

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2023
for
Dogs On The Streets Ltd

Numbers Limited
32 High Street
Wendover
Buckinghamshire
HP22 6EA

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

For the benefit of the public,

1) To relieve people who are in need by reason of being homeless, vulnerably housed, domestic violence, hospitalised, mental health and rehabilitation or otherwise severely affected by poverty and to relieve the suffering of animals in need of care and attention, by:

A) Assisting in the provision of free veterinary care and free essential services and items such as goods, dog food / diet harnesses, grooming, obedience, training, leads, bedding, and toys for their animals

B) Arranging foster care at our safe kennel sanctuary for their animals when they are not able to care for them or when the animal has a specific medical need

C) Re-homing in the event the owner cannot support the animal (ie in the event of death or the owner having complex needs.

D) Assisting the owner in engaging with relevant services/pathways with a view to accommodation, medical support, rehabilitation, mental health and domestic violence or any other support services that the owner may be in personal need of.

2) To advance the education of the public in general in respect of animal care and welfare for the public benefit, particularly by training those working in the homeless and service sectors.

ACHIEVEMENT AND PERFORMANCE

In the fiscal year 22/23, Dogs on the Streets has encountered numerous challenges and opportunities as we continue our mission to support dogs and their owner's facing homelessness and vulnerability.

Throughout the year, we have remained steadfast in our commitment to providing compassionate assistance to those in need, adapting our services to meet the evolving needs of our community.

One significant development in May involved our heavy involvement in a case concerning the tragic shooting of two dogs. We have played a central role in safeguarding and supporting the client affected by this incident, offering both emotional support and legal assistance. Through our efforts, we have successfully supported the owner in accessing rehabilitation services and transitioning to a life away from the streets. This achievement underscores our commitment to holistic support, addressing both the immediate needs of dogs and their owners as well as addressing underlying challenges such as addiction and homelessness.

In addition to our involvement in this specific case, our broader efforts to support dogs and their owners have continued unabated. Despite facing challenges such as rising veterinary costs and a decline in food donations, we have remained resolute in our commitment to providing comprehensive care to all dogs under our care. From facilitating rehoming services to providing transportation and veterinary care, our team has worked tirelessly to ensure that every dog receives the support and assistance they need to thrive.

Recognizing the importance of efficient transportation in our operations, we are pleased to announce that we have acquired a grant to purchase a ULEZ compliant vehicle/transporter. This acquisition not only streamlines our transportation processes but also helps to save additional costs associated with ULEZ compliance. With this addition, we will have two compliant vehicles at our disposal, enhancing our capacity to reach and assist dogs and their owners in need.

Additionally, we are pleased to announce that we have received a grant for a specific area on our Sanctuary to be brought up to modern-day standards. This area will include an enclosed space for dogs to use in any weather conditions, ensuring their comfort and well-being. While work on this project has not yet commenced due to severe weather conditions and the rising cost of building materials, we are actively monitoring both factors to determine the optimal time to begin construction. We eagerly anticipate the implementation of this project and the positive impact it will have on the dogs in our care.

Furthermore, we have expanded our collaboration with outside emergency services, including the police, on specific cases related to 'cuckooing'. This partnership has allowed us to provide timely assistance and support to individuals and their dogs affected by this concerning phenomenon.

Moreover, we have observed a higher volume of calls from patients admitted to hospitals who require temporary care for their dogs. Our team has worked diligently to ensure that these dogs receive the care and support they need during their owner's hospitalization, underscoring our commitment to serving dogs and their owners in times of crisis.

We are dedicated to ensuring that the dogs in our care have access to adequate exercise areas. We are constantly upgrading and adding additional exercise areas based on the intake of dogs, recognizing that outdoor freedom is a vital part of animal welfare and aligns with our core values. Providing dogs with the opportunity to exercise and enjoy the outdoors is integral to their well-being and is a cornerstone of our mission.

As we reflect on the past year and look towards the future, Dogs on the Streets reaffirms its dedication to serving as a lifeline for dogs and their owners in times of need. We are immensely grateful for the unwavering support of our donors, volunteers, and partners, whose contributions enable us to make a tangible difference in the lives of those we serve. Together, we will continue to provide compassionate assistance and support to dogs and their owners, empowering them to overcome adversity and build brighter futures.

