

Dali Dog Rescue UK

Financial Statements

For the Year Ended 31 March 2023

Dali Dog Rescue UK

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Dali Dog Rescue UK

Charity No: 1198532

Legal and Administrative Information

Principal venue for activities

49 Station Road
Polegate
East Sussex
BN26 6EA

Registered Address

49 Station Road
Polegate
East Sussex
BN26 6EA

Bank

Lloyds Bank
Butler Place
1 Legg Street
Essex
CM1 1JS

Independent Examiner

Waqar Ahmed FCCA ACA
Proacc Consulting Ltd
Chartered Certified Accountants
3rd Floor, 86-90 Paul Street
London
EC2A 4NE

Dali Dog Rescue UK
Trustees' Annual Report for the year 2022-23

The Trustees are pleased to present their annual report together with the financial statements for the year ending 31 March 2023.

Trustees

| | |
|----------------------|---------------------------|
| Karen Harvey (Chair) | Appointed on 6 April 2022 |
| Brigitte Ann South | Appointed on 1 July 2022 |
| Linda Jayne Portman | Appointed on 1 July 2022 |
| Kyriacos Spyrou | Appointed on 6 April 2022 |
| Jacqueline Mackenzie | Appointed on 6 April 2022 |

Structure, governance and management

Governing Document

Dali Dog Rescue UK is established by Constitution and registered as a charitable incorporated organisation (CIO) with the Charity Commission in England and Wales on 6 April 2022 under charity number 1198532.

The charity was operating as an unregistered charity with the same objectives since June 2021.

Appointment of Trustees

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. At present our Trustees have been selected from our known volunteer pool, for their skills and abilities.

Objectives, activities, achievements and performance

Summary of the objects of the charity set out in its governing document

The object of the CIO is, for the benefit of the Public, to relieve the suffering of dogs in Cyprus who are abandoned, stray or otherwise in need of care and attention, and which may be at risk of being euthanised, in particular, but not exclusively by:

- A) Providing or assisting in the provision of rehoming of such dogs.
- B) Assisting in the reception, treatment and care of such dogs.

Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and section 2 of the Charities Act (Northern Ireland) 2008.

Summary of the main activities undertaken for the public benefit in relation to these objects

Support of the dogs flown to the UK by the Cyprus registered charity D.O.G Rescue Cyprus (Dali Organized Group). This include:

- sharing knowledge to help dogs settle in their homes
- helping adopters source training & behavioural resources in their local area
- looking for suitable homes for the dogs already in the UK
- fundraising to keep dogs safe in both UK and Cyprus
- participating in and growing the Dali Dog community in the UK
- fostering awareness of rescue dogs and their needs

We have developed a new website to help our rescue and are still working on building the information resource available on it. We supported 36 dogs into new homes in the UK.

Appreciation

We truly appreciate the support of our Dali family. Our adopters, fosters, volunteers and donors are all very much an integral part of rescue we are grateful for their continued support.

Financial review

The Trustees have adopted a reserves policy, which they consider appropriate to ensure the continued ability of the charity to meet its objectives. The Trustees aim to ensure reserves equal to 3— 6 months of operating expenditure are available, which we work to maintain.

Operational and Staff Report

Volunteers

Our volunteers are involved in interviewing and assessing prospective adopters, helping us match dogs to the right families. Some volunteers also provide advice and help monitor our groups and forums to help adopters find the help and support they need. Our microchip administration is undertaken by a volunteer to ensure our dogs are protected with the rescue's lifetime support marked on their chip.

Volunteers also help us run our auctions and participate in fundraising events. We also have a homecheck coordinator who liaises with a third party charity called the Animal Team to ensure checks are carried out to the standard required.

Activities

Our Cyprus sister charity D.O.G Rescue Cyprus (Dali Organized Group), celebrated their 10 years anniversary in 2022.

In the UK we organised a Dali Dogs walk home where over 30 volunteers walked the distance from Cyprus to the UK that our dogs fly to get home to us, raising funds as we walked through the month of October. Another volunteer participated in From Rust to Rome, raising awareness of our rescue and funds.

We rehomed 36 dogs in the UK due in the main to changes in their families circumstances following covid, thereby showing the importance of a rescue back up team in the UK who can help ensure our rescue dogs do not become a burden on the already stretched UK system.

