landing Lane Newport HU15 2QD
Charity Registration Number	1159602
Independent Examiner	Beverley Tate Brown Butler Leigh House 28-32 St Paul's Street Leeds LS1 2JT
Bankers	Lloyds Bank Street Branch PO Box 1000 BX1 1LT
Solicitors	Gunner Cooke 10-12 East Parade Leeds LS1 2BH



The trustees of the Dachshund Rescue CIO ("Dachshund Rescue" or "the Charity") present their annual report for the year ended 31 December 2024 under the Charities Act 2011 ("the Act"), together with the unaudited accounts for the year ended 31 December 2024 and confirm that the latter comply with the requirements of the Act, the trust deed and the Statement of Recommended Practice applicable to charities preparing their accounts by the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

The primary focus for Dachshund Rescue is to relieve the suffering of Dachshunds throughout the UK to provide new homes or foster homes for those in need. Providing care and treatment for those who are sick, ill-treated or find themselves in poor circumstances, also providing help and training to those with behavioural issues.

To promote the advancement of education of the general public in matters relating to dachshunds and by this means preventing cruelty and suffering.

Dachshund Rescue pays one part-time administrator and one part time bookkeeper, and a part time behaviourist, however, the majority of the work is carried out by volunteers. The Charity is run primarily through working with volunteers, who consist of regional coordinators, foster carers, home checkers, and people who transport the dogs. These volunteers are unpaid, however out-of-pocket expenses are reimbursed.

Achievements and performance

The total number of dogs rehomed through Dachshund Rescue in 2024 was 385, and the total number of applications to adopt a Dachshund was 1549.

We have seen a marked decrease in applications to adopt. Dachshund Rescue is at a stage where demand is becoming less and supply is increasing, breeders continue to breed, and the market is flooded.

The applications to adopt are not always suitable for the breed who possess various traits and quirky temperaments. Most of the dogs that require new homes have issues of their own.

Dachshund Rescue continues to see an increase in the number of Dachshunds looking for new homes.

We also see many Dachshunds seeking new homes due to changes in their owners' work/work hours, or returning to the office, often leading to behavioural challenges with their Dachshund.

The financial crisis and soaring veterinary costs have had a significant impact on the number of dogs coming into rescue, many needing overdue medical attention.

Towards the end of 2024 we started to see several dogs return to rescue, many of which had been in homes for several years. Most of these dogs had not received appropriate veterinary care, This has resulted in the charity funding medical care in order to bring them back to good health.

We found that during 2024, the majority of dogs surrendered came with behavioural issues and/or pre-existing medical conditions, which proved challenging at times to find suitable homes. Some of these dogs are now in long-term foster care, as we were unable to find suitable homes.



The pre-existing medical condition register currently contains 180 dogs. The register of unspayed bitches shows 98 bitches that require neutering over the next 12 months.

The most prevalent reasons for rehoming this past year were:

- Change in circumstance, thus dogs are left at home alone for long periods, leading to separation anxiety.
- Relationship Breakdown/Loss of home
- Poorly bred dogs with behavioural issues. The popularity of the dachshund has soared; we believe recent marketing campaigns featuring the breed have been a large contributor. Many families who purchased a dog while working from home without researching the breed's temperament are now required to return to the workplace. Puppy farmers trying to meet demand do not breed for temperament or good health.
- Dogs which were the result of irresponsible breeding with poor genetics, and costs associated with treating these conditions and insufficient funds to pay for ongoing medication.
- Lack of understanding/education on rehabilitation.

To overcome the challenges above, we work with a breed-specific trainer and fund consultations for people who cannot cope with the behaviour the dog is exhibiting. This is done both before surrender, with the hope that issues can be ironed out, and the dog can stay in the home. Alternatively, we will rehome a dog and have the trainer in place to give ongoing support, along with the area coordinator.

Our new CRM is now well established and continues to adapt to streamline our rehoming process.

The trustees continue to set aside a sum of money for training, pre-existing medical conditions and neutering.

There was a limited number of people contacting the Charity requesting assistance for urgent veterinary costs, many having had cancelled insurance policies due to the financial restrictions.

We also helped several dachshunds who were referred for spinal surgery. These cases often need to be followed by physiotherapy and hydrotherapy.

The charity maintains a good relationship with the Cambridge University Veterinary School. We regularly seek advice/guidance on our IVDD/Neurological cases from Professor Freeman and his team.

In 2024, following a recently published study by Paul Freeman, we became more confident in managing IVDD cases without surgery. We are committed to working hard on educating the public on how to manage their IVDD Dachshunds, hopefully reducing the number euthanised when people cannot meet the cost of surgery.

Due to the increased pressure on the rehoming coordinators, we have established a new team of volunteers to assist in arranging transport and conducting home checks for dogs going to a new home. We hold regular recruitment campaigns aimed at increasing the number of volunteer fosterers, home checkers, and transportation coordinators.

Furthermore, due to the pressure our volunteers face, we have strived to recruit and retain volunteers. We have worked constantly to increase the number of our volunteers. Recent

campaigns have brought additional coordinators, foster homes, home checkers, and driving volunteers.

We have found that our revised mentoring process for new volunteers has enabled us to have them in post and working confidently much quicker. It has also helped us in retain volunteers.



Trustees' Report

Throughout 2024, The Elms Kennels continued to thrive as a business. Our kennels are dual-purpose, open to all breeds for boarding and daycare, with all profits being donated back to the CIO. We now have an established client base of returning customers and consistently receive enquiries from potential new clients through recommendations. In addition, the kennels serve as a haven for any Dachshund that needs an emergency placement when no foster homes are available. Furthermore, we are able to assess dogs with more complex behavioural issues.

The Rehabilitation Centre is open to all breeds, however, specialising in Dachshunds. We continue to market the centre to local vets and referral centres. The centre also enables us to treat sick and injured dogs surrendered to us, as well as assist our adopted dogs needing physiotherapy.

Over the last 14 months, there has been a level of investment in the property (The Elms). This investment has enabled us to provide:-

- In-house training, assessment and residential rehabilitation
- Secure handovers
- Land and water-based physiotherapy services
- Head office
- Income generation for the Charity
- Fundraising base for events

We will be constantly reviewing our procedures to ensure we meet our objectives.

Finance Review

Extracts from the unaudited accounts:

	2024	2023
Total income		
Legacies receivable	57,814	21,698
Impairment of legacy debtor	-	(200,000)
Other income	242,449	223,486
	<u>300,263</u>	<u>45,184</u>
Expenditure	(381,634)	(352,287)
Net loss on investments	-	-
	<u>(81,371)</u>	<u>(307,103)</u>
Net movement in funds		
	<u>1,632,140</u>	<u>1,713,511</u>
Funds carried forward		

Dachshund Rescue has received various legacies, and we continue to be grateful to people who remember Dachshund Rescue in their wills. Our principal funding comes from adoption fees and donations.

Dachshund Rescue does not have any restricted funds.

Most of our expenses are veterinary fees, rehabilitation, training and volunteer mileage costs.

The purchase of kennels has enabled us to reduce our spend on boarding. The launch of the Rehabilitation Centre will reduce the cost of rehabilitation in the years to come.



We also continue to support those adopting older dachshunds and dachshunds with pre-existing medical conditions so that prospective owners are not put off by the financial burden of taking on these dogs. We recognise that an adopter taking on a dog with a pre-existing medical condition will be unable to obtain adequate insurance and, to this end, Dachshund Rescue covers all pre-existing medical costs for the dogs that we rehome. This year has seen unprecedented demand for our services and expenditure has increased to meet this demand.

The Trustees made the decision that investments proved too high-risk due to stock market volatility. We continue to hold a portfolio with Insignis Cash, which enables cash to be tied up in accounts for a period of time with interest rates in the region of 5% and no associated risk. These cash portfolios are reviewed on a monthly basis.

Dachshund Rescue remains, as always, committed to carrying out due diligence to ensure funds are appropriately placed and monitored regularly.

Reserves Policy

The trustees review the level of reserves on an annual basis to ensure there is sufficient funding to cover the Charity's running costs. As of 31 December 2024, the free reserves balance was £557,517.

Plans for the Future

We will continue to provide help, support and assistance to any dachshund in need.

We will continue to work closely with the developers on our CRM to enhance our rehoming process.

We will collaborate with an IT consultant to keep all three of our websites updated and aim to educate the public on general welfare through this initiative.

We will continue to grow our social media following to keep them informed about the latest welfare developments.

Our marketing strategy will be implemented and reviewed during 2025, with the main focus areas being:

- Recruiting volunteers and fundraising efforts.
- Open days and Dachshund meets at Head Office
- The promotion of the rehabilitation centre & education through CPD and open days

Dachshund Rescue continues to explore ways to enhance the public's understanding of health and welfare, particularly regarding intervertebral disc disease, as this affects one in three dachshunds, thereby preventing cruelty and suffering. To this end, the Charity continues to work with external organisations and be involved in projects concerned with the welfare of dachshunds.

In 2025, we will continue to sponsor a new residency at Queen's Hospital, Cambridge. The new residency will continue the previous research carried out by Viviana Rojas. The research centres around a cure for IVDD.



Structure, Governance and Management

The Charity is a Charitable Incorporated Organisation and is governed by its constitution adopted in December 2014.

Dachshund Rescue decided to become a registered charity in 2014, which was achieved in December of that year. Prior to this, the rescue operated as a collaboration between the Dachshund Club and the Longhaired Dachshund Club. The Charity is currently run by a group of trustees who meet a minimum of four times per year.

Trustees and coordinators meetings take place via Zoom, which is the most cost-effective way of meeting.

There is an organisational structure in place, which consists of the board of trustees & volunteers. The daily operation of the Charity is carried out by nine voluntary coordinators based throughout the country, assisted by fosterers and transportation volunteers.

The seven trustees manage the organisation. They ensure that the aims and objectives of the Charity are carried out and plan future activities that contribute to these.

Anyone interested in joining as a Trustee is asked to submit a CV, which is reviewed by the board. An existing trustee then nominates the applicant by completing a Trustee nomination form. Once approved by the board, the applicant has an informal interview with two trustees who will make recommendations to the board. Upon successful nomination, references are obtained, any new trustees will be subject to an enhanced DBS check. Once appointed, and the trustee declaration is returned, the new trustee follows a standard induction process, is sent a full copy of the accounts and the minutes of the last meeting.

Reference & Administrative Details

Reference and administrative details of the Charity, its trustees and advisers are provided on page 1, which form part of this Trustees' Report.

Trustees' Areas of Responsibilities – Day-to-Day Management

Lynn Hall – Chair and Operations
Claire Russell – Legal & Finance
Gina Salisbury – Secretary
Jacqui Paxton – Volunteer Liaison
Susan Kray – Head of Rehoming
Katie Saywell – Online Platforms
Louise Van Vuren – Marketing & Fundraising

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Signed on 27 August 2025 @ 13:28

.....
L M Hall
Chair

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Approved by the trustees of the Charity on

and signed on its behalf by:



Signed on 27 August 2025 @ 13:28

.....
L M Hall

Chair

Dachshund Rescue CIO
Registered Number 1159602

Annual Report and Accounts
Independent Examiner's Report to the Trustees of Dachshund Rescue CIO

I report to the trustees on my examination of the accounts of Dachshund Rescue CIO ("the Charity") for the year ended 31 December 2024.

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.

Having satisfied myself that the Charity is not subject to audit under charity law and is eligible for independent examination, 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 report

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, therefore, no opinion is given as to whether the accounts present a 'true and fair view'. My report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have 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.



Beverley Tate
Brown Butler
Chartered Accountants
Leigh House
28-32 St Paul's Street
Leeds
LS1 2JT

27 August 2025

Statement of Financial Activities
Year ended 31 December 2024

	Note	2024 Unrestricted funds £	2023 Unrestricted funds £
Income:			
Donations and legacies	2	124,178	(110,323)
Charitable activities	3	141,457	148,081
Investment income	4	28,628	1,426
Rent receivable from subsidiary undertaking		6,000	6,000
Total income		<u>300,263</u>	<u>45,184</u>
Expenditure:			
Charitable activities		(310,636)	(273,770)
Administration and governance costs		(55,998)	(78,517)
Total expenditure	5	<u>(366,634)</u>	<u>(352,287)</u>
Net expenditure		(66,371)	(307,103)
Total funds brought forward		<u>1,713,511</u>	<u>2,020,614</u>
Total funds carried forward		<u><u>1,647,140</u></u>	<u><u>1,713,511</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

Balance Sheet
As at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	9	1,036,957	981,297
Investments	10	<u>4</u>	<u>4</u>
		1,036,961	981,301
Current assets			
Debtors	11	52,662	28,018
Cash at bank and in hand		<u>631,461</u>	<u>731,991</u>
		684,123	760,009
Creditors: Amounts falling due within one year	12	<u>(73,944)</u>	<u>(27,799)</u>
Net current assets		<u>610,179</u>	<u>732,210</u>
Net assets		<u>1,647,140</u>	<u>1,713,511</u>
Funds of the Charity:			
Unrestricted funds	13	<u>1,647,140</u>	<u>1,713,511</u>

The accounts were approved by the trustees, and authorised for issue on
behalf by:

and signed on their



Signed on 27 August 2025 @ 13:28

.....
L M Hall
Chair

The notes on pages 11 to 16 form part of these accounts

1 Accounting policies

(a) Basis of preparation

The accounts are prepared on a going concern basis under the historical cost convention modified, where appropriate, to include certain items at fair value and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP - FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The presentation currency is £ sterling and the accounts have been rounded to the nearest £1.

The CIO constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The majority of the Charity's income is received from dog adoption fees and from regular donors. Should there be significant reductions in this income, the Trustees would raise funds from other sources and in the unlikely event that they were insufficient, the Trustees consider they have the ability to reduce expenditure in line with the reduced income.

(b) Exemption from preparing group accounts

The Charity is part of a small group. The Charity has taken advantage of the exemption provided by section 139(2) of the Charities Act 2011 and has not prepared group accounts. Consequently the accounts present information about Dachshund Rescue CIO as an individual undertaking and not about its group.

(c) Unrestricted funds

Unrestricted funds comprise grants, donations and other incoming resources receivable or generated for the objects of the Charity without specified purpose and are available as general funds.

(d) Income

All income is included in the statement of financial activities when the Charity is entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and is included in full in the statement of financial activities when receivable.
- Investment income is included when receivable.
- Income from charitable activity is accounted for when earned.
- Income from legacies is accounted for when probable of receipt and the amount can be reliably measured. If a legacy debtor is subsequently impaired because it is doubtful that full settlement will be received, the adjustment made to derecognise the legacy debtor is included in legacy income.

1 Accounting policies - continued

(e) Expenditure

Expenditure is recognised on an accrual basis as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably:

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Charitable activity expenditure includes both the direct costs and support costs relating to each activity. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.
- Governance costs include those incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements.

