

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

Brown Butler
Chartered Accountants
Leeds

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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:



.....
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		<u>778,111</u>	<u>851,295</u>
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	3,818	21,550

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.