BARKING MAD DOG RESCUE

England & Wales · Charity number 1160985

Details

Status	Registered
Legal form	CIO
Registered	2015-03-19
Register	View on the Charity Commission register

Contact

Address	5 Beechwood Drive Rawtenstall Rossendale Lancashire BB4 8DX
Phone	07900735355
Email	info@barkingmaddogrescue.co.uk
Website	www.barkingmaddogrescue.co.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE:(1) TO PROMOTE HUMANE BEHAVIOUR TOWARDS DOGS AND CATS IN EUROPE, PARTICULARLY ROMANIA, BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR SUCH ANIMALS AS ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE AND TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS.(2) TO RELIEVE THE NEEDS OF PEOPLE WHO MAY BENEFIT FROM ANIMAL THERAPY

Activities: Supporting our shelter for abandoned and persecuted dogs in Romania by raising funds for food, care, housing and veterinary expenses. Managing a team in Romania to ensure the dogs are well cared for. Providing emergency rescue response when needed. Facilitating adoptions for suitable dogs to in loving homes in the UK. Working with local authorities in Romania to provide humane solutions.

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Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Animals
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Romania

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£203,857	£205,480	-	-
2024-04-30	£262,220	£261,154	-	-
2023-04-30	£259,126	£229,896	-	-
2022-04-30	£223,561	£222,164	-	-
2021-04-30	£281,300	£280,801	-	-

Trustees

Name	Role	Appointed
Claire Kirk		2023-04-25
Mila Lara Bombardieri-Law		2025-04-23
Robert Wallace		2025-04-19

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BARKING MAD DOG RESCUE

England & Wales - Charity number 1160985

Accounts

CHARITY REGISTRATION NUMBER: 1160985

Barking Mad Dog Rescue

Unaudited Financial Statements

30 April 2025

RITSONS
Chartered accountants
26-30 Marine Place
Buckie
Moray
AB56 1UT

Barking Mad Dog Rescue

Financial Statements

Year ended 30 April 2025

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Barking Mad Dog Rescue

Trustees' Annual Report

Year ended 30 April 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2025.

Reference and administrative details

Registered charity name	Barking Mad Dog Rescue	
Charity registration number	1160985	
Principal office	31 Freeman Crescent Wroughton SN4 9BQ	
The trustees	H Anderson	
	A Shipp	(Resigned 8 April 2025)
	F MacDonald	(Resigned 6 April 2025)
	C Turnbull-Robinson	
	H Jones	(Resigned 28 May 2025)
	C Kirk	
	R S Thomson	(Appointed 23 April 2025)
	M L Bombardeiri-Law	(Appointed 23 April 2025)
	C Poutziouris	(Appointed 23 April 2025)
	R Wallace	(Appointed 19 April 2025)
Independent examiner	A Anderson CA. CTA. 26-30 Marine Place Buckie Moray AB56 1UT	

Structure, governance and management

BMDR is a CIO Charity. Trustees were previouslynominated by existing trustees and a vote was cast. Our board has seen change in the latter period, with new Trustees appointed following an interview process. Our trustees have a good understanding of the problems facing Romania's animals, plus the country's political structure.

BMDR uses the Charity Commission recommended procedures for the induction and training of new Trustees to the role. The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. This enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Structure

There were six Trustees in this time period, four of whom had a volunteer executive role. In April, at the end of the period, four new trustees were appointed through an interview process, and three resigned. They bring a wealth of business experience with them.

The Trustees have given due consideration to the charity commission guidance on public benefit.

Volunteers

There are, at the time of writing, 40 volunteers, who have different roles. Each area has a nominated leader who oversees their particular area of expertise. These are policy, fundraising, adoptions, social media and marketing - with some overlapping. Our volunteers are the very heart of our rescue.

With the appointment of four new Trustees, right at the end of this period, we are excited to use their experience to expand our volunteer pool.

Risk Assessment

The team at BMDR reviews and updates its risk assessment policies on an annual basis, taking into account any factors that might need more thorough investigation if they arise throughout the year.

Volunteers are screened and sign a confidentiality agreement prior to joining the teams. Barking Mad Dog Rescue complies with GDPR and has a Privacy Policy.

Objectives and activities

The purposes of the charity, as set out in its governing document

(1) To promote humane behaviour towards dogs and cats in Europe, particularly Romania, by providing appropriate care, protection, treatment and security for such animals as are in need of attention due to sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters concerning animal welfare in general and the prevention of cruelty and suffering among animals.

(2) To relieve the needs of people who may benefit from animal therapy.

ACTIVITES RELATING TO THE ABOVE

CORE WORK

The Team in Romania

Nisipari
The Caineanu family, Ion and Aura, and daughter Gea Alixandru, are still very much at the centre of our work in Romania. Ion manages the main shelter, with three paid workers overseeing the day to day dog care. Aura runs the Village House minishelter. Gea liaises with the UK team, with promotional photographs, dog info, provides medications and treatments to dogs under veterinary care, vet trips, rescues, admin, local liaison and so much more.

Other locations
Lucia Coman continues to care single-handedly for the 140+ dogs in her shelter in Calarasi. These are wholly supported by BMDR with regard to food and veterinary care but we have no control how things are managed. This can lead to tension but we do know that our support means the dogs are fed daily.

We had also supported a rescuer with a few dogs in the north of Romania but latterly, this had become very difficult to monitor. This rescuer still has German support for their 16 or so dogs so BMDR has taken the decision to step back from providing active support the course of this year. Costs were disproportionate to the outcomes.

THE BMDR SHELTERS

Our Two Shelters are in the village of Nisipari, Constanta:

The Main Shelter
Dogs in need have continued to come to us unabated. However,

This is our original shelter. The organic make up of this, coupled with the imminent build of our new shelter, means that some areas are starting to be scruffy. It doesn't make sense for money to be funnelled here, as long as the dogs are safe and their needs are met.

The dogs are housed in enclosures, in social groups.

The Village House
Whilst the plan for here is to make the house more habitable for Ion and Aura, our dog carers, we are still not in a financial position to do this. Iona and Aura live here with no running water into the house.

Our eventual intention is to build volunteer accommodation in the garden which will obviate the need for finding accommodation and transport for the volunteers. Aura cares for around fifty dogs here. They all have better opportunity for exercise within the large garden area.

The Land at Megidia
As previously reported, back in August 2022, BMDR bought a piece of land near the Midia Canal. This land would have been a place to create a bigger shelter, with no near neighbours, in an idyllic location close to the canal. However, since then, through the generosity of a German couple, we have since purchased a more suitable and larger area, back in the village, where we are in process of clearing the land to start a purpose built shelter. The land near Medgidia will be sold.

The New Shelter Land
Work has begun to clear this piece of land to build on.

DOG RESCUE ACTIVITY
As per previous years, dog abandonment has continued unabated in most of Romania. Nothing will change until the authorities start to enforce the law on compulsory spaying and fining those guilty of abandoning their dogs. However, around us, in our village and further afield, our team's work in the community is really starting to show results. We like to think that we are bucking the trend. Our network of concerned and dog friendly people in the village has been instrumental in alerting us to dogs in in need. Equally, our decision to concentrate our efforts on the local area around us, was the correct one.

We run regular free spaying campaigns. The Romanian team is very active in providing help for those who need support for their ill dogs, with several dogs having major treatments at our vets, at our expense. Vet prices have risen sharply in Romania over the last few years but wages are not in line with this. Even the kindest people are usually too poor to take their dogs to the vet.

The dogs in and dogs out ratio is still better balanced this year, though we have had a steady number of adoptions to the UK and Germany. The number of dogs finding new homes in Germany is due to the ongoing support of our German friends who run a rescue dog rehoming organisation there. We are truly grateful for this.

Even with dog adoptions ongoing, the number of dogs in need of help is still slightly greater than the lucky leavers. Moreover, some of our rescues have been taken in at the behest of the Mayor of our district and/or the local police force. Although we are trying to be strict about numbers in,
we need to respond to these requests as the dogs' fate, as ever,

On our New Shelter Land, where our new shelter will be developed, we will organise areas to give the dog places to run and have free time, as well as developing our own vet rooms, community areas and office space.

Spraying Campaigns
Throughout the period, we have held several spaying campaigns for local dogs and cats, both owned and from the street. These have been largely funded by our German friends and partners.

DOG ADOPTIONS 1st MAY 2024 - 30th APRIL 2025
In this reporting period we still had 32 dogs adopted within, or to the UK but again, there was double that number to Germany. We also had some surrendered dogs. Our dogs have a very rigorous veterinary health screening, with testing for blood borne disease. Equally, our adoption process is designed to set the dogs up for success, with a lengthy email screening, a home visit and a pre adoption Zoom call with our behaviourist, Hayley Jones.

SUPPORTING OTHER RESCUES IN ROMANIA

We continue to support Lucia Coman with food and veterinary expenses. It is hard to be watchful here. Dog numbers need to come down here, but we have no control over this. It is easy to say from afar but the reality in Romania means there are endless dogs in need. It is a private shelter, and we have no jurisdiction. There are so many lovely dogs but promoting them is hard. We have problems getting regular communications and updates on them. Lucia (Coca) is ageing and she struggles to manage alone as it is a constant challenge to care for so many dogs.

WHAT DIFFERENCE DID WE MAKE IN THE YEAR 1st MAY 2024 - 30th APRIL 2025 AND TO WHOM?

The Dogs

Always, our first and frontline beneficiaries are the dogs themselves. Despite high numbers, the dogs in our shelter receive the best care our team can give them. Our regular visits by teams of volunteers see this for themselves. Our dogs are the very core of our existence.

Dogs come into our care who would otherwise die painful deaths. Many go off to wonderful new homes.

People Living Locally

We see change in the village of Nisipari where our shelter is located. Gea and Ion regularly treat dogs who would otherwise succumb to various diseases. If dogs need surgery, they are taken to the vet. We offer vaccinations and worming treatment, food and support. Gea, Ion and Aura are indeed an integral part of the local community. Through BMDR, they have made positive and long lasting inroads into tackling the stray and abandoned dog problem in the locality.

Our Supporters

Nothing has changed here in that our core supporters are our BMDR family and are the very heart of our community. Every effort is made to include them in our journey. We have been actively growing our volunteer team to make better use of social media channels.

When our dogs are in need, the support and generosity of our BMDR family prevails time and time again. These may be our followers on social media or those who have adopted dogs. Adopters love their dogs. Companionship, love, fun and a sense of community come along with an adopted BMDR dog. Our adopters' group brings people together with their shared experiences.

Outreach Work

As mentioned above, BMDR regularly steps in to pay for treatment, or treat dogs in the village, if the condition is a minor one. Most owners can't afford veterinary treatment. The village community knows that we are there for them. Our work is now stretching to take in the village of Castelu as well.

We now also have a network of help in the village for people to help neighbouring dogs and street dogs, who live well in situ - being fed and cared for by locals. Our work means employment opportunities and collaboration for local people. This is growing as we grow.

We need to create the steps to induct mentors to teach people how to do the best for their dogs and how simple steps like vaccination, better food and flea and tick treatment can prevent more serious illness. Our new shelter will eventually have a community base beside our vet rooms.

Raising awareness of what BMDR faces in Romania

Things are not improving across rural Romania as local authorities still fail to back up the laws regarding the neutering and compulsory chipping of owned dogs. Within Romania itself, those wanting to hear our message are already aware of how much change is needed. Elsewhere, however, especially in the UK where our support is, it can be shocking to see the difficulties that we face when

the details of rescue are presented as they happen. What people like to see too, are the actual changes in a dog as they heal, both mentally and physically. Of course, it is difficult to convey just how things are in Romania and we are truly grateful to our teams of volunteers who regularly visit.

Volunteering

Volunteers are core to our functioning at every level. We consider ourselves all to be part of the BMDR family. There are volunteers for every aspect of our online activities who give willingly of their time and energy to make sure BMDR can fulfil our obligations to the dogs in our care. Their reaching out to our public and beyond, is how our activities are funded. Our monthly online auction is manned by an army of helpers, not least the administrators, all of whom come together to ensure all flows smoothly. The auction now raises half of our dog food bill each month.

Volunteer trips to the shelter are taking place again regularly throughout the year. Material donations have been coming from German volunteers, which has been very welcome, given that we can't easily send things over post Brexit.

We changed how we did things this year regarding our Christmas shoebox appeal for the children in the village. This was due to due to problems regarding organisation and higher costs. Working alongside the local primary school administration. Santa Ion gave out presents and sweets when the children had their Christmas lunch. Things were bought in Romania from money donated for this purpose.

FURTHER CHALLENGES

Our marketing side is getting stronger with some dedicated volunteers who have taken ownership of different projects. As we grow then this side needs to grow too. Maintaining and growing a strong, skill-based volunteer team is core to our solidity as a going concern.