(f) Tangible fixed assets

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets over their expected useful lives. The annual rates and methods of depreciation are as follows:-

Asset class	Depreciation method and rate
Freehold property (Buildings only)	Straight line basis over 50 years
Plant and equipment	10% reducing balance basis

No depreciation is provided on freehold land.

(g) Fixed asset investments

Shares in subsidiary undertakings are measured at cost less impairment.

(h) Financial instruments

Short term debtors and creditors are not interest bearing and are stated at original invoiced amounts.

Cash at bank and in hand comprises cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1 Accounting policies - continued

(i) Volunteers and gifts in kind

The trustees are grateful for the contribution of volunteers in the Charity's educational activities, administration and fundraising activities. No financial adjustment is made in respect of this contribution.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations from individuals	43,952	55,330
Legacies receivable	57,814	21,698
Impairment of legacy debtor	-	(200,000)
Gift aid - subsidiary undertaking	22,412	12,649
	<u>124,178</u>	<u>(110,323)</u>

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Adoption fees	133,869	144,894
Trading income; Insurance commissions received	7,588	3,187
	<u>141,457</u>	<u>148,081</u>

4 Investment income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>28,628</u>	<u>1,426</u>

5 Expenditure

	Direct costs £	Support costs (note 6) £	Total 2024 £	Total 2023 £
Charitable activities				
Educational sponsorship and fees	71,125	-	71,125	80,472
Veterinary costs	144,300	3,891	148,191	126,415
Training and rehabilitation	14,930	3,891	18,821	23,962
Boarding, rehoming and fostering costs	10,877	61,622	72,499	42,921
	<u>241,232</u>	<u>69,404</u>	<u>310,636</u>	<u>273,770</u>
Administration and governance costs	12,690	43,308	55,998	78,517
	<u>253,922</u>	<u>112,712</u>	<u>366,634</u>	<u>352,287</u>

6 Support costs

	Administration and governance costs £	Charitable activities £	Total 2024 £	Total 2023 £
Printing, postage and stationery	-	1,852	1,852	1,123
Travel and subsistence	-	21,302	21,302	19,526
Telephone	-	7,980	7,980	9,258
Legal fees	-	-	-	15,992
Independent examiner's fees	2,406	-	2,406	2,005
Accountancy and bookkeeping fees	22,062	-	22,062	2,000
Computer expenses	2,613	-	2,613	2,360
Repairs and maintenance	5,886	17,659	23,545	20,973
Rates	772	2,316	3,088	3,794
Light, heat and water	1,904	5,712	7,616	3,931
Bank charges	(62)	-	(62)	212
Trade subscriptions	2,795	-	2,795	1,802
Advertising	738	-	738	361
Cleaning	165	496	661	2,992
Depreciation	4,029	12,087	16,116	14,391
	<u>43,308</u>	<u>69,404</u>	<u>112,712</u>	<u>100,720</u>

Governance costs amount to £24,468 (2023: £19,997).

No persons were employed by the Charity during the year (2023: none).

7 Trustees remuneration and expenses

No trustees received any remuneration from the Charity during the year in relation to their roles as trustees.

C Russell received remuneration totalling £19,662 (2023: £14,917) during the year in relation to the provision of bookkeeping services under a service agreement approved by the Board of Trustees in accordance with the Charity's governing document.

K Saywell received remuneration totalling £0 (2023: £6,720) during the year in relation to the provision of dog training services.

The CIO provides living accommodation to L M Hall which is essential for the proper performance of her duties that include the provision of welfare of rescued dogs throughout the day and night.

The trustees have not received any reimbursement of expenses incurred in their roles as trustees during the year (2023: £nil). The trustees do receive reimbursement of expenses incurred in relation to their work in rescuing and the fostering of the dogs. The amount paid to trustees in the year totalled £7,292 (2023: £4,483).

8 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Freehold property £	Plant and equipment £	Total £
Cost			
At 1 January 2024	947,800	50,588	998,388
Additions	55,767	16,009	71,776
At 31 December 2024	<u>1,003,567</u>	<u>66,597</u>	<u>1,070,164</u>
Depreciation			
At 1 January 2024	13,396	3,695	17,091
Charge for the year	10,956	5,160	16,116
At 31 December 2024	<u>24,352</u>	<u>8,855</u>	<u>33,207</u>
Net book value			
At 31 December 2023	<u>934,404</u>	<u>46,893</u>	<u>981,297</u>
At 31 December 2024	<u>979,215</u>	<u>57,742</u>	<u>1,036,957</u>

10 Fixed asset investments

Subsidiary undertakings

	£
At 1 January 2024 and 31 December 2024	<u>4</u>

Details of subsidiary undertakings:

	Description of holding	Proportion of holding	Principal activity
Dachshund Rescue At The Elms Limited	Ordinary shares	100%	Boarding of animals
The Elms Rehabilitation Centre Limited	Ordinary shares	100%	Non-trading during period

The registered office address of the subsidiary undertakings is Whin Hill, Landing Lane, Newport, Brough, HU15 2QD.

11 Debtors

	2024	2023
	£	£
Other debtors	9,375	9,952
Amounts owed by subsidiary undertaking	13,853	3,822
Prepayments and accrued income	29,434	14,244
	<u>52,662</u>	<u>28,018</u>

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	23,976	23,734
Accruals	49,968	4,065
	<u>73,944</u>	<u>27,799</u>

13 Funds

Unrestricted funds

The movement on unrestricted funds is as shown in the Statement of Financial Activities.

The nature and use of funds are disclosed in the accounting policies on page 11 ("unrestricted funds").

All assets held by the Charity at 31 December 2024 relate to unrestricted funds.

DACHSHUND RESCUE CIO

England & Wales - Charity number 1159602

Accounts

Dachshund Rescue CIO
Registered Charity Number 1159602
Report of the Trustees and Accounts
Year ended 31 December 2023

Brown Butler
Chartered Accountants
Leeds

Dachshund Rescue CIO
Registered Number 1159602

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Statement of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11 to 16
Schedule of expenditure - appendix	

Dachshund Rescue CIO
Registered Number 1159602

Reference and Administrative Details

Chairperson	L M Hall
Trustees	G E Salisbury C Russell L M Hall C Hughson (resigned 1 January 2023) K Saywell S Kray J Paxton L V Vuren (appointed 1 May 2023)
Principal Office	Whin Hill Landing Lane Newport HU15 2QD
Charity Registration Number	1159602
Independent Examiner	Denis Cross Brown Butler Leigh House 28-32 St Paul's Street Leeds LS1 2JT
Bankers	Lloyds Bank Street Branch PO Box 1000 BX1 1LT
Solicitors	Gunner Cooke 10-12 East Parade Leeds LS1 2BH



The trustees of the Dachshund Rescue CIO ("Dachshund Rescue" or "the Charity") present their annual report for the year ended 31 December 2023 under the Charities Act 2011 ("the Act"), together with the unaudited accounts for the year ended 31 December 2023 and confirm that the latter comply with the requirements of the Act, the trust deed and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

The primary focus for Dachshund Rescue is the rehoming of unwanted dachshunds, education for new owners and providing support in times of need.

Dachshund Rescue aims to provide relief of suffering and need of unwanted, homeless, or distressed dachshunds, by finding them suitable forever homes. In furtherance of its aims the charity carries out a range of activities including:

- providing sanctuary for those dogs with medical or behavioural issues and when and where appropriate, providing medical attention and treatment for rescued dogs and arranging responsible rehoming.
- providing temporary assistance for dogs whose owners are temporarily in need
- promoting the advancement of education of the general public in matters relating to dachshunds and by this means preventing cruelty and suffering.

Dachshund Rescue does not have any employees. The Charity is run solely through working with volunteers, who consist of regional coordinators, foster carers, home checkers and people who transport the dogs. These volunteers are unpaid, but all out-of-pocket expenses are reimbursed.

Achievements and performance

The total number of dogs rehomed through Dachshund Rescue in 2023 was 472, and the total number of applications to adopt a Dachshund was 3,593.

Dachshund Rescue is expecting an increased number of dogs surrendered due to the cost-of-living crisis and the significant increase in costs of veterinary treatment and medication. We have seen already the long-term impact of lockdown on dogs including the lack of socialisation and irresponsible breeding.

We found that during 2023 the majority of dogs surrendered came with behavioural issues and/or pre-existing medical conditions, which proved challenging at times to find suitable homes. Some of these dogs are now in long-term foster as we were unable to find suitable homes.

The pre-existing medical condition register increased by 52%. There were 90 unsplayed bitches that were rehomed who all subsequently require neutering over the next 12-24 months.

The most prevalent reasons for rehoming this past year were:

- Change in circumstance, thus dogs are left at home alone for long periods leading to separation anxiety.
- Poorly bred dogs with behavioural issues. The popularity of the dachshund has soared; we believe recent marketing campaigns featuring the breed have been a large contributor. Many families who were working from home and decided to purchase a dog with no prior research of the breed and its temperament are now required to be in the workplace. Puppy farmers trying to meet demand do not breed for temperament or good health.
- Dogs which were results of irresponsible breeding with poor genetics, and costs associated with treating these conditions and insufficient funds to pay for ongoing medication.
- Lack of understanding / education on rehabilitation.



Trustees' Report

To overcome the challenges above we work with a breed-specific trainer and fund consultations for people who cannot cope with the behaviour the dog is exhibiting. This is done both before surrender with the hope that issues can be ironed out and the dog is able to stay in the home. Alternatively, we will rehome a dog and have the trainer in place to give ongoing support, along with the area coordinator. We have also had 5 dogs placed in residential training to enable rehoming.

The trustees continue to set aside a sum of money for training, pre-existing medical conditions and neutering.

There were a limited number of people contacting the Charity requesting assistance for urgent veterinary costs, many having had cancelled insurance policies due to the financial restrictions.

We also helped several dachshunds referred for spinal surgery. These cases often need to be followed by physiotherapy and hydrotherapy. Again, the Trustees considered it necessary to set aside a sum of money to prevent the suffering of dachshunds, even if not surrendered to the Charity.

Due to the increased pressure on the rehoming coordinators, we are looking to set up a new team to assist with arranging home checks and transport. We hold regular recruitment campaigns aimed at increasing our number of volunteer Fosterers, home checkers and transportation.

Further, due to the pressure our volunteers face, we have strived to recruit and retain volunteers. We have worked constantly to increase our number of volunteers. Recent campaigns have brought additional Coordinators, Fosterer homes, home checks, and driving volunteers.

We will be constantly reviewing our procedures to ensure we meet our objectives.

In 2022 Dachshund Rescue was fortunate to receive a few large legacies. The funds were used to purchase a property with kennels. 2023 is the first full financial year the kennels has been trading through the Charity's wholly owned subsidiary, Dachshund Rescue At The Elms Limited. The subsidiary has generated a profit of £12,809 which will be gifted to the Charity. The kennels are not just for dachshunds but are open to all breeds. The kennels are operated independently from the Charity. The kennels have their own area of the property and employ staff that solely work for the kennels.

The Elms is Dachshund Rescue's head office. The set up of the property enables us to assess dachshunds with more significant behavioural issues prior to rehoming and enables the rehabilitation of sick and injured dogs.

During 2024 The Elms Rehabilitation centre will be opening its doors to all breeds who require physical rehabilitation to enable the business to self-fund and also generate a profit to be donated back to Dachshund Rescue. The Elms Rehabilitation will provide free of charge treatment to any dachshund that we have rehomed needing any kind of physiotherapy. The staffing and running of the rehabilitation centre will be totally independent of the charitable activities.

In June and July 2024 we have CPD dates planned for local vets and physiotherapists to attend lectures given by Prof Paul Freeman from Cambridge University on the current treatment methods of IVDD in dachshunds and also form Prof Freeman to share the latest research with the groups.



Trustees' Report

Over the last 14 months there has been level of investment in the property. This investment has enabled us to provide:-

- In-house training, assessment and residential rehabilitation
- Secure handovers
- Land and water-based physiotherapy services
- Head office
- Income generation for the Charity
- Fundraising base for events

We will be constantly reviewing our procedures to ensure we meet our objectives.

Finance Review

Extracts from the unaudited accounts:

	2023 £	2022 £
Total income		
Legacies receivable	21,698	1,485,708
Impairment of legacy debtor	(200,000)	-
Other income	223,486	176,716
	<u>45,184</u>	<u>1,662,424</u>
Expenditure	(352,287)	(346,166)
Net loss on investments	-	(73,755)
	<u>(307,103)</u>	<u>1,242,503</u>
Net movement in funds		
	<u>1,713,511</u>	<u>2,020,614</u>

Dachshund Rescue has received various legacies, and we continue to be thankful to people remembering Dachshund Rescue in their wills. Our principal funding comes from adoption fees and donations.

Dachshund Rescue does not have any restricted funds.

The majority of our expenses are veterinary fees, rehabilitation, training and volunteer mileage costs. The purchase of kennels has reduced our spend on boarding in 2023. The planned launch of the Rehabilitation Centre will reduce these costs for 2024 and the years to follow.

We also continue to support those adopting older dachshunds and dachshunds with pre-existing medical conditions so that prospective owners are not put off by the financial burden of taking on these dogs. We recognise that an adopter taking on a dog with a pre-existing medical condition will be unable to obtain adequate insurance and, to this end, Dachshund Rescue covers all pre-existing medical costs for the dogs that we rehome. This year has seen unprecedented demand for our services and expenditure has had to rise to meet this demand.

The Trustees made the decision that investments proved too high risk with the stock market volatility. However, the decision was made to open a portfolio with Insignis Cash which enables cash to be tied up into accounts for a period of time with interest rates that are above 5% with no risk associated at all. These cash portfolios are reviewed on a monthly basis.

Dachshund Rescue remains as always committed to carrying out due diligence to ensure funds are appropriately placed and monitored on a regular basis.



Reserves Policy

The trustees review the level of reserves on an annual basis to ensure there is enough to cover the running costs of the Charity. The free reserves balance as at 31 December 2023 was £732,210.

Plans for the Future

We will continue to provide help, support and assistance to any dachshund in need.

After the realisation in 2022 that the increase in the number of dogs was not slowing down, investment into technology was required. In July 2023 we engaged the services of an IT company to design a bespoke CRM. The CRM version 1 was released to all users in February 2024. The system is still in its infancy; we plan to develop and tweak the system throughout 2024.

In late 2023 we underwent a rebrand and had a new website built. Again the website will be reviewed throughout 2024 to ensure we are keeping abreast with the activities.

Our marketing strategy will be implemented and reviewed during 2024 with the main focus areas being:

- Recruiting volunteers and fundraising efforts.
- Open days and Dachshund meets at Head Office
- The promotion of the rehabilitation centre & education through CPD and open days.

Dachshund Rescue is always looking into ways of advancing the education of the general public regarding health and welfare, particularly intervertebral disc disease as this affects 1 in 3 dachshunds, thereby preventing cruelty and suffering. To this end, the Charity continues to work with external organisations and be involved in projects concerned with the welfare of dachshunds.

