

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.

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.

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

		Unrestricted funds	2022 Restricted funds	Total	2021 Total
	Notes	£	£	£	£
Income and endowments from:					
Donations and legacies	2	187,634	-	187,634	385,043
Charitable activities	3	17,824	-	17,824	14,107
Other trading activities	4	24,405	-	24,405	20,586
Investment income	5	17	-	17	82
Total income		<u>229,880</u>	<u>-</u>	<u>229,880</u>	<u>419,818</u>
Expenditure on:					
Raising fund	6	(5,387)	-	(5,387)	(4,341)
Charitable activities	7	(311,584)	-	(311,584)	(263,198)
Total expenditure		<u>(316,971)</u>	<u>-</u>	<u>(316,971)</u>	<u>(267,539)</u>
Net (expenditure) / income		(87,091)	-	(87,091)	152,279
Transfers between funds		-	-	-	-
Net movement in funds		(87,091)	-	(87,091)	152,279
Fund balances brought forward	12	754,490	-	754,490	602,211
Fund balances carried forward	12	<u>667,399</u>	<u>-</u>	<u>667,399</u>	<u>754,490</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

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

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 assets 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 included 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
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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
	<u>17</u>	<u>-</u>	<u>17</u>	<u>82</u>

6. Expenditure on other trading activities

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

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
	<u>311,584</u>	<u>-</u>	<u>311,584</u>	<u>263,198</u>

	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
	<u>304,327</u>	<u>-</u>	<u>311,584</u>	<u>263,198</u>

Analysis of support costs

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

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	-
	<u>1,250</u>	<u>-</u>

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 2020	Incoming resources	Outgoing resources	Transfers	At 31 Jul 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 Restricted	Total
	£	£	£
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>