We have 3 dogs in forever foster in the UK due to health reasons and 5 dogs who have benefited from rehabilitation in a kennel environment with 2 now successfully in homes. Changes by some vets in their requirements for patient registration with regards to Brucellosis, led to us addressing this with some well known vets and the British Veterinary Association. Christmas cards and calendars continue to be created to help raise awareness and funds.

Risks

As the UK economic climate continues to prove volatile, there is a higher risk of dogs needing support as their families are forced to work longer hours or in roles that are not suitable for having a dog in their family. There is also the ongoing concerns around vets in the UK creating new policies to manage their patients that are not part of the formal DEFRA entry requirements to the UK. We continue to monitor Brucellosis challenges through the experienced networks set up to assist and stay updated with the situation in the UK.

Related parties

We work closely with the Cyprus charity D.O.G Rescue Cyprus (Dali Organized Group) and have a Memorandum of Understanding with them. Our role is to support them in their aim of rehoming dogs from pounds in the local area of Dali, Cyprus to prevent dogs from being euthanased. We also help with finding potential adopters in the UK for dogs that are flown to foster homes.

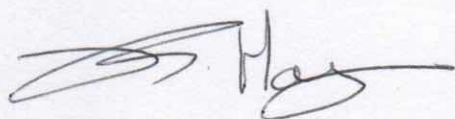
Post Balance Sheet Events

There were no post balance sheet events to report for the period.

Declaration

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the charity's Trustees



Karen Harvey

Chair

Date: 7th December 2023

Independent Examiner's Report to the trustees of Dali Dog Rescue UK

I report on the accounts of Dali Dog Rescue UK (CIO No: 1198532) for the year ended 31 March 2023 which are set out on pages 6 to 11.

Responsibilities and basis of report

As the trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

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

Independent examiner's statement

I confirm that no other matters have come to my attention that giving me cause to believe that in any material respect:

- 1 the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 the accounts did 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.

Waqar Ahmed FCCA ACA
Proacc Consulting Ltd
Chartered Certified Accountants
3rd Floor, 86-90 Paul Street
London
EC2A 4NE

Date:

Dali Dog Rescue UK
Annual Accounts for the year ended 31 March 2023

| Statement of financial activities | | | | | |
|--|------|--------------------|-------------------------|------------|------------|
| | Note | Unrestricted funds | Restricted income funds | Total 2023 | Total 2022 |
| | | £ | £ | £ | £ |
| Incoming resources | | | | | |
| Donations and legacies | | 89,508 | - | 89,508 | 22,332 |
| Charitable activities | | 51,166 | - | 51,166 | 65,272 |
| Other trading activities | | 4,703 | - | 4,703 | 1,241 |
| Income from investments | | 10 | - | 10 | - |
| Total incoming resources | 3 | 145,387 | - | 145,387 | 88,845 |
| Resources expended | | | | | |
| Costs of Generating Funds | | 1,048 | - | 1,048 | 141 |
| Charitable activities | | 139,465 | - | 139,465 | 77,894 |
| Governance costs | | 5,285 | - | 5,285 | 1,213 |
| Total resources expended | 4 | 145,798 | - | 145,798 | 79,248 |
| Net incoming/(outgoing) resources before transfers | | | | | |
| | | (411) | - | (411) | 9,597 |
| Gross transfers between funds | | - | - | - | - |
| Net incoming/(outgoing) resources before other recognised gains/(losses) | | | | | |
| | | (411) | - | (411) | 9,597 |
| Other recognised gains/(losses) | | - | - | - | - |
| Net movement in funds | | | | | |
| | | (411) | - | (411) | 9,597 |
| Total funds brought forward | | 9,597 | | 9,597 | - |
| Total funds carried forward | | 9,186 | - | 9,186 | 9,597 |

The notes on page 8 to 11 form part of these accounts.

