

THREE COUNTIES DOG RESCUE

England & Wales · Charity number 1170606

Details

Status Registered

Legal form CIO

Registered 2016-12-07

Register [View on the Charity Commission register](#)

Contact

Address 37 Spalding Road
Bourne
Lincolnshire
PE10 0AU

Phone 01778424953

Email info@threecountiesdogrescue.org

Website threecountiesdogrescue.org

Activities

Objects: THE OBJECT OF THE CIO IS:FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF DOGS AND CATS IN NEED OF CARE AND ATTENTION AND, IN PARTICULAR, TO PROVIDE AND MAINTAIN RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH ANIMALS.

Activities: The charity activities are the care and relief of suffering of dogs and cats by the provision and maintenance of rescue homes and facilities. The charity operates in England, primarily in the counties of Lincolnshire, Rutland, Cambridgeshire, Northamptonshire, Leicestershire Nottinghamshire and Norfolk.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£379,664	£393,647	-	-
2024-03-31	£354,757	£347,647	-	-
2023-03-31	£408,340	£386,212	-	-
2022-03-31	£229,880	£316,971	-	-
2021-03-31	£419,918	£267,539	-	-

Trustees

Name	Role	Appointed
GYLLIAN MAUCLINE	Chair	2016-12-07
MAXWELL MAUCLINE		2016-12-07
Melissa Marshall		2023-07-27
Sara Tory		2024-08-15

THREE COUNTIES DOG RESCUE

England & Wales - Charity number 1170606

Accounts

Three Counties Dog Rescue
CHARITY COMMISSION REGISTERED NO. 1170606

FINANCIAL STATEMENTS
for the year ended
31 March 2025

"To accept, care for, and find homes for unwanted, lost, and stray dogs."

01778 424953
07708 589792



www.threecountiesdogrescue.org



Three Counties Dog Rescue
Financial Statements
for the year ended 31 March 2025

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Three Counties Dog Rescue
Charity Information
for the year ended 31 March 2025

Board of Trustees

Mrs G.R. Mauchline	Chairman / Head of Three Counties & Trustee	
Mr M Mauchline	Secretary / Treasurer & Trustee	
Miss M Marshall	Trustee	Appointed 15 August 2024
Ms S Tory	Trustee	Appointed 27 July 2024
Mrs A Andrew	Trustee	Resigned 27 July 2024
Mrs J Kettle	Trustee	Resigned 15 August 2024

Charity Number

1170606

Registered office

High Park Cottage
Kirkby Underwood Road
Aslackby
Sleaford
Lincolnshire
NG34 0HP

Charity location

Three Counties Dog Rescue Kennels
37 Spalding Road
Bourne
Lincolnshire
PE10 0AU

Independent Examiner

Ken Maggs BA, FCA
Hoekman Way
Spalding
Lincs
PE11 3HE

Bankers

The Co-Operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Three Counties Dog Rescue
Report of the trustees
for the year ended 31 March 2025

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2025.

The trustees have adopted the provisions of 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) issued in 2019 in preparing the annual report and financial statements of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales on 7 December 2016 under its Constitution of a CIO Foundation.

Recruitment and appointment of trustees

Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charities' trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience for the effective administration of the CIO.

Information on the trustees and charity can be found on page 1; 'Charity Information'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable objectives of the charity are to accept, care for and find homes for unwanted, lost and stray dogs and cats and to relieve the suffering of such animals in need of care and attention. The activities include the provision and maintenance of rescue homes and facilities for the reception, care and treatment of such animals.

The Trustees have considered the Charities Commission's requirement in respect of Public Benefit when reviewing our aims and objectives and in planning future activities.

The Charity undertakes a range of activities in pursuance of its charitable aims. The Trustees consider that these activities provide benefit as are detailed in both the Achievements and performance section plus the Chair's report on page 2.

ACHIEVEMENTS AND PERFORMANCE

Significant activities

In summary of the year's achievements, we

- Continued to improve the kennels and surrounds,
- Improved the lives of 101 (2024 - 118) dogs and cats,
- All dogs and cats in our care were neutered,
- Successfully promoted our boarding and cremation services.

Achievements against objectives

Rehoming

We improved the lives of 101 (2024: 118) dogs and cats in the year.

Our team of volunteer supporters, regularly come to the kennels to exercise, socialise and encourage the dogs in our care. Some dogs arrive at the kennels in a traumatised condition and our team spends one to one time with them until they are restored to a happy and relaxed state and ready for re-homing. This requires infinite patience but successful outcomes are very rewarding.

Numbers in the kennels and cattery grew through the year and we ended the period with a record 68 (2024: 55) dogs and 20 (2024: 19) cats there.

We also had 22 (2024: 34) dogs and cats in long term foster care.

Three Counties Dog Rescue
Report of the trustees (continued)
for the year ended 31 March 2025

Achievements against objectives (continued)

Rehoming (continued)

The considerable expenditure needed to bring dogs and cats that come to us, back to full health have meant vet costs continue to be the main contributor to our costs. Costs are also driven by the growing number of elderly dogs in long term foster homes and those in the kennels.

Three Counties continues its policy of not destroying a dog or cat unless its quality of life makes it fairer to do so, or it is a danger to staff and volunteers, but this leads to a growing number of older dogs with us in the kennels and in foster care.

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We continue to see a marked increase in dogs bought through the internet and relinquished to us when a mistake has been realised. Together with relationship break ups, moving to rented accommodation where the landlord does not allow pets and problems with mixing young children and dogs, these form the most common reasons for parting with a dog.

Financial review

Veterinary activity

87 (2024 - 87) animals were neutered in the period. All animals are given their usual vaccinations

We have all the animals coming into our care checked by our Vet and often they have ailments that need attention. Veterinary costs have increased again with a large number of animals receiving treatment every month. The cost of this care is a major part of our total expenditure.

Annual expenditure

Revenue expenditure (net of VAT recovery) relating to the period April 2024 to March 2025 and including shop costs was £416,306 (2024: £366,835).

The main items of expenditure are:

● Kennel Costs (Wages, Pet food, Equipment and Repairs)	£161,653	(2024: £160,753)
● Veterinary fees	£193,444	(2024: £150,530)
● Advertising fees	£7,155	(2024: £5,075)
● Charity shop costs	£54,054	(2024: £50,664)

As in previous years, all expenditure on administration, travel, telephone calls etc. was borne by the trustees and the helpers. For the management team alone hours devoted to dog and cat rescue continue to amount to at least £125,000 per annum. We estimate the absorbed travel costs for all volunteers at £7,000 per annum and an estimated 600 outbound telephone calls are made each month.

All our volunteers are unpaid and cover their own travel costs, in some cases quite substantial. We have teams of volunteers who:

- help at the kennels, with rehoming, transport, home checks and vet trips, manage the website, our Facebook page, twitter and Instagram accounts;
- hold ad hoc sales to raise funds;
- work in the charity shop.
- foster dogs and cats for us.

It goes without saying that the Rescue could not function without the support of these dedicated people.

Three Counties Dog Rescue
Report of the trustees (continued)
for the year ended 31 March 2025

Annual income

The charity shop

Sales have been down at the shop again but an annual profit of £1,477 was made (2024: £7,902) to contribute to our Rescue funds.

Sales/collections and events

Pounds for Hounds has been a major contributor to our funds with their sales. Over £5,000 was raised by them.

Payments for dog and cat adoptions totalled £21,840 (2024: £18,744).

Donations, including those made through the "Sponsor a Dog" scheme totalled £173,554 (2024: £264,824):

The 'Sponsor a Dog' scheme had 26 (2024: 28) regular donors to the scheme during the year. Together with these regular donors, we now have a total of 83 (2024: 85) supporters making monthly donations giving us a welcome regular income.

Petplan Commission

Commission from acting as an "introducer" for Petplan insurance amounted to £4,126 (2024: £3,451).

Legacies

We benefitted from 3 (2024: 8) legacies totalling £134,091 (2024: £14,998).

We continue to promote our leaflet, aimed at prompting people to think about what will happen to their pets if they pass away before them. It includes a section inviting supporters to consider leaving Three Counties something in their will after their families have been catered for. A free will writing option remains on our website.

2025 Calendar

The popular calendar competition was well supported with many photos entered for inclusion in the Three Counties calendar.

Charitable and other Grants

We received £950 (2024: £5,700) from charitable and other grants, excluding Employers Allowance in our subsidiary company.

Communications

Our website continues to receive many positive comments and receives over 9,000 visits a month.

Facebook membership now exceeds 12,700 and provides a rich source of entertainment from photos of the escapades of dogs rehomed and of those going off with their new owners.

Our mailing list tops 1,500 supporters who receive occasional newsletters. (Any supporters who do not think they are on the mailing list should email us at info@threecountiesdogrescue.org to request inclusion). All on the mailing list have positively chosen to be included.

Business procedures and practices

We maintain:

- A disaster recovery plan;
- A training programme and record for helpers at the kennels;
- A complaints procedure;
- A vulnerable persons procedure.

and retain memberships of the Association of Dog and Cats homes and the Federation of Small Businesses.

Three Counties Dog Rescue
Report of the trustees (continued)
for the year ended 31 March 2025

Partnerships

We continue to enjoy the benefits of our partnership with Burghley Veterinary Centre through discounted fees.

It is reassuring to use a practice which has avoided the current drift to corporate ownership. Along with most other practices, due to problems recruiting vets prepared to work nights, Burghley have signed up to an external "out of hours" provider. However, if a pet is under treatment, they are still kept overnight under proper supervision at Burghley.

The way forward

Boarding requests contributed £15,892 (2024: £15,892) before VAT.

Our caring Cremations contributed £3,140 (2024: £6,000) before VAT.

These enterprises are contributing significantly to our income and helping our aim to secure the sustainable future of the Rescue.

We continue to take on volunteers to help at the kennels. We are always on the look out for new volunteers to help at the kennels, with fundraising and managing the shop but adding volunteers with legal and financial skills would be an enormous benefit. Let us know if you think you might be able to help on any of these fronts.

We have managed our way through another extremely demanding year due largely to the support of our committed group of staff and volunteers. They remain our greatest strength and our gratitude and that of all the animals, whose welfare we continue to look after, goes to them.

The year ahead continues to present challenges with energy and food cost increases. Our aim to become fully sustainable remains key.

Reserves

The Trustees have considered the requirement for free reserves which are those unrestricted funds not invested in tangible fixed assets, fixed assets investments, or designated for specific purposes or otherwise committed. The Trustees have decided that the group should seek to maintain free reserves equivalent to 3 months' revenue expenditure.

The Trustees, when considering the future of the charity consider the need to be fully sustainable and therefore when excess funds become available they will be used for plant and equipment to enable this to happen, e.g. solar panels.

The free reserves are currently in deficit by £50,100 (2024: £39,200), largely as a result of the significant increase in costs.

The Trustees have a reasonable expectation that the Charity will continue in operational existence for the foreseeable future; the Trustees are not aware of any material uncertainties about the entity's ability to continue. The Trustees have therefore, used the going concern basis in preparing these financial statements.

Independent examiner

A resolution proposing the re-appointment of Ken Maggs as independent examiner will be put to the members at the Annual General Meeting.

Approved by the Board of Trustees on **25 June 2025** and signed on its behalf by:

Mr. M Mauchline
Director

**Independent Examiner's Report to the Trustees of
Three Counties Dog Rescue
for the year ended 31 March 2025**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 7 to 13.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 company'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 of England and Wales (ICAEW).

I have completed my examination. I confirm that no 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 accounts do not accord with those records, or
3. the accounts 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; or

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.

K.J. Maggs B.A., F.C.A.

Chartered Accountant
Spalding

Date: **25 June 2025**

Three Counties Dog Rescue
Statement of Financial Activity (including income and expenditure account)
for the year ended 31 March 2025

	Notes	Unrestricted funds £	2025 Restricted funds £	Total £	2024 Total £
Income and endowments from:					
Donations and legacies	2	323,237	-	323,237	314,286
Charitable activities	3	28,037	-	28,037	16,007
Other trading activities	4	27,698	-	27,698	24,446
Investment income	5	692	-	692	18
Total income		<u>379,664</u>	<u>-</u>	<u>379,664</u>	<u>354,757</u>
Expenditure on:					
Raising fund	6	(5,415)	-	(5,415)	(3,619)
Charitable activities	7	<u>(387,647)</u>	<u>-</u>	<u>(387,647)</u>	<u>(344,028)</u>
Total expenditure		<u>(393,062)</u>	<u>-</u>	<u>(393,062)</u>	<u>(347,647)</u>
Net movement in funds		(13,398)	-	(13,398)	7,110
Fund balances brought forward	13	<u>689,564</u>	<u>-</u>	<u>689,564</u>	<u>682,454</u>
Fund balances carried forward	13	<u>676,166</u>	<u>-</u>	<u>676,166</u>	<u>689,564</u>

All income and expenditure derive from continuing activities.

Three Counties Dog Rescue

Balance Sheet

at 31 March 2025

	Note	2025 £	£	2024 £	£
Fixed assets					
Tangible fixed assets	9	629,332		630,313	
Investments	10	<u>1</u>		<u>1</u>	
			629,333		630,314
Current assets					
Debtors	11	34,875		52,579	
Cash at bank and in hand		<u>13,693</u>		<u>7,926</u>	
		48,568		60,505	
Creditors:					
Amounts falling due within one year		<u>1,735</u>		<u>1,255</u>	
Net current assets			46,833		59,250
Net assets			<u>676,166</u>		<u>689,564</u>
Income funds					
Unrestricted funds	13		676,166		689,564
Restricted funds	13		<u>-</u>		<u>-</u>
			<u>676,166</u>		<u>689,564</u>

The trustees are satisfied that the charity is entitled to exemption from audit of the financial statements for the year under Section 477 of the Companies Act 2006 (the Act) relating to small companies and that the members have not required the company to obtain an audit in accordance with Section 476.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charity keeps proper accounting records which comply with section 386 of the Act,
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 396, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standards applicable in the UK and Republic of Ireland'.