It is also necessary to have reserves to cover emergency situations in Romania and unexpected vet bills in the UK. With emergencies frequent in Romania and of varying degrees, it is exceedingly difficult to save for material changes and capital expenditure. This highlights the need to concentrate on independent revenue streams which are growing slowly. However, BMDR strives to have a minimum amount in reserve to cover unexpected vet bills and whatever other emergencies arise. Targeted fundraising through social media takes place as a buffer for meeting costs. Directed campaigns are still needed to encourage monthly (reliable) donations.

Dog food costs have shot up and are still our biggest outlay. This is a worry. We spend around £5000 monthly now on dog food.

With the land for our bigger, purpose built shelter now ours, we have started in phases to build what is needed. A plan to fundraise for this is being laid out. Fortunately too, we have help offered from our German friends to tackle each area incrementally. One big advantage of being able to build upon the land and expand our shelter is that we plan to include volunteer accommodation at the village house, which would enable people to visit and help at the shelter without prohibitive costs being an issue. This would create support and respite for the core team, but also opportunities for education, research and awareness-raising within our supporter base and beyond. Our new board will bring their expertise on how to raise funds for both ongoing works and new projects.

Our goals local to the shelter remain the same:

- Neutering
- Helping form local policy on stray dog management
- Providing free veterinary care for local people's dogs
- Providing education on good animal husbandry

We will continue to offer safe haven for dogs in need, whatever that may be. BMDR's longest term goal remains for us to be able to offer a permanent humane solution for dogs in the locality while ultimately supporting the local population to maintain this. BMDR has on average forty volunteers

working to support our rescue activities, at any given time. BMDR is the sum of its parts.

Achievements and performance

Barking Mad Dog Rescue has taken the commission's public benefit guidance into account when making any decision it is relevant to.

Financial review

Fundraising remains ad hoc and can be challenging at times, as the need for our intervention is not yet abating. We are in need of a stable marketing team with crystallised roles within it. Growing this team still remains a pressing issue as we lack experienced marketing help . Core volunteers in the fundraising team are steadfast and work hard.

Each month, bills and monthly obligations are met but some months it can be difficult and hugely stressful. We used to try to have a reserve of £4000 for emergency vet bills or crisis situations. This is no longer possible. raising enough money to be sustainable is our biggest and most stressful challenge.

Plans for future periods

BMDR's short term, mid-term, and long-term goals remain the same.

Short term
- To stabilise and grow reliable monthly income
- To be able to cover costs whilst keeping a reserve in the bank
- Reducing local stray dog numbers.

Mid term
To build and establish our new shelter.

Long term
To become a self supporting centre of excellence in eastern Romania for stray dog care and education.

The trustees' annual report was approved on 28/11/25 and signed on behalf of the board of trustees by:

H Anderson
Trustee

Barking Mad Dog Rescue

Independent Examiner's Report to the Trustees of Barking Mad Dog Rescue

Year ended 30 April 2025

I report to the trustees on my examination of the financial statements of Barking Mad Dog Rescue ('the charity') for the year ended 30 April 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 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.

A Anderson CA. CTA.
Independent Examiner

26-30 Marine Place
Buckie
Moray
AB56 1UT

Barking Mad Dog Rescue

Statement of Financial Activities

Year ended 30 April 2025

	Note	2025 Unrestricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments				
Donations and legacies	**4**	183,431	**183,431**	244,891
Charitable activities	**5**	–	**–**	1,470
Other trading activities	**6**	20,372	**20,372**	15,635
Investment income	**7**	54	**54**	224
Total income		203,857	**203,857**	262,220
Expenditure				
Expenditure on charitable activities	**8**	205,480	**205,480**	261,154
Total expenditure		205,480	**205,480**	261,154
Net (expenditure)/income and net movement in funds		(1,623)	**(1,623)**	1,066
Reconciliation of funds				
Total funds brought forward		43,822	**43,822**	42,756
Total funds carried forward		42,199	**42,199**	43,822

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 15 form part of these financial statements.

Barking Mad Dog Rescue

Statement of Financial Position

30 April 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**12**	**41,684**	41,684
Current assets			
Debtors	**13**	**3,640**	3,341
Cash at bank and in hand		**4,417**	8,799
		8,057	12,140
Creditors: amounts falling due within one year	**14**	**7,542**	10,002
Net current assets		**515**	2,138
Total assets less current liabilities		**42,199**	43,822
Net assets		**42,199**	43,822
Funds of the charity			
Unrestricted funds		**42,199**	43,822
Total charity funds	**15**	**42,199**	43,822

These financial statements were approved by the board of trustees and authorised for issue on 28/11/25, and are signed on behalf of the board by:

H Anderson
Trustee

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 31 Freeman Crescent, Wroughton, SN4 9BQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	167,278	**167,278**	230,979	230,979
Gift Aid	16,153	**16,153**	13,912	13,912
	183,431	**183,431**	244,891	244,891

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Sponsorship	–	**–**	1,470	1,470

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Trading income	20,372	**20,372**	15,635	15,635

7. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	54	**54**	224	224

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Overheads	180,197	–	**180,197**	240,194
Governance costs	–	25,283	**25,283**	20,960
	180,197	25,283	**205,480**	261,154

9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**4,744**	4,027

10. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. Trustee remuneration and expenses

During the year, H Anderson received a remuneration of £19,600 (2024: £15,2100), H Jones a remuneration of £940 2024: £nil), and R Duly received no remuneration (2024: £128).

12. Tangible fixed assets

	Freehold property £
Cost	
At 1 May 2024 and 30 April 2025	**41,684**
Depreciation	
At 1 May 2024 and 30 April 2025	**–**
Carrying amount	
At 30 April 2025	**41,684**
At 30 April 2024	41,684

13. Debtors

	2025	2024
	£	£
Trade debtors	**3,640**	3,341

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	**6,042**	8,502
Accruals and deferred income	**1,500**	1,500
	7,542	10,002

15. Analysis of charitable funds

Unrestricted funds

	At 1 May 2024	Income	Expenditure	**At 30 Apr 2025**
	£	£	£	**£**
General funds	43,822	203,857	(205,480)	**42,199**

	At 1 May 2023	Income	Expenditure	At 30 Apr 2024
	£	£	£	£
General funds	42,756	262,220	(261,154)	43,822

16. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Tangible fixed assets	41,684	**41,684**
Current assets	8,057	**8,057**
Creditors less than 1 year	(7,542)	**(7,542)**
Net assets	42,199	**42,199**

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	41,684	41,684
Current assets	12,140	12,140
Creditors less than 1 year	(10,002)	(10,002)
Net assets	43,822	43,822

BARKING MAD DOG RESCUE

England & Wales - Charity number 1160985

Accounts

CHARITY REGISTRATION NUMBER: 1160985

Barking Mad Dog Rescue

Unaudited Financial Statements

30 April 2024

RITSONS
Chartered accountants
26-30 Marine Place
Buckie
Moray
AB56 1UT

Barking Mad Dog Rescue

Financial Statements

Year ended 30 April 2024

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Barking Mad Dog Rescue

Trustees' Annual Report

Year ended 30 April 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2024.

Reference and administrative details

Registered charity name	Barking Mad Dog Rescue
Charity registration number	1160985
Principal office	31 Freeman Crescent Wroughton SN4 9BQ
The trustees	
	H Anderson A Shipp A Thomson F MacDonald C Turnbull-Robinson H Jones C Kirk
Independent examiner	A Anderson CA. CTA. 26-30 Marine Place Buckie Moray AB56 1UT

Structure, governance and management

BMDR is a CIO Charity. Trustees are nominated by existing trustees and a vote is cast. Trustees need to have a good understanding of the problems facing Romania's animals, plus the country's political structure. BMDR uses the Charity Commission recommended procedures for the induction and training of new Trustees to the role. The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity which enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities. We are actively seeking new Trustees with proven backgrounds in business.

Structure

There are six Trustees, four of whom have a volunteer executive role.

The Trustees have given due consideration to the charity commission guidance on public benefit.

Volunteers

There are, at the time of writing, 35+ volunteers, who have different roles. Each area has a nominated leader who oversees their particular area of expertise. These are policy, fundraising, adoptions, social media and marketing - with some overlapping.

Risk Assessment

The team at BMDR reviews and updates its risk assessment policies on an annual basis, taking into account any factors that might need more thorough investigation if they arise throughout the year.

Volunteers are screened and sign a confidentiality agreement prior to joining the teams. Barking Mad Dog Rescue complies with GDPR and has a Privacy Policy.

Objectives and activities

The purposes of the charity, as set out in its governing document

(1) To promote humane behaviour towards dogs and cats in Europe, particularly Romania, by providing appropriate care, protection, treatment and security for such animals as are in need of attention due to sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters concerning animal welfare in general and the prevention of cruelty and suffering among animals.

(2) To relieve the needs of people who may benefit from animal therapy.

The Team in Romania

Nisipari
The Caineanu family, Ion and Aura, and daughter Gea Alixandru, are still very much at the centre of our work in Romania. Ion manages the main shelter, the two paid workers and the day to day dog care. Aura runs the Village House shelter. Gea liaises with the UK team, with promotional photographs, dog info, provides medications and treatments to dogs under veterinary care, vet trips, rescues, admin, local liaison and so much more.

Other locations
Lucia Coman continues to care single-handedly for the 120+ dogs in her shelter in Calarasi. These are wholly supported by BMDR with regard to food and veterinary care but we have no control how things are managed. This can lead to tension but we do know that our support means the dogs are fed daily.

We had also supported a rescuer with a few dogs in the north of Romania but latterly, this had become very difficult to monitor. This rescuer still has German support for their 16 or so dogs so BMDR has taken the decision to step back from providing active support the course of this year. Costs were disproportionate to the outcomes.

The BMDR Shelters

Our Two Shelters are in the village of Nisipari, Constanta:

The Main Shelter
This is our shelter which has grown organically since its first fences were built in 2016. There are on average 250 dogs here, in largish pens in social groups. There are several store rooms, one of which can double as a veterinary room if need be. The addition of a roof after the heavy snows in 2017 means that the dogs are dry and warm in the winter. In summer, this provides shade with a sprinkler system operating when temperatures are high. The dogs love the water. With the news of the new shelter being imminent, we are delighted to be in a position to build permanent facilities for the dogs. This will include our own vet rooms.

The Village House
We were delighted to be able to buy this house with its substantial garden late in 2023. One of our wonderful adopters had died suddenly and left BMDR a substantial legacy. This house is ideal for our small dogs, the vulnerable and recuperating dogs and the oldies. The accommodation for Ion and Aura, who live there, is very basic, with only one cold outside tap and an outside toilet. We have built some pens in the outhouses and in the large garden area to the rear.

The plan for here is to make the house more habitable for our team. They live here with no running water into the house. Then we want to build volunteer accommodation in the garden which will obviate the need for finding transport for them, to and from Constanta on a daily basis.

The New Land
As previously reported, back in August 2022, BMDR bought a piece of land near the Midia Canal, which is in the locality. This land would have been a place to create a bigger shelter, with no near neighbours, in an idyllic location close to the canal. With the promise of an upcoming legacy, kind supporters chipped in with the purchase price on provision that this would be paid back. This duly happened. We have used the land to house some dogs, in temporary but really spacious accommodation. It is a great space for them with access to green areas and walks along the canal path.

The 18 dogs who were our last rescues from the public shelter are here too. Work was paused on developing this land further, following a visit from a German supporter. He and his wife generously offered to buy us something bigger, closer to our current shelter and with all services in place. The 'new land' near the canal will be sold to fund building works at the bigger land where our new shelter will be located.

The New Shelter Land
The search began for a bigger site, nearer to where we are now. A piece of land came up for sale, very close to our current shelter and we agreed, with this generous help, to buy it. Wading through the bureaucracy, as ever, in Romania was a slow process but in April 24, finally the land became ours. We are delighted that our dream of a bigger, more functional shelter will finally be realised.

Dog Rescue Activity

Dog abandonment has continued unabated in most of Romania. Nothing will change until the authorities start to enforce the law on compulsory spaying and fining those guilty of abandoning their dogs. However, around us, in our village and further afield, our team's work in the community is really starting to show results. We run regular free spaying campaigns. Gea also is very active in providing help for those who need support for their ill dogs, with several dogs having major treatments at our vets, at at our expense. Vet prices have risen sharply in Romania over the last few years but wages are not in line with this. Even the kindest people are usually too poor to take their dogs to the vet.

On top of this, our growing network of concerned and dog friendly people in the village has been instrumental in alerting us to dogs in need. Two local families have also fostered pups they have found, until we can find them homes or places at the shelter.

