

**CANDY'S HOUND RESCUE INTERNATIONAL  
(Formerly known as Candy Cane Rescue)  
Charitable Incorporated Organisation**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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## CANDY'S HOUND RESCUE INTERNATIONAL

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## CANDY'S HOUND RESCUE INTERNATIONAL

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2023

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<b>Trustees</b>	David Gibson Maura Berrini, Chair Karen Hassan Susan Cotton
<b>Charity registered number</b>	1179928
<b>Principal office</b>	910 The Crescent Colchester Business Park Colchester Essex CO4 9YQ
<b>Independent examiner</b>	MHA Chartered Accountants 910 The Crescent Colchester Business Park Colchester Essex CO4 9YQ
<b>Bankers</b>	Lloyds Bank plc. 25 Gresham Street London EC2V 7HN

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Financial Statements for Year Ended 31 December 2023

## 1. Structure, Governance and Management

### a) Charity Constitution

Candy's Hound Rescue International (CHRI), formerly Candy Cane Rescue, was founded in 2017 by Kerry Lawrence and registered as a Charitable Incorporated Organisation (CIO) on 14 September 2018, registration number 1179928, with a registered address of 910 The Crescent, Colchester Business Park, Colchester, Essex, CO4 9YQ.

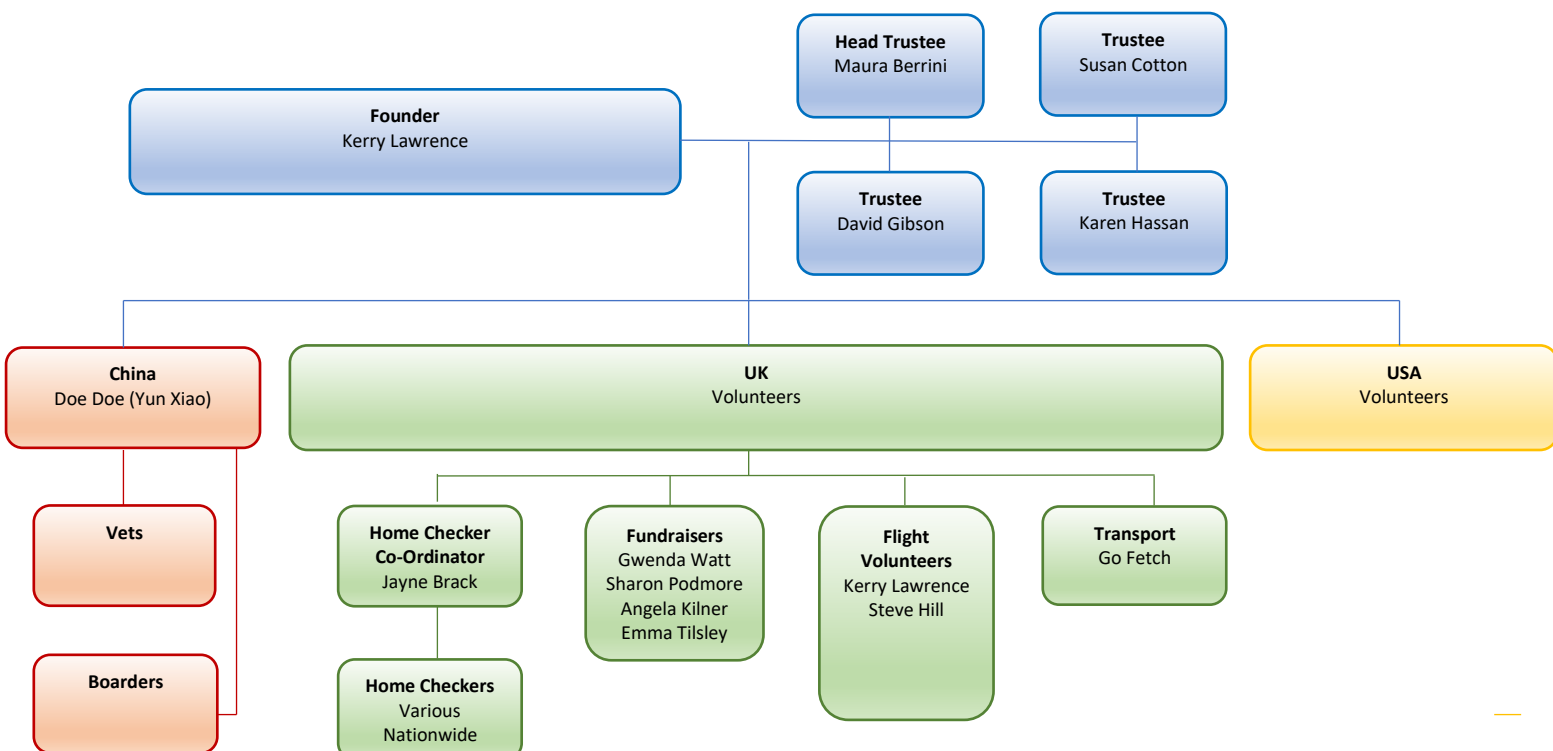
The objectives of the CIO, as per its' constitution, are to promote humane behaviour towards and rescue dogs (primarily Greyhounds) from the meat trade in China by providing appropriate care, protection, treatment and security for dogs which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage, in particular, by providing rescue homes or other facilities for the reception, care and treatment of such dogs.

