DOGS TRUST LEGACY

England & Wales · Charity number 227523

Details

Other names	DOGS TRUST, NCDL, THE NATIONAL CANINE DEFENCE LEAGUE
Status	Registered
Legal form	Other
Registered	1963-06-07
Register	View on the Charity Commission register

Contact

Address	Dogs Trust House 2 Wakley Street London EC1V 7LT
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Activities

Objects: THE OBJECTS OF DOGS TRUST SHALL BE (AND FOR THE AVOIDANCE OF DOUBT WHETHER WITHIN THE UNITED KINGDOM OR ELSEWHERE THROUGHOUT THE WORLD) TO PROTECT DOGS AND SUCH OTHER ANIMALS IN THE TRUSTEE'S DISCRETION FROM MALTREATMENT, CRUELTY AND SUFFERING

Activities: Dogs Trust operates a network of rehoming centres across the UK; each provides dog accomodation, puppy houses, isolation blocks and treatment rooms.Dogs Trust provides financial assistance to allow owners in genuine need to have their dogs neutered through participating veterinary practices.Dogs Trust provides dog training and educational material on responsible dog ownership.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Animals
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

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Geography

- **Area of benefit:** UNRESTRICTED
- Bosnia And Herzegovina
- Ireland
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£67,323,001	£271,790,001	£267,999	1815
2023-12-31	£136,045,330	£138,648,959	£209,134,154	1896
2022-12-31	£124,598,892	£117,522,361	£209,853,960	1612
2021-12-31	£119,472,406	£102,502,371	£213,182,872	1381
2020-12-31	£111,474,980	£97,410,672	£187,830,287	1465

Trustees

Name	Role	Appointed
DOGS TRUST TRUSTEE LTD		2014-06-11

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DOGS TRUST LEGACY

England & Wales - Charity number 227523

Accounts

Dogs Trust Legacy

Report and accounts

1 January to 31 December 2024

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On 1 July 2024, halfway through the financial year, the Charity (charity number: 227523) transferred all of its activities, assets and liabilities to Dogs Trust Worldwide, a charitable company registered in England and Wales (charity number: 1167663, company number: 09365971), except for those related to its lottery and raffle activity. The Charity was immediately renamed as Dogs Trust Legacy, while Dogs Trust Worldwide was immediately renamed as Dogs Trust.

As a result, these financial statements include the Charity's income and expenditure for the first six months of 2024, as well as the income and expenditure associated with the Charity's lottery and raffle activity for the final six months of the year.

It is recommended that the financial statements of Dogs Trust (charity number: 1167663, company number: 09365971) are referred to in order to understand the full activity of the Dogs Trust group for 2024.

Welcome

A warm welcome to you (and any of your four-legged family members).

After a pandemic, a cost-of-living crisis, and no shortage of global and political turmoil, the last few years have reminded us of one simple truth: the only constant in life is change.

However, one thing is for certain, Dogs Trust will always be here for dogs, as long as they need us.

Our dedicated staff and volunteers work tirelessly to help dogs live life to the full. In the first half of this year, they've helped Dogs Trust rehome over 4,500 dogs and advise nearly 18,000 owners about their dogs' behavioural issues. Just a few of our many highlights, which you can read more about throughout this report.

As always, we couldn't do any of this without the incredible support of our donors, our fundraisers, our trusts and lead supporters, who make certain that, whatever happens, Dogs Trust is there for dogs in an ever-changing world.

As disclosed in this report, halfway through the financial year, Dogs Trust and Dogs Trust Worldwide started working under one entity, with the activity, assets and liabilites (except for those relating to lottery and raffle activity) transferring to Dogs Trust Worldwide, which was immediately renamed as Dogs Trust. This ensured that Dogs Trust operates through a more fit-for-purpose corporate structure. In this report, we are pleased to highlight some of the key highlights and achievements which took place during the first half of 2024, prior to the restructure. However, please do refer to the annual report of the new parent entity, Dogs Trust (*charity number: 1167663, company number: 09365971*), to understand the Charity's full activity and achievements for 2024.

With huge thanks,

Owen Sharp, Chief Executive

Will Galgey, Chair of the Board of Trustees

The dog welfare landscape

Dogs Trust has been there for dogs since 1891 and every decade presents fresh challenges.

The surge in demand for dogs during the pandemic lockdown has had a **long-term impact on dog behaviour**. These **'pandemic puppies'** missed socialisation and opportunities to learn how to adapt to new circumstances. As these puppies reached early adulthood in 2024, owners struggled to cope and were in need of **support and advice**.

Extreme behaviour issues can be incredibly distressing and can lead to owners giving up their dog or even considering euthanasia. **Many of the dogs in our centres are dealing with behaviour challenges, as well as more complex health conditions,** taking more time and effort to get back on their paws and to rehome.