The dogs in and dogs out ratio is still unbalanced, though we have had a steady number of adoptions to the UK and Germany. The number of dogs finding new homes in Germany is down to the ongoing support of our German friends who run a rescue dog rehoming organisation there. We are truly grateful for this.

Even with dog adoptions ongoing, the number of dogs in need of help is greater than the lucky leavers. Moreover, some of our rescues have been taken in at the behest of the Mayor of our district and/or the local police force. Although we are trying to be strict about numbers in, we need to respond to these requests as the dogs' fate, as ever, is in our hands. Moreover, building trust and cooperation with the local authorities is a must.

On our New Shelter Land, where our new shelter will be developed, we will organise areas to give the dog places to run and have free time, as well as developing our own vet rooms, community areas and office space.

Dog Adoptions 1st May 2023 - 30th April 2024

In this reporting period we had 30 dog adoptions within or to the UK but many more to Germany. Unfortunately gone are the days when some months 30 dogs left Romania for the UK. We also had some surrendered dogs; The cost of living crisis has definitely had an impact on affordability for adoptions. This has been coupled with some unfounded scaremongering regarding disease in foreign

dogs. Our dogs have a very rigorous veterinary health screening, with testing for blood borne disease.

Supporting Other Rescues In Romania

We still send at least one pallet of food every two months to the hoarder's house in Constanta where she continues to take in dogs. We have no control here, but if we don't feed the dogs then no one will. We have stopped trying to reason with her.

As above, we continue to support Lucia Coman with food and veterinary expenses. It is hard to be watchful here. Dog numbers need to come down here, but we have no control over this. It is easy to say from afar but the reality in Romania means there are endless dogs in need. It is a private shelter, and we have no jurisdiction really. There are so many lovely dogs but promoting them is hard with problems getting regular communications and updates on them. Luca (Coca) is ageing and struggles to manage alone as it is a constant challenge to care for so many dogs.

What difference did we make in the year 1st May 2023 - 30th April 2024 and to whom?

The Dogs
Always, our first and frontline beneficiaries are the dogs themselves. Despite high numbers, the dogs in our shelter receive the best care our team can give them. Our regular visits by teams of volunteers see this for themselves. Our dogs are the very core of our existence.

Dogs come into our care who would otherwise die painful deaths. Many go off to wonderful new homes.

People Living Locally
We really have made an impact now in the village of Nisipari where our shelter is located. Gea regularly treats dogs who would otherwise succumb to various diseases. If dogs need surgery, she takes them to the vet. We offer vaccinations and worming treatment, food and support. Gea, Ion and Aura are indeed an integral part of the local community and of making inroads into tackling the stray and abandoned dog problem in our locality.

Our Supporters
Our core supporters are like family and are the very heart of our community. Every effort is made to include them in our journey. We are actively growing our volunteer team to make better use of social media channels.

When our dogs are in need though, the support and generosity of our BMDR family prevails time and time again. These may be our followers on social media or those who have adopted dogs.

Adopters love their dogs! Companionship, love, fun and a sense of community come along with an adopted BMDR dog. Our adopters group brings people together with their shared experiences.

Outreach Work

As mentioned above, BMDR often steps in to pay for or treat dogs in the village, if the condition is a minor one. Most owners can't afford veterinary treatment. The village community knows that we are there for them. Our work is now stretching to take in the village of Castelu as well.

We now also have a network of help in the village for people to help their neighbour's dogs too and street dogs who live well in situ being fed and cared for by locals. Our work means employment opportunities and collaboration for local people. This is growing as we grow.

The next steps will be to create mentors to teach people how to do the best for their dogs and how simple steps like vaccination, better food and flea and tick treatment can prevent more serious illness. Our new shelter will eventually have a community base beside our vet rooms.

Raising awareness of what BMDR faces in Romania

Within Romania itself, those wanting to hear our message are already aware of how much change is needed. Elsewhere, however, especially in the UK where our support is, it can be shocking to see the difficulties that we face when the details of rescue are presented as they happen. What people like to see too, are the actual changes in a dog as they heal, both mentally and physically. Of course, it is difficult to convey just how things are in Romania and we are truly grateful to our teams of volunteers who regularly visit.

Spay and neuter campaigns

BMDR have provided monthly spay and neuter campaigns within the local area during this accounting period. We also work with partners to provide free spaying and neutering throughout the locality. Our Christmas gifts to the children were given with a note for the parents to let us know of any females needing spayed. This is the law now, that mixed breed dogs are neutered and that all dogs are chipped, but the law is not enforced. Spaying is the only way forward.

Volunteering

Volunteers are core to our functioning at every level. We consider ourselves all to be part of the BMDR family.

There are volunteers for every aspect of our online activities who give willingly of their time and energy to make sure BMDR can fulfil our obligations to the dogs in our care. Their reaching out to our public and beyond, is how our activities are funded.

Our monthly online auction is manned by an army of helpers, not least the administrators, all of whom come together to ensure all flows smoothly. The auction now raises half of our dog food bill each month.

Volunteer trips to the shelter are taking place again regularly throughout the year. Material donations have been coming from German volunteers, which has been very welcome, given that we can't easily send things over post Brexit.

The Christmas shoeboxes for the children went ahead as always in 2023. This was a huge undertaking by core volunteers. It allowed those in the UK, who might not be engaged so much in our rescue work, to reach out to the most vulnerable children in the village where we operate. It is something to be addressed for Christmas 24. Shipping costs are huge post Brexit and presents need to be directed to the most needy children.

Further Challenges

Our marketing side is getting stronger with some dedicated volunteers who have taken ownership of different projects. As we grow then this side needs to grow too. Maintaining and growing a strong, skill-based volunteer team is core to our solidity as a going concern.

It is also necessary to have reserves to cover emergency situations in Romania and unexpected vet bills in the UK. With emergencies frequent in Romania and of varying degrees, it is exceedingly difficult to save for material changes and capital expenditure. This highlights the need to concentrate on independent revenue streams which are growing slowly. However, BMDR strives to have a minimum amount in reserve to cover unexpected vet bills and whatever other emergencies arise. Targeted fundraising through social media takes place as a buffer for meeting costs. Directed campaigns are still needed to encourage monthly (reliable) donations.

Dog food costs have shot up and are our biggest outlay. This is a worry. We are spending around £7000 monthly now on dog food.

With the land for our bigger, purpose built shelter now ours, we can start in phases to build what is needed. A plan to fundraise for this is being laid out. Fortunately too, we have help offered from our German friends to tackle each area incrementally. One big advantage of being able to build upon the land and expand our shelter is that we plan to include volunteer accommodation at the village house, which would enable people to visit and help at the shelter without prohibitive costs being an issue. This would create support and respite for the core team, but also opportunities for education, research and awareness-raising within our supporter base and beyond.

Our goals local to the shelter remain the same:
- Neutering
- Helping form local policy on stray dog management
- Providing free veterinary care for local people's dogs
- Providing education on good animal husbandry

We will continue to offer safe haven for dogs in need, whatever that may be. BMDR's longest term goal remains for us to be able to offer a permanent humane solution for dogs in the locality while ultimately supporting the local population to maintain this. BMDR has on average thirty-five volunteers working to support our rescue activities, at any given time. BMDR is the sum of its parts.

Achievements and performance

Barking Mad Dog Rescue has taken the commission's public benefit guidance into account when making any decision it is relevant to.

Financial review

Fundraising remains ad hoc and can be challenging at times, as the need for our intervention is not yet abating. We have formed a marketing team with crystallised roles within it. Growing this team still remains a pressing issue. Core volunteers in the fundraising team are steadfast and work hard.

Each month, bills and monthly obligations are met but some months it can be difficult and hugely stressful. We used to try to have a reserve of £4000 for emergency vet bills or crisis situations. This is no longer possible. raising enough money to be sustainable is our biggest and most stressful challenge.

Plans for future periods

BMDR has short term, mid-term, and long-term goals.

Short term
- To stabilise and grow reliable monthly income
- To be able to cover costs whilst keeping a reserve in the bank
- Reducing local stray dog numbers.

Mid term
To build and establish our new shelter.

Long term
To become a self supporting centre of excellence in eastern Romania for stray dog care and education.

The trustees' annual report was approved on ...1/12/24..... and signed on behalf of the board of trustees by:

H Anderson
Trustee

Barking Mad Dog Rescue

Independent Examiner's Report to the Trustees of Barking Mad Dog Rescue

Year ended 30 April 2024

I report to the trustees on my examination of the financial statements of Barking Mad Dog Rescue ('the charity') for the year ended 30 April 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

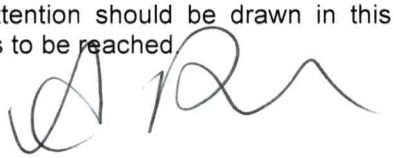
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 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.



A Anderson CA. CTA.
Independent Examiner

26-30 Marine Place
Buckie
Moray
AB56 1UT

Barking Mad Dog Rescue

Statement of Financial Activities

Year ended 30 April 2024

	Note	2024 Unrestricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments				
Donations and legacies	**4**	244,891	**244,891**	234,746
Charitable activities	**5**	1,470	**1,470**	7,805
Other trading activities	**6**	15,635	**15,635**	16,262
Investment income	**7**	224	**224**	13
Other income	**8**	–	**–**	300
Total income		262,220	**262,220**	259,126
Expenditure				
Expenditure on charitable activities	**9**	261,154	**261,154**	229,896
Total expenditure		261,154	**261,154**	229,896
Net income and net movement in funds		1,066	**1,066**	29,230
Reconciliation of funds				
Total funds brought forward		42,756	**42,756**	13,526
Total funds carried forward		43,822	**43,822**	42,756

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Barking Mad Dog Rescue

Statement of Financial Position

30 April 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	**13**	**41,684**	24,127
Current assets			
Debtors	**14**	**3,341**	20,574
Cash at bank and in hand		**8,799**	4,512
		12,140	25,086
Creditors: amounts falling due within one year	**15**	**10,002**	6,457
Net current assets		**2,138**	18,629
Total assets less current liabilities		**43,822**	42,756
Net assets		**43,822**	42,756
Funds of the charity			
Unrestricted funds		**43,822**	42,756
Total charity funds	**16**	**43,822**	42,756

These financial statements were approved by the board of trustees and authorised for issue on ....1/12/24...., and are signed on behalf of the board by:

H Anderson
Trustee

Barking Mad Dog Rescue

Notes to the Financial Statements

Year ended 30 April 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 31 Freeman Crescent, Wroughton, SN4 9BQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	230,979	**230,979**	201,602	201,602
Gift Aid	13,912	**13,912**	33,144	33,144
	244,891	**244,891**	234,746	234,746

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Sponsorship	1,470	**1,470**	7,805	7,805

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Trading income	15,635	**15,635**	16,262	16,262

7. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	224	**224**	13	13

8. Other income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Natwest compensation	–	**–**	300	300

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Overheads	240,194	–	**240,194**	210,479
Governance costs	–	20,960	**20,960**	19,417
	240,194	20,960	**261,154**	229,896

10. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**4,027**	7,571

11. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

12. Trustee remuneration and expenses

During the year, H Anderson received a remuneration of £15,210 (2023: £6,350). R Duly also received a remuneration amounting to £128 (2023: £430).

13. Tangible fixed assets

	Freehold property £
Cost	
At 1 May 2023	**24,127**
Additions	**17,557**
At 30 April 2024	**41,684**
Depreciation	
At 1 May 2023 and 30 April 2024	**–**
Carrying amount	
At 30 April 2024	**41,684**
At 30 April 2023	24,127

14. Debtors

	2024 £	2023 £
Trade debtors	**3,341**	20,574

15. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	**8,502**	4,957
Accruals and deferred income	**1,500**	1,500
	10,002	6,457

16. Analysis of charitable funds

Unrestricted funds

	At 1 May 2023 £	Income £	Expenditure £	At 30 April 2024 £
General funds	42,756	262,220	(261,154)	**43,822**

	At 1 May 2022 £	Income £	Expenditure £	At 30 April 2023 £
General funds	13,526	259,126	(229,896)	42,756

17. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	41,684	**41,684**
Current assets	12,140	**12,140**
Creditors less than 1 year	(10,002)	**(10,002)**
Net assets	43,822	**43,822**

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	24,127	24,127
Current assets	25,086	25,086
Creditors less than 1 year	(6,457)	(6,457)
Net assets	42,756	42,756

BARKING MAD DOG RESCUE

England & Wales - Charity number 1160985

Accounts

CHARITY REGISTRATION NUMBER: 1160985

Barking Mad Dog Rescue

Unaudited Financial Statements

30 April 2023

RITSONS
Chartered accountants
26-30 Marine Place
Buckie
Moray
AB56 1UT

Barking Mad Dog Rescue

Financial Statements

Year ended 30 April 2023

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Barking Mad Dog Rescue

Trustees' Annual Report

Year ended 30 April 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2023.