FINANCIAL REVIEW

Financial position

The total incoming resources during the year ended 31 July 2023 amounted to £392,638 (2022: £342,447) of which £266,290 was unrestricted and £126,348 in restricted income.

Expenditure amounted to £374,364 (2022: £342,474) split £372,638 in unrestricted expenditure and £1,726 in restricted. The overall result is a deficit of £106,348 (2022: deficit of £27) in the unrestricted fund leaving retained funds of £46,935 (2022: £153,283) and a surplus on the restricted fund of £124,622 which was the balance on the fund at the year end.

Reserves policy

The charity has a policy to keep reserves as a minimum of three months operating costs to a maximum of six months.

FUTURE PLANS

Looking ahead we look to build upon the work undertaken at the Sanctuary and support more vulnerable clients with their dogs.

To assist this work, we are actively seeking to bring in new Trustees to support the charity.

The Sanctuary continues to require updating and we look to continue this work and seek to modernise the kennels further.

Our aim is to always support to our maximum capability, vulnerable clients with pet dogs and as such we are working hard to ensure that we have sufficient financial support from grants and other fundraising opportunities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10847960 (England and Wales)

Registered Charity number

1182323

Registered office

71-75 Shelton Street
Covent Garden
London
WC2H 9JQ

Trustees

M Clark
E Thomas

Independent Examiner

Mr M Ryan
Numbers Limited
32 High Street
Wendover
Buckinghamshire
HP22 6EA

Approved by order of the board of trustees on 29 May 2024 and signed on its behalf by:

Dogs On The Streets Ltd

Report of the Trustees
for the Year Ended 31 July 2023

M Clark - Trustee

Independent examiner's report to the trustees of Dogs On The Streets Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr M Ryan

Numbers Limited
32 High Street
Wendover
Buckinghamshire
HP22 6EA

29 May 2024

Statement of Financial Activities
for the Year Ended 31 July 2023

		Unrestricted fund £	Restricted funds £	31.7.23 Total funds £	31.7.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	2	263,546	126,348	389,894	338,337
Other income		2,744	-	2,744	4,110
Total		266,290	126,348	392,638	342,447
EXPENDITURE ON					
Raising funds		4,541	-	4,541	4,890
Charitable activities	3				
Travel and Motor Costs		28,512	95	28,607	22,831
Animal Welfare and Veterinary Services		194,385	1,060	195,445	191,941
Office Costs		12,866	86	12,952	18,438
Foster Sanctuary		127,821	60	127,881	100,263
Other		4,513	425	4,938	4,111
Total		372,638	1,726	374,364	342,474
NET INCOME/(EXPENDITURE)		(106,348)	124,622	18,274	(27)
RECONCILIATION OF FUNDS					
Total funds brought forward		153,283	-	153,283	153,310
TOTAL FUNDS CARRIED FORWARD		46,935	124,622	171,557	153,283

	Notes	Unrestricted fund £	Restricted funds £	31.7.23 Total funds £	31.7.22 Total funds £
FIXED ASSETS					
Tangible assets	8	12,293	1,699	13,992	13,153
CURRENT ASSETS					
Debtors	9	15,000	12,731	27,731	15,000
Cash in hand		25,882	110,192	136,074	130,918
		40,882	122,923	163,805	145,918
CREDITORS					
Amounts falling due within one year	10	(6,240)	-	(6,240)	(5,788)
NET CURRENT ASSETS		34,642	122,923	157,565	140,130
TOTAL ASSETS LESS CURRENT LIABILITIES		46,935	124,622	171,557	153,283
NET ASSETS		46,935	124,622	171,557	153,283
FUNDS	11				
Unrestricted funds				46,935	153,283
Restricted funds				124,622	-
TOTAL FUNDS				171,557	153,283

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 May 2024 and were signed on its behalf by:

M Clark - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor Vehicles - over 4 years
IT Equipment - over 3 years
Plant and Machinery - 25% reducing balance
Improvements to Property - over term of lease