Expansion of the charity has demanded a few rescues (less than 5% of total) from other regions including the Vietnamese and South Korean meat markets, galgos from Spain and some hounds from Cyprus, Romania and Russia.

Once Candy's Hound Rescue have committed to rescuing a dog they travel to the nearest vet for treatment, health checks and vaccinations. Once healthy enough they then go into boarding with one of our boarding partners in China with the aim of getting them to Beijing as soon as possible. Once vaccinated the quarantine starts which is 3 months for the UK and 30 days for the US.

We work with rescue partners in the US and the UK which take the dogs on arrival and rehome them once assessed and ready.

### b) Organisational Structure



## 1. Structure, Governance and Management (continued)

### b) Organisational Structure (continued)

To help deliver the objectives of the charity we work with the following rescue partner organisations:

#### United Kingdom

##### East Midlands Dog Rescue

Pingle Farm  
Seine Lane  
Enderby  
Leicestershire, LE19 4PD

Contact: Sandy McClusky & Lynne Simpson

##### Ravens Rescue

47 Birds Meadow  
Pensnett  
Brierley Hill, DY5 4TD

Contact: Sarah Price

##### Homes for Hounds

24 Butts Hill Crescent  
Bugbrooke  
Northants, NN7 3QP

##### Green Acres Animal Rescue

Ebbs Acres Farm  
Talbenny  
Haverfordwest  
SA62 3XA

Contact: Mikey Lawlor

#### United States of America

##### Motor City Greyhound Rescue

PO Box 14721  
Detroit  
Michigan, 48214

Contact: Jennifer Valdez & Amy Klettner  
Covers Canada

##### Greyhound Friends of New Jersey

PO Box 4416  
Cherry Hill  
New Jersey, 08034-0669

Contact: Maria Lutz & Linda Lyman

##### National Borzoi Rescue Foundation

PO Box 231  
Dix  
Illinois, 62830

Contact: Ann Marie Wiseman & Barbara Lord

##### Michigan Greyhound Connection

PO Box 725384  
Berkley  
Michigan, 48072-5384

Contact: Susan Bilsky & Ken Mitchell

## 1. Structure, Governance and Management (continued)

### b) Organisational Structure (continued)

#### United States of America (Continued)

##### Texas Italian Greyhound Rescue

Hollywood Feed  
1415 E. Renner Road  
Richardson  
Texas, 75082

Contact: Robin Toula

##### Minnesota Greyhound Rescue

9159 Dalton Court  
Inver Grove Heights  
Minnesota, 55076

Contact: Jen Komatsu & Lloyd Komatsu

##### Fast Friends Greyhound Adoption

14 West Swanzey Road  
Swanzey  
New Hampshire, 03446

Contact: Sharron Thomas & Amy Roy

#### Canada

##### Greyhounds Pets NL (GPNL)

Bowring Park  
305 Waterford Bridge Road  
St John's  
Newfoundland and Labrador  
Newfoundland

Contact: Kim Powell

#### Spain

##### Galgos Del Sol

Sierra Del Molar, No 2  
San Javier  
Murcia, 30730

Contact: Tina Solera

#### China

##### Plush Bears Shelter

Miaoyin Miaoshan Nursing Garden  
Golden Tiger Village  
Erlong Township  
Taonan City  
Baicheng City  
Jilin Province