These financial statements were approved by the Trustees on **25 June 2025** and are signed on their behalf

Mrs G.R. Mauchline
Chair

The notes on pages 9 to 13 form part of these financial statements

Three Counties Dog Rescue
Notes to the Financial Statements
for the year ended 31 March 2025

1. Accounting policies

Basis of accounting

Three Counties Dog Rescue meets the definition of a public benefit entity under FRS102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants and donations are included in the Statement of Financial Activities when the general income criteria are met in accordance with paragraphs 5.10 to 5.12 of FRS 102 SORP.

Legacies are included within the Statement of Financial Activities when receipt is probable, that is when there has been grant of probate, the executors have established that there are sufficient asset in the estate and that no conditions attached to the legacy are either within the control of the charity or have been met.

Gift aid receivable is include in income when there is a valid declaration from the donor and the Gift Aid recovered is added to the same fund as the gift unless the donor or terms of the appeal specify

Expenditure recognition

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Charitable activities include the costs of the activities defined by the charity's aims for the benefit of the persons sited in the charity objects. Costs of charitable activities includes the direct costs of the activities and depreciation on related assets. Where such assets relate to more than one functional cost category, they have been allocated on either an estimate time or floor space basis, as appropriate.

Support costs include the costs which relate to the general running of the charity as opposed to the direct management function inherent in generating funds, service delivery and program or project work.

Fixed assets and Investments

Fixed assets are included at cost, less accumulated depreciation.

Depreciation

Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets over their expected useful lives. The

Machinery 5 year straight line

Investments

Investments in subsidiaries are measured at cost less impairment.

Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Three Counties Dog Rescue
Notes to the Financial Statements (continued)
for the year ended 31 March 2025

1. Accounting policies (continued)

Unrestricted funds

Unrestricted funds are available for use at the discretion of the trustees in sustenance of the objectives of the charity and which have not been designated for other purposes.

Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Donations received	187,033	-	187,033	292,652
Legacies and funerals	135,254	-	135,254	15,934
Grants	950	-	950	5,700
	<u>323,237</u>	<u>-</u>	<u>323,237</u>	<u>314,286</u>

3. Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
<i>Dog Welfare</i>				
Events	15,934	-	15,934	11,526
Collections and raffles	12,103	-	12,103	4,481
	<u>28,037</u>	<u>-</u>	<u>28,037</u>	<u>16,007</u>

4. Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Adoption of dogs and cats	21,840	-	21,840	18,744
Sales of calendars	1,732	-	1,732	901
Rental income	-	-	-	1,350
Pet Plan Insurance introducer commission	4,126	-	4,126	3,451
	<u>27,698</u>	<u>-</u>	<u>27,698</u>	<u>24,446</u>

Three Counties Dog Rescue
Notes to the Financial Statements (continued)
for the year ended 31 March 2025

5. Investment income

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Bank interest receivable	692	-	692	18

6. Expenditure on other trading activities

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Adoption of animals	5,415	-	5,415	3,619

7. Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Dog welfare	377,109	-	377,109	333,314
Support costs	10,538	-	10,538	10,714
	<u>387,647</u>	<u>-</u>	<u>387,647</u>	<u>344,028</u>

	Unrestricted £	Restricted £	Total £	Total £
<u>Analysis of dog welfare</u>				
Dog food, equipment and miscellaneous purchases	5,385	-	5,385	2,275
Kennel Boarding fees	170,557	-	170,557	178,040
Veterinary Costs	193,444	-	193,444	150,530
Premises costs	5,863	-	5,863	1,297
Insurance	1,860	-	1,860	1,172
	<u>377,109</u>	<u>-</u>	<u>377,109</u>	<u>333,314</u>

Analysis of support costs

Management and administration expenses	9,213	-	9,213	9,464
Accountancy and Independent Examiner fees	1,325	-	1,325	1,250
	<u>10,538</u>	<u>-</u>	<u>10,538</u>	<u>10,714</u>

8. Board of Trustees remuneration

No trustee (or any persons connected with them) received any remuneration or expenses either directly or indirectly.

Three Counties Dog Rescue
Notes to the Financial Statements (continued)
for the year ended 31 March 2025

9. Tangible fixed assets

	Land and Buildings	Plant, Machinery & Equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 April 2024	630,152	4,341	5,552	640,045
Additions	-	3,878	-	3,878
Disposals	-	(253)	-	(253)
At 31 March 2025	<u>630,152</u>	<u>7,966</u>	<u>5,552</u>	<u>643,670</u>
Depreciation				
At 1 April 2024	2,903	2,319	4,510	9,732
Charge for the year	2,903	1,695	261	4,859
Disposals	-	(253)	-	(253)
At 31 March 2025	<u>5,806</u>	<u>3,761</u>	<u>4,771</u>	<u>14,338</u>
Net book value				
At 31 March 2025	<u>624,346</u>	<u>4,205</u>	<u>781</u>	<u>629,332</u>
At 31 March 2024	<u>627,249</u>	<u>2,022</u>	<u>1,042</u>	<u>630,313</u>

10. Investments

	2025 Total	2024 Total
	£	£
100% subsidiary companies	<u>1</u>	<u>1</u>

The 100% subsidiary is 3CDR Trading Limited, which is registered in England and Wales, number 10573152.

The aggregate amount of its assets, liabilities and funds are not included in these financial statements and the details are shown below:

	2025 Total	2024 Total
	£	£
Aggregate amount of its assets, liabilities	22,889	21,412
Turnover	205,816	216,031
Profit of the financial year	<u>1,477</u>	<u>7,902</u>

There is a commitment between the two entities that any taxable profits will be distributed to the charity, as soon as figures are calculated by the trading company independent accountant.

11. Debtors

	2025 Total	2024 Total
	£	£
VAT	7,290	5,366
Amounts due from Group undertakings	8,077	8,339
Other debtors - Gift Aid Claimed	18,075	38,088
Prepayments and accrued income	1,433	786
	<u>34,875</u>	<u>52,579</u>

Three Counties Dog Rescue
Notes to the Financial Statements (continued)
for the year ended 31 March 2025

12. Creditors

	2025	2024
	Total	Total
	£	£
Trade creditors	435	5
Accruals and deferred income	1,300	1,250
	1,735	1,255

13. Funds

	At 1 Apr	Incoming	Outgoing	Transfers	At 31 Mar
	2024	resources	resources		2025
	£	£	£	£	£
Unrestricted funds					
General Fund	689,564	379,664	(393,062)	-	676,166

The funds are constituted as follows:

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	629,332	-	629,332
Investments	1	-	1
Debtors	34,875	-	34,875
Cash at bank and in hand	13,693	-	13,693
Creditors: Amounts falling due within one year	(1,735)	-	(1,735)
	676,166	-	676,166

	At 1 Apr	Incoming	Outgoing	Transfers	At 31 Mar
	2023	resources	resources		2024
	£	£	£	£	£
Unrestricted funds					
General	682,454	354,757	(347,647)	-	689,564
Restricted funds					
Utilities donations	-	670	(670)	-	-
	682,454	355,427	(348,317)	-	689,564

The funds are constituted as follows:

	At 31 Mar 2024		
	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	630,313	-	630,313
Investments	1	-	1
Debtors	52,579	-	52,579
Cash at bank and in hand	7,926	-	7,926
Creditors: Amounts falling due within one year	(1,255)	-	(1,255)
	689,564	-	689,564

14. Trustees donations

During the year the trustees made donations to the charity totalling £53,600 (2024: £186,100). None received any form of benefit from these donations they made.

THREE COUNTIES DOG RESCUE

England & Wales - Charity number 1170606

Accounts

Three Counties Dog Rescue
CHARITY COMMISSION REGISTERED NO. 1170606

FINANCIAL STATEMENTS
for the year ended
31 March 2024

"To accept, care for, and find homes for unwanted, lost, and stray dogs."

01778 424953
07708 589792



www.threecountiesdogrescue.org



Three Counties Dog Rescue
Financial Statements
for the year ended 31 March 2024

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Three Counties Dog Rescue
Charity Information
for the year ended 31 March 2024

Board of Trustees

Mrs G.R. Mauchline	Chairman / Head of Three Counties & Trustee
Mr M Mauchline	Secretary / Treasurer & Trustee
Mrs A Andrew	Trustee
Mrs J Kettle	Trustee

Charity Number

1170606

Registered office

High Park Cottage
Kirkby Underwood Road
Aslackby
Sleaford
Lincolnshire
NG34 0HP

Charity location

Three Counties Dog Rescue Kennels
37 Spalding Road
Bourne
Lincolnshire
PE10 0AU

Independent Examiner

Ken Maggs BA, FCA
Hoekman Way
Spalding
Lincs
PE11 3HE

Bankers

The Co-Operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Three Counties Dog Rescue
Report of the trustees
for the year ended 31 March 2024

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2024.

The trustees have adopted the provisions of 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) issued in 2019 in preparing the annual report and financial statements of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales on 7 December 2016 under its Constitution of a CIO Foundation.

Recruitment and appointment of trustees

Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charities' trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience for the effective administration of the CIO.

Information on the trustees and charity can be found on page 1; 'Charity information'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable objectives of the charity are to accept, care for and find homes for unwanted, lost and stray dogs and cats and to relieve the suffering of such animals in need of care and attention. The activities include the provision and maintenance of rescue homes and facilities for the reception, care and treatment of such animals.

The Trustees have considered the Charities Commission's requirement in respect of Public Benefit when reviewing our aims and objectives and in planning future activities.

The Charity undertakes a range of activities in pursuance of its charitable aims. The Trustees consider that these activities provide benefit as are detailed in both the Achievements and performance section plus the Chair's report on page 2.

ACHIEVEMENTS AND PERFORMANCE

Significant activities

Summary of the year's achievements, we

- Continued to improve the kennels and surrounds,
- Improved the lives of 118 dogs and cats,
- Neutered 87 dogs and cats,
- Successfully promoted our boarding and cremation services.

Achievements against objectives

Rehoming

We improved the lives of 118 dogs and cats in the year.

Our team of volunteer supporters, regularly come to the kennels to exercise, socialise and encourage the dogs in our care. Some dogs arrive at the kennels in a traumatised condition and our team spends one to one time with them until they are restored to a happy and relaxed state and ready for re-homing. This requires infinite patience but successful outcomes are very rewarding.

Numbers in the kennels and cattery grew through the year and we ended the period with a record 55 dogs and 19 cats there.

We also had 34 dogs and cats in long term foster care.

Three Counties Dog Rescue
Report of the trustees (continued)
for the year ended 31 March 2024

Achievements against objectives (continued)

Rehoming (continued)

The considerable expenditure needed to bring dogs and cats that come to us, back to full health have meant vet costs have risen steeply. Rising costs were also driven by the growing number of elderly dogs in long term foster homes and those in the kennels.

Three Counties continues its policy of not destroying a dog or cat unless its quality of life makes it fairer to do so, or it is a danger to staff and volunteers, but this leads to a growing number of older dogs with us in the kennels and in foster care.

We continue to see a marked increase in dogs bought through the internet and relinquished to us when a mistake has been realised. Together with relationship break ups, moving to rented accommodation where the landlord does not allow pets and problems with mixing young children and dogs, these form the most common reasons for parting with a dog.

Financial review

Veterinary activity

87 animals were neutered in the period and 318 vaccinations carried out.

We have all the animals coming into our care checked by our Vet and often they have ailments that need attention. Veterinary costs have increased again with an average of 62 animals receiving treatment every month. The cost of this care is a major part of our total expenditure.

Annual expenditure

Revenue expenditure (net of VAT recovery) relating to the period April 2023 to March 2024 and including shop costs was £366,835 (2023: £332,686).

The main items of expenditure are:

• Kennel Costs (Wages, Pet food, Equipment and Repairs)	£160,753	(2023: £128,426)
• Veterinary fees	£150,530	(2023: £148,775)
• Advertising fees	£5,075	(2023: £5,433)
• Charity shop costs	£50,477	(2023: £50,022)

As in previous years, all expenditure on administration, travel, telephone calls etc. was borne by the trustees and the helpers. For the management team alone hours devoted to dog and cat rescue continue to amount to at least £125,000 per annum. We estimate the absorbed travel costs for all volunteers at £7,000 per annum and an estimated 600 outbound telephone calls are made each month.

All our volunteers are unpaid and cover their own travel costs, in some cases quite substantial. We have teams of volunteers who:

- help at the kennels, with rehoming, transport, home checks and vet trips, manage the website, our Facebook page, twitter and Instagram accounts;
- hold ad hoc sales to raise funds;
- work in the charity shop.
- foster dogs and cats for us.

It goes without saying that the Rescue could not function without the support of these dedicated people.

Three Counties Dog Rescue
Report of the trustees (continued)
for the year ended 31 March 2024

Annual income

The charity shop

Sales have been down at the shop but an annual profit of £7,902 was made (2023 £10,393) to contribute to our Rescue funds.

Sales/collections and events

Pounds for Hounds has been a major contributor to our funds with their sales. Over £11,000 was raised by them.

Payments for dog and cat adoptions totalled £18,744 (2023: £16,717).

Donations, including those made through the "Sponsor a Dog" scheme totalled £264,824 (2023: £136,873):

The "Sponsor a Dog" scheme had 28 regular donors to the scheme during the year. Together with these regular donors we now have a total of 85 supporters making monthly donations giving us a welcome regular income.

Petplan Commission

Commission from acting as an "introducer" for Petplan insurance amounted to £3,451.

Legacies

We benefitted from 8 legacies totalling £14,998.

We continue to promote our leaflet, aimed at prompting people to think about what will happen to their pets if they pass away before them. It includes a section inviting supporters to consider leaving Three Counties something in their will after their families have been catered for. A free will writing option remains on our website.

2024 Calendar

The popular calendar competition was well supported with many photos entered for inclusion in the Three Counties calendar.

Charitable and other Grants

We received £5,700 from charitable and other grants.

Communications

Our website continues to receive many positive comments and receives over 9,000 visits a month.

Facebook membership now exceeds 11,000 and provides a rich source of entertainment from photos of the escapades of dogs rehomed and of those going off with their new owners.

Our mailing list tops 1300 supporters who receive occasional newsletters. (Any supporters who do not think they are on the mailing list should email us at info@threecountiesdogrescue.org to request inclusion). All on the mailing list have positively chosen to be included.

