

Barking Mad Dog Rescue
Unaudited Financial Statements
30 April 2022

RITSONS

Chartered accountants
26-30 Marine Place
Buckie
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AB56 1UT

Barking Mad Dog Rescue

Financial Statements

Year ended 30 April 2022

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	8
Statement of financial activities	9
Statement of financial position	10
Notes to the financial statements	11
The following pages do not form part of the financial statements	
Detailed statement of financial activities	16

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

Barking Mad Dog Rescue

Trustees' Annual Report *(continued)*

Year ended 30 April 2022

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.

Barking Mad Dog Rescue

Trustees' Annual Report *(continued)*

Year ended 30 April 2022

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 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

Barking Mad Dog Rescue

Trustees' Annual Report *(continued)*

Year ended 30 April 2022

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 Activity

Through the hard work and dedication of all of the above, hundreds of dogs have been brought 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

Barking Mad Dog Rescue

Trustees' Annual Report *(continued)*

Year ended 30 April 2022

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 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.

Barking Mad Dog Rescue

Trustees' Annual Report *(continued)*

Year ended 30 April 2022

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 end, 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.

Barking Mad Dog Rescue

Trustees' Annual Report *(continued)*

Year ended 30 April 2022

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

		2022		2021
	Note	Unrestricted funds £	Total funds £	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		<u>223,561</u>	<u>223,561</u>	<u>281,300</u>
Expenditure				
Expenditure on charitable activities	8	222,164	222,164	280,801
Total expenditure		<u>222,164</u>	<u>222,164</u>	<u>280,801</u>
Net income and net movement in funds		<u>1,397</u>	<u>1,397</u>	<u>499</u>
Reconciliation of funds				
Total funds brought forward		12,129	12,129	11,630
Total funds carried forward		<u>13,526</u>	<u>13,526</u>	<u>12,129</u>

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 14 form part of these financial statements.

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		<u>12,715</u>	<u>12,129</u>
		20,736	12,129
 Creditors: amounts falling due within one year	 13	 <u>7,210</u>	 <u>—</u>
Net current assets		13,526	12,129
Total assets less current liabilities		13,526	12,129
Net assets		<u>13,526</u>	<u>12,129</u>
 Funds of the charity			
Unrestricted funds		<u>13,526</u>	<u>12,129</u>
Total charity funds	14	<u>13,526</u>	<u>12,129</u>

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.

Barking Mad Dog Rescue

Notes to the Financial Statements *(continued)*

Year ended 30 April 2022

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
	<u>202,146</u>	<u>202,146</u>	<u>178,615</u>	<u>178,615</u>

Barking Mad Dog Rescue

Notes to the Financial Statements *(continued)*

Year ended 30 April 2022

5. Charitable activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Sponsorship	<u>3,854</u>	<u>3,854</u>	<u>69,005</u>	<u>69,005</u>

6. Other trading activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Trading income	<u>17,559</u>	<u>17,559</u>	<u>33,678</u>	<u>33,678</u>

7. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Bank interest receivable	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

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	<u>—</u>	<u>22,623</u>	<u>22,623</u>	<u>19,786</u>
	<u>199,541</u>	<u>22,623</u>	<u>222,164</u>	<u>280,801</u>

9. Independent examination fees

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

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.

Barking Mad Dog Rescue

Notes to the Financial Statements *(continued)*

Year ended 30 April 2022

12. Debtors

	2022	2021
	£	£
Trade debtors	<u>8,021</u>	<u>—</u>

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	5,710	—
Accruals and deferred income	<u>1,500</u>	<u>—</u>
	<u>7,210</u>	<u>—</u>

14. Analysis of charitable funds

Unrestricted funds

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

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

15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Current assets	20,736	20,736
Creditors less than 1 year	(7,210)	(7,210)
Net assets	<u>13,526</u>	<u>13,526</u>

	Unrestricted Funds	Total Funds
	£	£
Current assets	12,129	12,129
Creditors less than 1 year	—	—
Net assets	<u>12,129</u>	<u>12,129</u>