Contact: Lian Xiaodan

### c) Charity Advisors

Candy's Hound Rescue advisors are as follows:

#### Accountant

MHA  
910 The Crescent  
Colchester Business Park  
Colchester  
Essex  
CO4 9YQ

## 1. Structure, Governance and Management (continued)

### d) Trustees

#### *Appointment of Trustees*

The procedure to appoint Trustees is as follows:

- Identify skills, knowledge and skillsets required and agree number of trustees required
- Create shortlist of proposed trustees (no minimum or maximum number)
- Candidate to discuss the role with the trustees
- Carry out background checks on potential trustee to ensure meets guidelines set out in the Constitution
- Introduce new trustee to Chair, Treasurer and volunteers and provide a copy of the Constitution and the latest Trustee Annual Report and statement of accounts.

#### *Decision Making*

All decisions made by the trustees must be made either in person or electronically by email; the trustees are responsible for all decisions within the charity although have delegated the following roles to volunteers:

- Drafting of policies for operational matters such as dog walking and home checking.
- Administrative matters and social media posts
- Fundraising activities and strategy

All trustees decisions are undertaken on a majority vote basis; if there are an even number of trustees the Chair Trustee will have the deciding vote. All decision making is to be documented in writing.

Where a trustee is unable to fulfil their tasks, refuses to or repeatedly does not respond to the other trustees in a timely manner within a period of three months, without reasonable excuse, then the other trustees may raise the matter with the trustee in question and seek a resolution which may require that his or her office be vacated.

#### *Arrangements for Setting Pay and Remuneration of Key Management*

When setting the remuneration of the key staff the trustees benchmark against data provided in the Harris Hill Annual Salary Report. An annual review of all salaries is undertaken to ensure that the remuneration provided is fair and reflects the responsibility and role involved.





## 2. Objectives and Activities

### a) The Aims of Candy's Hound Rescue International (CHRI)

The aim of the charity was originally to rescue as many dogs as possible from the Chinese meat market, initially in batches of 10, and being the only greyhound rescue in China there is significant supply. The charity, and its network of Partners, has grown exponentially, at a rate faster than anticipated, with rescues expanding beyond China to other Asian countries plus some European countries, although the Chinese operations continue to account for 95% of its operations.

Greyhounds are exported from Britain, Ireland and Australia by breeders and owners to race in China and are kept in the most awful conditions with no animal welfare laws. When they have outlived their usefulness many end up in the meat trade to be beaten, hung, boiled or skinned alive.

When the charity's namesake 'Candy' was killed by another dog in a rescue centre, just the day before she was due to fly to the UK to be rehomed, founder Kerry Lawrence decided she needed to have more control over their recovery and care and established Candy Cane Rescue, now called Candy's Hound Rescue International (CHRI).

In addition to the rescue, the charity is committed to providing the best veterinary care to help improve survival rates and also provide a support network for the dogs both whilst in the charity's care and also once they have been rehomed in places which can provide commitment and nurturing as required. The charity takes pride in ensuring that all dogs will realise a life that they had only been able to dream of before and educating fosters, adopters and the wider public on how to understand and care for the hounds.

These dogs are often traumatised and have suffered unimaginable abuse. They have never been shown love, are not toilet trained, have never walked on a lead, have never gone up stairs and do not understand day to day noises such as televisions and hoovers.

Hounds are also unique from other dogs; they have very little body fat, just one layer, and this makes it difficult for them to regulate their body temperatures. They feel the cold and also overheat when the weather gets warmer. Coats need to be worn when it is cold or wet cooling coats in the summer.

Hounds love their comfort; sadly the rescue hounds have come from situations where they have never had a bed and will quite often have poor coats due to how they have been living.

To mitigate stress for the dogs as much as possible Candy's Hound Rescue aim to improve the speed of re-homing, subject to quarantine rule restrictions; due to the reduced time to quarantine dogs for transfer to the US where possible most dogs will be rehomed in the US rather than the UK.

## 2. Objectives and Activities (continued)

### a) The Process - Journey From Rescue to Forever Home

#### *Rescue*

The charity rescues dogs from meat markets, breeders, trucks, shelters, underground racetracks, ex police working dogs, strays or any other situations that a dog needs help from and although CHRI accommodates all dog breeds sighthounds are always rescued first.