Business procedures and practices

We maintain:

- A disaster recovery plan;
- A training programme and record for helpers at the kennels;
- A complaints procedure;
- A vulnerable persons procedure.

and retain memberships of the Association of Dog and Cats homes and the Federation of Small Businesses.

Three Counties Dog Rescue
Report of the trustees (continued)
for the year ended 31 March 2024

Partnerships

We continue to enjoy the benefits of our partnership with Burghley Veterinary Centre through discounted fees.

It is reassuring to use a practice which has avoided the current drift to corporate ownership. Along with most other practices, due to problems recruiting vets prepared to work nights, Burghley have signed up to an external "out of hours" provider. However, if a pet is under treatment, they are still kept overnight under proper supervision at Burghley.

The way forward

Boarding requests contributed £15,892 before VAT.

Our caring Cremations contributed £6,000 before vat. We have recently provided a cremation service to clients of Stamford Vets.

These enterprises are contributing significantly to our income and helping our aim to secure the sustainable future of the Rescue.

We continue to take on vounteers to help at the kennels. We are always on the look out for new volunteers to help at the kennels, with fundraising and managing the shop but adding volunteers with legal and financial skills would be an enormous benefit. Let us know if you think you might be able to help on any of these fronts.

We have managed our way through another extremely demanding year due largely to the support of our committed group of staff and volunteers. They remain our greatest strength and our gratitude and that of all the animals, whose welfare we continue to look after, goes to them.

The year ahead continues to present challenges with energy and food cost increases. Our aim to become fully sustainable remains key.

Reserves

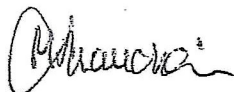
The Trustees have considered the requirement for free reserves which are those unrestricted funds not invested in tangible fixed assets, fixed assets investments, or designated for specific purposes or otherwise committed. The Trustees have decided that the group should seek to maintain free reserves equivalent to 3 months' revenue expenditure.

The Trustees have a reasonable expectation that the Charity will continue in operational existence for the foreseeable future; the Trustees are not aware of any material uncertainties about the entity's ability to continue. The Trustees have therefore, used the going concern basis in preparing these financial statements.

Independent examiner

A resolution proposing the re-appointment of Ken Maggs as independent examiner will be put to the members at the Annual General Meeting.

Approved by the Board of Trustees on 26 May 2024 and signed on its behalf by:



.....
Mr. M Mauchline
Director

**Independent Examiner's Report to the Trustees of
Three Counties Dog Rescue
for the year ended 31 March 2024**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 8 to 11.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 company'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 of England and Wales (ICAEW).

I have completed my examination. I confirm that no 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 accounts do not accord with those records, or
3. the accounts 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; or

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.


K.J. Maggs B.A., F.C.A.
Chartered Accountant
Spalding

Date: 24 May 2024

Three Counties Dog Rescue
Statement of Financial Activity (including income and expenditure account)
for the year ended 31 March 2024

		2024		Total	2023
	Notes	Unrestricted funds £	Restricted funds £	£	Total £
Income and endowments from:					
Donations and legacies	2	315,291	670	315,961	256,995
Charitable activities	3	14,332	-	14,332	7,523
Other trading activities	4	24,446	-	24,446	26,735
Investment income	5	18	-	18	5
Total income		<u>354,087</u>	<u>670</u>	<u>354,757</u>	<u>291,258</u>
Expenditure on:					
Raising fund	6	(3,619)	-	(3,619)	(3,889)
Charitable activities	7	(343,358)	(670)	(344,028)	(272,314)
Total expenditure		<u>(346,977)</u>	<u>(670)</u>	<u>(347,647)</u>	<u>(276,203)</u>
Net income		7,110	-	7,110	15,055
Transfers between funds		-	-	-	-
Net movement in funds		7,110	-	7,110	15,055
Fund balances brought forward	12	682,454	-	682,454	667,399
Fund balances carried forward	12	<u>689,564</u>	<u>-</u>	<u>689,564</u>	<u>682,454</u>

All income and expenditure derive from continuing activities.

The notes on pages 8 to 11 form part of these financial statements

Three Counties Dog Rescue
Balance Sheet
at 31 March 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible fixed assets	9	630,313		632,492	
Investments		<u>1</u>		<u>1</u>	
			630,314		632,493
Current assets					
Debtors	10	52,579		45,840	
Cash at bank and in hand		<u>7,926</u>		<u>6,150</u>	
		60,505		51,990	
Creditors:					
Amounts falling due within one year		<u>1,255</u>		<u>2,029</u>	
Net current assets			59,250		49,961
Total assets less current liabilities			<u>689,564</u>		<u>682,454</u>
Net assets			<u>689,564</u>		<u>682,454</u>
Income funds					
Unrestricted funds	12		689,564		682,454
			<u>689,564</u>		<u>682,454</u>

These financial statements were approved by the Trustees on 24 May 2024 and are signed on their behalf


Mrs G.R. Mauchline
 Trustee

The notes on pages 8 to 11 form part of these financial statements

Three Counties Dog Rescue
Notes to the Financial Statements
for the year ended 31 March 2024

1. Accounting policies

Basis of accounting

Three Counties Dog Rescue meets the definition of a public benefit entity under FRS102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants and donations are included in the Statement of Financial Activities when the general income criteria are met in accordance with paragraphs 5.10 to 5.12 of FRS 102 SORP.

Legacies are included within the Statement of Financial Activities when receipt is probable, that is when there has been grant of probate, the executors have established that there are sufficient asset in the estate and that no conditions attached to the legacy are either within the control of the charity or have been met.

Gift aid receivable is include in income when there is a valid declaration from the donor and the Gift Aid recovered is added to the same fund as the gift unless the donor or terms of the appeal specify otherwise.

Expenditure recognition

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Charitable activities include the costs of the activities defined by the charity's aims for the benefit of the persons sited in the charity objects. Costs of charitable activities includes the direct costs of the activities and depreciation on related assets. Where such assets relate to more than one functional cost category, they have been allocated on either an estimate time or floor space basis, as appropriate.

Support costs include the costs which relate to the general running of the charity as opposed to the direct management function inherent in generating funds, service delivery and program or project work.

Fixed assets and Investments

Fixed assets are included at cost, less accumulated depreciation.

Depreciation

Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets over their expected useful lives. The rates generally applicable are:

Machinery	5 year straight line
-----------	----------------------

Investments

Investments in subsidiaries are measured at cost less impairment.

Three Counties Dog Rescue
Notes to the Financial Statements (continued)
for the year ended 31 March 2024

1. Accounting policies (continued)

Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted funds

Unrestricted funds are available for use at the discretion of the trustees in sustenance of the objectives of the charity and which have not been designated for other purposes.

Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Donations received	291,982	670	292,652	187,492
Legacies and funerals	15,934	-	15,934	25,197
Grants	7,375	-	7,375	44,306
	<u>315,291</u>	<u>670</u>	<u>315,961</u>	<u>256,995</u>

3. Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
<i>Dog Welfare</i>				
Events	11,526	-	11,526	6,938
Collections and raffles	2,806	-	2,806	585
	<u>14,332</u>	<u>-</u>	<u>14,332</u>	<u>7,523</u>

4. Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Adoption of dogs and cats	18,744	-	18,744	16,717
Sales of calendars	901	-	901	1,180
Rental income	1,350	-	1,350	5,400
Pet Plan Insurance introducer commission	3,451	-	3,451	3,438
	<u>24,446</u>	<u>-</u>	<u>24,446</u>	<u>26,735</u>

Three Counties Dog Rescue
Notes to the Financial Statements (continued)
for the year ended 31 March 2024

5. Investment income

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Bank interest receivable	18	-	18	5

6. Expenditure on other trading activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Adoption of animals	3,619	-	3,619	3,889

7. Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Dog welfare	332,644	670	333,314	260,573
Support costs	10,714	-	10,714	11,741
	<u>343,358</u>	<u>670</u>	<u>344,028</u>	<u>272,314</u>

	Unrestricted £	Restricted £	Total £	Total £
<u>Analysis of dog welfare</u>				
Dog food, equipment and miscellaneous purcha	2,275	-	2,275	453
Kennel Boarding fees	177,370	670	178,040	110,000
Veterinary Costs	150,530	-	150,530	148,775
Premises costs	1,297	-	1,297	101
Insurance	1,172	-	1,172	1,244
	<u>332,644</u>	<u>670</u>	<u>333,314</u>	<u>260,573</u>

<u>Analysis of support costs</u>				
Management and administration expenses	9,464	-	9,464	10,491
Accountancy and Independent Examiner fees	1,250	-	1,250	1,250
	<u>10,714</u>	<u>-</u>	<u>10,714</u>	<u>11,741</u>

8. Board of Trustees remuneration

No trustee (or any persons connected with them) received any remuneration or expenses either directly or indirectly.

Three Counties Dog Rescue
Notes to the Financial Statements (continued)
for the year ended 31 March 2024

9. Tangible fixed assets

	Land and Buildings	Plant, Machinery & Equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 April 2023	630,152	3,489	4,249	637,890
Additions	-	852	-	852
Disposals	-	-	1,303	1,303
At 31 March 2024	<u>630,152</u>	<u>4,341</u>	<u>5,552</u>	<u>640,045</u>
Depreciation				
At 1 April 2023	-	1,449	3,949	5,398
Charge for the year	2,903	870	561	4,334
At 31 March 2024	<u>2,903</u>	<u>2,319</u>	<u>4,510</u>	<u>9,732</u>
Net book value				
At 31 March 2024	<u>627,249</u>	<u>2,022</u>	<u>1,042</u>	<u>630,313</u>
At 31 March 2023	<u>630,152</u>	<u>2,040</u>	<u>300</u>	<u>632,492</u>

10. Debtors

	2024 Total	2023 Total
	£	£
Trade debtors	-	-
VAT	5,366	7,816
Amounts due from Group undertakings	8,339	12,642
Other debtors - Gift Aid Claimed	38,088	25,057
Prepayments and accrued income	786	325
	<u>52,579</u>	<u>45,840</u>

11. Creditors

	2024 Total	2023 Total
	£	£
Trade creditors	5	779
Accruals and deferred income	1,250	1,250
	<u>1,255</u>	<u>2,029</u>

12. Funds

	At 1 Apr 2023	Incoming resources	Outgoing resources	Transfers	At 31 Mar 2024
	£	£	£	£	£
Unrestricted funds					
General Fund	682,454	354,087	(346,977)	-	689,564
Restricted funds					
Utilities donations	-	670	(670)	-	-
	<u>682,454</u>	<u>354,757</u>	<u>(347,647)</u>	<u>-</u>	<u>689,564</u>

Three Counties Dog Rescue
Notes to the Financial Statements (continued)
for the year ended 31 March 2024

12. Funds continued...

The funds are constituted as follows:

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	630,313	-	630,313
Investments	1	-	1
Debtors	52,579	-	52,579
Cash at bank and in hand	7,926	-	7,926
Creditors: Amounts falling due within one year	(1,255)	-	(1,255)
	<u>689,564</u>	<u>-</u>	<u>689,564</u>

	At 1 Apr 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 Mar 2023 £
Unrestricted funds					
General	<u>667,399</u>	<u>291,258</u>	<u>(276,203)</u>	<u>-</u>	<u>682,454</u>

The funds are constituted as follows:

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	632,492	-	632,492
Investments	1	-	1
Debtors	45,840	-	45,840
Cash at bank and in hand	6,150	-	6,150
Creditors: Amounts falling due within one year	(2,029)	-	(2,029)
	<u>682,454</u>	<u>-</u>	<u>682,454</u>

13. Financial commitments

The charity has undertaken the following financial commitments under non-cancellable operating lease agreements:

	2024 Total £	2023 Total £
Amounts falling due within:		
One year		9,000
One to two years		5,250
Two to five years	-	-
Over 5 years	-	-
	<u>-</u>	<u>14,250</u>

This commitment has been take out for the trading subsidiary, 3CDR Trading Limited.

13. Trustees donations

During the year the trustees made donations to the charity totalling £186,100 (2023: £103,901). None received any form of benefit from these donations they made.

THREE COUNTIES DOG RESCUE

England & Wales - Charity number 1170606

Accounts

01778 424953
07708 589792



www.threecountiesdogrescue.org

High Park Cottage, Kirkby Underwood Road, Aslackby, Sleaford, Lincolnshire. NG34 0HP (Reg. Charity 1170606)

THREE COUNTIES DOG RESCUE - ANNUAL REPORT 2023-2024

Officers: The officers and trustees of the Society during this period were:

Chairman/Head of Three Counties & Trustee: Mrs. G. R. Mauchline

Secretary/Treasurer & Trustee: Mr. M. J. Mauchline

Trustee: Ms Melissa Marshall

Aims of the Charity

Three Counties Dog Rescue has as its aim “to accept, care for, and find homes for unwanted, lost and stray dogs and cats”.

Statement of Public Benefit

For the benefit of the public to relieve the suffering of dogs and cats in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.

Charity Structure

Three Counties Dog Rescue is a Charitable Incorporated Organisation (CIO).

Summary of the year's achievements

We

- Continued to improve the kennels and surrounds
- Improved the lives of 160 dogs and cats
- Neutered 71 dogs and cats
- Successfully promoted our boarding and cremation services

Rehoming

We improved the lives of 160 dogs and cats in the year.

Our team of volunteer supporters, regularly come to the kennels to exercise, socialise and encourage the dogs in our care. Some dogs arrive at the kennels in a traumatised condition and our team spends one to one time with them until they are restored to a happy and relaxed state and ready for re-homing. This requires infinite patience but successful outcomes are very rewarding.

Numbers in the kennels and cattery grew through the year and we ended the period with a record 55 dogs and 19 cats there.

We also had 50 dogs and cats in long term foster care.

The considerable expenditure needed to bring dogs and cats that come to us, back to full health have meant vet costs continue to be the main contributor to our costs.

Costs are also driven by the growing number of elderly dogs in long term foster homes and those in the kennels.

Three Counties continues its policy of not destroying a dog or cat unless its quality of life makes it fairer to do so, or it is a danger to staff and volunteers, but this leads to a growing number of older dogs with us in the kennels and in foster care.