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.7.23	31.7.22
	£	£
Donations	286,546	263,337
Grants	103,348	75,000
	<hr/>	<hr/>
	389,894	338,337
	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	31.7.23	31.7.22
	£	£
Oak Foundation	37,500	75,000
Betty Phillips Grant	3,848	-
Pets at Home	62,000	-
	<u>103,348</u>	<u>75,000</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Travel and Motor Costs	28,290	317	28,607
Animal Welfare and Veterinary Services	185,219	10,226	195,445
Office Costs	12,808	144	12,952
Foster Sanctuary	126,465	1,416	127,881
	<u>352,782</u>	<u>12,103</u>	<u>364,885</u>

4. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Travel and Motor Costs	46	271	317
Animal Welfare and Veterinary Services	317	9,909	10,226
Office Costs	21	123	144
Foster Sanctuary	207	1,209	1,416
	<u>591</u>	<u>11,512</u>	<u>12,103</u>

Support costs, included in the above, are as follows:

	Travel and Motor Costs £	Animal Welfare and Veterinary Services £	Office Costs £
Bank charges	46	317	21
Accountancy and legal fees	271	9,909	123
	<u>317</u>	<u>10,226</u>	<u>144</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

4. SUPPORT COSTS - continued

	Foster Sanctuary £	31.7.23 Total activities £	31.7.22 Total activities £
Bank charges	207	591	390
Accountancy and legal fees	1,209	11,512	3,288
	<u>1,416</u>	<u>12,103</u>	<u>3,678</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.7.23 £	31.7.22 £
Depreciation - owned assets	<u>4,938</u>	<u>4,112</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	338,337	-	338,337
Other income	<u>4,110</u>	<u>-</u>	<u>4,110</u>
Total	<u>342,447</u>	<u>-</u>	<u>342,447</u>
EXPENDITURE ON			
Raising funds	4,890	-	4,890
Charitable activities			
Travel and Motor Costs	22,831	-	22,831
Animal Welfare and Veterinary Services	191,941	-	191,941
Office Costs	18,438	-	18,438
Foster Sanctuary	100,263	-	100,263
Other	<u>4,111</u>	<u>-</u>	<u>4,111</u>
Total	<u>342,474</u>	<u>-</u>	<u>342,474</u>
NET INCOME/(EXPENDITURE)	(27)	-	(27)

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	153,310	-	153,310
TOTAL FUNDS CARRIED FORWARD	<u>153,283</u>	<u>-</u>	<u>153,283</u>

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 August 2022	14,985	1,869	28,008	1,941	46,803
Additions	<u>3,499</u>	<u>1,699</u>	<u>-</u>	<u>579</u>	<u>5,777</u>
At 31 July 2023	<u>18,484</u>	<u>3,568</u>	<u>28,008</u>	<u>2,520</u>	<u>52,580</u>
DEPRECIATION					
At 1 August 2022	2,997	935	28,008	1,710	33,650
Charge for year	<u>3,697</u>	<u>892</u>	<u>-</u>	<u>349</u>	<u>4,938</u>
At 31 July 2023	<u>6,694</u>	<u>1,827</u>	<u>28,008</u>	<u>2,059</u>	<u>38,588</u>
NET BOOK VALUE					
At 31 July 2023	<u>11,790</u>	<u>1,741</u>	<u>-</u>	<u>461</u>	<u>13,992</u>
At 31 July 2022	<u>11,988</u>	<u>934</u>	<u>-</u>	<u>231</u>	<u>13,153</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.23 £	31.7.22 £
Other debtors	<u>27,731</u>	<u>15,000</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.23	31.7.22
	£	£
Trade creditors	3,120	3,000
Accruals and deferred income	3,120	2,788
	<u>6,240</u>	<u>5,788</u>

