

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH NOVEMBER 2024**

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
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LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1183302
DATE OF REGISTRATION	8th May 2019
START OF FINANCIAL YEAR	1st December 2023
END OF FINANCIAL YEAR	30th November 2024
TRUSTEES AT 30TH NOVEMBER 2024	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
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PRIMARY BANKERS	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 4JQ
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INDEPENDENT EXAMINERS	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 2024**

Trust Activities and Fundraising

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

We recognise that our donations need to be increased in order to meet the increasing costs of transportation.

There is an increasing number of dog abandonment in the UK. Some sources show 50% increase (BBC reporting.) We are helping out where we can with rehoming dogs that are in high kill shelters here in the UK and finding good homes for them.

This situation is also having an effect on our rehoming which has slowed. It also impacts upon our adoption donations. We have reduced our adoption fees which has helped.

The support groups are still active and adopters and fosterers place stories of success and questions for support.

With the financial support of our main doner we have increased our social media presence dramatically. Videos are being created and sent to our SM accounts. Instagram is showing views of around 22,000 per month on average.

We had a major go fund me campaign for Bobo who needed a major operation on his back right leg. The cost was over £7k and we generated 50% of that cost in donations, for which we are extremely grateful.

Our work continues as we support the families. We have provided a series of support videos which are available on our extremely cost effective Patreon site.

We have also provided our adopters and foster families with security equipment, GPS trackers etc.

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.

Trust Strategy

The Patreon account is now established with videos focusing on supporting dogs with trauma. The behaviourist we work with has delivered really useful and practical webinars full of useful information and activities to support our families.

We plan to monetise the social media activity when we are advised to do so.

Outlook for the Trust

- We aim to promote the lottery funding in the next 6 months.
- We will continue to promote 'Easyfundraising'.

THE DOG TEAM UK
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TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 30TH NOVEMBER 2024

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 Charities (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 20th June 2025

Signed on their behalf by Trustee 

Printed Name:

Louise Trevel

THE DOG TEAM UK
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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH NOVEMBER 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/23 £	TOTAL 2023/22 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	34,651	-	34,651	55,720
Investment Income	3b	32	-	32	26
Other Incoming Resources	3c	28	-	28	1,176
TOTAL INCOMING RESOURCES		34,712	-	34,712	56,923
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	28,383	-	28,383	53,174
Governance Costs	4b	900	-	900	780
TOTAL RESOURCES EXPENDED		29,283	-	29,283	53,954
NET INCOMING (OUTGOING) RESOURCES		5,429	-	5,429	2,968
Funds Brought Forward		15,156	-	15,156	12,188
TOTAL FUNDS CARRIED FORWARD		20,585	-	20,585	15,156

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
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BALANCE SHEET
AS AT 30TH NOVEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 30-Nov-24 £	TOTAL 30-Nov-23 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	21,485	-	21,485	15,936
Total Current Assets		21,485	-	21,485	15,936
Creditors: Amounts falling due within one year	9	900	-	900	780
NET CURRENT ASSETS		20,585	-	20,585	15,156
TOTAL ASSETS less current liabilities		20,585	-	20,585	15,156
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		20,585	-	20,585	15,156
Funds of the Charity					
General Funds		20,585	-	20,585	15,156
Restricted Funds	5	-	-	-	-
Total Funds		20,585	-	20,585	15,156

Approved by the Trustees on 20th June 2025

Signed on their behalf by Trustee 

Printed Name:

Louise Trevellick

THE DOG TEAM UK
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH NOVEMBER 2024**

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 2024

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 2024 : None

30th November 2023 : None

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH NOVEMBER 2024

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/23 £	TOTAL 2023/22 £
a) Donations, Grants & Legacies				
Gifts & Donations	34,651	-	34,651	55,720
	34,651	-	34,651	55,720
b) Investment Income				
Bank Interest	32	-	32	26
	32	-	32	26
c) Other Incoming Resources				
Refunds	-	-	-	754
Sundry Income	28	-	28	422
	28	-	28	1,176

THE DOG TEAM UK
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH NOVEMBER 2024

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/23 £	TOTAL 2023/22 £
a) Cost of Charitable Activities					
Administrative Expenses		2,100	-	2,100	-
Adoption Costs		892	-	892	350
Bank Charges		60	-	60	67
Canine Therapy Costs		275	-	275	3,075
Carers Fees		440	-	440	-
Dog Rescue Costs		172	-	172	15,319
Dog Transport Costs		8,600	-	8,600	12,500
Equipment Costs		5,431	-	5,431	6,498
Gifts & Donations		800	-	800	1,150
Sundry Expenses		396	-	396	33
Travel & Subsistence		273	-	273	4,194
Veterinary Costs		8,943	-	8,943	9,988
		28,383	-	28,383	53,174
b) Governance Costs					
Independent Examiners Fees	9	900	-	900	780
		900	-	900	780

THE DOG TEAM UK
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH NOVEMBER 2024

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-24 £	TOTAL 30-Nov-23 £
Cash at Bank & in Hand	21,485	-	21,485	15,936
	21,485	-	21,485	15,936

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-24 £	TOTAL 30-Nov-23 £
Independent Examiners Fees	900	-	900	780
	900	-	900	780

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-24 £	TOTAL 30-Nov-23 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	20,585	-	20,585	15,156
Long Term Liabilities	-	-	-	-
	20,585	-	20,585	15,156

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30TH NOVEMBER 2024

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 (2023/22: 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.

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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 2024 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
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BN18 9AJ



Date: 25th June 2025