We continue to see a marked increase in dogs bought through the internet and relinquished to us when a mistake has been realised. Together with relationship break ups, moving to rented accommodation where the landlord does not allow pets and problems with mixing young children and dogs, these form the most common reasons for parting with a dog.

Veterinary activity

84 animals were neutered in the period and 318 vaccinations carried out.

We have all the animals coming into our care checked by our Vet and often they have ailments that need attention. Veterinary costs have increased again with an average of 74 animals receiving treatment every month. The cost of this care is a major part of our total expenditure.

Annual Expenditure

Revenue expenditure relating to the period April 2022 to March 2023 and including shop costs was £38,6213

Main items of expenditure: Kennel Costs £123,500 (Wages, Pet food, Equipment & Repairs)

Veterinary fees £166,595

Advertising fees £3,870

Charity shop costs £37,772

As in previous years all expenditure on administration, travel, telephone calls etc. was borne by the trustees and the helpers. For the management team alone hours devoted to dog and cat rescue continue to amount to at least 125,000 per annum. We estimate the absorbed travel costs for all volunteers at £7000 per annum and an estimated 600 outbound telephone calls are made each month.

All our volunteers are unpaid and cover their own travel costs, in some cases quite substantial. We have teams of volunteers who

- help at the kennels, with rehoming, transport, home checks and vet trips, manage the website, our facebook page, twitter and instagram accounts
- hold ad hoc sales to raise funds
- work in the charity shop
- foster dogs and cats for us

It goes without saying that the Rescue could not function without the support of these dedicated people.

Annual Income

The Charity Shop

A small annual profit of £740 was made to contribute to our Rescue funds.

Sales/collections and events

Pounds for Hounds has been a major contributor to our funds with their sales. Over £10,000 was raised by them.

Ebay sales raised £1,971

Payments for dog and cat adoptions totalled £15,536 (2022: £16,344)

Donations, including those made through the "Sponsor a Dog" scheme totalled £33,677

The "Sponsor a Dog" scheme had 29 regular donors to the scheme during the year. Together with these regular donors we now have a total of 84 supporters making monthly donations giving us a welcome regular income.

Petplan Commission

Commission from acting as an “introducer” for Petplan insurance amounted to £4126 before VAT

SKDC Lottery: Income from the the lottery introduced by SKDC for charities has continued to drift downwards but contributed £1543

Legacies

We benefitted from 8 legacies totalling £24,221

We continue to promote our leaflet, aimed at prompting people to think about what will happen to their pets if they pass away before them. It includes a section inviting supporters to consider leaving Three Counties something in their will after their families have been catered for. A free will writing option remains on our website.

2023 Calendar

The popular calendar competition was well supported with many photos entered for inclusion in the Three Counties calendar.

Charitable and other Grants

We received £42,250 from charitable grants and are grateful particularly to Pets at Home Charitable Foundation and the Association of Dogs and Cats Homes for their contributions.

Communications

Our website continues to receive many positive comments and receives over 7000 visits a month.

Facebook membership now exceeds 10,000 and provides a rich source of entertainment from photos of the escapades of dogs rehomed and of those going off with their new owners.

Our mailing list tops 1200 supporters who receive occasional newsletters. (Any supporters who do not think they are on the mailing list should email us at info@threecountiesdogrescue.org to request inclusion). All on the mailing list have positively chosen to be included.

Business procedures and practices

We maintain:

- A disaster recovery plan
- A training programme and record for helpers at the kennels
- A complaints procedure
- A vulnerable persons procedure.

and retain memberships of the Association of Dog and Cats homes and the Federation of Small Businesses.

Partnerships

We continue to enjoy the benefits of our partnership with Burghley Veterinary Centre through discounted fees.

It is reassuring to use a practice which has avoided the current drift to corporate ownership. Along with most other practices, due to problems recruiting vets prepared to work nights, Burghley have signed up to an external “out of hours” provider. However, if a pet is under treatment, they are still kept overnight under proper supervision at Burghley.

The way forward

Boarding requests have grown since last year year and contributed £29,554 before vat.

Our caring Cremations contributed £5,502 before vat. We have recently provided a cremation service to clients of Stamford Vets.

These enterprises are contributing significantly to our income and helping our aim to secure the sustainable future of the Rescue.

We continue to take on volunteers to help at the kennels. We are always on the look out for new volunteers to help at the kennels, with fundraising and managing the shop but adding volunteers with legal and financial skills would be an enormous benefit. Let us know if you think you might be able to help on any of these fronts.

We have managed our way through another extremely demanding year due largely to the support of our committed group of staff and volunteers. They remain our greatest strength and our gratitude and that of all the animals, whose welfare we continue to look after, goes to them.

The year ahead continues to present challenges with energy and food cost increases. Our aim to become fully sustainable remains key.

Gyll Mauchline
Chair - Three Counties Dog Rescue

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Full Name: Maxwell James Mauchline - Secretary

Date: 25 April 2023

Three Counties Dog Rescue
CHARITY COMMISSION REGISTERED NO. 1170606

FINANCIAL STATEMENTS
for the year ended
31 March 2023

"To accept, care for, and find homes for unwanted, lost, and stray dogs."

01778 424953
07708 589792



www.threecountiesdogrescue.org



Three Counties Dog Rescue
Financial Statements
for the year ended 31 March 2023

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Three Counties Dog Rescue
Charity Information
for the year ended 31 March 2023

Board of Trustees

Mrs G>R. Mauchline	Chairman / Head of Three Counties & Trustee
Mr M Mauchline	Secretary / Treasurer & Trustee
Mrs A Andrew	Trustee
Mrs J Kettle	Trustee

Charity Number

1170606

Registered office

High Park Cottage
Kirkby Underwood Road
Aslackby
Sleaford
Lincolnshire
NG34 0HP

Charity location

Three Counties Dog Rescue Kennels
37 Spalding Road
Bourne
Lincolnshire
PE10 0AU

Independent Examiner

Ken Maggs BA, FCA
Hoekman Way
Spalding
Lincs
PE11 3HE

Bankers

The Co-Operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Three Counties Dog Rescue
Report of the trustees
for the year ended 31 March 2023

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2023.

The trustees have adopted the provisions of 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) issued in 2019 in preparing the annual report and financial statements of the charity.

This year's report is dedicated to the memory of Tony Tuohy who was a volunteer for several years and became our kennel manager. Tony died after a short illness and his ashes are scattered at the kennels where he is with the dogs and cats who he cared so much for.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales on 7 December 2016 under its Constitution of a CIO Foundation.

Recruitment and appointment of trustees

Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charities' trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience for the effective administration of the CIO.

Information on the trustees and charity can be found on page 1; 'Charity information'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable objectives of the charity are to accept, care for and find homes for unwanted, lost and stray dogs and cats and to relieve the suffering of such animals in need of care and attention. The activities include the provision and maintenance of rescue homes and facilities for the reception, care and treatment of such animals.

The Trustees have considered the Charities Commission's requirement in respect of Public Benefit when reviewing our aims and objectives and in planning future activities.

The Charity undertakes a range of activities in pursuance of its charitable aims. The Trustees consider that these activities provide benefit as are detailed in both the Achievements and performance section plus the Chair's report on page 2.

ACHIEVEMENTS AND PERFORMANCE

Significant activities

Summary of the year's achievements, we

- Continued to improve the kennels and surrounds,
- Improved the lives of 161 dogs and cats,
- Neutered 84 dogs and cats,
- Successfully promoted our boarding and cremation services.

Three Counties Dog Rescue
Report of the trustees (continued)
for the year ended 31 March 2023

Achievements against objectives

Rehoming

We improved the lives of 161 dogs and cats in the year.

Our team of volunteer supporters, regularly come to the kennels to exercise, socialise and encourage the dogs in our care. Some dogs arrive at the kennels in a traumatised condition and our team spends one to one time with them until they are restored to a happy and relaxed state and ready for re-homing. This requires infinite patience but successful outcomes are very rewarding.

Numbers in the kennels and cattery grew through the year and we ended the period with a record 68 dogs and 16 cats there.

We also had 49 dogs and cats in long term foster care.

The considerable expenditure needed to bring dogs and cats that come to us, back to full health have meant vet costs have risen steeply. Rising costs were also driven by the growing number of elderly dogs in long term foster homes and those in the kennels.

Three Counties continues its policy of not destroying a dog or cat unless its quality of life makes it fairer to do so, or it is a danger to staff and volunteers, but this leads to a growing number of older dogs with us in the kennels and in foster care.

We continue to see a marked increase in dogs bought through the internet and relinquished to us when a mistake has been realised. Together with relationship break ups, moving to rented accommodation where the landlord does not allow pets and problems with mixing young children and dogs, these form the most common reasons for parting with a dog.

Financial review

Veterinary activity

84 animals were neutered in the period and 270 vaccinations carried out.

We have all the animals coming into our care checked by our Vet and often they have ailments that need attention. Veterinary costs have increased again with an average of 62 animals receiving treatment every month. The cost of this care is a major part of our total expenditure.

Annual expenditure

Revenue expenditure (net of VAT recovery) relating to the period April 2022 to March 2023 and including shop costs was £335,528 (2022: £377,215).

The main items of expenditure are:

- | | | |
|---|----------|------------------|
| ● Kennel Costs (Wages, Pet food, Equipment and Repairs) | £128,427 | (2022: £171,830) |
| ● Veterinary fees | £148,775 | (2022: £146,107) |
| ● Advertising fees | £5,433 | (2022: £5,231) |
| ● Charity shop costs | £41,363 | (2022: £36,819) |

The kennels costs for the comparative period included £45,000 of expenditure on our site down Spalding Road, Bourne to bring them to a suitable standard for the dogs and cats.

As in previous years, all expenditure on administration, travel, telephone calls etc. was borne by the trustees and the helpers. For the management team alone hours devoted to dog and cat rescue continue to amount to at least 111,750 per annum. We estimate the absorbed travel costs for all volunteers at £6,000 per annum and an estimated 600 outbound telephone calls are made each month.

Three Counties Dog Rescue
Report of the trustees (continued)
for the year ended 31 March 2023

All our volunteers are unpaid and cover their own travel costs, in some cases quite substantial. We have teams of volunteers who:

- help at the kennels, with rehoming, transport, home checks and vet trips, manage the website, our facebook page, twitter and Instagram accounts;
- hold ad hoc sales to raise funds;
- work in the charity shop.
- foster dogs and cats for us.

It goes without saying that the Rescue could not function without the support of these dedicated people.

Annual income

The charity shop

Sales have been down at the shop but an annual profit of £-8,660 was made (2022 £925) to contribute to our Rescue funds.

Sales/collections and events

Pounds for Hounds has been a major contributor to our funds with their sales. Over £10,000 was raised by them.

eBay sales raised £1,971.

Payments for dog and cat adoptions totalled £16,717 (2022: £15,163).

Donations, including those made through the "Sponsor a Dog" scheme totalled £41,682 (2022: £41,407):

The "Sponsor a Dog" scheme had 33 sponsors including 29 regular donors to the scheme during the year. Together with these regular donors we now have a total of 84 supporters making monthly donations giving us a welcome regular income.

Reserves

The Trustees have considered the requirement for free reserves which are those unrestricted funds not invested in tangible fixed assets, fixed assets investments, or designated for specific purposes or otherwise committed. The Trustees have decided that the group should seek to maintain free reserves equivalent to 3 months' revenue expenditure.

The Trustees have a reasonable expectation that the Charity will continue in operational existence for the foreseeable future; the Trustees are not aware of any material uncertainties about the entity's ability to continue. The Trustees have therefore, used the going concern basis in preparing these financial statements.

Independent examiner

A resolution proposing the re-appointment of Ken Maggs as independent examiner will be put to the members at the Annual General Meeting.

Approved by the Board of Trustees on **13 July 2023** and signed on its behalf by:

Mr. M Mauchline
Director

**Independent Examiner's Report to the Trustees of
Three Counties Dog Rescue
for the year ended 31 March 2023**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 8 to 11.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 company'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 of England and Wales (ICAEW).

I have completed my examination. I confirm that no 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 accounts do not accord with those records, or
3. the accounts 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; or

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.

K.J. Maggs B.A., F.C.A.

Chartered Accountant
Spalding

Date: **13 July 2023**

Three Counties Dog Rescue
Statement of Financial Activity (including income and expenditure account)
for the year ended 31 March 2023

	Notes	Unrestricted funds £	2023 Restricted funds £	Total £	2022 Total £
Income and endowments from:					
Donations and legacies	2	256,995	-	256,995	187,634
Charitable activities	3	7,523	-	7,523	17,824
Other trading activities	4	26,735	-	26,735	24,405
Investment income	5	5	-	5	17
Total income		<u>291,258</u>	<u>-</u>	<u>291,258</u>	<u>229,880</u>
Expenditure on:					
Raising fund	6	(3,889)	-	(3,889)	(5,387)
Charitable activities	7	(272,314)	-	(272,314)	(311,584)
Total expenditure		<u>(276,203)</u>	<u>-</u>	<u>(276,203)</u>	<u>(316,971)</u>
Net income / (expenditure)		15,055	-	15,055	(87,091)
Transfers between funds		-	-	-	-
Net movement in funds		15,055	-	15,055	(87,091)
Fund balances brought forward	12	667,399	-	667,399	754,490
Fund balances carried forward	12	<u>682,454</u>	<u>-</u>	<u>682,454</u>	<u>667,399</u>

All income and expenditure derive from continuing activities.

