

Three Counties Dog Rescue

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2021

Three Counties Dog Rescue  
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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](mailto:info@threecountiesdogrescue.org) <mailto: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 argely 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**

<b>Name of Charity</b>	Three Counties Dog Rescue
<b>Charity registration number</b>	1170606
<b>Principal address</b>	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 £
<b>Income and endowments from:</b>			
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
<b>Total</b>		<b>419,818</b>	<b>730,657</b>
<b>Expenditure on:</b>			
Raising funds	6	(4,341)	(5,539)
Charitable activities	7/8	(263,198)	(324,415)
<b>Total</b>		<b>(267,539)</b>	<b>(329,954)</b>
<b>Net income</b>		<b>152,279</b>	<b>400,703</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		602,211	201,508
<b>Total funds carried forward</b>		<b>754,490</b>	<b>602,211</b>

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

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

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

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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
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## 2. Income from donations and legacies

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

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

**3. Income from charitable activities**

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

**4. Income earned from other activities**

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

**5. Investment income**

	2021 £	2020 £
<b>Unrestricted funds</b>		
Bank interest receivable	82	785
	<b>82</b>	<b>785</b>
	<b>82</b>	<b>785</b>

**6. Expenditure on other trading activities**

	2021 £	2020 £
<b>Unrestricted funds</b>		
Adoptions of dogs	4,341	5,539
	<b>4,341</b>	<b>5,539</b>
	<b>4,341</b>	<b>5,539</b>

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 £
<b>Unrestricted funds</b>		
Dog welfare	259,470	320,006
Support costs	3,728	4,409
	<u>263,198</u>	<u>324,415</u>

**8. Costs of charitable activities by activity type**

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

**9. Analysis of support costs**

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

**10. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of owned fixed assets	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
	<u>6</u>	<u>6</u>

**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**

Cost or valuation	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	<u>630,153</u>	<u>1,375</u>	<u>4,249</u>	<u>635,777</u>
<b>Depreciation</b>				
At 01 April 2020	-	-	1,400	1,400
Charge for year	-	275	849	1,124
At 31 March 2021	<u>-</u>	<u>275</u>	<u>2,249</u>	<u>2,524</u>
<b>Net book values</b>				
At 31 March 2021	<u>630,153</u>	<u>1,100</u>	<u>2,000</u>	<u>633,253</u>
At 31 March 2020	<u>557,581</u>	<u>-</u>	<u>2,100</u>	<u>559,681</u>

**14. Debtors**

	2021 £	2020 £
<b>Amounts due after more than one year:</b>		
Other debtors	62,127	25,161
	<u>62,127</u>	<u>25,161</u>

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
	<b>602,211</b>	<b>419,818</b>	<b>(267,539)</b>	<b>754,490</b>

**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
	<b>201,508</b>	<b>730,657</b>	<b>(329,954)</b>	<b>602,211</b>

**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 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	633,252	1	121,237	754,490
	<b>633,252</b>	<b>1</b>	<b>121,237</b>	<b>754,490</b>

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

**Previous year**

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



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

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