Many of the dogs are sourced through local activists in China that request for help rescuing the dogs and are purchased at the slaughter houses and meat markets, with the price set according to weight; for smaller dogs (e.g. whippets) it's around £50 and a full size greyhound is £100.

#### *Transfer to Safe Holding Shelter / Vets*

As soon as dogs are put under CHRI they are sent to a safe holding shelter or to vets for care, depending where the dog is, and bloods are taken.

#### *Health Check Ups*

The dog travels to a vet as soon as possible where they will undergo a routine health check-up, vaccinations, spay/neuter, dental and any other treatment they need. Some of the hounds have injuries, skin problems, broken bones. Whatever their health problems CHRI will ensure that they are treated for their needs.

#### Routine health check-up includes

- Blood test
- Canine parvovirus Ag test
- Canine distemper Ag test
- Canine coronavirus Ag test
- Stool test (check for internal parasites)
- CDV/CPV/CCV antibodies test
- Physical examination

#### Vaccinations include

- Nobiva kennel cough vaccine x 1
- Vanguard plus 5/CV-L x 2
- Rabies vaccine
- Deworming

#### Spay/castration and dental care includes

- Pre operation examination
- Spay surgery for females
- Castration surgery for males
- Dental prophylaxis

All of this takes a minimum of 21 days boarding at the vets, sometimes longer if they have more serious health problems or injuries.

## 2. Objectives and Activities

### b) The Process - Journey From Rescue to Forever Home (continued)

#### *Transfer to Boarding in China*

Once dogs have completed treatment and been given a clean bill of health, they then go into boarding and continue their quarantine:

Dogs travelling to UK	3 months quarantine
Dogs travelling to US	30 days quarantine

Once discharged from the vets care the dogs are matched with rescues that are best placed to continue their care and where to be repatriated, either UK, Europe or US. Whilst in China the dogs are trained to walk on a lead and are assessed as much as possible with people, children, other animals (such as cats), and around food and toys.

#### *Transfer Abroad*

- Flights booked for dogs ready to travel and also flight volunteers.
- Paperwork completed for dogs travelling.
- Day before travel dogs have vet check up to ensure they are fit and healthy to travel
- Dogs travel to Beijing airport where they meet flight volunteers who have travelled from the UK / US to China to escort the dogs back.
- Dogs being transferred to the UK fly to Paris CDG where met by transport who will continue journey to UK via Calais where they go through pet reception and have their paperwork, microchip and health certificate checked.
- Travel through Eurotunnel to Folkestone where they make their way to Kerry Elliman, then to their foster homes, to be vet checked and assessed until ready to be rehomed in the UK. For the dogs that go from China to the US the US rescues will arrange flight volunteers
- The dogs are assessed for behavioural characteristics and suitability for different families and environments before full adoption.

Sadly, not all the dogs that are rescued make it to their forever homes due to illness or injuries that cannot be treated. This is one of the hardest parts of our rescue. However, we take comfort from knowing they have passed away finally experiencing love and kindness, something most of them have never experienced in their lifetime.

### c) Strategies to Achieve Aims of Charity

At the start of 2023 we had identified a significant number of points to address to improve both the operational efficiency and income generation of the charity:

- Continued data input for CRM system and links to Gift Aid reclaim
- Focus activities on existing dogs welfare and moving dogs out of China
- Create fundraising campaign and events programme
- Further develop merchandise offering
- Develop further database of all dogs in Candy's Hound Rescue and analyse further 'costs per dogs'
- Identify new Patrons for the charity
- Improve communication channels between UK and China vets and boarding accommodation
- Improve auditable process for China invoicing

## 2. Objectives and Activities (continued)

### d) Benchmark Criteria to Measure Success

The main criteria, in pre-pandemic years, used to assess the success of the charity's activities were the number of dogs rescued, brought back to full health and rehomed. Now lockdown restrictions have finally been lifted in China we can now start to measure success against this criteria. Throughout most of 2023 however the focus was on caring for those dogs under the care of the charity.

### e) Volunteers

CHRI, like any charity, prospers from its network of volunteers, both in the UK, China and through its partner rescues in the US and Europe.