The notes on pages 8 to 11 form part of these financial statements

Three Counties Dog Rescue

Balance Sheet

at 31 March 2023

		2023		2022	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	9	632,492		632,929	
Investments		<u>1</u>		<u>1</u>	
			632,493		632,930
Current assets					
Debtors	10	45,840		30,485	
Cash at bank and in hand		<u>6,150</u>		<u>5,234</u>	
		51,990		35,719	
Creditors:					
Amounts falling due within one year		<u>2,029</u>		<u>1,250</u>	
Net current assets			49,961		34,469
Total assets less current liabilities			<u>682,454</u>		<u>667,399</u>
Net assets			<u>682,454</u>		<u>667,399</u>
Income funds					
Unrestricted funds	12		682,454		667,399
			<u>682,454</u>		<u>667,399</u>

These financial statements were approved by the Trustees on **13 July 2023** and are signed on their behalf

Mrs G.R. Mauchline
Trustee

The notes on pages 8 to 11 form part of these financial statements

Three Counties Dog Rescue
Notes to the Financial Statements
for the year ended 31 March 2023

1. Accounting policies

Basis of accounting

Three Counties Dog Rescue meets the definition of a public benefit entity under FRS102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants and donations are included in the Statement of Financial Activities when the general income criteria are met in accordance with paragraphs 5.10 to 5.12 of FRS 102 SORP.

Legacies are included within the Statement of Financial Activities when receipt is probable, that is when there has been grant of probate, the executors have established that there are sufficient asset in the estate and that no conditions attached to the legacy are either within the control of the charity or have been met.

Gift aid receivable is include in income when there is a valid declaration from the donor and the Gift Aid recovered is added to the same fund as the gift unless the donor or terms of the appeal specify otherwise.

Expenditure recognition

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Charitable activities include the costs of the activities defined by the charity's aims for the benefit of the persons sited in the charity objects. Costs of charitable activities includes the direct costs of the activities and depreciation on related assets. Where such assets relate to more than one functional cost category, they have been allocated on either an estimate time or floor space basis, as appropriate.

Support costs include the costs which relate to the general running of the charity as opposed to the direct management function inherent in generating funds, service delivery and program or project work.

Fixed assets and Investments

Fixed assets are included at cost, less accumulated depreciation.

Depreciation

Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets over their expected useful lives. The rates generally applicable are:

Machinery	5 year straight line
-----------	----------------------

Investments

Investments in subsidiaries are measured at cost less impairment.

Three Counties Dog Rescue
Notes to the Financial Statements (continued)
for the year ended 31 March 2023

1. Accounting policies (continued)

Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted funds

Unrestricted funds are available for use at the discretion of the trustees in sustenance of the objectives of the charity and which have not been designated for other purposes.

Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Donations received	187,492	-	187,492	168,689
Legacies and funerals	25,197	-	25,197	5,323
Grants	44,306	-	44,306	13,622
	<u>256,995</u>	<u>-</u>	<u>256,995</u>	<u>187,634</u>

3. Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
<i>Dog Welfare</i>				
Events	6,938	-	6,938	15,857
Collections	585	-	585	1,967
	<u>7,523</u>	<u>-</u>	<u>7,523</u>	<u>17,824</u>

4. Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Adoption of dogs and cats	16,717	-	16,717	15,163
Sales of calendars	1,180	-	1,180	140
Rental income	5,400	-	5,400	5,400
Pet Plan Insurance introducer commission	3,438	-	3,438	3,702
	<u>26,735</u>	<u>-</u>	<u>26,735</u>	<u>24,405</u>

Three Counties Dog Rescue
Notes to the Financial Statements (continued)
for the year ended 31 March 2023

5. Investment income

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Bank interest receivable	5	-	5	17
	<u>5</u>	<u>-</u>	<u>5</u>	<u>17</u>

6. Expenditure on other trading activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Adoption of animals	3,889	-	3,889	5,387
	<u>3,889</u>	<u>-</u>	<u>3,889</u>	<u>5,387</u>

7. Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Dog welfare	260,573	-	260,573	304,327
Support costs	11,741	-	11,741	7,257
	<u>272,314</u>	<u>-</u>	<u>272,314</u>	<u>311,584</u>

	Unrestricted £	Restricted £	Total £	Total £
<u>Analysis of dog welfare</u>				
Dog food, equipment and miscellaneous purcha	453	-	453	1,396
Kennel Boarding fees	110,000	-	110,000	110,252
Veterinary Costs	148,775	-	148,775	146,107
Premises costs	101	-	101	45,507
Insurance	1,244	-	1,244	1,065
	<u>260,573</u>	<u>-</u>	<u>260,573</u>	<u>304,327</u>

	Unrestricted £	Restricted £	Total £	Total £
<u>Analysis of support costs</u>				
Management and administration expenses	10,491	-	10,491	5,257
Accountancy and Independent Examiner fees	1,250	-	1,250	2,000
	<u>11,741</u>	<u>-</u>	<u>11,741</u>	<u>7,257</u>

Three Counties Dog Rescue
Notes to the Financial Statements (continued)
for the year ended 31 March 2023

8. Board of Trustees remuneration

No trustee (or any persons connected with them) received any remuneration or expenses either directly or indirectly.

9. Tangible fixed assets

	Land and Buildings	Plant, Machinery & Equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 April 2022	630,152	2,378	4,249	636,779
Additions	-	1,111	-	1,111
At 31 March 2023	<u>630,152</u>	<u>3,489</u>	<u>4,249</u>	<u>637,890</u>
Depreciation				
At 1 April 2022	-	751	3,099	3,850
Charge for the year	-	698	850	1,548
At 31 March 2023	<u>-</u>	<u>1,449</u>	<u>3,949</u>	<u>5,398</u>
Net book value				
At 31 March 2023	<u>630,152</u>	<u>2,040</u>	<u>300</u>	<u>632,492</u>
At 31 March 2022	<u>630,152</u>	<u>1,627</u>	<u>1,150</u>	<u>632,929</u>

10. Debtors

	2023 Total	2022 Total
	£	£
Trade debtors	-	-
VAT	7,816	7,361
Amounts due from Group undertakings	12,642	23,124
Other debtors - Gift Aid Claimed	25,057	-
Prepayments and accrued income	325	-
	<u>45,840</u>	<u>30,485</u>

11. Creditors

	2023 Total	2022 Total
	£	£
Trade creditors	779	-
Accruals and deferred income	1,250	1,250
	<u>2,029</u>	<u>1,250</u>

12. Funds

	At 1 Apr 2022	Incoming resources	Outgoing resources	Transfers	At 31 Mar 2023
	£	£	£	£	£
Unrestricted funds					
General Fund	667,399	291,258	(276,203)	-	682,454
	<u>667,399</u>	<u>291,258</u>	<u>(276,203)</u>	<u>-</u>	<u>682,454</u>

Three Counties Dog Rescue
Notes to the Financial Statements (continued)
for the year ended 31 March 2023

12. Funds continued...

The funds are constituted as follows:

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	632,492	-	632,492
Investments	1	-	1
Debtors	45,840	-	45,840
Cash at bank and in hand	6,150	-	6,150
Creditors: Amounts falling due within one year	(2,029)	-	(2,029)
	682,454	-	682,454

	At 1 Apr 2021	Incoming resources	Outgoing resources	Transfers	At 31 Mar 2022
	£	£	£	£	£
Unrestricted funds					
General	754,490	229,880	(316,971)	-	667,399

The funds are constituted as follows:

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	632,929	-	632,929
Investments	1	-	1
Debtors	30,485	-	30,485
Cash at bank and in hand	5,234	-	5,234
	667,399	-	667,399

13. Financial commitments

The charity has undertaken the following financial commitments under non-cancellable operating lease agreements:

	2023 Total	2022 Total
	£	£
Amounts falling due within:		
One year	9,000	9,000
One to two years	5,250	9,000
Two to five years	-	5,250
	14,250	23,250

This commitment has been take out for the trading subsidiary, 3CDR Trading Limited.

13. Trustees donations

During the year the trustees made donations to the charity totalling £92,190 (2022: £103,901). None received any form of benefit from these donations they made.

Three Counties Dog Rescue
CHARITY COMMISSION REGISTERED NO. 1170606

FINANCIAL STATEMENTS
for the year ended
31 March 2023

"To accept, care for, and find homes for unwanted, lost, and stray dogs."

01778 424953
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Three Counties Dog Rescue
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Three Counties Dog Rescue
Charity Information
for the year ended 31 March 2023

Board of Trustees

Mrs G>R. Mauchline	Chairman / Head of Three Counties & Trustee
Mr M Mauchline	Secretary / Treasurer & Trustee
Mrs A Andrew	Trustee
Mrs J Kettle	Trustee

Charity Number

1170606

Registered office

High Park Cottage
Kirkby Underwood Road
Aslackby
Sleaford
Lincolnshire
NG34 0HP

Charity location

Three Counties Dog Rescue Kennels
37 Spalding Road
Bourne
Lincolnshire
PE10 0AU

Independent Examiner

Ken Maggs BA, FCA
Hoekman Way
Spalding
Lincs
PE11 3HE

Bankers

The Co-Operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Three Counties Dog Rescue
Report of the trustees
for the year ended 31 March 2023

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2023.

The trustees have adopted the provisions of 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) issued in 2019 in preparing the annual report and financial statements of the charity.

This year's report is dedicated to the memory of Tony Tuohy who was a volunteer for several years and became our kennel manager. Tony died after a short illness and his ashes are scattered at the kennels where he is with the dogs and cats who he cared so much for.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales on 7 December 2016 under its Constitution of a CIO Foundation.

Recruitment and appointment of trustees

Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charities' trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience for the effective administration of the CIO.

Information on the trustees and charity can be found on page 1; 'Charity information'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable objectives of the charity are to accept, care for and find homes for unwanted, lost and stray dogs and cats and to relieve the suffering of such animals in need of care and attention. The activities include the provision and maintenance of rescue homes and facilities for the reception, care and treatment of such animals.

The Trustees have considered the Charities Commission's requirement in respect of Public Benefit when reviewing our aims and objectives and in planning future activities.

The Charity undertakes a range of activities in pursuance of its charitable aims. The Trustees consider that these activities provide benefit as are detailed in both the Achievements and performance section plus the Chair's report on page 2.

ACHIEVEMENTS AND PERFORMANCE

Significant activities

Summary of the year's achievements, we

- Continued to improve the kennels and surrounds,
- Improved the lives of 161 dogs and cats,
- Neutered 84 dogs and cats,
- Successfully promoted our boarding and cremation services.

Three Counties Dog Rescue
Report of the trustees (continued)
for the year ended 31 March 2023

Achievements against objectives

Rehoming

We improved the lives of 161 dogs and cats in the year.

Our team of volunteer supporters, regularly come to the kennels to exercise, socialise and encourage the dogs in our care. Some dogs arrive at the kennels in a traumatised condition and our team spends one to one time with them until they are restored to a happy and relaxed state and ready for re-homing. This requires infinite patience but successful outcomes are very rewarding.

Numbers in the kennels and cattery grew through the year and we ended the period with a record 68 dogs and 16 cats there.

We also had 49 dogs and cats in long term foster care.

The considerable expenditure needed to bring dogs and cats that come to us, back to full health have meant vet costs have risen steeply. Rising costs were also driven by the growing number of elderly dogs in long term foster homes and those in the kennels.

Three Counties continues its policy of not destroying a dog or cat unless its quality of life makes it fairer to do so, or it is a danger to staff and volunteers, but this leads to a growing number of older dogs with us in the kennels and in foster care.

We continue to see a marked increase in dogs bought through the internet and relinquished to us when a mistake has been realised. Together with relationship break ups, moving to rented accommodation where the landlord does not allow pets and problems with mixing young children and dogs, these form the most common reasons for parting with a dog.

Financial review

Veterinary activity

84 animals were neutered in the period and 270 vaccinations carried out.

We have all the animals coming into our care checked by our Vet and often they have ailments that need attention. Veterinary costs have increased again with an average of 62 animals receiving treatment every month. The cost of this care is a major part of our total expenditure.

Annual expenditure

Revenue expenditure (net of VAT recovery) relating to the period April 2022 to March 2023 and including shop costs was £335,528 (2022: £377,215).

The main items of expenditure are:

- | | | |
|---|----------|------------------|
| ● Kennel Costs (Wages, Pet food, Equipment and Repairs) | £128,427 | (2022: £171,830) |
| ● Veterinary fees | £148,775 | (2022: £146,107) |
| ● Advertising fees | £5,433 | (2022: £5,231) |
| ● Charity shop costs | £41,363 | (2022: £36,819) |

The kennels costs for the comparative period included £45,000 of expenditure on our site down Spalding Road, Bourne to bring them to a suitable standard for the dogs and cats.

As in previous years, all expenditure on administration, travel, telephone calls etc. was borne by the trustees and the helpers. For the management team alone hours devoted to dog and cat rescue continue to amount to at least 111,750 per annum. We estimate the absorbed travel costs for all volunteers at £6,000 per annum and an estimated 600 outbound telephone calls are made each month.

Three Counties Dog Rescue
Report of the trustees (continued)
for the year ended 31 March 2023

All our volunteers are unpaid and cover their own travel costs, in some cases quite substantial. We have teams of volunteers who:

- help at the kennels, with rehoming, transport, home checks and vet trips, manage the website, our facebook page, twitter and Instagram accounts;
- hold ad hoc sales to raise funds;
- work in the charity shop.
- foster dogs and cats for us.

It goes without saying that the Rescue could not function without the support of these dedicated people.

Annual income

The charity shop

Sales have been down at the shop but an annual profit of £-8,660 was made (2022 £925) to contribute to our Rescue funds.

Sales/collections and events

Pounds for Hounds has been a major contributor to our funds with their sales. Over £10,000 was raised by them.

eBay sales raised £1,971.

Payments for dog and cat adoptions totalled £16,717 (2022: £15,163).

Donations, including those made through the "Sponsor a Dog" scheme totalled £41,682 (2022: £41,407):

The "Sponsor a Dog" scheme had 33 sponsors including 29 regular donors to the scheme during the year. Together with these regular donors we now have a total of 84 supporters making monthly donations giving us a welcome regular income.

Reserves

The Trustees have considered the requirement for free reserves which are those unrestricted funds not invested in tangible fixed assets, fixed assets investments, or designated for specific purposes or otherwise committed. The Trustees have decided that the group should seek to maintain free reserves equivalent to 3 months' revenue expenditure.

The Trustees have a reasonable expectation that the Charity will continue in operational existence for the foreseeable future; the Trustees are not aware of any material uncertainties about the entity's ability to continue. The Trustees have therefore, used the going concern basis in preparing these financial statements.