As the 2 sponsorships and the Residency with Queen's Veterinary School Hospital University of Cambridge are coming to end, discussions have begun with Prof Paul Freeman with regards to following up the work the Residency student has started and how the research findings are impacting the general public and education of IVDD. It is envisaged that during 2024 there will be continued support into the research but in what form will be discussed in more detail.

Structure, Governance and Management

The Charity is a Charitable Incorporated Organisation and is governed by its constitution adopted in December 2014.

Dachshund Rescue made the decision to become a registered charity in 2014 which was achieved in December of that year. Prior to this rescue operated as a collaboration between the Dachshund Club and the Longhaired Dachshund Club. The Charity is currently run by a group of trustees who meet a minimum of four times per year.

Trustees and co-ordinators meetings take place via Zoom, which is the most cost-effective way of meeting.

There is an organisation structure in place, which consists of the board of trustees & volunteers. The daily operation of the Charity is carried out by 9 voluntary co-coordinators based throughout the country assisted by fosterers and transportation volunteers.

The management of the organisation is carried out by the 7 trustees in post. The Trustees ensure that the aims and objectives of the Charity are being carried out and plan future activities that will contribute to these.



Trustees' Report

Anyone interested as joining as a Trustee is asked to submit a CV, which is reviewed by the board. The applicant is then nominated by an existing trustee, by completing a Trustee nomination form. Once approved by the board the applicant has an informal interview with two trustees who will make recommendations to the board. Upon successful nomination references are obtained. Once appointed and the trustee declaration is returned the new trustee follows a standard induction process, sent a full copy of the accounts and the minutes of last meeting

Reference & Administrative Details

Reference and administrative details of the Charity, its trustees and advisers are provided on page 1 which form part of this Trustees' Report.

Trustees' Areas of responsibilities – Day-to-Day Management

- Lynn Hall – Chair and Operations
- Claire Russell – Legal & Finance
- Gina Salisbury – Secretary
- Jacqui Paxton – Volunteer Liaison
- Susan Kray – Head of rehoming
- Katie Saywell – Online Platforms
- Louise Van Vuren – Marketing & Fundraising

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The annual report was approved by the trustees of the Charity on
behalf by:

2024 and signed on its

Lynn Hall

.....
L M Hall
Chair

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Approved by the trustees of the Charity on

2024 and signed on its behalf by:

.....
L M Hall
Chair

Dachshund Rescue CIO
Registered Number 1159602

Annual Report and Accounts
Independent Examiner's Report to the Trustees of Dachshund Rescue CIO

I report to the trustees on my examination of the accounts of Dachshund Rescue CIO ("the Charity") for the year ended 31 December 2023.

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.

Having satisfied myself that the Charity is not subject to audit under charity law and is eligible for independent examination, 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 report

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, therefore, no opinion is given as to whether the accounts present a 'true and fair view'. My report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have 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.

Denis Cross
Brown Butler
Chartered Accountants
Leigh House
28-32 St Paul's Street
Leeds
LS1 2JT

2024

Statement of Financial Activities
Year ended 31 December 2023

	Note	2023 Unrestricted funds £	2022 Unrestricted funds £
Income:			
Donations and legacies	2	(110,323)	1,521,548
Charitable activities	3	148,081	132,654
Investment income	4	1,426	8,222
Rent receivable from subsidiary undertaking		6,000	-
Total income		<u>45,184</u>	<u>1,662,424</u>
Expenditure:			
Raising funds		-	(1,706)
Charitable activities		(273,770)	(304,577)
Administration and governance costs		(78,517)	(39,883)
Total expenditure	5	<u>(352,287)</u>	<u>(346,166)</u>
Net (expenditure)/income		(307,103)	1,316,258
Other recognised gains and losses			
Net loss on investments		-	(73,755)
Net movement in funds		<u>(307,103)</u>	<u>1,242,503</u>
Total funds brought forward		<u>2,020,614</u>	<u>778,111</u>
Total funds carried forward		<u><u>1,713,511</u></u>	<u><u>2,020,614</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

Dachshund Rescue CIO
Registered Number 1159602

Balance Sheet
As at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	9	981,297	895,614
Investments	10	4	3
		<u>981,301</u>	<u>895,617</u>
Current assets			
Debtors	11	28,018	253,365
Cash at bank and in hand		731,991	899,208
		<u>760,009</u>	<u>1,152,573</u>
Creditors: Amounts falling due within one year	12	<u>(27,799)</u>	<u>(27,576)</u>
Net current assets		<u>732,210</u>	<u>1,124,997</u>
Net assets		<u><u>1,713,511</u></u>	<u><u>2,020,614</u></u>
Funds of the Charity:			
Unrestricted funds	13	<u><u>1,713,511</u></u>	<u><u>2,020,614</u></u>

The accounts were approved by the trustees, and authorised for issue on
on their behalf by:

2024 and signed

.....
L M Hall
Chair

The notes on pages 11 to 16 form part of these accounts

1 Accounting policies

(a) Basis of preparation

The accounts are prepared on a going concern basis under the historical cost convention modified, where appropriate, to include certain items at fair value and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP - FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The presentation currency is £ sterling.

The CIO constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The majority of the Charity's income is received from dog adoption fees and from regular donors. Should there be significant reductions in this income, the Trustees would raise funds from other sources and in the unlikely event that they were insufficient, the Trustees consider they have the ability to reduce expenditure in line with the reduced income.

(b) Exemption from preparing group accounts

The Charity is part of a small group. The Charity has taken advantage of the exemption provided by section 139(2) of the Charities Act 2011 and has not prepared group accounts. Consequently the accounts present information about Dachshund Rescue CIO as an individual undertaking and not about its group.

(c) Unrestricted funds

Unrestricted funds comprise grants, donations and other incoming resources receivable or generated for the objects of the Charity without specified purpose and are available as general funds.

(d) Income

All income is included in the statement of financial activities when the Charity is entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and is included in full in the statement of financial activities when receivable.
- Investment income is included when receivable.
- Income from charitable activity is accounted for when earned.
- Income from legacies is accounted for when probable of receipt and the amount can be reliably measured. If a legacy debtor is subsequently impaired because it is doubtful that full settlement will be received, the adjustment made to derecognise the legacy debtor is included in legacy income.

1 Accounting policies - continued

(e) Expenditure

Expenditure is recognised on an accrual basis as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably:

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Charitable activity expenditure includes both the direct costs and support costs relating to each activity. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.
- Governance costs include those incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements.

(f) Tangible fixed assets

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets over their expected useful lives. The annual rates and methods of depreciation are as follows:-

Asset class	Depreciation method and rate
Freehold property (Buildings only)	Straight line basis over 50 years
Plant and equipment	10% reducing balance basis

No depreciation is provided on freehold land.

(g) Fixed asset investments

Shares in subsidiary undertakings are measured at cost less impairment.

(h) Financial instruments

Short term debtors and creditors are not interest bearing and are stated at original invoiced amounts.

Cash at bank and in hand comprises cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1 Accounting policies - continued

(i) Volunteers and gifts in kind

The trustees are grateful for the contribution of volunteers in the Charity's educational activities, administration and fundraising activities. No financial adjustment is made in respect of this contribution.

2 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations from individuals	55,330	31,304
Legacies receivable	21,698	1,485,708
Impairment of legacy debtor	(200,000)	-
Gift aid - subsidiary undertaking	12,649	-
- Other	-	4,536
	<u>(110,323)</u>	<u>1,521,548</u>

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Adoption fees	144,894	128,182
Trading income; Insurance commissions received	3,187	4,472
	<u>148,081</u>	<u>132,654</u>

4 Investment income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	1,426	-
Dividends received	-	8,222
	<u>1,426</u>	<u>8,222</u>

5 Expenditure

	Direct costs £	Support costs (note 6) £	Total 2023 £	Total 2022 £
Raising funds				
Investment management costs	-	-	-	1,706
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,706</u>
Charitable activities				
Educational sponsorship and fees	80,472	-	80,472	79,972
Veterinary costs	122,677	3,738	126,415	152,821
Training and rehabilitation	20,224	3,738	23,962	20,884
Boarding, rehoming and fostering costs	20,490	22,431	42,921	50,900
	<u>243,863</u>	<u>29,907</u>	<u>273,770</u>	<u>304,577</u>
Administration and governance costs	7,704	70,813	78,517	39,883
	<u>251,567</u>	<u>100,720</u>	<u>352,287</u>	<u>346,166</u>

6 Support costs

	Administration and governance costs £	Charitable activities £	Total 2023 £	Total 2022 £
Printing, postage and stationery	-	1,123	1,123	1,105
Travel and subsistence	-	19,526	19,526	19,544
Telephone	-	9,258	8,758	7,246
Legal fees	15,992	-	15,992	15,980
Auditor's remuneration – audit of the financial statements	-	-	-	6,500
Independent examiner's fees	2,005	-	2,005	-
Accountancy fees	2,000	-	2,000	4,725
Computer expenses	2,360	-	2,360	1,453
Repairs and maintenance	20,973	-	20,973	3,436
Rates	3,794	-	3,794	-
Light, heat and water	3,931	-	3,931	485
Bank charges	212	-	212	2
Trade subscriptions	1,802	-	1,802	-
Advertising	361	-	361	-
Cleaning	2,992	-	2,992	-
Depreciation	14,391	-	14,391	2,700
	<u>70,813</u>	<u>29,907</u>	<u>100,720</u>	<u>63,176</u>

Governance costs amount to £19,997 (2022: £27,205).

No persons were employed by the Charity during the year (2022: none).

7 Trustees remuneration and expenses

No trustees received any remuneration from the Charity during the year in relation to their roles as trustees.

C Russell received remuneration totalling £14,917 (2022: £5,700) during the year in relation to the provision of bookkeeping services under a service agreement approved by the Board of Trustees in accordance with the Charity's governing document.

K Saywell received remuneration totalling £6,720 (2022: £6,485) during the year in relation to the provision of dog training services.

The CIO provides living accommodation to L M Hall which is essential for the proper performance of her duties that include the provision of welfare of rescued dogs throughout the day and night.

The trustees have not received any reimbursement of expenses incurred in their roles as trustees during the year (2022: £nil). The trustees do receive reimbursement of expenses incurred in relation to their work in rescuing and the fostering of the dogs. The amount paid to trustees in the year totalled £4,483 (2022: £6,513).

8 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Freehold property £	Plant and equipment £	Total £
Cost			
At 1 January 2023	887,914	10,400	898,314
Additions	59,886	40,188	100,074
At 31 December 2023	<u>947,800</u>	<u>50,588</u>	<u>998,388</u>
Depreciation			
At 1 January 2023	2,440	260	2,700
Charge for the year	10,956	3,435	14,391
At 31 December 2023	<u>13,396</u>	<u>3,695</u>	<u>17,091</u>
Net book value			
At 31 December 2023	<u>934,404</u>	<u>46,893</u>	<u>981,297</u>
At 31 December 2022	<u>885,474</u>	<u>10,140</u>	<u>895,614</u>

10 Fixed asset investments

Subsidiary undertakings

Cost

At 1 January 2023

Addition

At 31 December 2023

£

3

1

4

Details of subsidiary undertakings:

	Description of holding	Proportion of holding	Principal activity
Dachshund Rescue At The Elms Limited	Ordinary shares	100%	Boarding of animals
The Elms Rehabilitation Centre Limited	Ordinary shares	100%	Non-trading during period

The registered office address of the subsidiary undertakings is Whin Hill, Landing Lane, Newport, Brough, HU15 2QD.

11 Debtors

	2023 £	2022 £
Other debtors	9,952	12,608
Amounts owed by subsidiary undertaking	3,822	-
Prepayments and accrued income	14,244	240,757
	<u>28,018</u>	<u>253,365</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	23,734	17,112
Amounts owed to subsidiary undertaking	-	1,464
Accruals	4,065	9,000
	<u>27,799</u>	<u>27,576</u>

13 Funds

Unrestricted funds

The movement on unrestricted funds is as shown in the Statement of Financial Activities.

The nature and use of funds are disclosed in the accounting policies on page 11 ("unrestricted funds").

All assets held by the Charity at 31 December 2023 relate to unrestricted funds.

	2023 £	2022 £
Administration and governance costs		
Legal fees	15,992	15,980
Accountancy fees	2,000	4,725
Independent examiner's fees	2,005	-
Auditor's remuneration	-	6,500
Gifts and sundries	5,650	3,917
Insurance	2,054	685
Computer expenses	2,360	1,453
Repairs and maintenance	20,973	3,436
Rates	3,794	-
Light, heat and water	3,931	485
Bank charges	212	2
Depreciation	14,391	2,700
Trade subscriptions	1,802	-
Advertising	361	-
Cleaning	2,992	-
	<u>78,517</u>	<u>39,883</u>
Charitable activities		
Educational and fees sponsorship	80,472	79,972
Veterinary fees	122,677	149,334
Boarding fees	18,343	25,358
Food	516	606
Foster expenses	1,631	4,015
Training and rehabilitation	20,224	17,397
Travel and subsistence	19,526	19,544
Printing, postage and stationery	1,123	1,105
Telephone	9,258	7,246
	<u>273,770</u>	<u>304,577</u>






Dachshund Rescue CIO - Accs

Final Audit Report

2024-07-31

Created:	2024-07-31
By:	Claire Russell (treasurer@dachshundrescue.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAIIZHRg8BYiE6llkY4cj339Y5wfX0SQpw

"Dachshund Rescue CIO - Accs" History

-  Document created by Claire Russell (treasurer@dachshundrescue.org.uk)
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DACHSHUND RESCUE CIO

England & Wales - Charity number 1159602

Accounts

Dachshund Rescue CIO
Registered Charity Number 1159602
Report of the Trustees and Accounts
Year ended 31 December 2022

Brown Butler
Chartered Accountants
Leeds

Dachshund Rescue CIO
Registered Number 1159602

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Auditor's Report	7 to 9
Statement of Financial Activities	10
Balance Sheet	11
Cash flow Statement	12
Notes to the Accounts	13 to 19

Dachshund Rescue CIO
Registered Number 1159602

Reference and Administrative Details

Chairperson	L M Hall
Trustees	G E Salisbury C Russell L M Hall C Hughson (Resigned 1 January 2023) K Saywell S Kray (appointed 12 September 2022) J Paxton (appointed 12 September 2022)
Principal Office	Whin Hill Landing Lane Newport HU15 2QD
Charity Registration Number	1159602
Statutory Auditor	Brown Butler Leigh House 28-32 St Paul's Street Leeds LS1 2JT
Bankers	Lloyds Bank Street Branch PO Box 1000 BX1 1LT
Solicitors	Gunner Cooke 10-12 East Parade Leeds LS1 2BH

Trustees' Report

The trustees of the Dachshund Rescue CIO ("the Charity") present their annual report for the year ended 31 December 2022 under the Charities Act 2011 ("the Act"), together with the unaudited accounts for the year ended 31 December 2022 and confirm that the latter comply with the requirements of the Act, the trust deed and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

The primary focus for Dachshund Rescue is the rehoming of unwanted dachshunds, education for new owners and providing support in times of need.

