

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH NOVEMBER 2021**

THE DOG TEAM UK

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1183302

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

THE DOG TEAM UK
(Charitable Incorporated Organisation)

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THE DOG TEAM UK

(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1183302
DATE OF REGISTRATION	8th May 2019
START OF FINANCIAL YEAR	1st December 2020
END OF FINANCIAL YEAR	30th November 2021
TRUSTEES AT 30TH NOVEMBER 2021	Caroline Louise Frost Louise Trevatt M.A
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 8th May 2019 and as Amended 23rd May 2019.

OBJECTS

For the public benefit to promote humane behaviour towards animals, in particular those which have survived the dog and cat meat trade by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

CORRESPONDENCE ADDRESS	3 The Fields Middleton-by-Wirksworth Matlock Derbyshire DE4 4NH
PRIMARY BANKERS	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 4JQ
INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS

THE DOG TEAM UK
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TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH NOVEMBER 2021

Trust Activities and Fundraising

In our third year as a registered Charity, we continued to rehome dog meat trade survivors from South Korea.

Throughout the year Covid 19 presented many challenges to us. The borders were unstable and uncertain and therefore unpredictable.

The challenges were heart stoppingly stressful, however we overcame every challenge.

South Korea continued to uphold the 14 day quarantine and therefore prevented the team from gaining entry to work in the shelters.

We therefore continued to work effectively with couriers who travelled through to France and brought the dogs from the airports of Paris (Charles de Gaulle) and Amsterdam (Schipol) through the Eurotunnel at Calais and into the UK.

We continued our flights through the whole of 2021.

Fund raising continued to be very challenging for us. However we continued to work in a cost effective way and met every need for the dogs.

We bought equipment for the disabled dogs, we paid for vets bills for incoming dogs who needed immediate medical care.

We continued to fully support the families of the new dogs and the support groups continue to be very active. Where we cannot support in person, we provide support by phone and video calls.

All trustees continue to be involved in the adoption process, rehoming and fostering of our dogs.

Trust Strategy

Our belief in the ability of dogs to overcome trauma has been reinforced during 2021. More Jindos then ever before arrived on our shores.

These incredible dogs have proven their ability to adapt and grow.

We have developed a specialism In trauma and in the Jindo breed. Our collective understanding of their needs has both deepened and broadened.

We are more effective and therefore the dogs spend less time in trauma and recover more quickly.

We have secured financial support for a small rehab facility from an individual sponsor and are currently in talks with a leading animal charity.

Outlook for the Trust

The attached accounts for the year ending November 2021.

We continue to work cost effectively and in the coming year, we are focusing on fund raising, encouraging more people to engage with online fund raising source such as SmileAmazon and Easyfundraising.

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TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 30TH NOVEMBER 2021

Trustees' Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on19th July 2022.....

Signed on their behalf by Trustee.....

Printed Name: Louise Trevatt

THE DOG TEAM UK

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH NOVEMBER 2021

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/20 £	TOTAL 2020/19 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	80,159	-	80,159	6,571
TOTAL INCOMING RESOURCES		80,159	-	80,159	6,571
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	62,453	-	62,453	6,050
Governance Costs	4b	575	-	575	500
TOTAL RESOURCES EXPENDED		63,028	-	63,028	6,550
NET INCOMING (OUTGOING) RESOURCES		17,131	-	17,131	21
Funds Brought Forward		2,834	-	2,834	2,813
TOTAL FUNDS CARRIED FORWARD		19,965	-	19,965	2,834

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 12 form part of these financial statements.

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BALANCE SHEET
AS AT 30TH NOVEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 30-Nov-21 £	Total 30-Nov-20 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	20,540	-	20,540	3,809
Total Current Assets		20,540	-	20,540	3,809
Creditors: Amounts falling due within one year	9	575	-	575	975
NET CURRENT ASSETS		19,965	-	19,965	2,834
TOTAL ASSETS less current liabilities		19,965	-	19,965	2,834
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		19,965	-	19,965	2,834
Funds of the Charity					
General Funds		19,965	-	19,965	2,834
Restricted Funds	5	-	-	-	-
Total Funds		19,965	-	19,965	2,834

Approved by the Trustees on 19th July 2022

Signed on their behalf by Trustee 

Printed Name: Louise Trevatt

THE DOG TEAM UK
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH NOVEMBER 2021**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

THE DOG TEAM UK
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH NOVEMBER 2021

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Pensions

Pension contributions are charged to the Statement of Financial Activities as they become payable.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance Basis
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2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this initial period of Charitable activity.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

30th November 2021 : None

30th November 2020 : None

THE DOG TEAM UK
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH NOVEMBER 2021

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/20 £	TOTAL 2020/19 £
a) Donations, Grants & Legacies					
Gifts & Donations		80,159	-	80,159	6,571
		80,159	-	80,159	6,571

4. RESOURCES EXPENDED

		Unrestricted Funds £	Restricted Funds £	TOTAL 2021/20 £	TOTAL 2020/19 £
a) Cost of Charitable Activities					
Adoption Refund Costs		600	-	600	-
Advertising & Publicity		236	-	236	378
Bank Charges		93	-	93	248
Carers Fees		1,947	-	1,947	76
Dog Registration Costs		-	-	-	17
Dog Rescue Costs		30,210	-	30,210	-
Dog Transport Costs		17,085	-	17,085	4,752
Equipment Costs		2,206	-	2,206	38
Food Costs		332	-	332	-
Lost Dog Costs		2,023	-	2,023	-
Sponsorship Costs		250	-	250	-
Sundry Expenses		1,704	-	1,704	332
Training Costs		2,590	-	2,590	-
Travel & Subsistence		134	-	134	208
Veterinary Costs		3,042	-	3,042	-
		62,453	-	62,453	6,050

b) Governance Costs

Independent Examiners Fees	9	575	-	575	500
		575	-	575	500

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH NOVEMBER 2021

5. RESTRICTED FUNDS

The Charity held no restricted funds during this or the previous financial period.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 30-Nov-21 £	Total 30-Nov-20 £
Cash at Bank & in Hand	20,540	-	20,540	3,809
	20,540	-	20,540	3,809

8. DEBTORS AND PREPAYMENTS

The CIO held no debtors during this or the previous financial period.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 30-Nov-21 £	Total 30-Nov-20 £
Independent Examiners Fees	575	-	575	975
	575	-	575	975

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH NOVEMBER 2021

11. STAFF COSTS AND NUMBERS

The Charity employed no members of staff during this or the previous financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

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INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of The Dog Team UK on the accounts for the year ended 30th November 2021 set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. Collaku MAAT
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS


Date: 25th July 2022