Reference and administrative details

Registered charity name	Barking Mad Dog Rescue	
Charity registration number	1160985	
Principal office	31 Freeman Crescent Wroughton SN4 9BQ	
The trustees		
	H Anderson	
	A Shipp	
	A Thomson	
	F MacDonald	
	C Turnbull-Robinson	(Appointed 13 July 2022)
	H Jones	(Appointed 4 November 2022)
	C Krik	(Appointed 25 April 2023)
Independent examiner	D Anderson CA 26-30 Marine Place Buckie Moray AB56 1UT	

Structure, governance and management

BMDR is a CIO Charity. Trustees are nominated by existing trustees and a vote is cast. Trustees need to have a good understanding of the problems facing Romania's animals, plus the country's political structure. BMDR uses the Charity Commission recommended procedures for the induction and training of new Trustees to the role. The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity which enables them to to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small company's regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Structure

There are seven Trustees, four of whom have a volunteer executive role.

The Trustees have given due consideration to the charity commission guidance on public benefit.

Volunteers

There are, at the time of writing, 30 volunteers, who have different roles. Each area has a nominated leader who oversees their particular area of expertise. These are policy, fundraising, adoptions, social media and marketing - with some overlapping.

Risk Assessment

The team at BMDR reviews and updates its risk assessment policies on an annual basis, taking into account any factors that might need more thorough investigation if they arise throughout the year.

Volunteers are screened and sign a confidentiality agreement prior to joining the teams. Barking Mad Dog Rescue complies with GDPR and has a privacy policy.

Objectives and activities

The purposes of the charity, as set out in its governing document

(1) To promote humane behaviour towards dogs and cats in Europe, particularly Romania, by providing appropriate care, protection, treatments and security for such animals as are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

(2) To relieve the needs of people who may benefit from animal therapy.

The Team in Romania

Nisipari
The Caineanu family, Ion and Aura, and daughter Gea Alixandru, are at the centre of our work in Romania. Ion manages three workers who care for the dogs at our main shelter. He also manages the dog care, the ill dogs, the daily round of pills for dogs who are on daily medication, maintenance etc. The casual workers have been neither static nor reliable. However, towards the latter part of the period, we now have three hardworking and good men, providing solid support for Ion.

We now have a reliable and dedicated depute shelter manager. This has allowed Ion respite and recuperation after some bouts of ill health. This has made a huge difference. Ion continues to provide a very good level of care for our dogs, whilst taking time off too, for rest. Aura lives at the village house where Ion comes home to at night. Aura cares for around 70 dogs here. Daughter Gea, our team leader, juggles her own family life with her workload, liaising with the UK team and our German partners, preparing dogs for travel, veterinary visits, outreach work whilst maintaining a constant stream of updates for both.

Other locations
Lucia Coman continues to care single-handedly for the 120+ dogs in her shelter in Calarasi. These are wholly supported by BMDR with regard to food and veterinary care but we have no control how things are managed. This can lead to tension but we do know that our support means the dogs are fed daily.

We also support Claudia Mirica and her husband Cosmin (a full-time schoolteacher) to care for around a maximum of 30 dogs at their home in Dorohoi, Northern Romania. Claudia is well-known in the area and people often call her for help with stray or unwell dogs. Here, BMDR supports Claudia by providing some food for her dogs, promoting a number for U.K. adoption and targeted fundraising for vet care and emergencies.

The BMDR Shelters

Our Two Shelters are in the village of Nisipari, Constanta:

The Main Shelter
This is our shelter which has grown organically since its first fences were built in 2016. There is an average of 250 dogs here, in largish pens in social groups. There are several store rooms, one of which can double as a veterinary room if need be. The addition of a roof after the heavy snows in 2017 means that the dogs are dry and warm in the winter. In summer, this provides shade with a sprinkler system operating when temperatures are high. The dogs love the water. This shelter has been bult organically and we are looking forward to planning something purpose built for dogs.

The Village House
This house with substantial garden is ideal for our small dogs, the vulnerable and recuperating dogs and the oldies. The accommodation for our team is very basic, with only one cold outside tap and an

outside toilet. We have built some pens in the outhouses and in the large garden area to the rear. The situation with buying this property is still stalled, with no paperwork forthcoming yet. This is typical across Romania following the communist years. Title deeds were lost or destroyed.

The New Land

In August 2022, BMDR was able to purchase a piece of land near to Medgidia, a town in the locality. This land would be a place to create a bigger shelter, with no near neighbours, in an idyllic location close to the canal. With the promise of an upcoming legacy, kind supporters chipped in with the purchase price on provision this would be paid back. This duly happened. We have used the land to house some dogs, in temporary accommodation but have seen some setbacks since it was purchased. Ion would be be instrumental in planning and building the new shelter, but with some bouts of illness has not yet been able to do this. Now, with a very reliable depute at the main shelter, this has freed up Ion's time and allowed him days off and planning time too.

Dog Rescue Activity

Again, we have had another extremely challenging year. The war in Ukraine has had knock-ons on so many levels, not least the DEFRA ban on imports of adopted dogs to the UK. We had several dogs poised to leave Romania for new homes, but then these could not leave. DEFRA imposed a ban on all Romanian dogs, amongst others, from 14th April 2022. This was extended right up until 29th October 2022. Barking Mad Dog rescue is scrupulous in covering every aspect we can to ensure a dog is healthy and disease free to travel. Our veterinary processes are open, recorded and thorough to ensure an easy-to-follow veterinary audit trail.

Together with other rescues, we lobbied to be allowed to create a stronger regulated framework for international dog adoption but this fell on deaf ears. We felt not listened to, whilst adhering to the letter of the law. Many, less ethical, rescues seemed to ignore the ban and bring dogs into the UK under different guises.

For our dogs, only one adopter dropped out. This was understandable and we had expected more. Fortunately, the others who were waiting for their dogs, stuck by them and we were delighted to bring those dogs over just before Christmas 2022.

Still though, dog abandonment continued unabated in Romania. Spaying campaigns had been halted during the pandemic. The fallout from this was, and is, evident. Litters of pups seemed to be everywhere, abandoned with or without their poor mothers.

Our team was called again and again to bring in dogs found by members of the local community, and pups born because of the local community's apathy towards sterilisation. We feel that things have taken such a backward step in Romania this last year. There is nothing to do but pick ourselves up and start again. Every female spayed is a small success.

Dog Adoptions 1st May 2022 - 30th April 2023

U.K. adoptions of course had been halted then throughout the ban and then also we had to wait anxiously for our approved importer status to be granted. We were still cautious about pups coming to UK homes. With the unexpected return of under-socialised young adult dogs coming back into our care after lockdown, it was hard to regain trust in our adoption system, not least applicants themselves. Our system is a robust one but nevertheless, our team had moments when we doubted ourselves. With the DEFRA ban being in place for half the period, our adoption numbers fell dramatically. Fearmongering in the tabloid press about 'diseases' our dogs could bring, however inaccurate these were, had some impact. The cost of living crisis, alongside post pandemic return to the workplace, also saw what was to be the start of shelters in the UK filling up with UK dogs, many the products of a boom time for unscrupulous UK breeders.

Only 22 dogs were homed to the UK in this shortened window due to the DEFRA ban. Thank goodness for our German partners whose unrelenting rehoming activity meant that a very steady

stream of our dogs were able to leave Romania for better lives throughout the year. We are so very grateful to our German friends.

Report from Hayley Jones, Adoption Team Manager

We have spent a lot of time this year honing our adoption process, to build in several layers of support for applicants and successful adopters. As well as the initial interactions with a volunteer member of the adoption team and a home checker, applicants now have a 1-1 Zoom call with myself in my capacity as a qualified behaviourist. This happens prior to the dog's arrival in the home. It is designed as a chance for the applicant to ask questions and get some advice about the early days/weeks after they welcome their new dog. This has worked really well so far - being able to link up with a qualified person and talk openly about any concerns has made applicants more likely to reach out and ask for help when they need it. Moreover, it has also helped them to make tailored plans for their dog/s to ensure smoother transitions.

We've also been lucky enough to gain another qualified dog trainer - team member Bianca Blom. Bianca has recently started her own business and is now able to offer guidance to our adopters too. This has been great as it means there's always a qualified person on-hand, even when one of us is unavailable. Our team volunteers too, continue to gain confidence in advising on minor issues - we are really strong on this.

UK adoptions during this period have, inevitably, been impacted by both the DEFRA ban and the cost of living crisis. We have seen a decrease in adoption applications being submitted and sadly, one dog was surrendered back to us after her adopter could no longer afford to care for her. This dog is now in foster and doing well, but it was a heartbreaking situation. The media coverage, misinformation and new policies from some corporate vets around the disease Brucella Canis has also taken a toll on on adoptions. We hope that as more awareness is raised around this, the public will come to recognise the very minimal nature of the risk involved in adopting from abroad, and that things will improve.

Towards the latter end of the period, adoption applications have slightly picked up again - in particular we have had several successful adoptions by people who already have BMDR dogs, which is always a great thing. We find that our dogs settle so well with canine company and experienced adopters. We are continuing to bring dogs to UK foster, which is working well, as people often like to be able to meet a dog before they adopt them. We hope to be able to extend our foster network further in future.

Supporting Other Rescues In Romania

BMDR is still supporting Viata Animalelor, a registered NGO in Craiova, with intermittent donations, which covers costs for the few old dogs which are under Aurelia's care here, in our name. We also send at least one pallet of food monthly to the hoarder's house in Constanta where she continues to take in dogs. We are hamstrung here. If we don't feed the dogs, then no one will. We have stopped trying to reason with her here though.

As above we continue to support Lucia Coman with food and veterinary expenses. It is hard to be watchful here. Dog numbers need to come down here, but we have no control over this. It is easy to say from afar but the reality in Romania means there are endless dogs in need. It is a private shelter, and we have no jurisdiction really. There are so many lovely dogs but promoting them is hard as communication can be difficult.

What difference did we make in the year 1st May 2022 - 30th April 2023 and to whom?

The Dogs
Always, our first and frontline beneficiaries are the dogs themselves. DEFRA's ban not only meant the through flow of dogs slowed considerably, but it is our belief that people's confidence in adopting from abroad was rocked. Indeed, we are truly grateful to our German friends and partners who continued to (and still do) find good homes for our dogs. As always, our team in Romania did not turn away desperate dogs in need.

Also, as attention was diverted to the huge number of UK dogs in UK shelters, following lockdown ending, people had local options to fit their adoptive dog criteria. Despite high numbers, the dogs in our shelter received the best care our team could give them.

We had also responded to a plea to take the last dogs from the public shelter as fears rose for their lives. There was a change in policy locally, to bring in a different dog catching business. This meant another 12 dogs who are not adoptable and will be long term residents. The new shelter will give them more space.

Our dogs are the very core of our existence.

Our Supporters

The ban was a tense time for our supporters too. Part of the draw for people is the posting of success stories, following a dog through from rescue right through to a new home. Hilary was able to visit the shelter in September 2022 which reaffirmed for many her personal commitment to our shelter dogs and our work in Romania. A large volunteer team went out at the same time - the first post pandemic. Videos, personal account and ownership of the work there was shared widely.

Our core followers on social media and those we reach through our newsletter, are the very heart of our community. Every effort is made to include them in our journey. This can be tricky when our UK volunteer team is stretched so thinly. When our dogs are in need though, the support and generosity of our BMDR family prevails time and time again. When the new land became available for us to buy, their kindness and loyalty to our dogs was demonstrated when we didn't have the money immediately available. It was loaned to us without hesitation. And it was paid back when a legacy came in.

Adopters love their dogs! Companionship, love, fun and a sense of community come along with an adopted BMDR dog. Our adopters group brings people together with their shared experiences.

Outreach Work

Locally, BMDR often steps in to pay for or treat dogs in the village, if the condition is a minor one. Most owners can't afford veterinary treatment. The village community knows that we are there for them.

Gea, Ion and Aura are indeed an integral part of the local community. People with dogs in need regularly contact them for help. Spay campaigns are held as often as possible but the uptake is sporadic. If all local dog owners responded, then the stray dog population would be dramatically reduced.

Romania, awareness-raising of what BMDR faces

As in previous years, the team provide ongoing support for local people in the village in Romania to understand better animal husbandry. Due to our outreach work, local people have somewhere to turn to with sick and injured animals, coupled with non-judgemental support for prevention of sickness and ill health in dogs and cats. Added to this, there is more support and education on the importance of neutering domestic pets. Our work too means employment opportunities and collaboration for local people. This is growing as we grow.