Roles of volunteers in CHRI can vary from walking the dogs, carrying out fundraising activities, administration roles, updating social media, fostering, doing homechecks to verify suitability of a potential home for a dog and helping set out policies and guidelines. The time involved for each individual volunteer can differ depending on their role and location.

#### *Flight Volunteer*

The role of the flight volunteer is to escort the rescue dogs safely from the location they are in, to new destination. i.e. Beijing to UK and responsibilities and duties include the following:

- Ensure visa and passport are valid and in date to travel
- Arrange bookings for outward, return flights and accommodation, liaising with UK and Chinese volunteers to ensure dogs are ready to travel and can get on the flight
- Fly out to destination
- Liaise with Chinese volunteers
- Meet dogs and volunteers at airport where travelling from
- Check microchips match passports
- For dogs travelling in hold - Ensure crates are clean and comfortable for travel, water bottles are filled and secure and dogs are not wearing collars.
- For dogs travelling in cabin – ensure dogs are comfortable and secure in carry bags
- On arriving at destination, collect dogs travelling in hold and crates at oversized baggage
- Meet onwards transportation team and get dogs out of airport.
- Ensure all dogs have water available and taken to toilet and allow to stretch legs
- Ensure comfortable and safe for onward travel in van
- Exercise, feed, and water

## 2. Objectives and Activities (continued)

### e) Volunteers (continued)

#### *Dog Walking*

In addition to providing exercise the role of the dog walker is to provide the dogs with an opportunity to socialise safely in an environment that is strange to them (new Country, house) and to allow the volunteers to assess the behaviour of the dogs, both when on their own and with other dogs, with the aim to assess their needs and ensure that their adoption profiles are accurate to enable them to be matched with the right family.

In agreeing to help walk Candy's Hound Rescue dogs whether as a volunteer dog walker or a foster family the following points are essential:

- Dog walkers must listen to the advice of the rescue and how a specific dog must be walked and must adhere to that advice
- Volunteers to be aware that when walking a rescue dog that they are also representing the rescue and must walk the dog in an appropriate manner so as not to bring concern or disrepute to the rescue
- Should there be any incidents where another dog attacks a rescue dog on a walk that the dog is taken straight to a vets and that the rescue is informed immediately.

#### *Home Checker Co-Ordinator*

The home checker co-ordinator must liaise with all home checkers nationwide and ensure a prompt and effective service and thereby reduce the time the dogs are waiting for their forever homes. The role of the home checker co-ordinator includes the following:

To carry out the home check role the following needs to take place:

- Contact potential adopters/ foster families
- Explain the process of a home check, what is required, and explain guidelines that must be adhered to
- Source a home checker to visit a potential foster and adopter home
- Review completed home checker reports and make recommendation including any changes, improvements

Once a home check appointment has been made the home checker is to visit the property, check for any potential concerns, complete the home checker questionnaire and return the completed document to the home checker co-ordinator. No recommendations to the potential adopting or foster family should be made during the property visit.

Subject to a successful home check the home checker will arrange a follow up visit 6-8 weeks after homing to check on the welfare of the dog and report back to the rescue on the findings including any concerns, if any.

This voluntary role is vital to ensure that we give our dogs and their new owners the best chance of success.

### f) Grant Funding

No grant applications were made in 2023 but we will keep abreast of grant opportunities that may arise in the future.

### 3. Achievements, Performance, Risks

#### a) Achievements

The period to 31 December 2023 was extremely challenging for the charity due to lockdown restrictions in China only recently being lifted and having to care for and treat the dogs which have not been able to be rehomed during the pandemic.

This is in addition to difficulties in fundraising due to other external factors such as the cost of living crisis.

#### *Number of Dogs Cared For*

384 dogs were under of the care of the charity in China in January 2023 and due to logistical challenges and restrictions only 20 dogs were able to be repatriated to new homes in the UK and US.

#### *Organisational and Operational Developments*

Progress and achievements were made during the year to improve both the organisational and operational performance of the charity and included, but were not limited to, the following:

- Continued data input for CRM system and links to Gift Aid reclaim
- Continued development of dog database
- Continued care of record number of dogs being treated in China
- Appointment of new Patron for the charity, actor Dan Richardson
- Continued reduction in debt within charity, a consequence of Covid-19
- Improvements with process for China invoicing
- Resolving of 'donate' button issue on social media posts

### 3. Achievements, Performance, Risks (continued)

#### b) Performance

A record number of dogs were cared for by the charity in 2023 with 20 dogs being successfully rehomed.

