

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

Barking Mad Dog Rescue

Trustees' Annual Report *(continued)*

Year ended 30 April 2023

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.

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.

Barking Mad Dog Rescue

Trustees' Annual Report *(continued)*

Year ended 30 April 2023

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 built 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

Barking Mad Dog Rescue

Trustees' Annual Report *(continued)*

Year ended 30 April 2023

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 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

Barking Mad Dog Rescue

Trustees' Annual Report *(continued)*

Year ended 30 April 2023

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.

Barking Mad Dog Rescue

Trustees' Annual Report *(continued)*

Year ended 30 April 2023

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

Barking Mad Dog Rescue

Trustees' Annual Report *(continued)*

Year ended 30 April 2023

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.

Barking Mad Dog Rescue
Trustees' Annual Report *(continued)*
Year ended 30 April 2023

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:

x 

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

		2023		2022
	Note	Unrestricted funds £	Total funds £	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		<u>259,126</u>	<u>259,126</u>	<u>223,561</u>
Expenditure				
Expenditure on charitable activities	9	229,896	229,896	222,164
Total expenditure		<u>229,896</u>	<u>229,896</u>	<u>222,164</u>
Net income and net movement in funds		<u>29,230</u>	<u>29,230</u>	<u>1,397</u>
Reconciliation of funds				
Total funds brought forward		13,526	13,526	12,129
Total funds carried forward		<u>42,756</u>	<u>42,756</u>	<u>13,526</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 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		<u>4,512</u>	<u>12,715</u>
		25,086	20,736
Creditors: amounts falling due within one year	15	<u>6,457</u>	<u>7,210</u>
Net current assets		<u>18,629</u>	<u>13,526</u>
Total assets less current liabilities		<u>42,756</u>	<u>13,526</u>
Net assets		<u>42,756</u>	<u>13,526</u>
Funds of the charity			
Unrestricted funds		<u>42,756</u>	<u>13,526</u>
Total charity funds	16	<u>42,756</u>	<u>13,526</u>

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:

10 

H Anderson
Trustee

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

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.

Barking Mad Dog Rescue

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

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.

Barking Mad Dog Rescue

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

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
	<u>234,746</u>	<u>234,746</u>	<u>202,146</u>	<u>202,146</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sponsorship	<u>7,805</u>	<u>7,805</u>	<u>3,854</u>	<u>3,854</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Trading income	<u>16,262</u>	<u>16,262</u>	<u>17,559</u>	<u>17,559</u>

Barking Mad Dog Rescue

Notes to the Financial Statements (continued)

Year ended 30 April 2023

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).

Barking Mad Dog Rescue

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

13. Tangible fixed assets

	Freehold property £
Cost	
At 1 May 2022	—
Additions	<u>24,127</u>
At 30 April 2023	<u>24,127</u>
Depreciation	
At 1 May 2022 and 30 April 2023	<u>—</u>
Carrying amount	
At 30 April 2023	<u>24,127</u>
At 30 April 2022	<u>—</u>

14. Debtors

	2023 £	2022 £
Trade debtors	<u>20,574</u>	<u>8,021</u>

15. Creditors: amounts falling due within one year

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

16. Analysis of charitable funds

Unrestricted funds

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

	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>

Barking Mad Dog Rescue

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

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	<u>42,756</u>	<u>42,756</u>

	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	<u>13,526</u>	<u>13,526</u>