Spay and neuter campaigns

BMDR have been involved in several spay and neuter campaigns within the local area during this period. BMDR works with partners to provide free spaying and neutering in Nisipari and Castelu.

Volunteering

Volunteers are core to our functioning at every level. We consider ourselves all to be part of the

BMDR family.

There are volunteers for every aspect of our online activities who give willingly of their time and energy to make sure BMDR can fulfil our obligations to the dogs in our care and thus to the general public who also loyally give their support.

Volunteer trips are no longer limited. The pandemic years were tough. It took until September 2022 for the first trip out. Morale had been so low for the Romanian team. Our volunteer visits meant respite, sharing and ownership. Also, personal accounts of the dogs for adoption bring interest and adoptions. Except that this year past, the DEFRA ban stymied this.

We can no longer send pallets of aid to our dogs, post Brexit. Material donations have been coming from Germany though, which has been a real boost. This was an activity which offered inclusion of our supporters on a large scale. However, the Christmas shoeboxes for the children went ahead as always in 2022. This was a huge undertaking and allowed those in the UK, who might not be engaged so much in our rescue work, to reach out to the most vulnerable children in the village where we operate in Romania.

As ever we had originally hoped that the purchase of the village house would have been able to go ahead this year. Romanian bureaucracy is grandly slow. Now we have the new land, this purchase will no longer be necessary. For now though, we still need to keep renting this house, both as a base for our team there and for all the vulnerable dogs.

Further Challenges

Our marketing side is getting stronger with some dedicated volunteers who have taken ownership of different projects. As we grow then this side needs to grow too. Maintaining and growing a strong, skill-based volunteer team is core to our solidity as a going concern.

It is also necessary to have reserves to cover emergency situations in Romania and unexpected vet bills in the UK. With emergencies frequent in Romania and of varying degrees, it is exceedingly difficult to save for material changes and capital expenditure. This highlights the need to concentrate on independent revenue streams which are growing slowly. However, BMDR strives to have a minimum amount in reserve to cover unexpected vet bills and whatever other emergencies arise. Targeted fundraising through social media takes place as a buffer for meeting costs. Directed campaigns are still needed to encourage (reliable) monthly donations.

Dog food costs have shot up and are our biggest outlay. This is a worry. We are spending more than £8000 monthly now on dog food.

BMDR has now bought the new land upon which we will build a new shelter with more space for the dogs. One big advantage of being able to build upon the land and expand our shelter is that we plan to include volunteer accommodation, which would enable people to visit and help at the shelter without prohibitive costs being an issue. This would create support and respite for the core team, but also opportunities for education, research and awareness-raising within our supporter base and beyond.

Our goals local to the shelter remain the same:
" Neutering - sadly the local dog population control has taken a big step backwards with fewer spay campaigns during lockdown. " Helping form local policy on stray dog management." Education on good animal husbandry.

We will continue to offer safe haven for dogs in need, whatever that may be. BMDR's longest term goal remains for us to be able to offer a permanent humane solution for dogs in the locality, while ultimately supporting the local population to maintain this. BMDR has on average thirty volunteers working to support our rescue activities, at any given time. BMDR is the sum of its parts.

Achievements and performance

Barking Mad Dog Rescue has taken the commission's public benefit guidance into account when making any decision it is relevant to.

Financial review

Fundraising remains ad hoc and can be challenging at times, as the need for our intervention is not yet abating. We have formed a marketing team with crystallised roles within it. Growing this team remains a pressing issue. Core volunteers in the fundraising team are steadfast and work hard.

Two legacies have led to some cushioning over this year. These were unexpected and gratefully received.

Each month, bills and monthly obligations are met but some months it can be difficult and hugely stressful. We try to have a reserve of £4000 for emergency vet bills or crisis situations. The reserve at the end of this period was due to a legacy donation.

The huge increase in the price of dog food has had a significant impact on our finances. The marketing team are working to increase revenue to counter this.

Plans for future periods

BMDR has short term, mid-term, and long-term goals.

Short term
- To stabilise and grow reliable monthly income
- To be able to cover costs whilst keeping a reserve in the bank
- Reducing local stray dog numbers.

Mid term
To build and establish our new shelter.

Long term
To become a self-supporting centre of excellence in eastern Romania for stray dog care and education.

The trustees' annual report was approved on 31.10.23 and signed on behalf of the board of trustees by:

H Anderson
Trustee

Barking Mad Dog Rescue

Independent Examiner's Report to the Trustees of Barking Mad Dog Rescue

Year ended 30 April 2023

I report to the trustees on my examination of the financial statements of Barking Mad Dog Rescue ('the charity') for the year ended 30 April 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

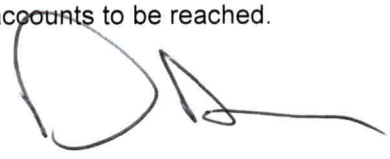
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 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.



D Anderson CA
Independent Examiner

26-30 Marine Place
Buckie
Moray
AB56 1UT

Barking Mad Dog Rescue

Statement of Financial Activities

Year ended 30 April 2023

	Note	2023 Unrestricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments				
Donations and legacies	**4**	234,746	**234,746**	202,146
Charitable activities	**5**	7,805	**7,805**	3,854
Other trading activities	**6**	16,262	**16,262**	17,559
Investment income	**7**	13	**13**	2
Other income	**8**	300	**300**	–
Total income		259,126	**259,126**	223,561
Expenditure				
Expenditure on charitable activities	**9**	229,896	**229,896**	222,164
Total expenditure		229,896	**229,896**	222,164
Net income and net movement in funds		29,230	**29,230**	1,397
Reconciliation of funds				
Total funds brought forward		13,526	**13,526**	12,129
Total funds carried forward		42,756	**42,756**	13,526

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 17 form part of these financial statements.

Barking Mad Dog Rescue

Statement of Financial Position

30 April 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	**24,127**	–
Current assets			
Debtors	14	**20,574**	8,021
Cash at bank and in hand		**4,512**	12,715
		25,086	20,736
Creditors: amounts falling due within one year	15	**6,457**	7,210
Net current assets		**18,629**	13,526
Total assets less current liabilities		**42,756**	13,526
Net assets		**42,756**	13,526
Funds of the charity			
Unrestricted funds		**42,756**	13,526
Total charity funds	16	**42,756**	13,526

These financial statements were approved by the board of trustees and authorised for issue on 31:10:23., and are signed on behalf of the board by:

H Anderson
Trustee

Barking Mad Dog Rescue

Notes to the Financial Statements

Year ended 30 April 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 31 Freeman Crescent, Wroughton, SN4 9BQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	201,602	**201,602**	190,442	190,442
Gift Aid	33,144	**33,144**	11,704	11,704
	234,746	**234,746**	202,146	202,146

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Sponsorship	7,805	**7,805**	3,854	3,854

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Trading income	16,262	**16,262**	17,559	17,559

7. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	13	**13**	2	2

8. Other income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Natwest compensation	300	**300**	–	–

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Overheads	210,479	–	**210,479**	199,541
Governance costs	–	19,417	**19,417**	22,623
	210,479	19,417	**229,896**	222,164

10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**7,571**	4,511

11. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

During the year, H Anderson received a remuneration of £6,350 (2022: £5,350). R Duly also received a remuneration amounting to £430 (2022: £6,450).

13. Tangible fixed assets

	Freehold property £
Cost	
At 1 May 2022	–
Additions	**24,127**
At 30 April 2023	**24,127**
Depreciation	
At 1 May 2022 and 30 April 2023	–
Carrying amount	
At 30 April 2023	**24,127**
At 30 April 2022	–

14. Debtors

	2023 £	2022 £
Trade debtors	**20,574**	8,021

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	**4,957**	5,710
Accruals and deferred income	**1,500**	1,500
	6,457	7,210

16. Analysis of charitable funds

Unrestricted funds

	At 1 May 2022 £	Income £	Expenditure £	At 30 April 2023 £
General funds	13,526	259,126	(229,896)	**42,756**

	At 1 May 2021 £	Income £	Expenditure £	At 30 April 2022 £
General funds	12,129	223,561	(222,164)	13,526

17. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2023 £**
Tangible fixed assets	24,127	**24,127**
Current assets	25,086	**25,086**
Creditors less than 1 year	(6,457)	**(6,457)**
Net assets	42,756	**42,756**

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	–
Current assets	20,736	20,736
Creditors less than 1 year	(7,210)	(7,210)
Net assets	13,526	13,526

BARKING MAD DOG RESCUE

England & Wales - Charity number 1160985

Accounts

CHARITY REGISTRATION NUMBER: 1160985

Barking Mad Dog Rescue

Unaudited Financial Statements

30 April 2022

RITSONS
Chartered accountants
26-30 Marine Place
Buckie
Moray
AB56 1UT

Barking Mad Dog Rescue

Financial Statements

Year ended 30 April 2022

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Barking Mad Dog Rescue

Trustees' Annual Report

Year ended 30 April 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2022.

Reference and administrative details

Registered charity name	Barking Mad Dog Rescue
Charity registration number	1160985
Principal office	31 Freeman Crescent Wroughton SN4 9BQ
The trustees	
	H Anderson J Bone R Duly A Shipp A Thomson
Independent examiner	D Anderson CA 26-30 Marine Place Buckie Moray AB56 1UT

Structure, governance and management

BMDR is a CIO Charity. Trustees are nominated by existing trustees and a vote is cast. Trustees need to have a good understanding of the problems facing Romania's animals, plus the country's political structure. BMDR uses the Charity Commission recommended procedures for the induction and training of new Trustees to the role.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small company's regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Structure

Five Trustees, two of whom have an executive role.

The Trustees have given due consideration to the charity commission guidance on public benefit

Volunteers

There are, at the time of writing, 30 volunteers, who have different roles. Each area has a nominated leader who oversees their particular area of expertise. These are policy, fundraising, adoptions, social media and marketing - with some overlapping.

Risk Assessment

The team at BMDR reviews and updates its risk assessment policies on an annual basis, taking into account any factors that might need more thorough investigation if they arise throughout the year.

Volunteers are screened and sign a confidentiality agreement prior to joining the teams. Barking Mad Dog Rescue complies with GDPR and has a privacy policy.

Objectives and activities

The purposes of the charity, as set out in its governing document

(1) To promote humane behaviour towards dogs and cats in Europe, particularly Romania, by providing appropriate care, protection, treatments and security for such animals as are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

(2) To relieve the needs of people who may benefit from animal therapy.

The Team in Romania

Despite the challenges brought on by Covid 19 and the global pandemic, BMDR has continued its lifesaving work in the Constanta region of eastern Romania. The core team of the Caineanu family continued to give their time and energy, seven days a week to respond to new cases and to care for our dogs in both shelters. Moreover, their outreach work to assist local residents with their animals continued. Shelter workers continue to be unreliable and can come and go. This puts a huge amount of pressure on on those leading operations on the ground.

Lucia Coman continues to care single-handedly for the 120+ dogs in her shelter. These are wholly supported by BMDR with regard to food and veterinary care.

We also support Claudia Mirica in Dorohoi, in Northern Romania, to rescue and care for dogs at her own home.

The BMDR Shelters

Our Two Main Shelters in Nisipari, Constanta:

The Big Shelter
The team in Romania have continued to experience many challenges over this period. Although Covid was rife throughout Europe, and numbers in Romania were particularly high, the need for our rescue work did not reduce. As always, every dog we take in has immediate access to whatever veterinary intervention is needed, plus food, water and shelter. This year again, as the below account demonstrates, many dogs have been taken in from a number of different rescue situations, each with their own challenging health needs.

The Village House Shelter
This property is ideal for our small dogs, the vulnerable and recuperating dogs and the oldies. The accommodation for the people is very basic with only one tap in the yard and a rather leaky roof. We have built some pens in the outhouses and on the large garden area to the rear. The situation with buying this property is static with no paperwork forthcoming yet.

Coca's Shelter, Calarasi
BMDR still supports Lucia Coman and her shelter full of dogs. Lucia is known as Coca to her friends. Coca cares for more than 120 dogs on a piece of her own land near the city of Calarasi, which is between Bucharest and Constanta, The Constanta team have found it difficult to visit Coca during this period of the pandemic. However, Coca's rescue activities have continued with BMDR paying her extensive vet bills and supplying all the food for the dogs and pups. BMDR also makes a small personal allowance monthly for Coca. Thanks to our German partners, many dogs were adopted from this shelter during that period.

