

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."

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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

		Unrestricted funds	2023 Restricted funds	Total	2022 Total
	Notes	£	£	£	£
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

	Note	2023 £	£	2022 £	£
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			682,454		667,399
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 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 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
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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 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 funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
<u>Analysis of dog welfare</u>				
Dog food, equipment and miscellaneous purchases	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>

Analysis of support costs

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
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 2021 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 Mar 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 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
	<u>14,250</u>	<u>23,250</u>

This commitment has been taken 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
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

		Unrestricted funds	2023 Restricted funds	Total	2022 Total
	Notes	£	£	£	£
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

	Note	2023 £	£	2022 £	£
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			682,454		667,399
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 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 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
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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 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>

Analysis of support costs

	Unrestricted £	Restricted £	Total £	Total £
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 2021 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 Mar 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 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
	<u>14,250</u>	<u>23,250</u>

This commitment has been taken 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.