The Charity provides a range of activities in pursuance of its objectives of the relief of suffering and need of unwanted, homeless or distressed dogs of the Dachshund breed including but not limited to providing sanctuary for those with medical or behavioural issues, when and where appropriate; providing medical attention and treatment for rescued dogs and arranging responsible rehoming where appropriate. Also to provide temporary assistance for dogs whose owners are temporarily in need and to promote the advancement of education of the general public in matters relating to dachshunds and by this means preventing cruelty and suffering.

Achievements and performance

The total number of dogs rehomed through Dachshund Rescue in 2022 was 495, and the total number of applications to adopt a Dachshund was 12,305.

Dachshund Rescue was expecting an increased number of dogs surrendered due to a lack of socialisation following the Covid pandemic, people returning to office-based work and irresponsible breeding.

We found that during 2022 the majority of dogs surrendered came with behavioural issues and or pre-existing medical conditions, which proved challenging at times to find suitable homes. Some of these dogs are now in long-term foster as we were unable to find suitable homes.

The most prevalent reasons for rehoming this past year were.

- Change in circumstance, thus dogs are left at home alone for long periods and leading to separation anxiety.
- Poorly bred dogs with behavioural issues. The popularity of the dachshund has soared; we believe recent marketing campaigns featuring the breed have been a large contributor. Many families now working from home and deciding to purchase a dog with no prior research of the breed and its temperament. Puppy farmers trying to meet demand do not breed for temperament or good health.
- Dogs which were results of irresponsible breeding with poor genetics, and costs associated with treating these conditions and insufficient funds to pay for ongoing medication

To overcome the challenges above we work with a breed-specific trainer by funding consultations for people who cannot cope with the behaviour the dog is exhibiting. This is done ideally before surrender with the hope that issues can be ironed out and the dog is able to stay in the home. Alternatively, we will rehome a dog and have the trainer in place to give ongoing support, along with the area coordinator. We have also had 6 dogs placed in residential training to enable rehoming.

The pre-existing medical condition register increased by 47%.

The trustees continue to set aside a sum of money for training and preexisting medical conditions.

Trustees' Report

There were a limited number of people contacting the Charity requesting financial assistance for urgent veterinary costs, many having had cancelled insurance policies due to the financial restrictions.

We also helped several dachshunds referred for spinal surgery. These cases often need to be followed with physiotherapy and hydrotherapy. Again, the Trustees considered it necessary to set aside a sum of money to prevent the suffering of dachshunds, even if not surrendered to the Charity.

In 2022 Dachshund Rescue was fortunate to receive a number of large legacies, which afforded Dachshund Rescue the opportunity to purchase a property with kennels.

The purpose of this property is to give Dachshund Rescue a head office and a facility to enable us to assess the dachshunds with more significant behavioural issues prior to rehoming. The facility will also enable the rehabilitation of sick and injured dogs.

Dachshund Rescue at the Elms Limited was incorporated in October 2022, which is a wholly owned subsidiary of Dachshund Rescue, it will trade and offer kennel boarding facilities to all breeds and the general public, and all profits will be donated back to the Charity.

Throughout the next 12 months there will be an investment in the property which will enable us to provide:-

- In-house training & assessment
- Secure handovers
- Land and water-based physiotherapy services
- Head office
- Income stream for the Charity
- Fundraising base for events

Due to the pressure our volunteers face, we lost some significant people in 2022. In anticipation of the increasing number of dachshunds needing rehoming, we have worked to increase our number of volunteers. Recent campaigns have brought additional Fosterer homes, home check, and driving volunteers.

We will be constantly reviewing our procedures to ensure we meet our objectives.

Public benefit

Dachshund Rescue is always looking into ways of advancing the education of the general public regarding health and welfare, particularly intervertebral disc disease as this affects 1 in 3 dachshunds, and thereby preventing cruelty and suffering. To this end the Charity continues to work with external organisations and be involved in projects concerned with the welfare of dachshunds and in 2022 continued its sponsorships with Queen's Veterinary School Hospital University of Cambridge in relation to a 3-year Residency plus an MPHIL studentship investigating the physical, biomineral and biomechanical properties of intervertebral discs.

As a charity, we are constantly reviewing our website ensuring up to date information is available to the public. Social media has seen a substantial increase in followers. Dachshund Rescue makes use of various platforms in order to inform the public regarding dogs rehomed by the charity and their progress. Educational posts are also provided on a regular basis.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees' Report

Structure, governance and management

Nature of governing document

The Charity is a Charitable Incorporated Organisation and is governed by its constitution adopted December 2014.

Governance

Dachshund Rescue made the decision to become a registered charity in 2014 which was achieved in December of that year. Prior to this rescue operated as collaboration between the Dachshund Club and the Longhaired Dachshund Club. The Charity is currently run by a group of trustees who meet a minimum of four times per year.

Trustees and co-ordinators meetings take place via Zoom which is the most cost-effective way of meeting.

In 2023 we aim to have one face to face meeting at The Elms for Trustees and Co-ordinators

There is an organisation structure in place, which consists of the board of trustees & volunteers. The daily operation of the Charity is carried out by twelve voluntary co-coordinators based throughout the country assisted by fosterers and transportation volunteers.

Anyone interested as joining as a Trustee is asked to submit a CV, which is reviewed by the board. The applicant is then nominated by an existing trustee, by completing a Trustee nomination form. Once approved by the board the applicant has an informal interview with two trustees who will make recommendations to the board. Upon successful nomination references are obtained. Once appointed and the trustee declaration is returned the new trustee follows a standard induction process, sent a full copy of the accounts and the minutes of last meeting

The management of the organisation is carried out by the seven trustees in post. The Trustees ensure that the aims and objectives of the Charity are being carried out and plan future activities that will contribute to these.

Financial Review

	2022	2021
	£	£
Overall income	1,662,424	171,724
Includes legacies of:	1,485,708	99,155
Expenditure	346,166	265,356
Net (loss)/gain on investments	(73,755)	20,448
Net movement in funds	1,242,503	(73,184)
Funds carried forward	2,020,614	778,111

Dachshund Rescue has been the recipient of generous legacies and we continue to be thankful to people remembering Dachshund Rescue in their wills. Our principal source of funding however comes from adoption fees and donations.

In October a property was purchased. This property will provide a steady income back to the Charity from its subsidiary.

Dachshund Rescue does not have any restricted funds.

The majority of our expenses are veterinary fees, rehabilitation, training and boarding fees, however following the purchase of The Elms we envisage the costs associated with boarding and rehab will reduce over the next 24 months.

Trustees' Report

We also continue to support those adopting older dachshunds and dachshunds with pre-existing medical conditions so that prospective owners are not put off by the financial burden of taking on these dogs. We recognise that an adopter taking on a dog with a pre-existing medical condition will be unable to obtain adequate insurance and, to this end, Dachshund Rescue covers all pre-existing medical costs for the dogs that we rehome. This year has seen unprecedented demand for our services and expenditure has had to rise to meet this demand.

Dachshund Rescue currently has no investments due to stock market volatility. We will look at investing in 2023.

Dachshund Rescue remains as always committed to carrying out due diligence to ensure funds are appropriately placed and monitored on a regular basis.

The Charity is committed to continuing its sponsorship of a residency and master research at Cambridge University in 2023. The amount of funding committed to in relation to these projects is £80,472 which will be due for payment in October 2023.

Reserves Policy

The trustees review the level of reserves on an annual basis to ensure there is enough to cover the running costs of the Charity. The free reserves balance as at 31 December 2022 was £1,124,997.

Plans for the Future

In 2023 we intend to revisit the Constitution.

We will continue to provide help, support and assistance to any dachshund in need.

Due to the increase in the number of dogs we are helping, we have realised the pressure this places on our volunteers and acknowledge the need to invest in technology to help with workflow. In 2023 we will begin working on the development and implementation of a new CRM system.

We also acknowledge our current website and branding are dated. We aim to rebrand and implement a new website in 2023.

A new marketing strategy will be implemented in 2023 with the two main focuses being recruiting volunteers and fundraising efforts.

Disclosure of information to the auditors

So far as the trustees are aware, there is no information relevant to the audit of which the Charity's auditors are unaware. The trustees have taken the necessary steps to ensure that they themselves are aware of all relevant audit information and made sure that the Charity's auditors are also aware of that information.

The annual report was approved by the trustees of the Charity on 15/08/2023 and signed on its behalf by:



Lynne Hall
Signed on 15/08/23 @ 17:03

.....
L M Hall
Chair



Dachshund Rescue CIO
Registered Number 1159602

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the accounts in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 15/08/2023 and signed on its behalf by:



L M Hall
Signed on 15/08/23 @ 17:03

.....
L M Hall
Chair

Opinion

We have audited the accounts of Dachshund Rescue CIO (the "Charity") for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2022 and of its incoming resources and its application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other matter

For the year ended 31 December 2021, the trustees of the Charity took advantage of audit exemption conferred by S144 of the Charities Act 2011. Therefore the prior period accounts were not subject to audit. The comparative figures are unaudited.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' Report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the accounts themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the Charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the Charity's accounts are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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Capability of the audit in detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Using our sector experience and through discussions with the trustees, we identified regulations that could reasonably be expected to have a material effect on the accounts as well as those arising from the Trustees' own assessment of the risks that irregularities may occur either as a result of fraud or error.
- We examined the Charity's regulatory and legal correspondence and discussed with the trustees any known or suspected instances of fraud or non-compliance with laws and regulations.
- We communicated and discussed identified laws and regulations and potential fraud risks with all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.
- In addressing the risk of the Trustees' override of controls, we tested the appropriateness of journal entries. We also challenged assumptions and judgements made by trustees in the preparation of the accounts. We also discussed related party relationships and transactions.

There are inherent limitations in the audit procedures described above and the further removed that compliance with laws and regulations is from the events and transactions reflected in the accounts, the less likely we would become aware of instances of non-compliance. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Brown Butler
Chartered Accountants and Statutory Auditors
Leigh House
28-32 St Paul's Street
Leeds
LS1 2JT

15 AUGUST 2023

Dachshund Rescue CIO
Registered Number 1159602

Statement of Financial Activities
Year ended 31 December 2022

	Note	2022 Unrestricted funds £	(Unaudited) 2021 Unrestricted funds £
Income:			
Donations and legacies	2	1,521,548	119,653
Charitable activities	3	132,654	48,253
Investment income	4	8,222	3,818
Total income		<u>1,662,424</u>	<u>171,724</u>
Expenditure:			
Raising funds		(1,706)	(2,246)
Charitable activities		(304,577)	(252,210)
Administration and governance costs		(39,883)	(10,900)
Total expenditure	5	<u>(346,166)</u>	<u>(265,356)</u>
Net income/(expenditure)		1,316,258	(93,632)
Other recognised gains and losses			
Net (loss)/gain on investments		(73,755)	20,448
Net movement in funds		1,242,503	(73,184)
Total funds brought forward		778,111	851,295
Total funds carried forward		<u>2,020,614</u>	<u>778,111</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on pages 13 to 19 form part of these accounts

Dachshund Rescue CIO
Registered Number 1159602

Balance Sheet
As at 31 December 2022

	Note	2022 £	(Unaudited) 2021 £
Fixed assets			
Tangible fixed assets	9	895,614	-
Investments	10	3	627,615
		<u>895,617</u>	<u>627,615</u>
Current assets			
Debtors	11	253,365	10,640
Cash at bank and in hand		899,208	143,883
		<u>1,152,573</u>	<u>154,523</u>
Creditors: Amounts falling due within one year	12	<u>(27,576)</u>	<u>(4,027)</u>
Net current assets		1,124,997	150,496
Net assets		<u>2,020,614</u>	<u>778,111</u>
Funds of the Charity:			
Unrestricted funds	13	<u>2,020,614</u>	<u>778,111</u>
Total funds		<u>2,020,614</u>	<u>778,111</u>

The accounts were approved by the trustees, and authorised for issue on 15/08/2023 and signed on their behalf by:



Lynne Hall
Signed on 15/08/23 @ 17:03

.....
L M Hall
Chair

The notes on pages 13 to 19 form part of these accounts

Dachshund Rescue CIO
Registered Number 1159602

Cash Flow Statement
Year ended 31 December 2022

	2022 £	(Unaudited) 2021 £
Cash flows from operating activities		
Net income/(expenditure)	1,316,258	(93,632)
Adjustments for:		
Depreciation of tangible assets	2,700	-
Dividends received	(8,222)	(3,818)
(Increase)/decrease in trade and other debtors	(242,725)	44,416
Increase/(decrease) in trade and other creditors	23,549	(569)
Net cash used in operating activities	1,091,560	(53,603)
Cash flows from investing activities		
Purchase of investments	(34,274)	(607,167)
Proceeds from sale of investments	588,134	-
Dividends received	8,222	3,818
Purchase of tangible assets	(898,314)	-
Purchase of subsidiary undertaking	(3)	-
Net cash used in investing activities	(336,235)	(603,349)
Net increase/(decrease) in cash and cash equivalents	755,325	(656,952)
Cash and cash equivalents at the beginning of year	143,883	800,835
Cash and cash equivalents at the end of year	899,208	143,883

The notes on pages 13 to 19 form part of these accounts

1 Accounting policies

(a) Basis of preparation

The accounts are prepared on a going concern basis under the historical cost convention modified, where appropriate, to include certain items at fair value and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP - FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The presentation currency is £ sterling.

The CIO constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The majority of the Charity's income is received from regular donors. Should there be significant reductions in this income, the Trustees would raise funds from other sources and in the unlikely event that they were insufficient, the Trustees consider they have the ability to reduce expenditure in line with the reduced income.

(b) Exemption from preparing group accounts

The Charity subscribed to the entire share capital of Dachshund Rescue At The Elms Limited on 13 September 2022. The results of the Charity's subsidiary undertaking for the period since acquisition are immaterial and the trustees have therefore decided not to prepare group accounts. Consequently the accounts present information about Dachshund Rescue CIO as an individual undertaking and not about its group.

(c) Unrestricted funds

Unrestricted funds comprise grants, donations and other incoming resources receivable or generated for the objects of the Charity without specified purpose and are available as general funds.

(d) Income

All income is included in the statement of financial activities when the Charity is entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and is included in full in the statement of financial activities when receivable.
- Investment income is included when receivable.
- Income from charitable activity is accounted for when earned.
- Income from legacies is accounted for when probable of receipt and the amount can be reliably measured.

1 Accounting policies - continued

(e) Expenditure

Expenditure is recognised on an accrual basis as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Charitable activity expenditure includes both the direct costs and support costs relating to each activity. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.
- Governance costs include those incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements.

(f) Tangible fixed assets

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets, other than freehold land, over their expected useful lives. The annual rates and methods of depreciation are as follows:-

Asset class	Depreciation method and rate
Freehold property (Buildings only)	Straight line basis over 50 years

(g) Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are credited or charged to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Investments in subsidiary undertakings are measured at cost less any provision for diminution in value.