Claudia's Shelter in Dorohoi
BMDR also supports Claudia Mirica and her husband Cosmin (a full-time schoolteacher) to care for

around 30 dogs at their home in Dorohoi, Northern Romania. Dorohoi is close to the Ukrainian border and the effects of war have been particularly palpable in this part of Romania. Claudia is well-known in the area and people often call her for help with stray or unwell dogs. BMDR supports Claudia by providing some food for her dogs, promoting a number for U.K. adoption and targeted fundraising for vet care and emergencies. Our German partners are very good at offering sponsorship for food. They care for many dogs here which lessens our burden considerably. However, Barking Mad picks up the expenses that are not covered.

Dog Rescue Acitvity

Through the hard work and dedication of all of the above, hundreds of dogs have been bought to safety from brutal and precarious situations. Mums and pups, small dogs, lone pups, adolescents, pregnant females, dogs injured in traffic or brutally attacked, they just kept coming.

Spaying and neutering continues to be at the heart of our work locally. This, combined with making veterinary help available for people's pets in the village who cannot afford it, has also helped foster good relations.

Due to the hard graft and continuing work of our German friends, as well as their ongoing efforts to find homes for our dogs, space is then made for new intakes. However, all shelters are running at capacity and more.

Dog Adoptions

U.K. adoptions continued to be slowed by the effects of Covid during 2021. Many restrictions were lifted later in the year, and we were once again able to bring dogs to U.K. homes and to offer more dogs to adopters via our website. With ongoing and not inconsiderable help from our German friends, many dogs were able to start new lives in Europe, despite things being so much slower coming into the UK. As one dog leaves, space is freed for another to be saved.

Mid-April 2022, DEFRA issued a transport ban which prohibited the commercial movement of animals from Romania, Ukraine and other European countries - thus our adoptions are once again on hold as the ban continues to be upheld. This is highly disappointing and has huge knock-on effects for our teams and our dogs.

Report from Hayley Jones, Adoption Team Manager

The periods in which the U.K. was in lockdown were extremely challenging for the adoption team, and there was much relief when dogs were once again able to travel to homes here. We transported very few dogs to the U.K. during the periods between lockdowns. This was due to several factors, including lack of access to trainers and swift veterinary care; lack of socialisation for puppies; people transitioning from working from home back to office-based workdays. 'Lockdown puppy' syndrome is now well-documented, and our concern was that our dogs would not cope with significant disruption to their care and routine during the settling-in period. Despite our very rigorous adoption process and diligence in seeking appropriate adopters, we did have some inevitable issues with dogs adopted during Covid, and several were surrendered back into our care. All of those dogs are now relocated and settled, but the stress caused to the dogs and to the team is significant when such things occur.

We were happy to begin increasing U.K. adoptions post-pandemic. We adapted our adoption application process even further to include 1-1 behaviourist support from Hayley Jones herself, a qualified canine behaviourist, and this was coupled with tighter rules about who is able to adopt puppies in particular. Sadly, the implementation of DEFRA's transport ban means that adoptions are once again on hold, and we can only hope that the ban is lifted quickly.

Supporting Other Rescues in Romania

BMDR still supports Viata Animalelor, a registered NGO in Craiova, with intermittent donations which

covers costs for the few old dogs which are under Aurelia's care here, in our name. We also send at least one pallet of food monthly to the hoarder's house in Constanta where she continues to take in dogs.

What difference did we make in the year and to whom?

The Dogs

Our first and frontline beneficiaries are the dogs themselves. Our extensive rescue work undertaken in this period, as with all others, demonstrates that, despite the pandemic and the restrictions brought by Covid-19 and latterly, DEFRA's transportation ban, the team went over and above to reach many desperate dogs in need.

Our Supporters

Despite lockdown, we were still able to reach our core supporters through social media. Many were concerned that our humane activity would be curtailed with lockdown, but the Romanian team showed, that with the support of our donors, things carried on as best they could. We were able to spread cheer and positivity at such a challenging time.

Lockdown and the knock on from the pandemic meant more time was spent at home by so many people. Our community grew as our work, our shared experiences with our dogs and the strong feeling of solidarity in the dog-loving online community. BMDR has been a constant and reliable force for good for many people facing uncertainty in this last year. We provide engagement and inclusion on a national level.

Outreach Work

Although the effects of the Covid-19 pandemic have continued to influence our work and present unique challenges, we have managed to make some significant headway in our outreach work within Nisipari, as well as neighbouring Castelu. Our shelter team leader Gea qualified as a veterinary assistant, in this period, which allows her to perform simple treatments and procedures like vaccinations. She is particularly skilled at treating parvovirus, which claims the lives of many vulnerable young puppies in in Romania. Gea has worked with members of the local community who have had sick dogs and is now someone who is well-liked and trusted by local people. Many people continue to contact her for advice, and she has saved the lives of several dogs during this time. We are seeing that locals care deeply about their dogs and want to work co-operatively with us, suggesting a shift in attitude on a larger scale.

Romania, awareness-raising of what BMDR faces

There has been ongoing support for local people in the village in Romania to understand better animal husbandry. Due to our outreach work, they have somewhere to turn to with sick and injured animals, coupled with non-judgemental support for prevention of sickness and ill health in dogs and cats. Added to this there is more support and education on the importance of neutering domestic pets. Our work too means employment opportunities and collaboration for local people.

Spay and neuter campaigns

BMDR have been involved in several spay and neuter campaigns within the local area during this period. BMDR will be working with partners to provide free spaying and neutering in Nisipari and Castelu. The first event is planned for mid-2022.

Volunteering

Volunteers are core to our functioning at every level.

There are volunteers for every aspect of our online activities who give willingly of their time and energy to make sure BMDR can fulfil our obligations to the dogs in our care and thus to the general public who loyally give their support

Volunteer trips have been limited this year, due to travel restrictions at the beginning of the period, followed by sickness within the team and extreme weather conditions, both of which made visits unadvisable. Morale has been low for the Romanian team as our volunteer visits meant respite, sharing and ownership. Nevertheless, BMDR considers that a major achievement has been to continue to offer a lifeline to many vulnerable dogs.

Due to rising costs and the knock-on effects of Brexit, we can no longer send pallets of aid to our dogs. This was an activity which offered inclusion of our supporters on a large scale. However, the Christmas shoeboxes for the children went ahead as always in 2021. This was a big undertaking and allowed those in the UK, who might not be engaged so much in our rescue work, to reach out to the most vulnerable children in the village where we operate in Romania.

We had hoped that the purchase of the village house would have been able to go ahead this year. Romanian bureaucracy and the restrictions brought on by Covid have held things up even further. This would provide a base for our volunteer visits but until we have ownership, there will be no capital investment for improvements to the building's structure, except where safety is an issue

Further Challenges

Our marketing side is still not strong and needs skilled volunteers. It is also necessary to have reserves to cover emergency situations in Romania and unexpected vet bills in the UK. With emergencies frequent in Romania and of varying degrees, it is exceedingly difficult to save for material changes and capital expenditure. This highlights the need to concentrate on independent revenue streams which are growing slowly. However, BMDR strives to have a minimum amount in reserve to cover unexpected vet bills and whatever other emergencies arise. Targeted fundraising through social media takes place as a buffer for meeting costs. Directed campaigns are still needed to encourage monthly (reliable) donations. Maintaining and growing a strong, skill-based volunteer team is core to our solidity as a going concern.

BMDR still plans to buy the land upon which the shelter is built as it has been indicated that it will be for sale to us. We have now identified an experienced volunteer who is helping us to apply for funding from independent sources so we may be able to finally achieve this goal. This will allow permanent building to take place here for the future. Our base in Romania can thus be cemented for years to come. One big advantage of being able to build upon the land and expand our shelter is that we plan to include volunteer accommodation, which would enable people to visit and help at the shelter without prohibitive costs being an issue. This would create support and respite for the core team, but also opportunities for education, research and awareness-raising within our supporter base and beyond.

With Covid restrictions coming to an and, we plan to focus on restoring U.K. adoptions while focusing on our longer-term goals, which are:

- Neutering
- Helping form local policy on stray dog management
- Education on good animal husbandry

We will continue to offer safe haven for dogs in need, whatever that may be. BMDR's longest term goal remains for us to be able to offer a permanent humane solution for dogs in the locality while ultimately supporting the local population to maintain this. BMDR has on average twenty volunteers working to support our rescue activities, at any given time. BMDR is the sum of its parts.

Achievements and performance

Barking Mad Dog Rescue has taken the commission's public benefit guidance into account when making any decision it is relevant to.

Financial review

Fundraising remains ad hoc and can be challenging at times, as the need for our intervention is not yet abating. Forming a marketing team and then crystallising their role within the marketing team is still a pressing issue. Core volunteers in the fundraising team are steadfast and work hard.

Each month, bills and monthly obligations are met but some months it can be difficult and hugely stressful. We try to have a reserve of £4,000 for emergency vet bills or crisis situations.

Plans for future periods

BMDR has short term, mid-term, and long-term goals. These remain as per previous years with some capital purchases at last becoming more achievable.

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

H Anderson
Trustee

Barking Mad Dog Rescue

Independent Examiner's Report to the Trustees of Barking Mad Dog Rescue

Year ended 30 April 2022

I report to the trustees on my examination of the financial statements of Barking Mad Dog Rescue ('the charity') for the year ended 30 April 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 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.

D Anderson CA
Independent Examiner

26-30 Marine Place
Buckie
Moray
AB56 1UT

Barking Mad Dog Rescue

Statement of Financial Activities

Year ended 30 April 2022

	Note	2022 Unrestricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments				
Donations and legacies	**4**	202,146	**202,146**	178,615
Charitable activities	**5**	3,854	**3,854**	69,005
Other trading activities	**6**	17,559	**17,559**	33,678
Investment income	**7**	2	**2**	2
Total income		223,561	**223,561**	281,300
Expenditure				
Expenditure on charitable activities	**8**	222,164	**222,164**	280,801
Total expenditure		222,164	**222,164**	280,801
Net income and net movement in funds		1,397	**1,397**	499
Reconciliation of funds				
Total funds brought forward		12,129	**12,129**	11,630
Total funds carried forward		13,526	**13,526**	12,129

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Barking Mad Dog Rescue

Statement of Financial Position

30 April 2022

	Note	2022 £	2021 £
Current assets			
Debtors	**12**	**8,021**	–
Cash at bank and in hand		**12,715**	12,129
		20,736	12,129
Creditors: amounts falling due within one year	**13**	**7,210**	–
Net current assets		**13,526**	12,129
Total assets less current liabilities		**13,526**	12,129
Net assets		**13,526**	12,129
Funds of the charity			
Unrestricted funds		**13,526**	12,129
Total charity funds	**14**	**13,526**	12,129

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

H Anderson
Trustee

The notes on pages 11 to 14 form part of these financial statements.

Barking Mad Dog Rescue

Notes to the Financial Statements

Year ended 30 April 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 31 Freeman Crescent, Wroughton, SN4 9BQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	190,442	**190,442**	169,181	169,181
Gift Aid	11,704	**11,704**	9,434	9,434
	202,146	**202,146**	178,615	178,615

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Sponsorship	3,854	**3,854**	69,005	69,005

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Trading income	17,559	**17,559**	33,678	33,678

7. Investment income

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	2	**2**	2	2

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2022 £**	Total fund 2021 £
Core expenses	199,541	–	**199,541**	261,015
Governance costs	–	22,623	**22,623**	19,786
	199,541	22,623	**222,164**	280,801

9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**4,511**	4,800

10. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

During the year, H Anderson received a remuneration of £5,350. R Duly also received a remuneration amounting to £6,450.

12. Debtors

	2022	2021
	£	£
Trade debtors	**8,021**	–

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	**5,710**	–
Accruals and deferred income	**1,500**	–
	7,210	–

14. Analysis of charitable funds

Unrestricted funds

	At 1 May 2021	Income	Expenditure	**At 30 April 2022**
	£	£	£	**£**
General funds	12,129	223,561	(222,164)	**13,526**

	At 1 May 2020	Income	Expenditure	At 30 April 2021
	£	£	£	£
General funds	11,630	281,300	(280,801)	12,129

15. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2022**
	£	**£**
Current assets	20,736	**20,736**
Creditors less than 1 year	(7,210)	**(7,210)**
Net assets	13,526	**13,526**

	Unrestricted Funds	Total Funds 2021
	£	£
Current assets	12,129	12,129
Creditors less than 1 year	–	–
Net assets	12,129	12,129

BARKING MAD DOG RESCUE

England & Wales - Charity number 1160985

Accounts

Barking Mad Dog Rescue

Charity No. 1160985

Company No. CE003755

Trustees' Report and Unaudited Accounts

30 April 2021

Barking Mad Dog Rescue
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The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 April 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE003755

Charity No. 1160985

Principal Office

31 Freeman Crescent
Wroughton
SN4 9BQ

Registered Office

31 Freeman Crescent
Wroughton
SN4 9BQ

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

H. Anderson
J. Bone
R. Duly
A. Shipp
A. Thomson

Key Management Personnel

Ms. Rebecca Duly

Accountants

The Whitehill Partnership LLP
3c Hopewell House
Whitehill Ind Est
Whitehill Lane
Royal W. Bassett
SN4 7DB

Bankers
Nat West
30 High St
Chippenham

SN15 3HB

Objectives & Activities

(1) To promote humane behaviour towards dogs and cats in Europe, particularly Romania, by providing appropriate care, protection, treatment, and security for such animals as are in need of care and attention byreason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.
(2) To relieve the needs of people who may benefit from animal therapy

The Team in Romania
The Team in Romania
Despite the challenges wrought by covid 19 and the global pandemic, not to mention Brexit, BMDR has continued its lifesaving work in the Constanta region of eastern Romania. The core team of the Caineanu family with the support and hard work of Oana Ulmeanu, continued to give their time and energy, seven days a week to respond to new cases and to care for our dogs in both shelters.
Lucia Coman continues to care single handily for the 100+ dogs in her shelter.
Casual workers continue to be unreliable and can come and go. This puts a huge amount of pressure on the core team.