#### c) Principal Risks

During the accounting period we have identified a number of risks to CHRI which need to be addressed in the next period. The risks identified are as follows:

##### *Operational Costs in China*

Clearly Covid-19 has had a significant on the charity's ability to rescue, care for and repatriate dogs; a consequence of this is that more dogs than ever have remained in care in China forcing up operational costs at a time when fundraising was extremely difficult

##### *Succession Planning*

Succession planning is a risk to the charity, notably the reliance on a small number of individuals within China. Without the ability to travel to China and develop these relationships further the risk will remain and how quickly this can be addressed will largely be determined by the continued pandemic. Direct links also need to be created between the UK operation and the veterinary practices in China to improve auditable channels for all correspondence such as invoicing. This can only be addressed once China opens up the borders with overseas travellers.

##### *Illnesses and Diseases of Dogs*

Many of the dogs rescued are in very poor health and they have never been vaccinated. Although CHRI keeps them at trusted vets until they are well, strong and fully vaccinated for travel, there is always a risk of underlying conditions which have not been picked up until they reach the UK or US, largely due to the fact the veterinary care in China is less equipped than in the West.

##### *Discrediting by Pro-Racing Communities*

Over the years Kerry Lawrence has been discredited for her tireless work in raising awareness of the plight of ex-racing dogs being sent to China from the UK. This campaigning, which is not carried out through CHRI, has led to false accusations of theft and being a liar, and although all incidents are reported to the police, continued social media posts spreading false information could be harmful to the charity and influence decisions of donors and adopters, by association.

#### 4. Financial Review & Reserves Policy

The total income generated during 2023 was as follows:

Unrestricted Funds	£363,008
Restricted Funds	£0
<b>Total Funds</b>	<b>£363,008</b>

Total expenditure for the year was £349,300 creating an operational profit of £16,708 for the year.

CHRI does not hold any investments or real estate assets. There are currently no reserves in place but as a charity our policy for reserves going forward is to ensure that we have two month's worth of cash in the bank to cover immediate operational costs such as salaries, tax liabilities and consultant costs.

The total funds held as at 31 December 2023:

Unrestricted Funds	(£40,794)
Restricted Funds	£0
<b>Total Funds</b>	<b>(£40,794)</b>

Whilst income has dropped 7% compared to 2022 we have managed to reduce the debt within the charity. There still remains a deficit but measures implemented in 2022 and continued during 2023 have reduced this by 27% compared to the previous period and we expect this deficit to decrease year on year.

The Financial Statement for period ending 31 December 2023 can be viewed at the end of this report.

#### 5. Fundraising

All fundraising to date has been carried out by volunteers or members of the charity including birthday fundraisers through Facebook, other Facebook donation posts specific to stories and dog rescues, volunteers carrying out sponsored events and also raising money through raffles, auctions, Grey Unite events and the sale of CHRI merchandise.



## 6. Plans for Future Periods

The charity's prime concern in 2023 was the continued welfare of the dogs currently in boarding in China and to repatriate them as soon as possible once conditions allow, and to wipe out the current financial deficit such as historic vet bills in China. To help achieve continued success in the future we have identified a number of matters to address in 2024:

- Focus activities on repatriating dogs from China to the US and UK
- Continue to reduce debts within charity and operational costs in China
- Create charity reserves
- Create fundraising campaign and events programme
- Further develop merchandise offering
- Improve use of social media, notably LinkedIn and Instagram
- Develop further database of all dogs in Candy Cane rescue and analyse further 'costs per dogs'
- Improve communication channels between UK and China vets and boarding accommodation

## 7. Public Benefit

The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. The public benefit of the charity's activities are outlined under 'Objectives and Activities' above. All activities have been undertaken to further the charity's purpose as per its Constitution.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Maura Berrini  
Chair

Date: 31.10.2024

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## CANDY'S HOUND RESCUE INTERNATIONAL

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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#### Independent examiner's report to the Trustees of Candy's Hound Rescue International ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

#### Responsibilities and basis of report

As the Trustees of the Charity 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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.

