

**ANNUAL REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH NOVEMBER 2023**

**THE DOG TEAM UK**

(Charitable Incorporated Organisation)

**CHARITY REGISTRATION No: 1183302**

Castle View Accounting Ltd  
Ground Floor Offices  
53 High Street  
Arundel  
West Sussex  
BN18 9AJ

**THE DOG TEAM UK**  
(Charitable Incorporated Organisation)

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**THE DOG TEAM UK**  
(Charitable Incorporated Organisation)

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1183302
<b>DATE OF REGISTRATION</b>	8th May 2019
<b>START OF FINANCIAL YEAR</b>	1st December 2022
<b>END OF FINANCIAL YEAR</b>	30th November 2023
<b>TRUSTEES AT 30TH NOVEMBER 2023</b>	Caroline Louise Frost Louise Trevatt M.A
<b>LEGAL STATUS</b>	Charitable Incorporated Organisation
<b>GOVERNING INSTRUMENT</b>	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.

<b>CORRESPONDENCE ADDRESS</b>	3 The Fields Middleton-by-Wirksworth Matlock Derbyshire DE4 4NH
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<b>PRIMARY BANKERS</b>	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 4JQ
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<b>INDEPENDENT EXAMINERS</b>	Castle View Accounting Ltd Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ
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**THE DOG TEAM UK**  
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 30TH NOVEMBER 2023**

**Trust Activities and Fundraising**

We are now in our fifth year as a registered Charity, continuing to rehome dog meat trade survivors from South Korea.

We have developed a Patreon account to support the families further. It has begun with information and recordings on managing behaviours, building confidence enabling the forming of good relationships, counter conditioning.

Louise visited the shelter in June 2023. This was a good visit, establishing relationships in person again since before Covid.

Fund raising continues to be a challenge.

Our 3 support groups continue to be used and active. People post good news stories, updates and questions and the community reaches out to each other.

Our work continues with the families. We have established a more active relationship with a very supportive vet who enables the dogs who are too traumatised to travel to a vet, to gain support and access medication. She has visited dogs from all over the UK. She works mainly in a voluntary capacity.

All of our income continues to go directly to the payment of dog transportation, equipment and vets bills.

The trustees continue to donate all of their time, mileage and resources free. This amounts to approximately £8,000 value.

**Trust Strategy**

We continue to attract adopters who are interested in trauma and PTSD. Louise has been talking with a behaviourist who promotes our work to explore the creation of a behaviour learning programme to support existing families and to attract more foster families.

Donations continue to be crucial. Being a group of volunteers and being very hands on with the dogs and their families, the resources are limited to promote further donations.

**Outlook for the Trust**

- We have engaged with a 'Lottery' funding organisation to raise funds.
- Amazonsmile has ended and no longer provides fund to charities.
- We will continue to promote 'Easyfundraising'.
- We will also set up special fund raising campaigns for dogs in need.

**THE DOG TEAM UK**  
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT (Continued)**  
**FOR THE YEAR ENDED 30TH NOVEMBER 2023**

**Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable Law and the Generally Accepted Accounting Principles (GAAP) including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 or deficit of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Governing Document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on ..... 12th July 2024 .....

Signed on their behalf by Trustee .....  .....

Printed Name:

LOUISE TREVATT

**THE DOG TEAM UK**  
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30TH NOVEMBER 2023**

	<b>Notes</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL 2023/22 £</b>	<b>TOTAL 2022/21 £</b>
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds</b>					
Donations, Grants & Legacies	<b>3a</b>	55,720	-	55,720	78,043
Investment Income	<b>3b</b>	26	-	26	-
Other Incoming Resources	<b>3c</b>	1,176	-	1,176	-
<b>TOTAL INCOMING RESOURCES</b>		<b>56,923</b>	<b>-</b>	<b>56,923</b>	<b>78,043</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of Generating Funds</b>					
Cost of Charitable Activities	<b>4a</b>	53,174	-	53,174	85,145
Governance Costs	<b>4b</b>	780	-	780	675
<b>TOTAL RESOURCES EXPENDED</b>		<b>53,954</b>	<b>-</b>	<b>53,954</b>	<b>85,820</b>
<b>NET INCOMING (OUTGOING) RESOURCES</b>		<b>2,968</b>	<b>-</b>	<b>2,968</b>	<b>(7,777)</b>
Funds Brought Forward		12,188	-	12,188	19,965
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>15,156</b>	<b>-</b>	<b>15,156</b>	<b>12,188</b>

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 13 form part of these financial statements.