The BMDR Shelters
The Main Shelter at Nisipari
Care for the dogs continued despite the global lockdown. The Romanian team were issued permits to be able to continue working with the dogs, attending emergency rescues and to move between shelter and the veterinary surgery. Covid was raging throughout Europe, but the core work did not dissipate.
As always, every dog we take in, has immediate access to whatever veterinary intervention is required, if it is required, plus food, water, and shelter. This year again, as the below account can demonstrate, many dogs have been taken in from all different rescue situations with many different and challenging health needs.

The Village House
This property is ideal for our small dogs, the vulnerable and recuperating dogs and the oldies. The accommodation for people is very basic with only one tap in the yard and quite a holey roof. We have built some pens in the outhouses and on the large garden area to the rear.
The situation with buying this property is static. No paperwork is forthcoming still.

Chronology of Rescue Work Undertaken by the Nisipari team
Dog Rescue Activity 1st May 20 – 30th April 21

May 20
We rescued:
Monty - found at the vet; 5 dogs out from ps; Django – poor dog with his eyes bulging out with terrible infection. Blind; Cordelia from Nisipari street; Louby; Vivi - hit by the car; Amanda and Jess; 3 dogs fromm Carmen : Chloe , Cleo and Tita

June 20
We rescued:
Nala – pup with the huge hernia, from the village; 8 puppies (6 f+ 2 b) from Năvodari street; one mum and 6 puppies , from the fishing place; Enya small female from the street; 3 pups from Nisipari - Maxwell, Maxine and Maribelle; 4 newborn puppies - 2 died; Zippy; Petunia; Dogs from Carmen -the hoarder who still continues to take in dogs, despite the horrific conditions that she places them in. The law is disinterested and fails to prevent her doing so.

July 20
We rescued:
"România "girl – Verity, a puppy found starving and hairless under a sign promoting Romanian holidays! Webster – male pup at Coca N's; Eddie also at Coca N; Findus from the supermarket; Indy - bichon from Navodari streets; Patricia, Petunia's sister; Kathy, from Floarea; Judy, cocker from the village; Wendy, blind old girl from Navodari; Janette, Joshi, Josefine, retriever pups at Coca's; one boy hit by the car, in Tuzla Angus; 4 dogs adopted from

public shelter .- two died; pup taken from holidaying Romanian couple now living in New Jersey ; Tessa and Trixy from fishing place+ another 2 siblings; 3 newborn puppies from Agigea, all died; Eloise, puppy.

August 20
We rescued:
Becca - pup; one Female pup found by Oana, Colina; Ethan – pup; 4 girls from the bridge: Agatha , Harper, Emily , Maia; The dog in chains – Captain his ear was eaten off by maggots; Two old dogs with ear problems, one died; Lenox - from Navodari street; Poldi (the pup with erlichia from ps); Bella - from Nisipari; Beagle - Loona from a petrol garage; Irene- black female puppy with humerus fracture – went to the trauma vet for surgery; Irene's friend, female adult Edith.

September 20
We rescued:
David and Lisa, two pups from the village; two female puppy girls, Saskia, and Serena, from the village. They were brought by some children who found them; Tuca, an old dog, and the cat. They came from a local town where the owner had died and the children were clearing the house; Paula – puppy from the street; Florentina; Linus – puppy from the street; One female abandoned at a monastery - Gabrielle; Pina -a puppy brought by Ionut, went straight to the trauma vet; Mila and Mica; Charlie at Coca N; Jamila and Janette, rescued pups in Bucharest; Daniel, a dog found by a woman in Castelu. We took him to the trauma vet, but he died; we were asked to take a beagle puppy – Pati – adopted in Germany now; Galaxy, a beautiful puppy from Dan, the local hoarder; Julia - from the village; Hope. She was a rottweiler, abandoned in the village in a terrible state. A long slow recovery was followed by a home in Germany; three older pups' female pups from Năvodari street: Spring, Autumn and Summer; Elsa, Anna and Max, two year old siblings taken from a poor situation, where they had already been rescued but were not being looked after well enough.

October 20
We rescued:
Nigella, a female puppy from the public shelter, adopted; helped with two male dogs at Coca N, our colleague. One like small, one Labrador size, Austin and Peter; Puppy Lydia, abandoned in the village, now adopted; Diamond, Libby and Alison - at the farm, in the village; Bryan, from the public shelter, a black dog, positive to dirofilaria - at Coca N; Smilla, fostered at our friend Marieta; Penny, a small female, from Gea's uncle; Talia , Teeny and Tommy, three pups picked up by the Miramar driver, who delivers our dog food.

November 20
We rescued:
Alfred , Ruby , Angel , Pearl , Rosie pups from neighbours; Eloise, a female puppy, from Midia

January 21
We rescued:
One male from the public shelter; four pups from the harbor - Bonnie and Clyde, Kiki and Duke; One small female, who had been abandoned in a street in Ovidiu - Sparkle, now adopted; one small, abandoned male, with a cut ear – Benito; one small old male dog from a fellow rescuer; Toto. Toto died of parvo; one small female with one eye, from Nisipari. She had leg problems, Ronja; one small old male with horribly infected eyes, found by Ion, in the village - blind Artie was adopted to Germany.

February 21
We rescued:
Alex, a male dog, found hit by the side of the road in Navodari. Emaciated. Spinal surgery and now walking again; seven pups dumped in two bags at the shelter. Parvo all. Two lived; two pups dumped in the communal wheelie bins; Benito – small male from Nisipari; Evie, tiny female dumped in the village; Frozen abandoned puppy from the village. Poppy was adopted to Germany.

March 21
We rescued:
Fraser found emaciated and hairless dumped near the public shelter. He has a sticker tumour and an old fracture; three pups from the village; seven pups with dead mum in village; Jenna rescued from the farm – beaten up by other dogs; Ada, small female, rescued from the village; Mouse, small, cute pup rescued from Navodari; Evie

rescued from the village; Daniel – hit by a car and left walking on two legs. Emaciated older pup. Operated and walking again, small female from the fields at the village.

April 21
Sophie rescued from Navodari with huge tumour. Lived on a chain though tiny dog; a black, male puppy abandoned at the shop in Nisipari for us to find.

None of us were ready for the global impact of the pandemic with which came lockdown in March 2020. However, throughout this time the BMDR core team in the village of Nisipari have continued to work with people living in the village and the surrounds. Village dogs needing vet care are treated, although still sometimes people come too late and fail to understand the need for better care sooner, which would prevent dogs' suffering. Lockdown in Romania curtailed many of our outreach efforts and yet people did reach out to us, nevertheless. The core team in Romania were given dispensation to travel to and from the shelter to ensure the dogs' needs were met daily.

Coca's Shelter Calarasi
BMDR still supports Lucia Coman and her shelter full of dogs. Lucia is known as Coca to her friends. Coca cares for more than 120 dogs on a piece of her own land near the city of Calarasi, which is between Bucharest and Constanta. The Constanta team have found it difficult to visit Coca during this period of the pandemic. However, Coca's rescue activities have continued with BMDR paying her vet and supplying food for the dogs and pups. BMDR also makes a small personal allowance monthly for Coca. Thanks to our German partners, many dogs were adopted from this shelter in this period.

Dog Adoptions 1st May 20 – 30th April 21
Dog adoption numbers fell in the UK with lockdown. There was a burst of activity when the first lockdown ended then this tailed away again with further lockdown and policy changes too.
121 dogs were adopted to the UK
German adoptions remained buoyant throughout the pandemic, and this mean that 273 dogs were adopted there in this period.

Report from Hayley Jones, Adoption Team Manager:
The last 12 months have presented significant challenges for Barking Mad Dog Rescue due to the effects of the COVID-19 pandemic and Brexit. Sadly, UK adoptions have been on hold for the majority of the year as lockdown restrictions have made it impracticable to safely transport dogs to new homes. Dogs have still been able to travel to homes in Germany, and we have been able to bring a small number of dogs to England and Scotland.

During the months in which restrictions were eased, we were able to re-open applications and our amazing team member Amanda helped us to devise a new system of virtual home checking, which has been a great success. The home check team - led by Chris – has worked extremely hard to get to grips with the new system and all members have embraced the changes, many reporting that they prefer it to 'face to face' home checking!

At the beginning of 2021, changes owing to Brexit meant that transporting dogs to the UK became more complicated and costlier. Thanks to the tireless work of team co- leader Ciara, the transition has been smooth and the effects on our dogs and adopters has been minimal apart from a slight increase in our adoption donation.
Our priority going forward is to safely relaunch UK adoptions, and we plan to do so using a new model. As widely reported in the media, lockdown and people working from home has meant a massive increase in demand for dogs, particularly puppies, and we must take this into account as we proceed. Our adoption process remains as thorough as it is possible to be, and the adoption team is well aware of the challenges arising from lockdown going forward.
We intend to proceed by expanding our network of UK foster homes, with the intention of giving dogs more time to acclimatise to a home environment and decompress after transport before being permanently adopted. This will also allow for more gradual introductions between new and resident dogs, children and other family members, as prospective adopters can have several meetups before they make the final decision to adopt. Our UK fosterers are

incredibly skilled at assessing dogs and giving them a start with training and socialisation, and we hope to build on this to set every dog and adopter up for success. A small number of adult dogs will still be available for adoption straight from shelter to very experienced and confident homes. We hope that these changes will mean a gentler transition for our dogs as well as a more watertight adoption process, and an increased layer of back-up from fosterers in the UK.
The resilience and dedication of our team of volunteers during this period has been astonishing. Despite setbacks and long periods of uncertainty, the team continues to look to the future and focus on continuing and improving our rescue work. Without their continued drive to find homes for our dogs, the charity could not function at the level it does, and this commitment is the force that we will utilise to move us forward as things begin to return to normality. There is a great deal of energy and enthusiasm within the team, who cannot wait to start work very soon, and to see what the future brings for Barking Mad Dog Rescue.

Supporting other rescues in Romania.
BMDR still supports Viata Animalelor in Craiova with a monthly donation which covers costs for the few old dogs which are under Aurelia's care here, in our name.

Collaboration with Local Authorities
BMDR's Romanian team leader Gea was instrumental in bringing change through practical support for a mayoral candidate for the local elections in Navodari, where the public shelter is. This young man is now deputy mayor of Navodari and is finally starting to bring about change for dogs in that town with fewer being caught by the dog catchers and free spaying programmes for dog owners. This is a huge turnaround.
Sadly, the pandemic and the restrictions brought by it, have meant many activities have been curtailed for safety's sake. We hope as things settle, Gea again can reach out to schools etc in the locality.

The Trustees have given due consideration to the charity commission guidance on public benefit

What difference did we make in the year 1st May 2020 – 30th April 2021? And to whom?
Our first and frontline beneficiaries are the dogs themselves
Our extensive chronology of the rescue work undertaken demonstrates that, despite the pandemic and the restrictions brought by covid 19, the team went over and above to reach many desperate dogs in need.

Our Supporters
Despite lockdown, we were still able to reach our core supporters through social media. Many were concerned that our humane activity would be curtailed with lockdown, but the Romanian team showed, that with the support of our donors, things carried on as best they could.
Adoptions to the UK were stop start in line with lockdowns. We felt that it was the responsible thing to halt adoptions whilst human travel was restricted although some overseas rescues were continuing to bring dogs into the UK. Moreover, trainers were not available for new adopters due to the restrictions.
When things seemed so worrying and hopeless with the pandemic raging, we were able to bring hope and comfort regarding the continuation of our work, regardless. People were kept informed and were able to feel part of what we did.