Independent examiner

A resolution proposing the re-appointment of Ken Maggs as independent examiner will be put to the members at the Annual General Meeting.

Approved by the Board of Trustees on **13 July 2023** and signed on its behalf by:

Mr. M Mauchline
Director

**Independent Examiner's Report to the Trustees of
Three Counties Dog Rescue
for the year ended 31 March 2023**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 8 to 11.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 company'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 of England and Wales (ICAEW).

I have completed my examination. I confirm that no 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 accounts do not accord with those records, or
3. the accounts 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; or

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.

K.J. Maggs B.A., F.C.A.

Chartered Accountant
Spalding

Date: **13 July 2023**

Three Counties Dog Rescue
Statement of Financial Activity (including income and expenditure account)
for the year ended 31 March 2023

	Notes	Unrestricted funds £	2023 Restricted funds £	Total £	2022 Total £
Income and endowments from:					
Donations and legacies	2	256,995	-	256,995	187,634
Charitable activities	3	7,523	-	7,523	17,824
Other trading activities	4	26,735	-	26,735	24,405
Investment income	5	5	-	5	17
Total income		<u>291,258</u>	<u>-</u>	<u>291,258</u>	<u>229,880</u>
Expenditure on:					
Raising fund	6	(3,889)	-	(3,889)	(5,387)
Charitable activities	7	(272,314)	-	(272,314)	(311,584)
Total expenditure		<u>(276,203)</u>	<u>-</u>	<u>(276,203)</u>	<u>(316,971)</u>
Net income / (expenditure)		15,055	-	15,055	(87,091)
Transfers between funds		-	-	-	-
Net movement in funds		15,055	-	15,055	(87,091)
Fund balances brought forward	12	667,399	-	667,399	754,490
Fund balances carried forward	12	<u>682,454</u>	<u>-</u>	<u>682,454</u>	<u>667,399</u>

All income and expenditure derive from continuing activities.

The notes on pages 8 to 11 form part of these financial statements

Three Counties Dog Rescue

Balance Sheet

at 31 March 2023

		2023		2022	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	9	632,492		632,929	
Investments		<u>1</u>		<u>1</u>	
			632,493		632,930
Current assets					
Debtors	10	45,840		30,485	
Cash at bank and in hand		<u>6,150</u>		<u>5,234</u>	
		51,990		35,719	
Creditors:					
Amounts falling due within one year		<u>2,029</u>		<u>1,250</u>	
Net current assets			<u>49,961</u>		<u>34,469</u>
Total assets less current liabilities			<u>682,454</u>		<u>667,399</u>
Net assets			<u>682,454</u>		<u>667,399</u>
Income funds					
Unrestricted funds	12		<u>682,454</u>		<u>667,399</u>
			<u>682,454</u>		<u>667,399</u>

These financial statements were approved by the Trustees on **13 July 2023** and are signed on their behalf

Mrs G.R. Mauchline
Trustee

The notes on pages 8 to 11 form part of these financial statements

Three Counties Dog Rescue
Notes to the Financial Statements
for the year ended 31 March 2023

1. Accounting policies

Basis of accounting

Three Counties Dog Rescue meets the definition of a public benefit entity under FRS102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants and donations are included in the Statement of Financial Activities when the general income criteria are met in accordance with paragraphs 5.10 to 5.12 of FRS 102 SORP.

Legacies are included within the Statement of Financial Activities when receipt is probable, that is when there has been grant of probate, the executors have established that there are sufficient asset in the estate and that no conditions attached to the legacy are either within the control of the charity or have been met.

Gift aid receivable is include in income when there is a valid declaration from the donor and the Gift Aid recovered is added to the same fund as the gift unless the donor or terms of the appeal specify otherwise.

Expenditure recognition

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Charitable activities include the costs of the activities defined by the charity's aims for the benefit of the persons sited in the charity objects. Costs of charitable activities includes the direct costs of the activities and depreciation on related assets. Where such assets relate to more than one functional cost category, they have been allocated on either an estimate time or floor space basis, as appropriate.

Support costs include the costs which relate to the general running of the charity as opposed to the direct management function inherent in generating funds, service delivery and program or project work.

Fixed assets and Investments

Fixed assets are included at cost, less accumulated depreciation.

Depreciation

Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets over their expected useful lives. The rates generally applicable are:

Machinery	5 year straight line
-----------	----------------------

Investments

Investments in subsidiaries are measured at cost less impairment.

Three Counties Dog Rescue
Notes to the Financial Statements (continued)
for the year ended 31 March 2023

1. Accounting policies (continued)

Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted funds

Unrestricted funds are available for use at the discretion of the trustees in sustenance of the objectives of the charity and which have not been designated for other purposes.

Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Donations received	187,492	-	187,492	168,689
Legacies and funerals	25,197	-	25,197	5,323
Grants	44,306	-	44,306	13,622
	<u>256,995</u>	<u>-</u>	<u>256,995</u>	<u>187,634</u>

3. Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
<i>Dog Welfare</i>				
Events	6,938	-	6,938	15,857
Collections	585	-	585	1,967
	<u>7,523</u>	<u>-</u>	<u>7,523</u>	<u>17,824</u>

4. Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Adoption of dogs and cats	16,717	-	16,717	15,163
Sales of calendars	1,180	-	1,180	140
Rental income	5,400	-	5,400	5,400
Pet Plan Insurance introducer commission	3,438	-	3,438	3,702
	<u>26,735</u>	<u>-</u>	<u>26,735</u>	<u>24,405</u>

Three Counties Dog Rescue
Notes to the Financial Statements (continued)
for the year ended 31 March 2023

5. Investment income

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Bank interest receivable	5	-	5	17
	<u>5</u>	<u>-</u>	<u>5</u>	<u>17</u>

6. Expenditure on other trading activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Adoption of animals	3,889	-	3,889	5,387
	<u>3,889</u>	<u>-</u>	<u>3,889</u>	<u>5,387</u>

7. Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Dog welfare	260,573	-	260,573	304,327
Support costs	11,741	-	11,741	7,257
	<u>272,314</u>	<u>-</u>	<u>272,314</u>	<u>311,584</u>

	Unrestricted £	Restricted £	Total £	Total £
<u>Analysis of dog welfare</u>				
Dog food, equipment and miscellaneous purcha	453	-	453	1,396
Kennel Boarding fees	110,000	-	110,000	110,252
Veterinary Costs	148,775	-	148,775	146,107
Premises costs	101	-	101	45,507
Insurance	1,244	-	1,244	1,065
	<u>260,573</u>	<u>-</u>	<u>260,573</u>	<u>304,327</u>

	Unrestricted £	Restricted £	Total £	Total £
<u>Analysis of support costs</u>				
Management and administration expenses	10,491	-	10,491	5,257
Accountancy and Independent Examiner fees	1,250	-	1,250	2,000
	<u>11,741</u>	<u>-</u>	<u>11,741</u>	<u>7,257</u>

Three Counties Dog Rescue
Notes to the Financial Statements (continued)
for the year ended 31 March 2023

8. Board of Trustees remuneration

No trustee (or any persons connected with them) received any remuneration or expenses either directly or indirectly.

9. Tangible fixed assets

	Land and Buildings	Plant, Machinery & Equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 April 2022	630,152	2,378	4,249	636,779
Additions	-	1,111	-	1,111
At 31 March 2023	<u>630,152</u>	<u>3,489</u>	<u>4,249</u>	<u>637,890</u>
Depreciation				
At 1 April 2022	-	751	3,099	3,850
Charge for the year	-	698	850	1,548
At 31 March 2023	<u>-</u>	<u>1,449</u>	<u>3,949</u>	<u>5,398</u>
Net book value				
At 31 March 2023	<u>630,152</u>	<u>2,040</u>	<u>300</u>	<u>632,492</u>
At 31 March 2022	<u>630,152</u>	<u>1,627</u>	<u>1,150</u>	<u>632,929</u>

10. Debtors

	2023 Total	2022 Total
	£	£
Trade debtors	-	-
VAT	7,816	7,361
Amounts due from Group undertakings	12,642	23,124
Other debtors - Gift Aid Claimed	25,057	-
Prepayments and accrued income	325	-
	<u>45,840</u>	<u>30,485</u>

11. Creditors

	2023 Total	2022 Total
	£	£
Trade creditors	779	-
Accruals and deferred income	1,250	1,250
	<u>2,029</u>	<u>1,250</u>

12. Funds

	At 1 Apr 2022	Incoming resources	Outgoing resources	Transfers	At 31 Mar 2023
	£	£	£	£	£
Unrestricted funds					
General Fund	667,399	291,258	(276,203)	-	682,454
	<u>667,399</u>	<u>291,258</u>	<u>(276,203)</u>	<u>-</u>	<u>682,454</u>

Three Counties Dog Rescue
Notes to the Financial Statements (continued)
for the year ended 31 March 2023

12. Funds continued...

The funds are constituted as follows:

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	632,492	-	632,492
Investments	1	-	1
Debtors	45,840	-	45,840
Cash at bank and in hand	6,150	-	6,150
Creditors: Amounts falling due within one year	(2,029)	-	(2,029)
	<u>682,454</u>	<u>-</u>	<u>682,454</u>

	At 1 Apr	Incoming	Outgoing	Transfers	At 31 Mar
	2021	resources	resources	£	2022
	£	£	£	£	£
Unrestricted funds					
General	<u>754,490</u>	<u>229,880</u>	<u>(316,971)</u>	<u>-</u>	<u>667,399</u>

The funds are constituted as follows:

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	632,929	-	632,929
Investments	1	-	1
Debtors	30,485	-	30,485
Cash at bank and in hand	5,234	-	5,234
	<u>667,399</u>	<u>-</u>	<u>667,399</u>

13. Financial commitments

The charity has undertaken the following financial commitments under non-cancellable operating lease agreements:

	2023	2022
	Total	Total
	£	£
Amounts falling due within:		
One year	9,000	9,000
One to two years	5,250	9,000
Two to five years	-	5,250
	<u>14,250</u>	<u>23,250</u>

This commitment has been take out for the trading subsidiary, 3CDR Trading Limited.

13. Trustees donations

During the year the trustees made donations to the charity totalling £92,190 (2022: £103,901). None received any form of benefit from these donations they made.

THREE COUNTIES DOG RESCUE

England & Wales - Charity number 1170606

Accounts

Three Counties Dog Rescue

CHARITY COMMISSION REGISTERED NO. 1170606

FINANCIAL STATEMENTS

for the year ended

31 March 2022

"To accept, care for, and find homes for unwanted, lost, and stray dogs."

01778 424953
07708 589792



www.threecountiesdogrescue.org



Three Counties Dog Rescue
Financial Statements
for the year ended 31 March 2022

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Three Counties Dog Rescue
Charity Information
for the year ended 31 March 2022

Board of Trustees

Mrs G Mauchline - Chair
Mr M Mauchline
Mrs J Kettle
Mrs A Andrew

Charity Number

1170606

Registered office

High Park Cottage
Kirkby Underwood Road
Aslackby
Sleaford
Lincolnshire
NG34 0HP

Charity location

Three Counties Dog Rescue Kennels
37 Spalding Road
Bourne
Lincolnshire
PE10 0AU

Independent Examiner

Ken Maggs BA, FCA
Moore Thompson
Bank House
Broad Street
Spalding
Lincs
PE11 1TB

Bankers

The Co-Operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Three Counties Dog Rescue
Report of the Chairman
for the year ended 31 March 2022

Outlook

Boarding requests have grown through the year and contributed £12,823 before VAT. We are hoping for further growth now more people are going on holiday.

We now carry out caring Cremations which contributed £3,141 before VAT. This is a service that we hope to expand.

We have started selling items through eBay, in addition to our high street shop and these are helping to boost funds

We rely on these and other planned enterprises to increase income and secure the sustainable future of the Rescue charity. We are in a process of change and need to be able to generate these wider sources of funding.

Continued improvements are being carried out to the premises. We have improved the security arrangements and carried out a number of repairs. Part of our plan is to make the site environmentally friendly. We now have bee hives and associated plantings to encourage their activity.

We continue to take on volunteers to help at the kennels. We are always on the look out for new volunteers to help at the kennels, with fundraising and managing the shop but adding volunteers with legal and financial skills would be an enormous benefit.

We have managed our way through another extremely demanding year due largely to the support of our committed group of staff and volunteers. They remain our greatest strength and our gratitude and that of all the animals, whose welfare we continue to look after, goes to them.

The year ahead contains more challenges with expected cost increases in service provision and goods. Our aim to become fully sustainable remains key.

Communications

Our website continues to receive many positive comments and receives around 10,200 visits a month.

Facebook membership now exceeds 8,100 and provides a rich source of entertainment from photos of the escapades of dogs rehomed and of those going off with their new owners.

Our mailing list tops 1,200 supporters who receive occasional newsletters. (Any supporters who do not think they are on the mailing list should email us at info@threecountiesdogrescue.org to request inclusion). All on the mailing list have positively chosen to be included.

Partnerships

We continue to enjoy the benefits of our partnership with Burghley Veterinary Centre through discounted fees and through the use of their facilities for printing leaflets and documents.

It is reassuring to use a practice which has avoided the current drift to corporate ownership. Along with most other practices, due to problems recruiting vets prepared to work nights; Burghley have signed up to an external "out of hours" provider. However, if a pet is under treatment, they are still kept overnight under proper supervision at Burghley.

Business procedures and practices

We maintain:

- A disaster recovery plan,
- A training programme and record for helpers at the kennels,
- A complaints procedure,
- A vulnerable persons procedure;

and retain memberships of the Association of Dog and Cats homes and the Federation of Small Businesses.

Gyll Mauchline

Chairman - Three Counties Dog Rescue
31 December 2022

Three Counties Dog Rescue
Report of the trustees
for the year ended 31 March 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2022.

The trustees have adopted the provisions of 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) issued in 2019 in preparing the annual report and financial statements of the charity.

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In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience for the effective administration of the CIO.

Information on the trustees and charity can be found on page 1; 'Charity information'.

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The Trustees have considered the Charities Commission's requirement in respect of Public Benefit when reviewing our aims and objectives and in planning future activities.