**THE DOG TEAM UK**  
(Charitable Incorporated Organisation)

**BALANCE SHEET**  
**AS AT 30TH NOVEMBER 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total 30-Nov-23 £	Total 30-Nov-22 £
<b>Fixed Assets</b>					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
<b>Total Fixed Assets</b>		-	-	-	-
<b>Current Assets</b>					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	15,936	-	15,936	12,863
<b>Total Current Assets</b>		<b>15,936</b>	<b>-</b>	<b>15,936</b>	<b>12,863</b>
<b>Creditors: Amounts falling due within one year</b>	9	780	-	780	675
<b>NET CURRENT ASSETS</b>		<b>15,156</b>	<b>-</b>	<b>15,156</b>	<b>12,188</b>
<b>TOTAL ASSETS less current liabilities</b>		<b>15,156</b>	<b>-</b>	<b>15,156</b>	<b>12,188</b>
<b>Creditors: Amounts falling due in more than one year</b>	10	-	-	-	-
<b>NET ASSETS</b>		<b>15,156</b>	<b>-</b>	<b>15,156</b>	<b>12,188</b>
<b>Funds of the Charity</b>					
General Funds		15,156	-	15,156	12,188
Restricted Funds	5	-	-	-	-
<b>Total Funds</b>		<b>15,156</b>	<b>-</b>	<b>15,156</b>	<b>12,188</b>

Approved by the Trustees on 12th July 2024

Signed on their behalf by Trustee 

Printed Name:

LOUISE TREVATT

**THE DOG TEAM UK**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH NOVEMBER 2023**

**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 note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.



**THE DOG TEAM UK**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 30TH NOVEMBER 2023**

**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.

**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 or the previous financial year.

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

30th November 2023 : None

30th November 2022 : None

**THE DOG TEAM UK**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 30TH NOVEMBER 2023**

**3. INCOMING RESOURCES**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2023/22 £</b>	<b>TOTAL 2022/21 £</b>
<b>a) Donations, Grants &amp; Legacies</b>				
Gifts & Donations	55,720	-	55,720	78,043
	<b>55,720</b>	<b>-</b>	<b>55,720</b>	<b>78,043</b>
<b>b) Investment Income</b>				
Bank Interest	26	-	26	-
	<b>26</b>	<b>-</b>	<b>26</b>	<b>-</b>
<b>c) Other Incoming Resources</b>				
Refunds	754	-	754	-
Sundry Income	422	-	422	-
	<b>1,176</b>	<b>-</b>	<b>1,176</b>	<b>-</b>

**THE DOG TEAM UK**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 30TH NOVEMBER 2023**

**4. RESOURCES EXPENDED**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL 2023/22 £</b>	<b>TOTAL 2022/21 £</b>
<b>a) Cost of Charitable Activities</b>					
Adoption Refund Costs		350	-	350	450
Advertising & Publicity		-	-	-	179
Bank Charges		67	-	67	115
Canine Therapy Costs		3,075	-	3,075	-
Carers Fees		-	-	-	816
Dog Rescue Costs		15,319	-	15,319	48,350
Dog Transport Costs		12,500	-	12,500	21,500
Equipment Costs		6,498	-	6,498	4,808
Gifts & Donations		1,150	-	1,150	-
Sundry Expenses		33	-	33	236
Travel & Subsistence		4,194	-	4,194	-
Veterinary Costs		9,988	-	9,988	8,690
		<b>53,174</b>	<b>-</b>	<b>53,174</b>	<b>85,145</b>
<b>b) Governance Costs</b>					
Independent Examiners Fees	<b>9</b>	780	-	780	675
		<b>780</b>	<b>-</b>	<b>780</b>	<b>675</b>

**THE DOG TEAM UK**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 30TH NOVEMBER 2023**

**5. RESTRICTED FUNDS**

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

**6. INVESTMENTS**

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

**7. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Restricted Fund £	Total 30-Nov-23 £	Total 30-Nov-22 £
Cash at Bank & in Hand	15,936	-	15,936	12,863
	<b>15,936</b>	<b>-</b>	<b>15,936</b>	<b>12,863</b>

**8. DEBTORS AND PREPAYMENTS**

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

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	Total 30-Nov-23 £	Total 30-Nov-22 £
Independent Examiners Fees	780	-	780	675
	<b>780</b>	<b>-</b>	<b>780</b>	<b>675</b>

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

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

**12. NET ASSETS BETWEEN FUNDS**

	Unrestricted Fund £	Restricted Fund £	Total 30-Nov-23 £	Total 30-Nov-22 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	15,156	-	15,156	12,188
Long Term Liabilities	-	-	-	-
	<b>15,156</b>	<b>-</b>	<b>15,156</b>	<b>12,188</b>

**THE DOG TEAM UK**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 30TH NOVEMBER 2023**

**11. STAFF COSTS AND NUMBERS**

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

**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 (2022/21: None).

**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.

**THE DOG TEAM UK**  
(Charitable Incorporated Organisation)

**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 2023 set out on pages 6 to 13.

**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  
Ground Floor Offices  
53 High Street  
Arundel  
West Sussex  
BN18 9AJ



Date: 1st August 2024