Signed:



Dated:

31 October 2024

Cara Miller ACCA

910 The Crescent, Colchester Business Park, Colchester, Essex, CO4 9YQ

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**CANDY'S HOUND RESCUE INTERNATIONAL**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations	3	363,008	-	363,008	390,122
<b>Total income</b>		<b>363,008</b>	<b>-</b>	<b>363,008</b>	<b>390,122</b>
<b>Expenditure on:</b>					
Charitable activities	4	347,622	304	347,926	369,926
<b>Total expenditure</b>		<b>347,622</b>	<b>304</b>	<b>347,926</b>	<b>369,926</b>
<b>Net income/(expenditure)</b>		<b>15,386</b>	<b>(304)</b>	<b>15,082</b>	<b>20,196</b>
Transfers between funds	11	11,723	(11,723)	-	-
<b>Net movement in funds</b>		<b>27,109</b>	<b>(12,027)</b>	<b>15,082</b>	<b>20,196</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		(67,903)	12,027	(55,876)	(76,072)
Net movement in funds		27,109	(12,027)	15,082	20,196
<b>Total funds carried forward</b>		<b>(40,794)</b>	<b>-</b>	<b>(40,794)</b>	<b>(55,876)</b>

The Statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 19 to 28 form part of these financial statements.

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**CANDY'S HOUND RESCUE INTERNATIONAL**

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**BALANCE SHEET  
AS AT 31 DECEMBER 2023**

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	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	8	302	606
		<u>302</u>	<u>606</u>
<b>Current assets</b>			
Debtors	9	2,854	3,434
Cash at bank and in hand		12,387	16,730
		<u>15,241</u>	<u>20,164</u>
Creditors: amounts falling due within one year	10	(56,337)	(76,646)
<b>Net current liabilities</b>		<u>(41,096)</u>	<u>(56,482)</u>
<b>Total net liabilities</b>		<u><u>(40,794)</u></u>	<u><u>(55,876)</u></u>
<b>Charity funds</b>			
Restricted funds	11	-	12,027
Unrestricted funds	11	(40,794)	(67,903)
<b>Total funds</b>		<u><u>(40,794)</u></u>	<u><u>(55,876)</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

  
.....  
**Maura Berrini**  
Chair

Date: 31 October 2024

The notes on pages 19 to 28 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1. General information**

Candy's Hound Rescue International is a Charitable Incorporated Organisation ("CIO") and is registered with the Charity Commission (Charity Registered Number 1179928) and Registrar of Companies (Company Registered Number CE015123) in England and Wales. The address of the registered office is given in the Charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are detailed in the Trustees Report.

**2. Accounting policies****2.1 Basis of preparation of financial statements**

The financial statements have been prepared 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) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Candy's Hound Rescue International 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.

The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest pound.

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.

**2.2 Going concern**

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 Trustees acknowledge there is a deficit on general funds and have been working with their creditors to ensure that the Charity is able to continue its activities while meeting its liabilities in an orderly manner. The Trustees are pleased to report a surplus of income over expenditure in the year and forecast a similar surplus for future years which will eliminate this deficit. As a result of these matters, the Trustees consider the financial statements should be prepared on a going concern basis.

**2.3 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	20% Straight-line
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**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**2. Accounting policies (continued)**

**2.9 Financial instruments**

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 9.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 10.

**2.10 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

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 costs 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.

**2.12 Critical accounting estimates**

In the application of the Charity's accounting policies, which are described above, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed above.

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## CANDY'S HOUND RESCUE INTERNATIONAL

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 3. Income from donations

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Donations	363,008	<b>363,008</b>	390,122

#### 4. Analysis of expenditure by activities

	<b>Activities undertaken directly 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Charitable activities	330,043	17,883	<b>347,926</b>	369,926
<i>Total 2022</i>	<i>340,759</i>	<i>29,167</i>	<i>369,926</i>	

#### Analysis of direct costs

	<b>Charitable activities 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Staff costs	49,275	<b>49,275</b>	47,108
Fundraising costs	2,226	<b>2,226</b>	3,301
Cleaning	67	<b>67</b>	91
Repairs and maintenance	5,000	<b>5,000</b>	264
Vet fees	186,489	<b>186,489</b>	234,408
Dog expenses	77,111	<b>77,111</b>	32,587
Dog transport	8,820	<b>8,820</b>	10,637
Travel	1,055	<b>1,055</b>	12,363
	330,043	<b>330,043</b>	340,759