The Charity undertakes a range of activities in pursuance of its charitable aims. The Trustees consider that these activities provide benefit as are detailed in both the Achievements and performance section plus the Chair's report on page 2.

Volunteers

All our volunteers are unpaid and cover their own travel costs, in some cases quite substantial. We have teams of volunteers who help at the kennels, with rehoming, transport, home checks and vet trips; manage the website, our Facebook page, twitter and Instagram accounts; deal with collections in all weathers at sites around our area; work in the charity shop and foster dogs and cats for us.

It goes without saying that the Rescue could not function without the support of these dedicated people.

ACHIEVEMENTS AND PERFORMANCE

Significant activities

Summary of the year's achievements

- Continued to improve the kennels and surrounds,
- Improved the lives of 154 dogs and cats,
- Neutered 84 dogs and cats,
- Developed the boarding and cremation activity to add to our funds,
- Maintained the contribution to funds from the charity shop despite covid restrictions on trade,
- Produced a calendar for 2022 which contributed to funds through sales and competitions.

Three Counties Dog Rescue
Report of the trustees (continued)
for the year ended 31 March 2022

Achievements against objectives

All the animals coming into our care are checked by our Vet and ailments that need attention are dealt with immediately.

All animals are neutered, vaccinated and microchipped helping to reduce future homelessness.

Rehoming are subject to rigorous assessment of suitability of prospective owners.

Financial review

The charity has seen a marked drop in income this year and the donations are still largely coming direct from trustees. The high street shop is enabling more publicity and the move to just outside Bourne has the scope to enable a much larger access to the public. This has largely come from previous legacies which have included property.

It is proving much harder to get volunteers for the full time opening of the high street shop which will either required higher costs to keep it open or mean closing more often than currently. The shop generates an increasing income and offers public the scope to simply make donations to the charity. The shop which is run through our trading subsidiary, 3CDR Limited is vital if we are to become self-sufficient which with decreasing funding available is becoming a necessity.

The costs of kennelling are increasing and the trading subsidiary has been necessary to help reduce this impact on the charity, with a lesser donation towards kennelling costs needed.

Although the financial statements largely refer to dogs we have found a move towards more cats over the last few years but all these animals are needing assistance and we are there for them.

The financial performance is detailed on page 6, the Statement of Financial Activity and the financial position of the charity as at 31 March 2022 is shown on page 7, the Balance Sheet. The notes on the following pages

Reserves

The Trustees have considered the requirement for free reserves which are those unrestricted funds not invested in tangible fixed assets, fixed assets investments, or designated for specific purposes or otherwise committed. The Trustees have decided that the group should seek to maintain free reserves equivalent to 3 months' revenue expenditure.

The Trustees have a reasonable expectation that the Charity will continue in operational existence for the foreseeable future; the Trustees are not aware of any material uncertainties about the entity's ability to continue. The Trustees have therefore, used the going concern basis in preparing these financial statements.

Independent examiner

A resolution proposing the re-appointment of Ken Maggs as independent examiner will be put to the members at the Annual General Meeting.

Approved by the Board of Trustees on **31 December 2022** and signed on its behalf by:

Mr. M Mauchline
Director

**Independent Examiner's Report to the Trustees of
Three Counties Dog Rescue
for the year ended 31 March 2022**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 8 to 12.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 company'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 of England and Wales (ICAEW).

I have completed my examination. I confirm that no 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 accounts do not accord with those records, or
3. the accounts 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; or

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.

K.J. Maggs B.A., F.C.A.
Moore Thompson
Chartered Accountants
Spalding

Date: **10 January 2023**

Three Counties Dog Rescue
Statement of Financial Activity (including income and expenditure account)
for the year ended 31 March 2022

		2022		2021
	Notes	Unrestricted funds £	Restricted funds £	Total £
				Total £
Income and endowments from:				
Donations and legacies	2	187,634	-	187,634
Charitable activities	3	17,824	-	17,824
Other trading activities	4	24,405	-	24,405
Investment income	5	17	-	17
Total income		<u>229,880</u>	<u>-</u>	<u>229,880</u>
Expenditure on:				
Raising fund	6	(5,387)	-	(5,387)
Charitable activities	7	(311,584)	-	(311,584)
Total expenditure		<u>(316,971)</u>	<u>-</u>	<u>(316,971)</u>
Net (expenditure) / income		(87,091)	-	(87,091)
Transfers between funds		-	-	-
Net movement in funds		(87,091)	-	(87,091)
Fund balances brought forward	12	754,490	-	754,490
Fund balances carried forward	12	<u>667,399</u>	<u>-</u>	<u>667,399</u>

All income and expenditure derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements

Three Counties Dog Rescue

Balance Sheet

at 31 March 2022

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	9	632,929		633,252	
Investments		1		1	
			632,930		633,253
Current assets					
Debtors	10	30,485		62,127	
Cash at bank and in hand		5,234		59,110	
		35,719		121,237	
Creditors:					
Amounts falling due within one year		1,250		-	
Net current assets			34,469		121,237
Total assets less current liabilities			667,399		754,490
Net assets			667,399		754,490
Income funds					
Unrestricted funds	12		667,399		754,490
			667,399		754,490

These financial statements were approved by the Trustees on **31 December 2022** and are signed on their behalf

.....
Mr M Mauchline
 Trustee

The notes on pages 8 to 12 form part of these financial statements

Three Counties Dog Rescue
Notes to the Financial Statements
for the year ended 31 March 2022

1. Accounting policies

Basis of accounting

Three Counties Dog Rescue meets the definition of a public benefit entity under FRS102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants and donations are included in the Statement of Financial Activities when the general income criteria are met in accordance with paragraphs 5.10 to 5.12 of FRS 102 SORP.

Legacies are included within the Statement of Financial Activities when receipt is probable, that is when there has been grant of probate, the executors have established that there are sufficient asset in the estate and that no conditions attached to the legacy are either within the control of the charity or have been met.

Gift aid receivable is include in income when there is a valid declaration from the donor and the Gift Aid recovered is added to the same fund as the gift unless the donor or terms of the appeal specify

Expenditure recognition

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Charitable activities include the costs of the activities defined by the charity's aims for the benefit of the persons sited in the charity objects. Costs of charitable activities includes the direct costs of the activities and depreciation on related assets. Where such assets relate to more than one functional cost category, they have been allocated on either an estimate time or floor space basis, as appropriate.

Support costs include the costs which relate to the general running of the charity as opposed to the direct management function inherent in generating funds, service delivery and program or project work.

Fixed assets and Investments

Fixed assets are included at cost, less accumulated depreciation.

Depreciation

Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets over their expected useful lives. The rates generally applicable are:

Machinery	5 year straight line
-----------	----------------------

Investments

Investments in subsidiaries are measured at cost less impairment.

Three Counties Dog Rescue
Notes to the Financial Statements (continued)
for the year ended 31 March 2022

1. Accounting policies (continued)

Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted funds

Unrestricted funds are available for use at the discretion of the trustees in sustenance of the objectives of the charity and which have not been designated for other purposes.

Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. Income from donations and legacies

2022	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Donations received	168,689	-	168,689	229,880
Legacies and funerals	5,323	-	5,323	59,698
Grants	13,622	-	13,622	95,465
	<u>187,634</u>	<u>-</u>	<u>187,634</u>	<u>385,043</u>

3. Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
<i>Dog Welfare</i>				
Events	15,857	-	15,857	13,174
Collections	1,967	-	1,967	933
	<u>17,824</u>	<u>-</u>	<u>17,824</u>	<u>14,107</u>

4. Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Adoption of dogs and cats	15,163	-	15,163	15,954
Sales of calendars	140	-	140	481
Rental income	5,400	-	5,400	-
Pet Plan Insurance introducer commission	3,702	-	3,702	4,151
	<u>24,405</u>	<u>-</u>	<u>24,405</u>	<u>20,586</u>

Three Counties Dog Rescue
Notes to the Financial Statements (continued)
for the year ended 31 March 2022

5. Investment income

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Bank interest receivable	17		17	82
	17	-	17	82

6. Expenditure on other trading activities

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Adoption of animals	5,387	-	5,387	4,341
	5,387	-	5,387	4,341

7. Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Dog welfare	304,327	-	304,327	259,470
Support costs	7,257	-	7,257	3,728
	311,584	-	311,584	263,198

	Unrestricted £	Restricted £	Total £	Total £
<u>Analysis of dog welfare</u>				
Dog food, equipment and miscellaneous purcha:	1,396		1,396	1,248
Kennel Boarding fees	110,252		110,252	124,360
Veterinary Costs	146,107		146,107	127,139
Premises costs	45,507		45,507	4,252
Insurance	1,065		1,065	2,471
	304,327	-	311,584	263,198

	Unrestricted £	Restricted £	Total £	Total £
<u>Analysis of support costs</u>				
Management and administration expenses	5,257	-	5,257	3,728
Accountancy and Independent Examiner fees	2,000	-	2,000	-
	615,911	-	623,168	526,396

Three Counties Dog Rescue
Notes to the Financial Statements (continued)
for the year ended 31 March 2022

8. Board of Trustees remuneration

No trustee (or any persons connected with them) received any remuneration or expenses either directly or indirectly.

9. Tangible fixed assets

	Land and Buildings	Plant and Machinery	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 31 March 2021	630,152	1,375	4,249	635,776
Additions	-	1,003	-	1,003
At 31 March 2022	<u>630,152</u>	<u>2,378</u>	<u>4,249</u>	<u>636,779</u>
Depreciation				
At 31 March 2021	-	275	2,249	2,524
Charge for the year	-	476	850	1,326
At 31 March 2022	<u>-</u>	<u>751</u>	<u>3,099</u>	<u>3,850</u>
Net book value				
At 31 March 2022	<u>630,152</u>	<u>1,627</u>	<u>1,150</u>	<u>632,929</u>
At 30 March 2021	<u>630,152</u>	<u>1,100</u>	<u>2,000</u>	<u>633,252</u>

10. Debtors

	2022 Total	2021 Total
	£	£
VAT	7,361	-
Other debtors	23,124	62,127
	<u>30,485</u>	<u>62,127</u>

11. Creditors

	2022 Total	2021 Total
	£	£
Accruals and deferred income	1,250	-

12. Funds

	At 1 Apr 2021	Incoming resources	Outgoing resources	Transfers	At 31 Mar 2022
	£	£	£	£	£
Unrestricted funds					
General Fund	754,490	229,880	(316,971)	-	667,399
	<u>754,490</u>	<u>229,880</u>	<u>(316,971)</u>	<u>-</u>	<u>667,399</u>

Three Counties Dog Rescue
Notes to the Financial Statements (continued)
for the year ended 31 March 2022

12. Funds continued...

The funds are constituted as follows:

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	632,929	-	632,929
Investments	1	-	1
Debtors	30,485	-	30,485
Cash at bank and in hand	5,234	-	5,234
Creditors: Amounts falling due within one year	(1,250)	-	(1,250)
	<u>667,399</u>	<u>-</u>	<u>667,399</u>

2021	At 1 Aug	Incoming	Outgoing	Transfers	At 31 Jul
	2020	resources	resources	£	2021
	£	£	£	£	£
Unrestricted funds					
General	<u>602,211</u>	<u>419,818</u>	<u>(267,539)</u>	<u>-</u>	<u>754,490</u>

The funds are constituted as follows:

	Unrestricted	2021	Total
	£	Restricted	£
		£	
Tangible fixed assets	633,252	-	633,252
Investments	1	-	1
Debtors	62,127	-	62,127
Cash at bank and in hand	59,110	-	59,110
	<u>754,490</u>	<u>-</u>	<u>754,490</u>

THREE COUNTIES DOG RESCUE

England & Wales - Charity number 1170606

Accounts

Three Counties Dog Rescue

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2021

Three Counties Dog Rescue
Contents Page
For the year ended 31 March 2021

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Three Counties Dog Rescue
Report of the Trustees
For the year ended 31 March 2021

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2021. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

Chair's report

Outlook

Through the period we obtained our boarding licence. Unfortunately this coincided with Covid lockdown with owners unable to go on holiday. We also installed cremation equipment and we have carried out several caring pet cremations.

Further improvements continued to be carried out to the premises through the year.

Together with another planned enterprise these activities need to be promoted to increase income and secure the sustainable future of the Rescue.

We continue to take on volunteers to help at the kennels. We are always on the look out for new volunteers to help at the kennels with fundraising and managing the shop but adding volunteers with legal and financial skills would be an enormous benefit. Let us know if you think you might be able to help on any of these fronts.

Communications

Our website continues to receive many positive comments and receives around 15,000 visits a month.

Facebook membership now exceeds 7700 and provides a rich source of entertainment from photos of the escapades of dogs rehomed and of those going off with their new owners.

Our mailing list tops 1300 supporters who receive occasional newsletters. (Any supporters who do not think they are on the mailing list should email us at info@threecountiesdogrescue.org to request inclusion). All on the mailing list have positively chosen to be included.

Partnerships

We continue to enjoy the benefits of our partnership with Burghley Veterinary Centre through discounted fees and through the use of their facilities for printing leaflets and documents.

It is reassuring to use a practice which has avoided the current drift to corporate ownership.

Business procedures and practices

We maintain:

- A disaster recovery plan
- A training programme and record for helpers at the kennels
- A complaints procedure
- A vulnerable person's procedure.

and retain our membership of the Association of Dog and Cats homes and the Federation of Small Businesses.

We have managed our way through an extremely demanding year due largely to the support of our committed group of staff and volunteers. They remain our greatest strength and our gratitude and that of all the animals, whose welfare we continue to look after, goes to them.

Gyll Mauchline
Chairman - Three Counties Dog Rescue

Three Counties Dog Rescue
Report of the Trustees Continued
For the year ended 31 March 2021

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable objectives of the charity are to accept, care for and find homes for unwanted, lost and stray dogs and cats and to relieve the suffering of such animals in need of care and attention. The activities include the provision and maintenance of rescue homes and facilities for the reception, care and treatment of such animals.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

Volunteers

All our volunteers are unpaid and cover their own travel costs, in some cases quite substantial. We have teams of volunteers who

- help at the kennels, with rehoming, transport, home checks and vet trips;
- manage the website, our facebook page, twitter and instagram accounts;
- deal with collections in all weathers at sites around our area;
- work in the charity shop;
- foster dogs and cats for us.