(h) Financial instruments

Short term debtors and creditors are not interest bearing and are stated at original invoiced amounts.

Cash at bank and in hand comprises cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(i) Volunteers and gifts in kind

The trustees are grateful for the contribution of volunteers in the Charity's educational activities, administration and fundraising activities. No financial adjustment is made in respect of this contribution.

2	Income from donations and legacies	Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Donations from individuals	31,304	13,090
	Legacies	1,485,708	99,155
	Gift aid	4,536	7,408
		<u>1,521,548</u>	<u>119,653</u>
3	Income from charitable activities	Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Adoption fees	128,182	44,475
	Trading income; Insurance commissions received	4,472	2,362
	Local fundraising and street collection income	-	1,416
		<u>132,654</u>	<u>48,253</u>
4	Investment income	Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Dividends received	8,222	3,818

5 Expenditure

	Direct costs £	Support costs (note 6) £	Total 2022 £	Total 2021 £
Raising funds				
Investment management costs	1,706	-	1,706	2,246
	<u>1,706</u>	<u>-</u>	<u>1,706</u>	<u>2,246</u>
Charitable activities				
Educational sponsorship and fees	79,972	-	79,972	99,250
Veterinary costs	149,334	3,487	152,821	130,873
Training and rehabilitation	17,397	3,487	20,884	11,242
Boarding, rehoming and fostering costs	29,979	20,921	50,900	10,845
	<u>276,682</u>	<u>27,895</u>	<u>304,577</u>	<u>252,210</u>
Administration and governance costs	4,602	35,281	39,883	10,900
	<u>282,990</u>	<u>63,176</u>	<u>346,166</u>	<u>265,356</u>

6 Support costs

	Administration and governance costs £	Charitable activities £	Total £
Printing, postage and stationery	-	1,105	1,105
Travel and subsistence	-	19,544	19,544
Telephone	-	7,246	7,246
Legal fees	15,980	-	15,980
Auditor's remuneration			
- audit of the financial statements	6,500	-	6,500
- accountancy services	4,725	-	4,725
Computer expenses	1,453	-	1,453
Repairs and maintenance	3,436	-	3,436
Light and heat	485	-	485
Bank charges	2	-	2
Depreciation	2,700	-	2,700
	<u>35,281</u>	<u>27,895</u>	<u>63,176</u>

Governance costs amount to £28,658 (2021: £9,435).

7 Trustees remuneration and expenses

No trustees received any remuneration from the Charity during the year in relation to their roles as trustees.

C Russell received remuneration totalling £5,700 during the year in relation to the provision of bookkeeping services under a service agreement approved by the Board of Trustees in accordance with the Charity's governing document.

K Saywell received remuneration totalling £6,485 during the year since becoming a trustee in relation to the provision of dog training services.

The trustees have not received any reimbursement of expenses incurred in their roles as trustees during the year (2021: £nil). The trustees do receive reimbursement of expenses incurred in relation to their work in rescuing and the fostering of the dogs. The amount paid to trustees in the year totalled £6,513.

There were no related party transactions during the year or previous year.

8 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Freehold property £	Plant and machinery £	Total £
Cost			
Additions	887,914	10,400	898,314
At 31 December 2022	<u>887,914</u>	<u>10,400</u>	<u>898,314</u>
Depreciation			
Charge for the year	2,440	260	2,700
At 31 December 2022	<u>2,440</u>	<u>260</u>	<u>2,700</u>
Net book value			
At 31 December 2022	<u><u>885,474</u></u>	<u><u>10,140</u></u>	<u><u>895,614</u></u>

10 Fixed asset investments

Subsidiary undertakings

	£
Cost	
Additions	3
At 31 December 2022	<u>3</u>
Carrying amount	
At 31 December 2022	<u><u>3</u></u>

Details of undertaking

Subsidiary undertaking	Description of holding	Proportion of holding	Principal activity
Dachshund Rescue At The Elms Limited	Ordinary shares	100%	Boarding of animals

The registered office address of Dachshund Rescue At The Elms Limited is Whin Hill, Landing Lane, Newport, Brough, HU15 2QD.

Listed investments

	£
Valuation	
At 1 January 2022	627,615
Additions	34,274
Revaluation	(73,755)
Disposals	(588,134)
At 31 December 2022	<u>-</u>
Net book value	
At 31 December 2022	<u><u>-</u></u>
At 31 December 2021	<u><u>627,615</u></u>

11 Debtors

	2022 £	2021 £
Other debtors	12,608	3,250
Prepayments and accrued income	240,757	7,390
	<u>253,365</u>	<u>10,640</u>

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	17,112	1,627
Amounts owed by subsidiary undertaking	1,464	-
Accruals	9,000	2,400
	<u>27,576</u>	<u>4,027</u>

13 Funds

Unrestricted funds

The movement on unrestricted funds is as shown in the Statement of Financial Activities.

The nature and use of funds are disclosed in the accounting policies on page 13.

All assets held by the Charity at 31 December 2022 relate to unrestricted funds.

Dachshund Rescue CIO
Registered Charity Number 1159602
Report of the Trustees and Accounts
Year ended 31 December 2022

Brown Butler
Chartered Accountants
Leeds

Dachshund Rescue CIO
Registered Number 1159602

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Auditor's Report	7 to 9
Statement of Financial Activities	10
Balance Sheet	11
Cash flow Statement	12
Notes to the Accounts	13 to 19

Dachshund Rescue CIO
Registered Number 1159602

Reference and Administrative Details

Chairperson	L M Hall
Trustees	G E Salisbury C Russell L M Hall C Hughson (Resigned 1 January 2023) K Saywell S Kray (appointed 12 September 2022) J Paxton (appointed 12 September 2022)
Principal Office	Whin Hill Landing Lane Newport HU15 2QD
Charity Registration Number	1159602
Statutory Auditor	Brown Butler Leigh House 28-32 St Paul's Street Leeds LS1 2JT
Bankers	Lloyds Bank Street Branch PO Box 1000 BX1 1LT
Solicitors	Gunner Cooke 10-12 East Parade Leeds LS1 2BH

Trustees' Report

The trustees of the Dachshund Rescue CIO ("the Charity") present their annual report for the year ended 31 December 2022 under the Charities Act 2011 ("the Act"), together with the unaudited accounts for the year ended 31 December 2022 and confirm that the latter comply with the requirements of the Act, the trust deed and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

The primary focus for Dachshund Rescue is the rehoming of unwanted dachshunds, education for new owners and providing support in times of need.

The Charity provides a range of activities in pursuance of its objectives of the relief of suffering and need of unwanted, homeless or distressed dogs of the Dachshund breed including but not limited to providing sanctuary for those with medical or behavioural issues, when and where appropriate; providing medical attention and treatment for rescued dogs and arranging responsible rehoming where appropriate. Also to provide temporary assistance for dogs whose owners are temporarily in need and to promote the advancement of education of the general public in matters relating to dachshunds and by this means preventing cruelty and suffering.

Achievements and performance

The total number of dogs rehomed through Dachshund Rescue in 2022 was 495, and the total number of applications to adopt a Dachshund was 12,305.

Dachshund Rescue was expecting an increased number of dogs surrendered due to a lack of socialisation following the Covid pandemic, people returning to office-based work and irresponsible breeding.

We found that during 2022 the majority of dogs surrendered came with behavioural issues and or pre-existing medical conditions, which proved challenging at times to find suitable homes. Some of these dogs are now in long-term foster as we were unable to find suitable homes.

The most prevalent reasons for rehoming this past year were.

- Change in circumstance, thus dogs are left at home alone for long periods and leading to separation anxiety.
- Poorly bred dogs with behavioural issues. The popularity of the dachshund has soared; we believe recent marketing campaigns featuring the breed have been a large contributor. Many families now working from home and deciding to purchase a dog with no prior research of the breed and its temperament. Puppy farmers trying to meet demand do not breed for temperament or good health.
- Dogs which were results of irresponsible breeding with poor genetics, and costs associated with treating these conditions and insufficient funds to pay for ongoing medication

To overcome the challenges above we work with a breed-specific trainer by funding consultations for people who cannot cope with the behaviour the dog is exhibiting. This is done ideally before surrender with the hope that issues can be ironed out and the dog is able to stay in the home. Alternatively, we will rehome a dog and have the trainer in place to give ongoing support, along with the area coordinator. We have also had 6 dogs placed in residential training to enable rehoming.

The pre-existing medical condition register increased by 47%.

The trustees continue to set aside a sum of money for training and preexisting medical conditions.

Trustees' Report

There were a limited number of people contacting the Charity requesting financial assistance for urgent veterinary costs, many having had cancelled insurance policies due to the financial restrictions.

We also helped several dachshunds referred for spinal surgery. These cases often need to be followed with physiotherapy and hydrotherapy. Again, the Trustees considered it necessary to set aside a sum of money to prevent the suffering of dachshunds, even if not surrendered to the Charity.

In 2022 Dachshund Rescue was fortunate to receive a number of large legacies, which afforded Dachshund Rescue the opportunity to purchase a property with kennels.

The purpose of this property is to give Dachshund Rescue a head office and a facility to enable us to assess the dachshunds with more significant behavioural issues prior to rehoming. The facility will also enable the rehabilitation of sick and injured dogs.

Dachshund Rescue at the Elms Limited was incorporated in October 2022, which is a wholly owned subsidiary of Dachshund Rescue, it will trade and offer kennel boarding facilities to all breeds and the general public, and all profits will be donated back to the Charity.

Throughout the next 12 months there will be an investment in the property which will enable us to provide:-

- In-house training & assessment
- Secure handovers
- Land and water-based physiotherapy services
- Head office
- Income stream for the Charity
- Fundraising base for events

Due to the pressure our volunteers face, we lost some significant people in 2022. In anticipation of the increasing number of dachshunds needing rehoming, we have worked to increase our number of volunteers. Recent campaigns have brought additional Fosterer homes, home check, and driving volunteers.

We will be constantly reviewing our procedures to ensure we meet our objectives.

Public benefit

Dachshund Rescue is always looking into ways of advancing the education of the general public regarding health and welfare, particularly intervertebral disc disease as this affects 1 in 3 dachshunds, and thereby preventing cruelty and suffering. To this end the Charity continues to work with external organisations and be involved in projects concerned with the welfare of dachshunds and in 2022 continued its sponsorships with Queen's Veterinary School Hospital University of Cambridge in relation to a 3-year Residency plus an MPHIL studentship investigating the physical, biomineral and biomechanical properties of intervertebral discs.

As a charity, we are constantly reviewing our website ensuring up to date information is available to the public. Social media has seen a substantial increase in followers. Dachshund Rescue makes use of various platforms in order to inform the public regarding dogs rehomed by the charity and their progress. Educational posts are also provided on a regular basis.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees' Report

Structure, governance and management

Nature of governing document

The Charity is a Charitable Incorporated Organisation and is governed by its constitution adopted December 2014.

Governance

Dachshund Rescue made the decision to become a registered charity in 2014 which was achieved in December of that year. Prior to this rescue operated as collaboration between the Dachshund Club and the Longhaired Dachshund Club. The Charity is currently run by a group of trustees who meet a minimum of four times per year.

Trustees and co-ordinators meetings take place via Zoom which is the most cost-effective way of meeting.

In 2023 we aim to have one face to face meeting at The Elms for Trustees and Co-ordinators

There is an organisation structure in place, which consists of the board of trustees & volunteers. The daily operation of the Charity is carried out by twelve voluntary co-coordinators based throughout the country assisted by fosterers and transportation volunteers.

Anyone interested as joining as a Trustee is asked to submit a CV, which is reviewed by the board. The applicant is then nominated by an existing trustee, by completing a Trustee nomination form. Once approved by the board the applicant has an informal interview with two trustees who will make recommendations to the board. Upon successful nomination references are obtained. Once appointed and the trustee declaration is returned the new trustee follows a standard induction process, sent a full copy of the accounts and the minutes of last meeting

The management of the organisation is carried out by the seven trustees in post. The Trustees ensure that the aims and objectives of the Charity are being carried out and plan future activities that will contribute to these.

Financial Review

	2022	2021
	£	£
Overall income	1,662,424	171,724
Includes legacies of:	1,485,708	99,155
Expenditure	346,166	265,356
Net (loss)/gain on investments	(73,755)	20,448
Net movement in funds	1,242,503	(73,184)
Funds carried forward	2,020,614	778,111

Dachshund Rescue has been the recipient of generous legacies and we continue to be thankful to people remembering Dachshund Rescue in their wills. Our principal source of funding however comes from adoption fees and donations.

In October a property was purchased. This property will provide a steady income back to the Charity from its subsidiary.

Dachshund Rescue does not have any restricted funds.

The majority of our expenses are veterinary fees, rehabilitation, training and boarding fees, however following the purchase of The Elms we envisage the costs associated with boarding and rehab will reduce over the next 24 months.

Trustees' Report

We also continue to support those adopting older dachshunds and dachshunds with pre-existing medical conditions so that prospective owners are not put off by the financial burden of taking on these dogs. We recognise that an adopter taking on a dog with a pre-existing medical condition will be unable to obtain adequate insurance and, to this end, Dachshund Rescue covers all pre-existing medical costs for the dogs that we rehome. This year has seen unprecedented demand for our services and expenditure has had to rise to meet this demand.

Dachshund Rescue currently has no investments due to stock market volatility. We will look at investing in 2023.

Dachshund Rescue remains as always committed to carrying out due diligence to ensure funds are appropriately placed and monitored on a regular basis.

The Charity is committed to continuing its sponsorship of a residency and master research at Cambridge University in 2023. The amount of funding committed to in relation to these projects is £80,472 which will be due for payment in October 2023.

Reserves Policy

The trustees review the level of reserves on an annual basis to ensure there is enough to cover the running costs of the Charity. The free reserves balance as at 31 December 2022 was £1,124,997.

Plans for the Future

In 2023 we intend to revisit the Constitution.

We will continue to provide help, support and assistance to any dachshund in need.

Due to the increase in the number of dogs we are helping, we have realised the pressure this places on our volunteers and acknowledge the need to invest in technology to help with workflow. In 2023 we will begin working on the development and implementation of a new CRM system.

We also acknowledge our current website and branding are dated. We aim to rebrand and implement a new website in 2023.

A new marketing strategy will be implemented in 2023 with the two main focuses being recruiting volunteers and fundraising efforts.

Disclosure of information to the auditors

So far as the trustees are aware, there is no information relevant to the audit of which the Charity's auditors are unaware. The trustees have taken the necessary steps to ensure that they themselves are aware of all relevant audit information and made sure that the Charity's auditors are also aware of that information.

