

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 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

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 from 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

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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

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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

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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

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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.

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 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

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. Crystallising 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


25/8/20

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

		Unrestricted	Total funds	Total funds
		funds	2021	2020
		2021	2021	2020
	Notes	£	£	£
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	<u>281,300</u>	<u>291,012</u>
Expenditure	280,801	287,630
Total expenditure for the year	<u>280,801</u>	<u>287,630</u>
Net income before tax for the year	499	3,382
Net income for the year	<u><u>499</u></u>	<u><u>3,382</u></u>

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
			<u>12,129</u>	<u>11,630</u>
Net current assets			12,129	11,630
Total assets less current liabilities			<u>12,129</u>	<u>11,630</u>
Net assets excluding pension asset or liability			<u>12,129</u>	<u>11,630</u>
Total net assets			<u><u>12,129</u></u>	<u><u>11,630</u></u>
The funds of the charity				
Restricted funds		13		
Unrestricted funds		13		
General funds			12,129	11,630
			<u>12,129</u>	<u>11,630</u>
Reserves		13		
Total funds			<u><u>12,129</u></u>	<u><u>11,630</u></u>

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.

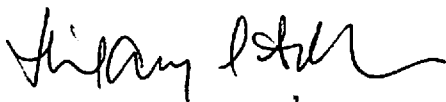
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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	<u>497</u>	<u>(16,339)</u>
Cash flows from investing activities		
Dividends, interest, and rents from investments	2	19,720
Net cash from investing activities	<u>2</u>	<u>19,720</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
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	<u>12,129</u>	<u>11,630</u>
Components of cash and cash equivalents		
Cash and bank balances	12,129	11,630
	<u>12,129</u>	<u>11,630</u>

Barking Mad Dog Rescue
Notes to the Accounts
for the year ended 30 April 2021

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.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accrual's basis. Expenditure includes any VAT which cannot 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 less accumulated 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	<u>11,630</u>	<u>11,630</u>

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
	<u>178,615</u>	<u>178,615</u>	<u>145,710</u>

5 Income from charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Sponsorship	69,005	69,005	38,812
	<u>69,005</u>	<u>69,005</u>	<u>38,812</u>

6 Income from other trading activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Trading income	33,678	33,678	86,770
	<u>33,678</u>	<u>33,678</u>	<u>86,770</u>

7 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
	2	2	617
	<u>2</u>	<u>2</u>	<u>617</u>

8 Other income

	Total 2021	Total 2020
	£	£
	-	19,103
	<u>-</u>	<u>19,103</u>

9 Expenditure on raising funds

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

10 Expenditure on charitable activities

	Unrestricted	Total	Total
		2021	2020
	£	£	£
<i>Expenditure on charitable activities</i>			
Sponsorship	240,156	240,156	243,852
<i>Governance costs</i>			
	<u>240,156</u>	<u>240,156</u>	<u>243,852</u>

11 Other expenditure

	Unrestricted	Total	Total
		2021	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
	<u>28,822</u>	<u>28,822</u>	<u>33,107</u>

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	<u>11,630</u>	<u>281,300</u>	<u>(280,801)</u>	<u>12,129</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	12,129	12,129
	<u>12,129</u>	<u>12,129</u>

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	<u>11,630</u>	<u>499</u>	<u>-</u>	<u>12,129</u>

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

Barking Mad Dog Rescue**Detailed Statement of Financial Activities**

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
	<u>8,781</u>	<u>8,781</u>	<u>11,965</u>

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
	<u>19,786</u>	<u>19,786</u>	<u>19,828</u>

Total of expenditure of other costs

Total expenditure

Net gains on investments

	28,822	28,822	33,107
	<u>280,801</u>	<u>280,801</u>	<u>287,630</u>
	-	-	-
	<u>499</u>	<u>499</u>	<u>3,382</u>

Net income

**Net income before other
gains/(losses)**

Other Gains

Net movement in funds

Reconciliation of funds:

Total funds brought forward	11,630	-	-	11,630	8,248
Total funds carried forward	<u>12,129</u>	<u>-</u>	<u>-</u>	<u>12,129</u>	<u>11,630</u>