It goes without saying that the Rescue could not function without the support of these dedicated people.

ACHIEVEMENTS AND PERFORMANCE

Significant activities

Summary of the Year's Achievements

During the year under review the charity

- Continued to improve the kennels and surrounds
- Improved the lives of 167 dogs and cats
- Neutered 103 dogs and cats
- Obtained a licence to board dogs and cats
- Installed cremation equipment

Three Counties Dog Rescue
Report of the Trustees Continued
For the year ended 31 March 2021

Achievements against objectives

Rehoming

We improved the lives of 167 dogs and cats in the year. This compares with 232 the previous year. We were prohibited from dealing with rehoming by the Covid restrictions for a large part of the period but continued to take in unwanted dogs and cats.

Our team of volunteer supporters, regularly come to the kennels to exercise, socialise and encourage the dogs in our care. Some dogs arrive at the kennels in a traumatised condition and our team spends one to one time with them until they are restored to a happy and relaxed state and ready for re-homing. This requires infinite patience but successful outcomes are very rewarding.

Numbers in the kennels and cattery were steady through the year and we ended the period with 60 animals there.

We also had 59 dogs and cats in long term foster care.

The considerable expenditure needed to bring dogs and cats that come to us, back to full health have meant vet costs have risen steeply. Rising costs were also driven by the growing number of elderly dogs in long term foster homes and those in the kennels.

The reduction in the number of dogs and cats rehomed meant that the real cost per dog and cat re-homed rose to over £1200. Three Counties continues its policy of not destroying a dog or cat unless its quality of life makes it fairer to do so, or it is a danger to staff and volunteers, but this leads to a growing number of older dogs with us in the kennels and in foster care.

We continue to see a marked increase in dogs bought through the internet and relinquished to us when a mistake has been realised. Together with relationship break ups and moving to rented accommodation where the landlord does not allow pets, these form the most common reasons for parting with a dog.

Veterinary activity

103 animals were neutered in the period (2020= 92)

85 dogs & 18 cats.

We have all the animals coming into our care checked by our Vet and often they have ailments that need attention. Veterinary costs have increased again with the number of animals passing through our care. The cost of this care is a major part of our total expenditure.

Three Counties Dog Rescue
Report of the Trustees Continued
For the year ended 31 March 2021

FINANCIAL REVIEW

Annual Expenditure

Revenue expenditure (net of VAT recovery) relating to the period April 2020 to March 2021 and including shop costs was £394,137. (2020: £367,827)

This expenditure was split

:Boarding fees	£130,000.00 (2020: £166,107)
Kennel Costs	£69,150 (Wages, Pet food, Equipment & Repairs)
Veterinary fees	£152,299(2020: £178,535)
Advertising fees	£5,014 (2020: £6,727)
Charity shop costs	£30,761 (2020: £34,825)

As in previous years all expenditure on administration, travel, telephone calls etc. was borne by the trustees and the helpers. For the management team alone hours devoted to dog and cat rescue continue to amount to at least 7,000 per annum. We estimate the absorbed travel costs for all volunteers at £6,000 per annum and an estimated 600 outbound telephone calls are made each month.

All our volunteers are unpaid and cover their own travel costs, in some cases quite substantial. We have teams of volunteers who

- help at the kennels, with rehoming, transport, home checks and vet trips, manage the website, our facebook page, twitter and instagram accounts

- hold ad hoc sales to raise funds

- work in the charity shop

- foster dogs and cats for us

It goes without saying that the Rescue could not function without the support of these dedicated people.

Annual Income

The Charity Shop

Our fifth year of trading at our shop was severely affected by the Covid restrictions requiring it to be closed for long periods. As a result the shop profits only contributed £1500 to our rescue funds. (£9159: 2020). Costs were supported by Government grants and furlough payments. Donations of items for sale were plentiful through the year as people cleared their houses during lockdown.

Sales/collections and events raised £25,882 (2020 - £20,234). Sales through the Happy Tails street sales contributed £7500 of this amount. The SK Lottery contributed £3210

Payments for dogs and cats totalled £16,344 (2020: £20,769)

Donations, including those made through the Sponsor a Dog scheme totalled £39,065

(2020: £35,097):

The Sponsor a Dog scheme had 35 sponsors including 29 regular donors to the scheme during the year. Together with these regular donors we now have a total of 78 supporters making monthly donations giving us a welcome regular income.

Petplan Commission

Commission from acting as an introducer for Petplan insurance continues to grow annually and amounted to £4151 before VAT (2020: £3544).

Easyfundraising

We promote the use of easyfundraising.org when people buy goods online. If they go through this site we get a small donation without increasing the cost to the purchaser. The income from this source contributed £365

Other fundraising

The Deeping Ladies Group raised £930, A digital dog show raised £824 and the 3Counties Funds Raisers added £710

The lottery introduced by SKDC for charities contributed £3,210 (2020 £3,447).

Legacies

We were fortunate to benefit from six legacies totalling £75,700

Funeral donations amounted to £2,559

We continue to promote our leaflet, aimed at prompting people to think about what will happen to their pets if they pass away before them. It includes a section inviting supporters to consider leaving Three Counties something in their will after their families have been catered for.

2021 Calendar

The popular calendar competition was well supported with many photos entered for inclusion in the Three Counties calendar. Together with the photo competition and calendar sponsors, calendar sale profits amounted to £332 after meeting printing costs.

Charitable Grants

Thanks to an unsolicited one-off grant for £50,000 we benefitted from grants totalling £74,000.

Three Counties Dog Rescue
Report of the Trustees Continued
For the year ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation and the governing document is the Constitution of a CIO Foundation registered on 7th December 2016.

Recruitment and appointment of trustees

Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Three Counties Dog Rescue
Charity registration number	1170606
Principal address	37 Spalding Road Bourne PE10 0AU

Trustees

The trustees and officers serving during the year and since the year end were as follows:

M J Mauchline
Mrs G R Mauchline
Ms A Andrew
Mrs Julia Kettle

Independent examiners

Vanessa Graham
Topaz Solutions Limited
5 Giffard Court
Millbrook Close
Northampton
NN5 5JF

Bankers

Barclays Bank Plc
Leicester
LE87 2BB
The Co-operative Bank
PO box 250
Skelmersdale
WN8 6WT

Approved by the Board of Trustees and signed on its behalf by

..... 29 January 2021
M J Mauchline (Director)

Three Counties Dog Rescue
Independent Examiners Report to the Trustees
For the year ended 31 March 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a "true and fair" view as my report is limited to those specific matters set out in the independent examiners statement.

Independent examiners 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 by virtue of my membership of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Vanessa Graham
Topaz Solutions Limited
5 Giffard Court
Millbrook Close
Northampton
NN5 5JF

29 January 2021

Three Counties Dog Rescue
Statement of Financial Activities
For the year ended 31 March 2021

	Notes	Unrestricted funds £	2020 £
Income and endowments from:			
Donations and legacies	2	385,043	684,830
Charitable activities	3	18,258	22,392
Other trading activities	4	16,435	22,650
Investments	5	82	785
Total		419,818	730,657
Expenditure on:			
Raising funds	6	(4,341)	(5,539)
Charitable activities	7/8	(263,198)	(324,415)
Total		(267,539)	(329,954)
Net income		152,279	400,703
Reconciliation of funds			
Total funds brought forward		602,211	201,508
Total funds carried forward		754,490	602,211

Three Counties Dog Rescue
Statement of Financial Position
As at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	13	633,252	560,430
Investments		1	1
		633,253	560,431
Current assets			
Debtors	14	62,127	25,161
Cash at bank and in hand		59,110	16,619
		121,237	41,780
Net current assets		121,237	41,780
Total assets less current liabilities		754,490	602,211
Net assets		754,490	602,211
The funds of the charity			
Unrestricted income funds	15	754,490	602,211
Total funds		754,490	602,211

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

M J Mauchline

Trustee

29 January 2021

Three Counties Dog Rescue
Notes to the Financial Statements
For the year ended 31 March 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Three Counties Dog Rescue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. There has been no offsetting of assets and liabilities or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are included in the Statement of Financial Activities when the general income criteria are met in accordance with paragraphs 5.10 to 5.12 of FRS 102 SORP.

Legacies are included within the Statement of Financial Activities when receipt is probable, that is when there has been grant of probate, the executors have established that there are sufficient assets in the estate and that any conditions attached to the legacy are either within the control of the charity or have been met.

Gift Aid receivable is included in income when there is a valid declaration from the donor and Gift Aid recovered is added to the same fund as the gift unless the donor or terms of the appeal specify otherwise.

Donated goods, services and facilities

All volunteers of the charity are unpaid and bear their own travel costs. The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Costs of generating funds

Support costs include costs incurred in the management and administration of the charity and are allocated to activity cost by usage.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and Fittings 25% Straight line

2. Income from donations and legacies

	2021	2020
	£	£
Unrestricted funds		
Donations received	229,880	170,107
Legacies received	59,698	512,723
Grants received	95,465	2,000
	385,043	684,830

Three Counties Dog Rescue
Notes to the Financial Statements Continued
For the year ended 31 March 2021

3. Income from charitable activities

	2021	2020
	£	£
Unrestricted funds		
<i>Dog welfare</i>		
Events	17,325	11,888
Collections	933	10,504
	18,258	22,392
	18,258	22,392

4. Income earned from other activities

	2021	2020
	£	£
Unrestricted funds		
Adoptions of dogs	15,954	22,039
Sales of calendars	481	611
	16,435	22,650
	16,435	22,650

5. Investment income

	2021	2020
	£	£
Unrestricted funds		
Bank interest receivable	82	785
	82	785
	82	785

6. Expenditure on other trading activities

	2021	2020
	£	£
Unrestricted funds		
Adoptions of dogs	4,341	5,539
	4,341	5,539
	4,341	5,539

Three Counties Dog Rescue
Notes to the Financial Statements Continued
For the year ended 31 March 2021

7. Costs of charitable activities by fund type

	2021	2020
	£	£
Unrestricted funds		
Dog welfare	259,470	320,006
Support costs	3,728	4,409
	263,198	324,415
	263,198	324,415

8. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2021	2020
	£	£	£	£
Support costs				
Dog welfare	259,470	3,728	263,198	324,415

9. Analysis of support costs

	2021	2020
	£	£
Dog welfare		
Management & administration expenses 100%	3,728	3,309
Accountancy & Independent Examiner fees 100%	-	1,100
	3,728	4,409
	3,728	4,409

10. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of owned fixed assets	1,124	700
	1,124	700
	1,124	700

Three Counties Dog Rescue
Notes to the Financial Statements Continued
For the year ended 31 March 2021

11. Particulars of employees

	2021	2020
Charitable activities	6	6
	6	6
	6	6

12. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

13. Tangible fixed assets

	Land and Buildings £	Plant and Machinery £	Fixtures and Fittings £	Total £
At 01 April 2020	557,581	-	3,500	561,081
Additions	72,571	1,375	749	74,695
At 31 March 2021	630,153	1,375	4,249	635,777
Depreciation				
At 01 April 2020	-	-	1,400	1,400
Charge for year	-	275	849	1,124
At 31 March 2021	-	275	2,249	2,524
Net book values				
At 31 March 2021	630,153	1,100	2,000	633,253
At 31 March 2020	557,581	-	2,100	559,681

14. Debtors

	2021	2020
	£	£
Amounts due after more than one year:		
Other debtors	62,127	25,161
	62,127	25,161
	62,127	25,161

Three Counties Dog Rescue
Notes to the Financial Statements Continued
For the year ended 31 March 2021

15. Movement in funds

Unrestricted Funds

	Balance at 01/04/2020	Incoming resources	Outgoing resources	Balance at 31/03/2021
	£	£	£	£
<i>General</i>				
General	602,211	419,818	(267,539)	754,490
	<u>602,211</u>	<u>419,818</u>	<u>(267,539)</u>	<u>754,490</u>

Unrestricted Funds - Previous year

	Balance at 01/04/2019	Incoming resources	Outgoing resources	Balance at 31/03/2020
	£	£	£	£
<i>General</i>				
General	201,508	730,657	(329,954)	602,211
	<u>201,508</u>	<u>730,657</u>	<u>(329,954)</u>	<u>602,211</u>

Purpose of unrestricted Funds

General

The relief of suffering of dogs and cats in need of care and attention.

16. Analysis of net assets between funds

	Tangible fixed assets	Investments	Net current assets / (liabilities)	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	633,252	1	121,237	754,490
	<u>633,252</u>	<u>1</u>	<u>121,237</u>	<u>754,490</u>

Three Counties Dog Rescue
Notes to the Financial Statements Continued
For the year ended 31 March 2021

Previous year

	Tangible fixed assets	Investments	Net current assets / (liabilities)	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	560,430	1	41,780	602,211
	560,430	1	41,780	602,211
	560,430	1	41,780	602,211

Three Counties Dog Rescue
Detailed Statement of Financial Activities
For the year ended 31 March 2021

	2021	2020
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	229,880	170,107
Legacies	59,698	512,723
Grants receivable	95,465	2,000
	385,043	684,830
Charitable activities		
Events	17,325	11,888
Collections	933	10,504
	18,258	22,392
Other trading activities		
Income from Adoptions of dogs	15,954	22,039
Income from Sales of calendars	481	611
	16,435	22,650
Investments		
Bank interest receivable	82	785
	82	785
Total incoming resources	419,818	730,657
EXPENDITURE		
Other trading activities		
Cost of Adoptions of dogs	(4,341)	(5,539)
	(4,341)	(5,539)
Charitable activities		
Boarding & vet fees	(259,470)	(318,810)
Cost of grant funded charitable activity	-	(1,196)
	(259,470)	(320,006)
SUPPORT COSTS		
Management & administration expenses		
Management & administration expenses	(3,728)	(3,309)
	(3,728)	(3,309)
Accountancy & Independent Examiner fees		
Accountancy & Independent Examiner fees	-	(1,100)
	-	(1,100)
Total resources expended	(267,539)	(329,954)
Net Income	152,279	400,703