Local People in the Vicinity of our Shelters
In the village we still were able to provide a solution to the dog 'problem' on so many levels. Sadly, we were not able to hold open clinics for neutering dogs due to the restrictions, but we did take in several dogs from the village for neutering and others for rehoming.

Romania, awareness raising of what BMDR faces.
Team leader in Romania, Gea, was able to bring her own experiences of rescue and the need for change on a political level through her support for a proactive mayoral candidate in Navodari where the public shelter is. The supported candidate was favourite to win but surprisingly did not when the last votes were counted. However, he achieved the position of deputy mayor and has implemented a no kill policy at the public shelter with the first free neutering event held locally at the end of lockdown. This is huge and BMDR's influence in the prevention of dogs being killed at the state's hands, over the last few years has had an influence in shaping politics.
There has been ongoing support for local people in the village in Romania to understand better animal husbandry. Despite the pandemic and local lockdowns, they have somewhere to turn with sick and injured animals coupled

with non-judgemental support for prevention of sickness and ill health in dogs and cats, support and education on the importance of neutering domestic pets. Our work too means employment opportunities and collaboration for local people.

This has been a difficult year for BMDR, with no international travel safe or allowed for visits to the shelters. Morale has been low for the Romanian team for our volunteer visits meant respite, sharing and ownership. Nevertheless, BMDR considers that a major achievement has been to continue to offer a lifeline to many vulnerable dogs. Please refer to our chronology of the extensive and ongoing rescue work as detailed above. This is *frontline* work.

Not only has covid 19 had an impact but also Brexit has brought some of our activities to a grinding halt. We can no longer send pallets of aid to our dogs. This was an activity which offered inclusion of our supporters on a large scale. However, the Christmas shoeboxes for the children went ahead as always, prior to the end of the transition period for Brexit. This was a big undertaking and allowed those in the UK, who might not be engaged so much in our rescue work, to reach out to the most
vulnerable children in the village where we operate in Romania.

BMDR has been a constant and reliable force for good for many people facing uncertainty in this last year. We provide engagement and inclusion on a national level.

With money ringfenced in our savings account, we had hoped that the purchase of the village house was able to go ahead this year. Romanian bureaucracy and the restrictions brought by covid, have held things up even further. Our marketing side is still not strong and still needs better planning.

It is also necessary to have reserves to cover emergency situations in Romania and unexpected vet bills in the UK. With emergencies frequent and of varying degrees, in Romania, it is exceedingly difficult to save for material changes and capital expenditure. This highlighted the need for concentration on independent revenue streams which are growing slowly. However, BMDR strives to have a minimum amount in reserve to cover unexpected vet bills and whatever emergencies arise. Targeted fundraising through social media takes place as a buffer for meeting costs. Directed campaigns are still needed to encourage monthly (reliable) donations

Maintaining and growing a strong team is core to our solidity as a going concern.

Covid notwithstanding, BMDR plans to buy our land upon which the shelter is built as this has been indicated that it will be for sale to us. This will allow permanent building to take place here for the future. Our base in Romania can thus be cemented for years to come.

With adoptions to the UK proving unreliable, perhaps due to unrealistic expectations brought through home working during lockdown, BMDR will concentrate on working with our German partners for dog adoptions, whilst focusing on our longer-term goals which are:
Neutering
Forming local policy on stray dog management
Education on good animal husbandry

Of course, we will continue to offer safe haven for dogs in need, whatever they need.

BMDR's longest term goal remains for us to be able to offer a permanent humane solution for dogs in the locality whilst ultimately supporting the local population to maintain this moving forwards.

BMDR has, on average twenty volunteers working to support our rescue activities, at any given time. BMDR is the sum of its parts.

Barking Mad Dog Rescue
Trustees Annual Report

OBJECTIVES AND ACTIVITIES

(1) To promote humane behaviour towards dogs and cats in Europe, particularly Romania, by providing appropriate care, protection, treatment, and security for such animals as are in need of care and attention byreason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.
(2) To relieve the needs of people who may benefit from animal therapy

ACHIEVEMENTS AND PERFORMANCE

Barking Mad Dog Rescue has taken the commission's public benefit guidance into account when making any decision it is relevant to.

FINANCIAL REVIEW

Fundraising remains ad hoc and can be hair-raising at times, as the need for our intervention is not yet abating. Crystalising the role of the marketing team is still pressing. Core volunteers in this team are steadfast and work hard but each has a life and a job which takes priority. Funding needs to be ringfenced to grow and develop a marketing strategy.
This year BMDR has attempted to ringfence a legacy that was left to us. We need to have capital to buy the house where we have our small shelter in the village. Some of this remains but an unexpectedly high vet bill for an emergency operation has depleted the initial £10,000 gift.
Brexit remains our overriding concern with little or none or conflicting advice given by the UK Government

PLANS FOR FUTURE PERIODS

BMDR has short term, mid-term, and long-term goals. These remain as per previous years with some capital purchases at last coming more achievable.

STRUCTURE, GOVERNANCE AND MANAGEMENT

BMDR is a CIO
Charity Trustees are nominated by existing trustees and a vote is cast. Trustees need to have a good understanding of the problems facing Romania's animals, plus the country's political structure. BMDR uses the Charity Commission recommended procedures for the induction and training of new Trustees to the role.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small company's regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

H. Anderson
Trustee
Date 25/8/21

Barking Mad Dog Rescue
Statement of Financial Activities

for the year ended 30 April 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	4	178,615	178,615	145,710
Charitable activities	5	69,005	69,005	38,812
Other trading activities	6	33,678	33,678	86,770
Investments	7	2	2	617
Other	8	-	-	19,103
Total		281,300	281,300	291,012
Expenditure on:				
Raising funds	9	11,823	11,823	10,671
Charitable activities	10	240,156	240,156	243,852
Other	11	28,822	28,822	33,107
Total		280,801	280,801	287,630
Net gains on investments		-	-	-
Net income		499	499	3,382
Transfers between funds		-	-	-
Net income before other gains/(losses)		499	499	3,382
Other gains and losses				
Net movement in funds		499	499	3,382
Reconciliation of funds:				
Total funds brought forward		11,630	11,630	8,248
Total funds carried forward		12,129	12,129	11,630

Barking Mad Dog Rescue
Summary Income and Expenditure Account
for the year ended 30 April 2021

	2021 £	2020 £
Income	281,298	290,395
Interest and investment income	2	617
Gross income for the year	281,300	291,012
Expenditure	280,801	287,630
Total expenditure for the year	280,801	287,630
Net income before tax for the year	499	3,382
Net income for the year	499	3,382

Barking Mad Dog Rescue

Balance Sheet

at 30 April 2021

Company No. CE003755	**Notes**	**2021**	**2020**
		£	**£**
Current assets			
Cash at bank and in hand		12,129	11,630
		12,129	11,630
Net current assets		12,129	11,630
Total assets less current liabilities		12,129	11,630
Net assets excluding pension asset or liability		12,129	11,630
Total net assets		12,129	11,630
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		12,129	11,630
		12,129	11,630
Reserves	13		
Total funds		12,129	11,630

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 30 April 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 30 April 2021

And signed on its behalf by:

H. Anderson
Trustee
Date 25/8/21

Barking Mad Dog Rescue
Statement of Cash flows
for the year ended 30 April 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	499	3,382
Adjustments for:		
Dividends, interest, and rents from investments	(2)	(19,720)
Decrease in trade and other payables	-	(1)
Net cash provided by/(used in) operating activities	497	(16,339)
Cash flows from investing activities		
Dividends, interest, and rents from investments	2	19,720
Net cash from investing activities	2	19,720
Net cash from financing activities	-	-
Net increase in cash and cash equivalents	499	3,381
Cash and cash equivalents at the beginning of the year	11,630	8,249
Cash and cash equivalents at the end of the year	12,129	11,630
Components of cash and cash equivalents		
Cash and bank balances	12,129	11,630
	12,129	11,630

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable, and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accrual's basis. Expenditure includes any VAT whichcannot be fully recovered and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

The Charity holds no assets

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents, and trademarks) are carried at cost lessaccumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020	Total funds 2020
	£	£
Income and endowments from:		
Donations and legacies	145,710	145,710
Charitable activities	38,812	38,812
Other trading activities	86,770	86,770
Investments	617	617
Other	19,103	19,103
Total	291,012	291,012
Expenditure on:		
Raising funds	10,671	10,671
Charitable activities	243,852	243,852
Other	33,107	33,107
Total	287,630	287,630
Net income	3,382	3,382
Net income before other gains/(losses)	3,382	3,382
Other gains and losses:		
Net movement in funds	3,382	3,382
Reconciliation of funds:		
Total funds brought forward	8,248	8,248
Total funds carried forward	11,630	11,630

4 Income from donations and legacies

	Unrestricted	Total 2021	Total 2020
	£	£	£
Donations	169,181	169,181	126,607
Gift Aid	9,434	9,434	19,103
	178,615	178,615	145,710

5 Income from charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Sponsorship	69,005	69,005	38,812
	69,005	69,005	38,812

6 Income from other trading activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Trading income	33,678	33,678	86,770
	33,678	33,678	86,770

7 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
	2	2	617
	2	2	617

8 Other income

	Total 2021	Total 2020
	£	£
	-	19,103
	-	19,103

9 Expenditure on raising funds

	Unrestricted	Total 2021	Total 2020
	£	£	£
Costs of generating voluntary income			
Donations	48	48	745
Fundraising trading costs			
Trading income	11,775	11,775	9,926
	11,823	11,823	10,671

10 Expenditure on charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Expenditure on charitable activities			
Sponsorship	240,156	240,156	243,852
Governance costs			
	240,156	240,156	243,852

11 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Motor and travel costs	-	-	1,034
Premises costs	255	255	280
General administrative costs	8,781	8,781	11,965
Legal and professional costs	19,786	19,786	19,828
	28,822	28,822	33,107

12 Staff costs

No employee received emoluments in excess of £60,000.

13 Movement in funds

	At 1 May 2020	Incoming resources (including other gains/losses)	Resources expended	At 30 April 2021
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	11,630	281,300	(280,801)	12,129
Revaluation Reserves:				
Total funds	11,630	281,300	(280,801)	12,129

14 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	12,129	12,129
	12,129	12,129

15 Reconciliation of net debt

	At 1 May 2020	Cash flows	New HP/Finance leases	At 30 April 2021
	£	£	£	£
Cash and cash equivalents	11,630	499		12,129
	11,630	499	-	12,129
Net debt	11,630	499	-	12,129

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus, no single party controls the company.

Barking Mad Dog Rescue
Detailed Statement of Financial Activities
for the year ended 30 April 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
Donations	169,181	169,181	126,607
Gift Aid	9,434	9,434	19,103
	178,615	178,615	145,710
Charitable activities			
Sponsorship	69,005	69,005	38,812
	69,005	69,005	38,812
Other trading activities			
Trading income	33,678	33,678	86,770
	33,678	33,678	86,770
Investments			
	2	2	617
	2	2	617
Other			
	-	-	19,103
	-	-	19,103
Total income and endowments	281,300	281,300	291,012
Expenditure on:			
Costs of generating donations and legacies			
Donations	48	48	745
	48	48	745
Costs of other trading activities			
Trading income	11,775	11,775	9,926
	11,775	11,775	9,926
Total of expenditure on raising funds	11,823	11,823	10,671
Charitable activities			
Sponsorship	240,156	240,156	243,852
	240,156	240,156	243,852
Total of expenditure on charitable activities	240,156	240,156	243,852
Travel and subsistence	-	-	1,034
	-	-	1,034
Premises costs			
Light, heat and power	255	255	280
	255	255	280

General administrative costs, including depreciation and amortisation					
Bank charges			2,216	2,216	1,825
Equipment repairs and maintenance			-	-	25
General insurances			346	346	1,907
Postage and couriers			1,119	1,119	2,953
Stationery and printing			19	19	1,838
Subscriptions			3,909	3,909	2,320
Sundry expenses			1,172	1,172	1,097
			8,781	8,781	11,965
Legal and professional costs					
Accountancy and bookkeeping			4,800	4,800	4,400
Management charges			14,823	14,823	15,028
Other legal and professional costs			163	163	400
			19,786	19,786	19,828
Total of expenditure of other costs			28,822	28,822	33,107
Total expenditure			280,801	280,801	287,630
Net gains on investments			-	-	-
Net income			499	499	3,382
Net income before other gains/(losses)			499	499	3,382
Other Gains			-	-	-
Net movement in funds			499	499	3,382
Reconciliation of funds:					
Total funds brought forward	11,630	-	-	11,630	8,248
Total funds carried forward	12,129	-	-	12,129	11,630