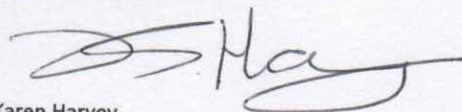
Dali Dog Rescue UK
Annual Accounts for the year ended 31 March 2023

Balance sheet

| | Note | Unrestricted funds £ | Restricted income funds £ | Total 2023 £ | Total 2022 £ |
|--|------|----------------------------|---------------------------------|--------------------|--------------------|
| Current assets | | | | | |
| Debtors | | - | | - | - |
| Cash at bank and in hand | | 12,336 | | 12,336 | 10,347 |
| | | <u>12,336</u> | - | <u>12,336</u> | <u>10,347</u> |
| Current liabilities | | | | | |
| Creditors: amounts falling due within one year | 6 | 3,150 | - | 3,150 | 750 |
| <i>Net current assets/(liabilities)</i> | | <u>9,186</u> | - | <u>9,186</u> | <u>9,597</u> |
| <i>Total assets less current liabilities</i> | | <u>9,186</u> | - | <u>9,186</u> | <u>9,597</u> |
| Creditors: amounts falling due after one year | | - | - | - | - |
| Net assets | | <u>9,186</u> | - | <u>9,186</u> | <u>9,597</u> |
| Funds of the Charity | | | | | |
| Unrestricted funds | | 9,186 | | 9,186 | 9,597 |
| Restricted income funds | | | - | - | - |
| Total funds | | <u>9,186</u> | - | <u>9,186</u> | <u>9,597</u> |

The notes on page 8 to 11 form part of these accounts.

Signed on behalf of the trustees :



Karen Harvey

Chair

Date: 7th December 2023

1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts 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 (FRS 102) issued on 16 July 2014.
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).
- and with the Charities Act 2011.

Dali Dogs Rescue UK 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 notes.

The board of trustees has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. The accounts have been prepared under the going concern basis.

1.2 Change in basis of accounting

There has been no change to the accounting policies since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years except reclassification of income based on additional information.

2 Accounting policies

2.1 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.

2.2 Incoming resources with related expenditure

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

2.3 Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

2.4 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.

2.5 Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

2.6 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.

2.7 Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual

2.8 Liability recognition

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

2.9 Governance costs

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

2.10 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.

2.11 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 the grant which remain in the control of the charity.

2.12 Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £1000. They are valued at cost.

Notes to the accounts

(cont)

| | Unrestricted 2023 £ | Restricted 2023 £ | Total 2023 £ | Total 2022 £ |
|---|---------------------------|-------------------------|--------------------|--------------------|
| 3 Analysis of incoming resources | | | | |
| Donations and legacies | | | | |
| Donations and gifts | 89,508 | - | 89,508 | 22,333 |
| Charitable activities | | | | |
| Animal rescue and adoptions | 51,166 | - | 51,166 | 65,272 |
| Other trading activities | 4,703 | - | 4,703 | 1,241 |
| Investments | 10 | - | 10 | 0 |
| | <u>145,387</u> | <u>-</u> | <u>145,387</u> | <u>88,846</u> |
| 4 Analysis of resources expended | | | | |
| Expenditure on raising funds | 1,048 | - | 1,048 | 141 |
| | <u>1,048</u> | <u>-</u> | <u>1,048</u> | <u>141</u> |
| Charitable activities | | | | |
| Adoptions and Transport | 112,356 | | 112,356 | 59,750 |
| Food and Kennels | 6,598 | | 6,598 | 4,918 |
| Microchip | 3,189 | | 3,189 | 1,462 |
| Vet | 17,188 | | 17,188 | 11,765 |
| Other | 135 | | 135 | - |
| | <u>139,465</u> | <u>-</u> | <u>139,465</u> | <u>77,894</u> |
| Governance costs | 5,285 | | 5,285 | 1,213 |
| | <u>5,285</u> | <u>-</u> | <u>5,285</u> | <u>1,213</u> |
| | <u>145,798</u> | <u>-</u> | <u>145,798</u> | <u>79,249</u> |

5 Fees for examination of the accounts

| | 2023 £ | 2022 £ |
|-------------------------|-----------|-----------|
| Independent examination | 1,400 | - |
| Accountancy services | 1,000 | 750 |

6 Creditors and accruals

| | Amounts falling due within | |
|----------|----------------------------|----------------|
| | This year £ | Last year £ |
| Accruals | 3,150 | 750 |

7 Transactions with trustees and related parties

All trustees are volunteers and do not receive any remuneration for their services.

Trustees were reimbursed £348.50 in terms of expenses during the year.

The charity works in partnership with a Cypriot charity, D.O.G Rescue Cyprus, which is part of the same group "Dali Organized Group". Funds of £69,895 were transferred to the charity with regard to dog adoption fees used to prepare the dogs to fly to the UK, flights, and assistance with the maintenance of the rescue center and welfare of the dogs in Cyprus.