The annual report was approved by the trustees of the Charity on 15/08/2023 and signed on its behalf by:



Lynne Hall
Signed on 15/08/23 @ 17:03

.....
L M Hall
Chair



Dachshund Rescue CIO
Registered Number 1159602

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the accounts in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 15/08/2023 and signed on its behalf by:



L M Hall
Signed on 15/08/23 @ 17:03

.....
L M Hall
Chair

Opinion

We have audited the accounts of Dachshund Rescue CIO (the "Charity") for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2022 and of its incoming resources and its application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other matter

For the year ended 31 December 2021, the trustees of the Charity took advantage of audit exemption conferred by S144 of the Charities Act 2011. Therefore the prior period accounts were not subject to audit. The comparative figures are unaudited.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' Report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the accounts themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Continued on next page

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Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the Charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the Charity's accounts are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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Capability of the audit in detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Using our sector experience and through discussions with the trustees, we identified regulations that could reasonably be expected to have a material effect on the accounts as well as those arising from the Trustees' own assessment of the risks that irregularities may occur either as a result of fraud or error.
- We examined the Charity's regulatory and legal correspondence and discussed with the trustees any known or suspected instances of fraud or non-compliance with laws and regulations.
- We communicated and discussed identified laws and regulations and potential fraud risks with all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.
- In addressing the risk of the Trustees' override of controls, we tested the appropriateness of journal entries. We also challenged assumptions and judgements made by trustees in the preparation of the accounts. We also discussed related party relationships and transactions.

There are inherent limitations in the audit procedures described above and the further removed that compliance with laws and regulations is from the events and transactions reflected in the accounts, the less likely we would become aware of instances of non-compliance. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Brown Butler
Chartered Accountants and Statutory Auditors
Leigh House
28-32 St Paul's Street
Leeds
LS1 2JT

15 AUGUST 2023

Dachshund Rescue CIO
Registered Number 1159602

Statement of Financial Activities
Year ended 31 December 2022

	Note	2022 Unrestricted funds £	(Unaudited) 2021 Unrestricted funds £
Income:			
Donations and legacies	2	1,521,548	119,653
Charitable activities	3	132,654	48,253
Investment income	4	8,222	3,818
Total income		<u>1,662,424</u>	<u>171,724</u>
Expenditure:			
Raising funds		(1,706)	(2,246)
Charitable activities		(304,577)	(252,210)
Administration and governance costs		(39,883)	(10,900)
Total expenditure	5	<u>(346,166)</u>	<u>(265,356)</u>
Net income/(expenditure)		1,316,258	(93,632)
Other recognised gains and losses			
Net (loss)/gain on investments		(73,755)	20,448
Net movement in funds		1,242,503	(73,184)
Total funds brought forward		<u>778,111</u>	<u>851,295</u>
Total funds carried forward		<u><u>2,020,614</u></u>	<u><u>778,111</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on pages 13 to 19 form part of these accounts

Dachshund Rescue CIO
Registered Number 1159602

Balance Sheet
As at 31 December 2022

	Note	2022 £	(Unaudited) 2021 £
Fixed assets			
Tangible fixed assets	9	895,614	-
Investments	10	3	627,615
		<u>895,617</u>	<u>627,615</u>
Current assets			
Debtors	11	253,365	10,640
Cash at bank and in hand		899,208	143,883
		<u>1,152,573</u>	<u>154,523</u>
Creditors: Amounts falling due within one year	12	<u>(27,576)</u>	<u>(4,027)</u>
Net current assets		1,124,997	150,496
Net assets		<u>2,020,614</u>	<u>778,111</u>
Funds of the Charity:			
Unrestricted funds	13	2,020,614	778,111
Total funds		<u>2,020,614</u>	<u>778,111</u>

The accounts were approved by the trustees, and authorised for issue on 15/08/2023 and signed on their behalf by:



Lynne Hall
Signed on 15/08/23 @ 17:03

.....
L M Hall
Chair

The notes on pages 13 to 19 form part of these accounts

Dachshund Rescue CIO
Registered Number 1159602

Cash Flow Statement
Year ended 31 December 2022

	2022 £	(Unaudited) 2021 £
Cash flows from operating activities		
Net income/(expenditure)	1,316,258	(93,632)
Adjustments for:		
Depreciation of tangible assets	2,700	-
Dividends received	(8,222)	(3,818)
(Increase)/decrease in trade and other debtors	(242,725)	44,416
Increase/(decrease) in trade and other creditors	23,549	(569)
Net cash used in operating activities	1,091,560	(53,603)
Cash flows from investing activities		
Purchase of investments	(34,274)	(607,167)
Proceeds from sale of investments	588,134	-
Dividends received	8,222	3,818
Purchase of tangible assets	(898,314)	-
Purchase of subsidiary undertaking	(3)	-
Net cash used in investing activities	(336,235)	(603,349)
Net increase/(decrease) in cash and cash equivalents	755,325	(656,952)
Cash and cash equivalents at the beginning of year	143,883	800,835
Cash and cash equivalents at the end of year	899,208	143,883

The notes on pages 13 to 19 form part of these accounts

1 Accounting policies

(a) Basis of preparation

The accounts are prepared on a going concern basis under the historical cost convention modified, where appropriate, to include certain items at fair value and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP - FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The presentation currency is £ sterling.

The CIO constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The majority of the Charity's income is received from regular donors. Should there be significant reductions in this income, the Trustees would raise funds from other sources and in the unlikely event that they were insufficient, the Trustees consider they have the ability to reduce expenditure in line with the reduced income.

(b) Exemption from preparing group accounts

The Charity subscribed to the entire share capital of Dachshund Rescue At The Elms Limited on 13 September 2022. The results of the Charity's subsidiary undertaking for the period since acquisition are immaterial and the trustees have therefore decided not to prepare group accounts. Consequently the accounts present information about Dachshund Rescue CIO as an individual undertaking and not about its group.

(c) Unrestricted funds

Unrestricted funds comprise grants, donations and other incoming resources receivable or generated for the objects of the Charity without specified purpose and are available as general funds.

(d) Income

All income is included in the statement of financial activities when the Charity is entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and is included in full in the statement of financial activities when receivable.
- Investment income is included when receivable.
- Income from charitable activity is accounted for when earned.
- Income from legacies is accounted for when probable of receipt and the amount can be reliably measured.

1 Accounting policies - continued

(e) Expenditure

Expenditure is recognised on an accrual basis as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Charitable activity expenditure includes both the direct costs and support costs relating to each activity. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.
- Governance costs include those incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements.

(f) Tangible fixed assets

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets, other than freehold land, over their expected useful lives. The annual rates and methods of depreciation are as follows:-

Asset class	Depreciation method and rate
Freehold property (Buildings only)	Straight line basis over 50 years

(g) Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are credited or charged to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Investments in subsidiary undertakings are measured at cost less any provision for diminution in value.

(h) Financial instruments

Short term debtors and creditors are not interest bearing and are stated at original invoiced amounts.

Cash at bank and in hand comprises cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(i) Volunteers and gifts in kind

The trustees are grateful for the contribution of volunteers in the Charity's educational activities, administration and fundraising activities. No financial adjustment is made in respect of this contribution.

2	Income from donations and legacies	Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Donations from individuals	31,304	13,090
	Legacies	1,485,708	99,155
	Gift aid	4,536	7,408
		<u>1,521,548</u>	<u>119,653</u>
3	Income from charitable activities	Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Adoption fees	128,182	44,475
	Trading income; Insurance commissions received	4,472	2,362
	Local fundraising and street collection income	-	1,416
		<u>132,654</u>	<u>48,253</u>
4	Investment income	Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Dividends received	8,222	3,818

5 Expenditure

	Direct costs £	Support costs (note 6) £	Total 2022 £	Total 2021 £
Raising funds				
Investment management costs	1,706	-	1,706	2,246
	<u>1,706</u>	<u>-</u>	<u>1,706</u>	<u>2,246</u>
Charitable activities				
Educational sponsorship and fees	79,972	-	79,972	99,250
Veterinary costs	149,334	3,487	152,821	130,873
Training and rehabilitation	17,397	3,487	20,884	11,242
Boarding, rehoming and fostering costs	29,979	20,921	50,900	10,845
	<u>276,682</u>	<u>27,895</u>	<u>304,577</u>	<u>252,210</u>
Administration and governance costs	4,602	35,281	39,883	10,900
	<u>282,990</u>	<u>63,176</u>	<u>346,166</u>	<u>265,356</u>

6 Support costs

	Administration and governance costs £	Charitable activities £	Total £
Printing, postage and stationery	-	1,105	1,105
Travel and subsistence	-	19,544	19,544
Telephone	-	7,246	7,246
Legal fees	15,980	-	15,980
Auditor's remuneration			
- audit of the financial statements	6,500	-	6,500
- accountancy services	4,725	-	4,725
Computer expenses	1,453	-	1,453
Repairs and maintenance	3,436	-	3,436
Light and heat	485	-	485
Bank charges	2	-	2
Depreciation	2,700	-	2,700
	<u>35,281</u>	<u>27,895</u>	<u>63,176</u>

Governance costs amount to £28,658 (2021: £9,435).

7 Trustees remuneration and expenses

No trustees received any remuneration from the Charity during the year in relation to their roles as trustees.

C Russell received remuneration totalling £5,700 during the year in relation to the provision of bookkeeping services under a service agreement approved by the Board of Trustees in accordance with the Charity's governing document.

K Saywell received remuneration totalling £6,485 during the year since becoming a trustee in relation to the provision of dog training services.

The trustees have not received any reimbursement of expenses incurred in their roles as trustees during the year (2021: £nil). The trustees do receive reimbursement of expenses incurred in relation to their work in rescuing and the fostering of the dogs. The amount paid to trustees in the year totalled £6,513.

There were no related party transactions during the year or previous year.

8 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Freehold property £	Plant and machinery £	Total £
Cost			
Additions	887,914	10,400	898,314
At 31 December 2022	<u>887,914</u>	<u>10,400</u>	<u>898,314</u>
Depreciation			
Charge for the year	2,440	260	2,700
At 31 December 2022	<u>2,440</u>	<u>260</u>	<u>2,700</u>
Net book value			
At 31 December 2022	<u><u>885,474</u></u>	<u><u>10,140</u></u>	<u><u>895,614</u></u>

10 Fixed asset investments

Subsidiary undertakings

	£
Cost	
Additions	3
At 31 December 2022	<u>3</u>
Carrying amount	
At 31 December 2022	<u><u>3</u></u>

Details of undertaking

Subsidiary undertaking	Description of holding	Proportion of holding	Principal activity
Dachshund Rescue At The Elms Limited	Ordinary shares	100%	Boarding of animals

The registered office address of Dachshund Rescue At The Elms Limited is Whin Hill, Landing Lane, Newport, Brough, HU15 2QD.

Listed investments

	£
Valuation	
At 1 January 2022	627,615
Additions	34,274
Revaluation	(73,755)
Disposals	(588,134)
At 31 December 2022	<u>-</u>
Net book value	
At 31 December 2022	<u><u>-</u></u>
At 31 December 2021	<u><u>627,615</u></u>

11 Debtors

	2022 £	2021 £
Other debtors	12,608	3,250
Prepayments and accrued income	240,757	7,390
	<u>253,365</u>	<u>10,640</u>

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	17,112	1,627
Amounts owed by subsidiary undertaking	1,464	-
Accruals	9,000	2,400
	<u>27,576</u>	<u>4,027</u>

13 Funds

Unrestricted funds

The movement on unrestricted funds is as shown in the Statement of Financial Activities.

The nature and use of funds are disclosed in the accounting policies on page 13.

All assets held by the Charity at 31 December 2022 relate to unrestricted funds.

Our ref: DC/BAT/D008/A
Date: 31 July 2023

The Trustees
Dachshund Rescue CIO
Whin Hill
Landing Lane
Newport
Brough
HU15 2QD



Dear Sirs

DACHSHUND RESCUE CIO
LETTER OF COMMENT TO THOSE CHARGED WITH GOVERNANCE

As part of the audit process we are required to advise you in writing of any significant deficiencies in your internal controls, if any, and communicate other matters of interest to you, as trustees, arising from our audit.

1. Accounting and internal control systems

During the course of our audit for the period no significant deficiencies in your accounting and internal controls systems were identified other than the matter noted below. We shall be pleased to receive your response in due course.

Accounting or control weakness identified	Potential implications and recommendations	Management response
Bank payments are able to be made with single authorisation.	<p>The ability for one person to make payments from the bank with little or no oversight from the other trustees could lead to a misappropriation of the charity's funds.</p> <p>Due to the size of the charity dual authorisation may not be practical but a review by an independent trustee of the bank statements periodically is recommended.</p>	

This matter came to light during the course of our normal audit tests on your accounting and internal control systems which are designed to assist us in forming our opinion on the financial statements. Our tests may not necessarily disclose all errors, irregularities or deficiencies and should not be relied upon to do so.

2. Qualitative aspects of the charity's accounting practices and financial reporting

During the audit we consider the charity's accounting policies to ascertain if they are appropriate for the charity and are in accordance with UK Generally Accepted Accounting Practice. We confirm that we have identified no concerns in relation to the accounting policies used.

We have no other comments to make concerning the qualitative aspects of the charity's accounting practices and financial reporting.



3. Material misstatements

We are required to bring to your attention details of all material misstatements, whether caused by fraud or error, and ensure these are corrected in the final financial statements. Appendix 1 to this letter summarises the journals that have been processed since the draft accounts were prepared.

4. Uncorrected misstatement

We are required to bring to your attention details of all uncorrected errors, other than those considered as clearly trivial, and obtain your explanations for not adjusting for these items within the financial statements. We confirm that there were no uncorrected errors, other than those considered as clearly trivial.

5. Significant difficulties encountered during the audit

We confirm that there were no significant difficulties encountered during the audit.

6. Significant matters discussed or subject to correspondence with management

Detailed discussions were held with the trustees regarding the appropriateness of the Charity's gift aid claim in relation to fees received for the adoption of dogs. As the fee became mandatory during the year it is our opinion that the income does not qualify for gift aid. It was agreed with the trustees that a creditor be recognised for the amount over claimed and the Charity would begin the process of repaying the gift aid claimed in error.

Discussions were also held in relation to revenue recognition and whether an accrued income provision was needed within the financial statements, specifically in relation to legacies. It was confirmed that correspondence relating to the notifications of legacies had been re-reviewed and a provision included where deemed necessary.

7. Changes to the letter of representation

Our standard letter of representation has been modified to include specific reference to the assurance from the trustees that they are not aware of any legacies receivable by the Charity other than those already recorded within the financial statements.

8. Expected modifications to the audit report.

We are required to bring to your attention details of any proposed modifications to the audit report on the financial statements. We confirm that there are no proposed modifications to the report.

9. Independence and objectivity

We have complied with the Financial Reporting Council's Ethical Standard and all threats to our independence, as identified to you in our planning communication letter, have been properly addressed through appropriate safeguards. No additional facts or matters have arisen during the course of the audit that we wish to draw to your attention and we confirm that we are independent and able to express an objective opinion on the financial statements.



10. Other matters

There are no other matters which arose during the course of the audit which we feel should be brought to your attention.

We would like to take this opportunity of thanking Claire for the assistance and co-operation we have received during the course of our work.

This letter is for your sole use and must not be disclosed to third parties, quoted or referred to, without prior written consent. No responsibility is accepted by us towards any party acting or refraining from action as a result of this letter.