11. MOVEMENT IN FUNDS

	At 1.8.22	Net movement in funds	At 31.7.23
	£	£	£
Unrestricted funds			
General fund	153,283	(106,348)	46,935
Restricted funds			
Restricted Fund	-	21,199	21,199
Grooming Room Fund	-	3,423	3,423
Sanctuary Improvements Fund	-	62,000	62,000
Marshall and Millions Fund	-	38,000	38,000
	<u>-</u>	<u>124,622</u>	<u>124,622</u>
TOTAL FUNDS	<u>153,283</u>	<u>18,274</u>	<u>171,557</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	266,290	(372,638)	(106,348)
Restricted funds			
Restricted Fund	22,500	(1,301)	21,199
Grooming Room Fund	3,848	(425)	3,423
Sanctuary Improvements Fund	62,000	-	62,000
Marshall and Millions Fund	38,000	-	38,000
	<u>126,348</u>	<u>(1,726)</u>	<u>124,622</u>
TOTAL FUNDS	<u>392,638</u>	<u>(374,364)</u>	<u>18,274</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

11. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	153,310	(27)	153,283
TOTAL FUNDS	<u>153,310</u>	<u>(27)</u>	<u>153,283</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	342,447	(342,474)	(27)
TOTAL FUNDS	<u>342,447</u>	<u>(342,474)</u>	<u>(27)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.21 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	153,310	(106,375)	46,935
Restricted funds			
Restricted Fund	-	21,199	21,199
Grooming Room Fund	-	3,423	3,423
Sanctuary Improvements Fund	-	62,000	62,000
Marshall and Millions Fund	-	38,000	38,000
	<u>-</u>	<u>124,622</u>	<u>124,622</u>
TOTAL FUNDS	<u>153,310</u>	<u>18,247</u>	<u>171,557</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	608,737	(715,112)	(106,375)
Restricted funds			
Restricted Fund	22,500	(1,301)	21,199
Grooming Room Fund	3,848	(425)	3,423
Sanctuary Improvements Fund	62,000	-	62,000
Marshall and Millions Fund	38,000	-	38,000
	<hr/>	<hr/>	<hr/>
	126,348	(1,726)	124,622
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>735,085</u>	<u>(716,838)</u>	<u>18,247</u>

12. OTHER FINANCIAL COMMITMENTS

	2023 £	2022 £
Total future minimum payments under non-cancellable operating leases	<u>271,000</u>	<u>290,250</u>

13. RELATED PARTY DISCLOSURES

During the year the charity paid M Clark, a Trustee of the charity, £1,330 for Kennel Support work, which is unrelated to her time spent as a Trustee. In addition, £737 was paid to M Clark as reimbursement for expenses incurred in providing charitable support activities.

Detailed Statement of Financial Activities
for the Year Ended 31 July 2023

31.7.23 31.7.22
£ £

INCOME AND ENDOWMENTS

Donations and legacies

Donations	286,546	263,337
Grants	103,348	75,000
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	389,894	338,337

Other income

Discounts received	2,744	4,110
	<hr/>	<hr/>

Total incoming resources	392,638	342,447
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EXPENDITURE

Raising donations and legacies

Marketing and Leaflets	-	137
Paypal Fees	4,491	4,703
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	4,491	4,840

Other trading activities

Purchases	50	50
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Charitable activities

Light and heat	9,538	11,377
Travel Costs	11,243	9,670
Motor Expenses	17,419	12,904
Office Costs	428	546
Telephone	3,463	2,536
IT	193	653
Insurance	7,834	8,207
Rent	111,612	87,040
Sundry	5,032	1,971
Animal Welfare and Veterinary	181,533	183,903
Pet Supplies	3,686	5,876
Equipment	-	3,115
Maintenance	801	1,997
	<hr/>	<hr/>
	352,782	329,795

Other

Improvements to property	3,697	2,997
Plant and machinery	467	467
Motor vehicles	425	-
Computer equipment	349	647
	<hr/>	<hr/>
	4,938	4,111

Support costs

Detailed Statement of Financial Activities
for the Year Ended 31 July 2023

	31.7.23 £	31.7.22 £
Support costs		
Finance		
Bank charges	591	390
Governance costs		
Accountancy and legal fees	11,512	3,288
Total resources expended	374,364	342,474
Net income/(expenditure)	18,274	(27)

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for the Year Ended 31 July 2023

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