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

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4. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable activities 2023 £	Total funds 2023 £	Total funds 2022 £
Depreciation	304	304	304
Advertising and marketing	1,327	1,327	-
Bank fees	3,553	3,553	4,444
Insurance	185	185	463
Printing, stationery and postage	580	580	1,399
IT Software and consumables	1,361	1,361	513
Telephone and Internet	1,326	1,326	1,067
Governance costs	11,402	11,402	16,960
Foreign exchange movements	(4,209)	(4,209)	3,079
Sundry	2,054	2,054	938
	<u>17,883</u>	<u>17,883</u>	<u>29,167</u>

Included within Governance costs is independent examiners remuneration of £4,500 (2022: £4,200) as detailed in Note 5, and other accountancy fees of £6,902 (2022: £10,560).

5. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	4,500	4,200
Bookkeeping fees	6,902	9,840
Software training services	-	720
	<u>6,902</u>	<u>10,560</u>

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## CANDY'S HOUND RESCUE INTERNATIONAL

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 6. Staff costs

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>47,324</b>	45,157
Contribution to defined contribution pension schemes	<b>1,951</b>	1,951
	<b>49,275</b>	<b>47,108</b>

The average number of persons employed by the Charity during the year was as follows:

	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>
Employees	<b>2</b>	2

No employee received remuneration amounting to more than £60,000 in either year.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

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7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

8. Tangible fixed assets

	Fixtures and fittings £
<b>Cost or valuation</b>	
At 1 January 2023	1,518
At 31 December 2023	1,518
<b>Depreciation</b>	
At 1 January 2023	912
Charge for the year	304
At 31 December 2023	1,216
<b>Net book value</b>	
At 31 December 2023	302
At 31 December 2022	606

9. Debtors

	2023 £	2022 £
<b>Due within one year</b>		
Taxation and other social security	2,854	3,434
	2,854	3,434

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CANDY'S HOUND RESCUE INTERNATIONAL

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

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10. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other loans	9,400	11,000
Trade creditors	4,800	-
Accruals	42,137	65,646
	<u>56,337</u>	<u>76,646</u>

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

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## 11. Statement of funds

## Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>					
General funds	(67,903)	363,008	(347,622)	11,723	(40,794)
<b>Restricted funds</b>					
Dog shelter	12,027	-	(304)	(11,723)	-
<b>Total of funds</b>	<b>(55,876)</b>	<b>363,008</b>	<b>(347,926)</b>	<b>-</b>	<b>(40,794)</b>

The Dog Shelter restricted fund represents donations received to fund the purchase, refurbishment and running of a dog shelter in China.

During the year, it became apparent that the dog shelter in China was no longer viable, and the Trustees obtained permission from the Charities Commission to utilise the funds raised for similar dog related purposes, on expenditure such as boarding, vets bills etc.

## Statement of funds - prior period

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>				
General funds	(88,403)	390,122	(369,622)	(67,903)
<b>Restricted funds</b>				
Dog shelter	12,331	-	(304)	12,027
<b>Total of funds</b>	<b>(76,072)</b>	<b>390,122</b>	<b>(369,926)</b>	<b>(55,876)</b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**12. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Tangible fixed assets	302	<b>302</b>
Current assets	15,241	<b>15,241</b>
Creditors due within one year	(56,337)	<b>(56,337)</b>
<b>Total</b>	<u>(40,794)</u>	<u><b>(40,794)</b></u>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	-	606	606
Current assets	8,743	11,421	20,164
Creditors due within one year	(76,646)	-	(76,646)
<b>Total</b>	<u>(67,903)</u>	<u>12,027</u>	<u><b>(55,876)</b></u>

**13. Related party transactions**

During the year, one of the Trustees, Maura Berrini, provided a short-term loan of £10,000 to the Charity. The loan is interest-free and repayable within one year. At the 2023 year-end £8,000 (2022: £1,000) has been recognised as an outstanding liability. The loan is unsecured, interest-free and repayable within one year.

Another short-term loan of £3,000 was also made to the Charity in the year by a close family member of a trustee. The balance of the loan at the year-end was £1,400 (2022: £nil). The loan was also unsecured, interest-free and repayable within one year.

During the year, unrestricted donations totalling £nil (2022: £4,111) were made by the Trustees to the Charity.

There were no other related party transactions in either period.