Yours faithfully

A handwritten signature in black ink, appearing to read 'S. Bates', is written below the text 'Yours faithfully'. The signature is cursive and somewhat stylized.

		£		
Profit per management accounts				190,577
DR	Freehold property	894,746		
CR	P&L - The Elms		894,746	894,746
<i>Capitalisation of property purchase</i>				
DR	P&L - Computer costs	739		
CR	FA - Computer equipment		739	739
<i>Computer consumables removed from fixed assets</i>				
DR	Share capital	300		
CR	P&L - Interest receivable		300	300
<i>Bank interest receivable misposted</i>				
DR	P&L - Adoption fee income	200		
CR	Other debtors		200	200
<i>Release of adoption fee debtor</i>				
DR	P&L - Vet fees	193		
CR	Prepayments		193	193
<i>Misposted Vet fees</i>				
DR	P&L - Investments	67,239		
CR	Investments		14,574	
CR	Investment cash		52,664	67,239
<i>Adjustment to Investments income and expenses</i>				
DR	Investment in subsidiary	3		
CR	Inter company - The Elms		3	3
<i>Recognition of shares in The Elms limited</i>				
DR	P&L - Accountancy	6,100		
CR	Accruals		6,100	6,100
<i>Audit & accountancy accrual adjustment</i>				
DR	P&L - Depreciation	260		
CR	FA - P&M Depreciation		260	260
<i>Depreciation of plant & machinery</i>				
DR	Freehold property	3,797		
CR	P&L - Legal fees		3,797	3,797
<i>Capitalisation of property legal fees</i>				
DR	P&L - Gift aid income	7,391		
CR	Other debtors		7,391	7,391
<i>Reversal of 2021 gift aid provision</i>				
DR	P&L - Adoption fees	660		
CR	Deferred income		500	
CR	Pledges receivable		985	
DR	Bad debts provision	825		660
<i>Trade debtor adjustments</i>				
DR	Inter company - The Elms	63		
DR	P&L - VAT differences	2,579		
CR	VAT Debtor		2,414	
CR	Freehold property		229	2,579
<i>VAT Debtor adjustment</i>				
DR	P&L - Depreciation	2,440		
CR	Freehold property dep'n		2,440	2,440
<i>Freehold property depreciation</i>				
DR	Other debtors	4,533		
CR	P&L - Gift aid income		4,533	4,533
<i>Gift aid receivable</i>				
DR	Prepayments	1,225		
CR	P&L - Insurance		1,225	1,225
<i>Insurance prepayment</i>				
DR	Accrued income	235,000		
CR	P&L - Legacy income		235,000	235,000
<i>Accrued income - Legacies</i>				
DR	P&L account b/fwd	125		
CR	P&L - Donations		125	125
<i>Opening balance adjustment</i>				
Profit per accounts				1,242,503

DACHSHUND RESCUE CIO

England & Wales - Charity number 1159602

Accounts

Dachshund Rescue CIO
Registered Charity Number 1159602
Report of the Trustees and Accounts
Year ended 31 December 2021

Brown Butler
Chartered Accountants
Leeds

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 to 13

Reference and Administrative Details

Chairperson L M Hall

Trustees G E Salisbury
C Russell
L M Hall
S J Bluffield (resigned 20 April 2022)

Trustees appointed since the balance sheet date:
J Sutherland (appointed 23 February 2022)
C Chappell (appointed 24 February 2022 – resigned 22 April 2022)
C Hughson (appointed 12 July 2022)
K Saywell (appointed 12 July 2022)

Principal Office Whin Hill
Landing Lane
Newport
HU15 2QD

Charity Registration Number 1159602

Independent Examiner Denis Cross
Brown Butler
Leigh House
28-32 St Paul's Street
Leeds
LS1 2JT

Bankers Lloyds Bank
Street Branch
PO Box 1000
BX1 1LT

Investment Managers Redmayne Bentley
9 Bond Court
Leeds
LS1 2JZ

Trustees' Report

The trustees of the charity ("the Charity") present their annual report for the year ended 31 December 2021 under the Charities Act 2011 ("the Act"), together with the unaudited accounts for the year ended 31 December 2021 and confirm that the latter comply with the requirements of the Act, the trust deed and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

The main focus of the charity is the rehoming of unwanted dachshunds as well as education for new owners.

The principal activity of the charity is for the relief of suffering and need of unwanted, homeless or distressed dogs of the Dachshund breed including but not limited to providing sanctuary for those with medical or behavioural issues, when and where appropriate; providing medical attention and treatment for rescued dogs and arranging responsible rehoming where appropriate. Also to provide temporary assistance for dogs whose owners are temporarily in need and to promote the advancement of education of the general public in matters relating to Dachshunds and by this means preventing cruelty and suffering.

Achievements and performance

The total number of dogs rehomed through Dachshund Rescue in the year was 185, and the total number of applications to adopt a Dachshund was 5289. Dachshund Rescue was expecting an increased number of dogs surrendered as the public returned to work and socialising post-pandemic, however, the expected influx came later in 2021 than expected, December saw an unprecedented amount of dogs come to us for rehoming and this has continued into 2022.

The most prevalent reasons for rehoming this past year were;

- Change in circumstance, thus dogs are left at home alone for long periods and leading to separation anxiety.
- Behavioural issues, puppies purchased during the pandemic have not had any socialisation due to the restrictions imposed.
- Poorly bred dogs with behavioural issues. The popularity of the Dachshund has soared, we believe recent marketing campaigns featuring the breed have been a large contributor. Many families now working from home and deciding to purchase a dog with no prior research of the breed and its temperament. Puppy farmers trying to meet demand do not breed for temperament or good health. Many people unwittingly purchase an eastern European hunting dog believing it to be a Miniature Dachshund.

Dachshund Rescue work with a breed-specific trainer by funding consultations for people who cannot cope with the behaviour the dog is exhibiting. This is done both before surrender with the hope that issues can be ironed out and the dog is able to stay in the home. Alternatively, we will rehome a dog and have the trainer in place to give ongoing support, along with the area coordinator.

The trustees continue to set aside a sum of money for these purposes.

Trustees' Report

There were a significant number of people contacting the charity requesting financial assistance for urgent veterinary costs, many having had cancelled insurance policies due to the financial restrictions imposed during the pandemic. We also saw an increased number of Dachshunds referred for spinal surgery, these cases often need to be followed with physiotherapy and hydrotherapy. Again the Trustees considered it necessary to set aside a sum of money to prevent the suffering of dachshunds, even if not surrendered to the charity.

In anticipation of the increasing number of Dachshunds needing rehoming, we have worked to increase our number of volunteers. Recent campaigns have brought us additional Fosterer homes and home check and driving volunteers.

We will be constantly reviewing our procedures to ensure we meet our objectives.

Public benefit

Dachshund Rescue is always looking into ways of advancing the education of the general public regarding health and welfare, particularly intervertebral disc disease as this affects 1 in 3 Dachshunds, and thereby preventing cruelty and suffering. To this end the Charity continues to work with external organisations and be involved in projects concerned with the welfare of Dachshunds. We are pleased to announce that 2021 saw the beginning of 2 new sponsorships with Queen's Veterinary School Hospital University of Cambridge. A 3-year Residency plus an MPHIL studentship investigating the physical, biomineral and biomechanical properties of intervertebral discs.

As a charity, we are constantly reviewing our website ensuring up to date information is available to the public. Social media has seen a substantial increase in followers. Dachshund Rescue makes use of various platforms in order to inform the public regarding dogs rehomed by the charity and their progress. Educational posts are also provided on a weekly basis.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The Charity is a Charitable Incorporated Organisation and is governed by its constitution adopted December 2014.

Governance

Dachshund Rescue made the decision to become a registered charity in 2014 which was achieved in December of that year. Prior to this rescue operated as collaboration between the Dachshund Club and the Longhaired Dachshund Club. The Charity is currently run by a group of trustees who meet a minimum of four times per year.

Post pandemic meetings with Trustees and also co-ordinators have taken place using Zoom This looks set to continue with the possibility of a combination of both zoom and face-to-face meetings in 2022.

They review the current activity of the Charity which is carried out by twelve voluntary co-coordinators based throughout the country assisted by fosterers and transportation volunteers.

The Trustees ensure that the aims and objectives of the Charity are being carried out and to plan future activities that will contribute to these.

Trustees' Report

Financial Review

	2021 £	2020 £
Overall income	171,724	145,397
Includes legacies of:	99,155	56,817
Expenditure	265,356	105,916
Net gain/(loss) on investments	20,448	(64,945)
Net movement in funds	(73,184)	(25,464)
Funds carried forward	778,111	851,295

Dachshund Rescue has in the past been the recipient of generous legacies and we continue to be thankful to people remembering Dachshund Rescue in their wills.

The majority of our expenses are veterinary fees, rehabilitation, training and boarding fees. We also endeavour to support those adopting older Dachshunds so that prospective owners are not put off by the financial burden of taking on these dogs. We recognise that an adopter taking on a dog with a pre-existing medical condition will thus be unable to obtain adequate insurance and, to this end, Dachshund Rescue covers all pre-existing medical costs for the dogs that we rehome. The challenging post-pandemic year has seen unprecedented demand for our services and expenditure has had to rise to meet this demand.

As envisaged in the 2020 Annual Report, the COVID-19 pandemic has had a significant effect on the Charity's investments. In keeping with the Constitution, Dachshund Rescue employ a professional fund management company to manage their funds. As detailed in their quarterly report Spring 2020 "the lockdown has negatively impacted economic growth and caused significant stock market volatility, all major stock markets lost money over this period". "It was impossible to predict the full impact the virus would have on global economies".

Dachshund Rescue remains as always committed to carrying out due diligence to ensure funds are appropriately placed and monitored on a regular basis.

Reserves Policy

The trustees review the level of reserves on an annual basis to ensure there is enough to cover the running costs of the Charity. The reserves balance as at 31 December 2021 was £778,111.

The annual report was approved by the trustees of the charity on 27 July 2022 and signed on its behalf by:



.....
L M Hall
Chair

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the accounts in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 27 July 2022 and signed on its behalf by:

Lynn Hall

.....
L M Hall
Chair

Independent Examiner's Report to the trustees of Dachshund Rescue CIO

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

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

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the Dachshund Rescue CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Dachshund Rescue CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Denis Cross FCA
Brown Butler
Chartered Accountants
Leigh House
28-32 St Paul's Street
Leeds
LS1 2JT

27 July 2022

Statement of Financial Activities
Year ended 31 December 2021

	Note	2021 Unrestricted funds £	2020 Unrestricted funds £
Income and endowments from:			
Donations and legacies	2	164,128	121,351
Charitable activities	3	3,778	2,496
Investment income	4	3,818	21,550
Total income		<u>171,724</u>	<u>145,397</u>
Expenditure:			
Raising funds	5	(2,246)	(5,420)
Charitable activities	5	(252,210)	(95,287)
Governance costs	5	(10,900)	(5,209)
Total expenditure		<u>(265,356)</u>	<u>(105,916)</u>
Net income		(93,632)	39,481
Other recognised gains and losses			
Net gain/(loss) on investments		<u>20,448</u>	<u>(64,945)</u>
Net movement in funds		(73,184)	(25,464)
Total funds brought forward		<u>851,295</u>	<u>876,759</u>
Total funds carried forward		<u><u>778,111</u></u>	<u><u>851,295</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on pages 9 to 13 form part of these accounts

Balance Sheet
As at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Investments	9	627,615	-
Current assets			
Cash at bank and in hand		143,883	800,835
Debtors	10	10,640	55,056
		<u>154,523</u>	<u>855,891</u>
Creditors: Amounts falling due within one year	11	<u>(4,027)</u>	<u>(4,596)</u>
Net current assets		150,496	851,295
Net assets		<u>778,111</u>	<u>851,295</u>
Funds of the charity:			
Unrestricted funds		778,111	851,295
Total funds		<u>778,111</u>	<u>851,295</u>

The accounts were approved by the trustees, and authorised for issue on 27 July 2022 and signed on their behalf by:

Lynn Hall

.....
L M Hall
Chair

The notes on pages 9 to 13 form part of these accounts

1 Accounting policies

(a) Basis of preparation

The accounts are prepared on a going concern basis under the historical cost convention modified, where appropriate, to include certain items at fair value and in accordance with applicable accounting standards, the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP - FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The presentation currency is £ sterling.

The CIO constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The majority of the Charity's income is received from regular donors. Should there be significant reductions in this income, the Trustees would raise funds from other sources and in the unlikely event that they were insufficient, the Trustees consider they have the ability to reduce expenditure in line with the reduced income.

(b) Unrestricted funds

Unrestricted funds comprise grants, donations and other incoming resources receivable or generated for the objects of the Charity without specified purpose and are available as general funds.

(c) Income

All income is included in the statement of financial activities when the Charity is entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and is included in full in the statement of financial activities when receivable.
- Investment income is included when receivable.
- Income from charitable activity is accounted for when earned.
- Income from legacies is accounted for when probable of receipt and the amount can be reliably measured.

(d) Expenditure

Expenditure is recognised on an accrual basis as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Charitable activity expenditure includes both the direct costs and support costs relating to each activity. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.
- Governance costs include those incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements.

1 Accounting policies - continued

(e) Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

(f) Financial instruments

Short term debtors and creditors are not interest bearing and are stated at original invoiced amounts.

Cash at bank and in hand comprises cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(g) Volunteers and gifts in kind

The trustees are also grateful for the contribution of volunteers in the Charity's educational activities, administration and fundraising activities. No financial adjustment is made in respect of this contribution.

2 Income from donations and legacies

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Donations and legacies:		
Donations from individuals	57,565	52,475
Legacies	99,155	56,817
Gift aid	7,408	12,059
	<u>164,128</u>	<u>121,351</u>

3 Income from charitable activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Trading income;		
Other trading income	2,362	1,884
Local fundraising and street collection income	1,416	612
	<u>3,778</u>	<u>2,496</u>

4 Investment income

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Dividends received	<u>3,818</u>	<u>21,550</u>

5 Expenditure

	Direct costs £	Support costs (note 6) £	Total 2021 £	Total 2020 £
Raising funds				
Investment management costs	5,203	-	5,203	5,291
Advertising	-	-	-	129
	<u>5,203</u>	<u>-</u>	<u>5,203</u>	<u>5,420</u>
Charitable activities				
Educational sponsorship and fees	99,250	-	99,250	-
Veterinary costs	129,635	1,238	130,873	79,154
Training and rehabilitation	10,004	1,238	11,242	7,733
Boarding, rehoming and fostering costs	3,418	7,427	10,845	8,400
	<u>242,307</u>	<u>9,903</u>	<u>252,210</u>	<u>95,287</u>
Governance costs	1,465	9,435	10,900	5,209
	<u>192,242</u>	<u>19,338</u>	<u>211,580</u>	<u>105,916</u>

6 Support costs

	Governance costs £	Charitable activities £	Total £
Printing, postage and stationery	-	880	880
Travel and subsistence	-	6,829	6,829
Telephone	-	2,194	2,194
Legal fees	5,388	-	5,388
Accountancy fees	1,515	-	1,515
Independent examiner's fee	885	-	885
Computer expenses	1,647	-	1,647
	<u>9,435</u>	<u>9,903</u>	<u>19,338</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the Charity during the year.

Trustees have not received any reimbursement of expenses incurred in their role as trustee (2020: £nil) during the year.

There have been no related party transactions during the year.

8 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

9 Fixed asset investments

	Listed investments £
Valuation	
At 1 January 2021	-
Additions	607,167
Revaluation	20,448
Disposals	-
At 31 December 2021	<u>627,615</u>
Net book value	
At 31 December 2021	<u><u>627,615</u></u>
At 31 December 2020	<u><u>-</u></u>

10 Debtors	2021	2020
	£	£
Prepayments and accrued income	7,390	52,397
Other debtors	3,250	2,659
	<u>10,640</u>	<u>55,056</u>

11 Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	1,627	2,196
Accruals	2,400	2,400
	<u>4,027</u>	<u>4,596</u>

12 Funds

Unrestricted funds

The movement on the unrestricted funds are as shown on the Statement of Financial Activities.

The nature and use of funds are disclosed in the accounting policies on page 9.

All assets held by the CIO at 31 December 2021 relate to unrestricted funds.

13 Contingent assets

The charity has been notified of its entitlement to a residual legacy. At this stage it is not able to accurately measure the amount receivable but estimates the amount will not exceed £50,000.

DACHSHUND RESCUE CIO

England & Wales - Charity number 1159602

Accounts

Dachshund Rescue CIO
Registered Charity Number 1159602
Report of the Trustees and Accounts
Year ended 31 December 2020

Brown Butler
Chartered Accountants
Leeds

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 to 13

Reference and Administrative Details

Chairpersons	S J Bluffield L M Hall
Trustees	G E Salisbury C Russell L M Hall S J Bluffield
Principal Office	Bramble Cottage Chapel Lane Colmworth Bedford MK44 2JY
Charity Registration Number	1159602
Independent Examiner	Denis Cross Brown Butler Leigh House 28-32 St Paul's Street Leeds LS1 2JT
Bankers	Lloyds Bank Street Branch PO Box 1000 BX1 1LT
Investment Managers	Hargreaves Lansdown 1 College Square South Anchor Road Bristol BS1 5HL

Trustees' Report

The trustees of the charity ("the Charity") present their annual report for the year ended 31 December 2020 under the Charities Act 2011 ("the Act"), together with the unaudited accounts for the year ended 31 December 2020 and confirm that the latter comply with the requirements of the Act, the trust deed and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

The main focus of the charity is the rehoming of unwanted dachshunds as well as education for new owners.

The principal activity of the charity is for the relief of suffering and need of unwanted, homeless or distressed dogs of the Dachshund breed including but not limited to providing sanctuary for those with medical or behavioural issues, when and where appropriate; providing medical attention and treatment for rescued dogs and arranging responsible rehoming where appropriate. Also to provide temporary assistance for dogs whose owners are temporarily in need and to promote the advancement of education of the general public in matters relating to Dachshunds and by this means preventing cruelty and suffering.

Achievements and performance

The total number of dogs rehomed through Dachshund Rescue in the year was 179. The most prevalent reason for rehoming this past year was behavioural issues and stress which arose due to the strains imposed by Covid-19. To this end the Charity started working in conjunction with a Dachshund only training company and have funded consultations for Dachshund owners who have been struggling to cope with their Dachshunds behaviour. The Trustees felt this was a critical venture and agreed to set aside a sum of money for the purpose of educating Dachshund owners and the training of Dachshunds. This has and continues to be very successful.

Dachshund Rescue has constantly advertised throughout the year offering support for all Dachshund owners due to the unprecedented situation. COVID-19 has impacted significantly on the financial situation of many people meaning that members of the public have found it impossible to pay for large operations or medical treatment their Dachshund may need. Often unable to finance insurance for their Dachshund they were left without means to cover the cost of treatment. Dachshund Rescue has funded medical treatments and operations for those dogs in addition to Dachshunds surrendered to us for rehoming. The Charity also funded post-operative physiotherapy or hydrotherapy treatment required as well as supplying any necessary equipment. Again the Trustees felt that it was imperative to set aside a sum of money to prevent the suffering of Dachshunds not surrendered to the Charity for rehoming.

When considering physiotherapy for post-operative Dachshunds the Charity decided to provide mobile physiotherapy treatment in order to provide the best possible care for the dog as well as continuity for the owners and support which was readily available. This has been a great success and as such Dachshund Rescue is now in the process of setting up a network of mobile physiotherapists to cover the whole of the UK to enable the best possible recovery of post-operative dogs and to provide support and education to the owners. Due to the success of this project this will again be carried on throughout the following year.

During the year we also provided temporary fostering for 16 dogs for owners for a variety of reasons. Dachshund Rescue is extremely grateful for the contribution made by our fosterers. During the year the Charity received a record number of applications from people wishing to rehome a Dachshund, totalling 7301 compared to last years total of over 2000. Again this huge figure was a direct result of the situation regarding Covid-19, namely people working from home and feeling that they could offer a rescue dog a home (albeit they may be returning to work at some point) and also not being able to socialise due to Government restrictions resulting in loneliness and a need to have the companionship of a dog.

Trustees' Report

At the beginning of March 2020 the Charity was no longer allowed to carry out home visits to potential new adopters due to the Government guidelines imposed due to Covid-19. Therefore we reviewed our procedures and started implementing home checks by photos and video calls as well as two references one of which must be supplied by a dog owner. We have continued to rehome dogs that were in desperate situations following Kennel Club and DEFRA guidelines throughout the year and have given permission to travel to our volunteers by way of letter form. Dachshund Rescue are very grateful for the assistance of our volunteers during this time.

As a Charity we are always concerned with the welfare of Dachshunds and finding the best possible home for the rescue dogs. Having had a wire haired Dachshund surrendered to us last year that needed a job to do with his nose Dachshund Rescue is proud say that it has provided Medical Detection Dogs with their first Dachshund to train as a Bio Detection Dog.

We will be constantly reviewing our procedures to ensure we meet our objectives.

Public benefit

As a Charity we are constantly reviewing our website to ensure up to date information is available to the public. Social media is continually used to inform the public about dogs rehomed by the Charity. Educational posts are provided on a weekly basis and are proving popular with the public.

Dachshund Rescue is always looking into ways of advancing the education of the general public and thereby preventing cruelty and suffering. To this end the Charity is currently working with external organisations to become involved in projects concerned with the welfare of Dachshunds. Details of these projects will be detailed in the 2021 Annual Report.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The Charity is a Charitable Incorporated Organisation and is governed by its constitution adopted December 2014.

Governance

Dachshund Rescue made the decision to become a registered charity in 2014 which was achieved in December of that year. Prior to this rescue operated as collaboration between the Dachshund Club and the Longhaired Dachshund Club. The Charity is currently run by a group of trustees who meet twice a year.

Meetings with Trustees and also Co-Ordinators has taken place using Zoom as face to face meetings were impossible. This looks set to continue into next year.

They review the current activity of the Charity which is carried out by thirteen voluntary co-coordinators based throughout the country assisted by fosterers and transportation volunteers.

The Trustees ensure that the aims and objectives of the Charity are being carried out and to plan future activities that will contribute to these.

Trustees' Report

Financial Review

	2020	2019
	£	£
Overall income	145,397	81,324
Includes legacies of:	56,817	7,100
Expenditure	105,916	49,529
Net (loss)/gain on investments	(64,945)	51,260
Net movement in funds	(25,464)	83,055
Funds carried forward	851,295	876,759

Dachshund Rescue has always been the grateful recipient of generous legacies and we continue to be thankful to people remembering Dachshund Rescue in their wills.

The majority of our expenses are veterinary fees, training and rehabilitation plus occasional boarding fees. We also endeavour to support those adopting a 'Golden Oldie' so prospective owners are not put off by the financial burden of taking on these dogs. The challenging year due to Covid-19 has seen unprecedented demand for our services and expenditure has had to rise inline to meet this demand.

As envisaged in the 2019 Annual Report COVID-19 pandemic has had a significant effect on the Charity's investments. In keeping with the Constitution, Dachshund Rescue employ a professional fund management company to manage their funds. As detailed in their quarterly report Spring 2020 "the lockdown has negatively impacted economic growth and caused significant stock market volatility, all major stock markets lost money over this period". "It was impossible to predict the full impact the virus would have on global economies".

Dachshund Rescue remains as always committed to carrying out due diligence to ensure funds are appropriately placed and monitored on a regular basis.

Reserves Policy

The trustees review the level of reserves on an annual basis to ensure there is enough to cover the running costs of the Charity. The reserves balance as at 31 December 2020 was £851,295.

The annual report was approved by the trustees of the charity on 9 July 2021 and signed on its behalf by:



.....
S J Bluffield
Co Chair

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the accounts in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 9 July 2021 and signed on its behalf by:



.....
S J Bluffield
Co Chair

Independent Examiner's Report to the trustees of Dachshund Rescue CIO

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

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

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the Dachshund Rescue CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Dachshund Rescue CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Denis Cross FCA
Brown Butler
Chartered Accountants
Leigh House
28-32 St Paul's Street
Leeds
LS1 2JT

9 JULY 2021

Statement of Financial Activities
Year ended 31 December 2020

	Note	2020 Unrestricted funds £	2019 Unrestricted funds £
Income and endowments from:			
Donations and legacies	2	121,351	49,576
Charitable activities	3	2,496	1,862
Investment income	4	21,550	29,886
Total income		145,397	81,324
Expenditure:			
Raising funds	5	(5,420)	(6,077)
Charitable activities	5	(95,287)	(40,681)
Governance costs	5	(5,209)	(2,771)
Total expenditure		(105,916)	(49,529)
Net income		39,481	31,795
Other recognised gains and losses			
Net loss/(gain) on investments		(64,945)	51,260
Net movement in funds		(25,464)	83,055
Total funds brought forward		876,759	793,704
Total funds carried forward		851,295	876,759

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

Balance Sheet
As at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Investments	9	-	799,215
Current assets			
Cash at bank and in hand		800,835	80,136
Debtors	10	55,056	-
		<u>855,891</u>	<u>80,136</u>
Creditors: Amounts falling due within one year	11	<u>(4,596)</u>	<u>(2,592)</u>
Net current assets		<u>851,295</u>	<u>876,759</u>
Net assets		<u>851,295</u>	<u>876,759</u>
Funds of the charity:			
Unrestricted funds		<u>851,295</u>	<u>876,759</u>
Total funds		<u>851,295</u>	<u>876,759</u>

The accounts were approved by the trustees, and authorised for issue on 9 July 2021 and signed on their behalf by:

S. J. Bluffield

.....
S J Bluffield
Co Chair

1 Accounting policies

(a) Basis of preparation

The accounts are prepared on a going concern basis under the historical cost convention modified, where appropriate, to include certain items at fair value and in accordance with applicable accounting standards, the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP - FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The presentation currency is £ sterling.

The CIO constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The majority of the Charity's income is received from regular donors. Should there be significant reductions in this income, the Trustees would raise funds from other sources and in the unlikely event that they were insufficient, the Trustees consider they have the ability to reduce expenditure in line with the reduced income.

(b) Unrestricted funds

Unrestricted funds comprise grants, donations and other incoming resources receivable or generated for the objects of the Charity without specified purpose and are available as general funds.

(c) Income

All income is included in the statement of financial activities when the Charity is entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and legacies and is included in full in the statement of financial activities when receivable.
- Investment income is included when receivable.
- Income from charitable activity is accounted for when earned.

(d) Expenditure

Expenditure is recognised on an accrual basis as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Charitable activity expenditure includes both the direct costs and support costs relating to each activity. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.
- Governance costs include those incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements.

1 Accounting policies - continued

(e) Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

(f) Financial instruments

Short term debtors and creditors are not interest bearing and are stated at original invoiced amounts.

Cash at bank and in hand comprises cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(g) Volunteers and gifts in kind

The trustees are also grateful for the contribution of volunteers in the Charity's educational activities, administration and fundraising activities. No financial adjustment is made in respect of this contribution.

2 Income from donations and legacies

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Donations and legacies:		
Donations from individuals	52,475	39,581
Legacies	56,817	7,100
Gift aid	12,059	2,895
	<u>121,351</u>	<u>49,576</u>

3 Income from charitable activities

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Trading income;		
Other trading income	1,884	1,600
Local fundraising and street collection income	612	262
	<u>2,496</u>	<u>1,862</u>

4 Investment income

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Other income from fixed asset investments	21,550	29,886
	<u>21,550</u>	<u>29,886</u>

5 Expenditure

	Direct costs £	Support costs (note 6) £	Total 2020 £	Total 2019 £
Raising funds				
Investment management costs	5,291	-	5,291	6,077
Advertising	129	-	129	-
	<u>5,420</u>	<u>-</u>	<u>5,420</u>	<u>6,077</u>
Charitable activities				
Veterinary costs	78,321	833	79,154	37,770
Training and rehabilitation	6,900	833	7,733	-
Boarding, rehoming and fostering costs	3,421	4,979	8,400	2,911
	<u>88,642</u>	<u>6,645</u>	<u>95,287</u>	<u>40,681</u>
Governance costs	1,100	4,109	5,209	2,771
	<u>95,162</u>	<u>10,754</u>	<u>105,916</u>	<u>49,529</u>

6 Support costs

	Governance costs £	Charitable activities £	Total £
Printing, postage and stationery	-	1,391	1,391
Travel and subsistence	-	3,471	3,471
Telephone	-	1,783	1,783
Computer expenses	1,224	-	1,224
Accountancy fees	2,000	-	2,000
Independent examiner's fee	885	-	885
	<u>4,109</u>	<u>6,645</u>	<u>10,754</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the Charity during the year.

During the year total payments of £900 (2019: £nil) were made to the retiring Treasurer and long standing co-ordinators for gifts of thanks.

Trustees have not received any reimbursement of expenses incurred in their role as trustee (2019: £nil) during the year.

There have been no related party transactions during the year.

8 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

9 Fixed asset investments

	Listed investments £
Valuation	
At 1 January 2020	799,215
Revaluation	(64,946)
Additions	37,787
Disposals	(772,056)
At 31 December 2020	<u>-</u>
Net book value	
At 31 December 2020	<u>-</u>
At 31 December 2019	<u>799,215</u>

10 Debtors

	2020 £	2019 £
Accrued income	52,397	-
Other debtors	2,659	-
	<u>55,056</u>	<u>-</u>

11 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	2,196	-
Accruals	2,400	2,592
	<u>4,596</u>	<u>2,592</u>

12 Funds

Unrestricted funds

The movement on the unrestricted funds are as shown on the Statement of Financial Activities.

The nature and use of funds are disclosed in the accounting policies on page 9.

All assets held by the CIO at 31 December 2020 relate to unrestricted funds.