The cost-of-living crisis and economic uncertainty are also causing people to **give up their dogs for financial or accommodation reasons,** or consider homelessness are to stay with their dog. Sadly, we are also seeing more people **suffering domestic abuse and needing a safe space for their dog** while they seek refuge.

And the impact of the financial crisis means that smaller animal shelters are needing to close their doors, with a knock-on effect on the wider sector.

Fresh challenges this year include **the ban on American Bully XL type dogs** in the UK and the subsequent need for advice and support for their owners.

Thanks to our supporters, we are tackling all of this. Read on to find out more.

Our approach

Our purpose: we believe every dog deserves to live life to the full

Our role: we won't rest until we make the world a safe and happy place for dogs

Our strategic areas:

Rehoming
Preventing problems
Improving welfare
Reach, engagement and influence

Our values:

We dream big
We're on the ball
We make things happen

Our highlights

January to June 2024

- **4,508** dogs rehomed
- **17,550** dogs helped with behaviour issues
- **193** dogs fostered while their owners found freedom from domestic abuse
- **717** vet treatments funded for homeless dogs
- **313,041** children taught about dog safety
- **189,400** calls to our Customer Support Centre
- Over **400,000** responses to our National Dog Survey.

Rehoming

From January to June, at our 21 rehoming centres in the UK:

6,058 dogs	**cared for**
4,508 dogs	**rehomed**
1,862 dogs	**fostered by our incredible foster carers**
23,320	**handover enquiries**
6,500	**vaccinations**
1,750	**procedures such as dental care, neuters and other surgeries**
344 dogs	**sadly put to sleep or died**

Waving a dog off to their new forever home remains one of the greatest joys of our work across our 21 rehoming centres in the UK. From January to June this year we helped 4,508 dogs find a new home.

More dogs needed a bit more time and attention to find their feet and match with a new family. The cost of living is also having an impact by reducing the number of people thinking about getting a dog, as dog ownership costs soar above inflation.

But our expert staff never give up. They do everything they can to rehabilitate dogs and find them their perfect match, with the help of our incredible foster families. And thanks to our donors' backing, we make sure that, as our understanding of dogs and their needs grows, our facilities evolve to support them.

The heart-breaking calls dog owners make to us:

"Hi, I really need to speak to somebody about giving up my dog. I am running out of time as I've got to be out by Friday and they are serving me an eviction notice so I'm trying to find somewhere for him to go by Friday. I don't have anywhere for him. So it's an emergency."

"Sorry, I might cry. What it is, I've had a marriage breakdown...and I had to move out of the house with my two kids and we've been living in a hotel for five months. But we've been offered somewhere, but the thing is, they won't take dogs, they won't take any pet...I'm going this week I have to be out of where I am and it was always a plan that Scooby would come with but it's not going to happen."

A new woof over their heads at Ballymena

We're delighted to say our newly rebuilt centre at Ballymena is open. The centre has helped more than 10,000 dogs since it was opened in 1970 – and is now set up to rehabilitate even more four-legged friends and find them their new families for years to come.

- **41 new kennels** designed in the very latest way to minimise stress and maximise comfort, with underfloor heating for added snuggle-factor
- **20 kennels** in a quiet area to help new dogs decompress. Three kennels are for those residents that need that bit of extra training and behavioural help
- **two big fields** for play, exercise, and generally keeping bodies and minds happy and active
- **a puppy unit** to give the little ones the best start in life, with special areas for pregnant mums, including their own little gardens.

Fifth anniversary celebrations at Penrith

The party hats were out in force with news that our Penrith rehoming centre has changed the lives of 9,000 dogs since it opened five years ago.

At the celebrations, we also launched our new ambulance fleet, based in Penrith. Our new vans are doing 1,000 miles a week, chauffeuring dogs from council-run pounds to our 21 UK centres to start new lives. Each of the vans has air conditioning and humidity monitoring to make travelling as comfortable as possible for these precious passengers.

Underdogs

227 Underdogs rehomed in the UK

Some dogs take longer to rehome. But we never give up on them. We call dogs in our care for six months or more our ‘Underdogs’. Whether they’ve got medical conditions, behavioural problems or something a bit quirky about them, we’re here with all the extra training and veterinary treatment they need to get them ready for their forever family.

Rhubarb story

Cockapoo Rhubarb was born at the centre in the first lockdown of 2020. She was rehomed at eight weeks, but sadly returned to us in 2022 with anxiety issues caused by the lack of socialisation many dogs experienced during lockdown.

The training and behaviour team worked hard with Rhubarb to build her confidence and reduce her anxiety. After more than a year’s effort from our amazing staff, Rhubarb was happily matched with adopters, Karen and David, who were prepared to take the time to build up a relationship with the gorgeous girl and her handler, Amy.

These wonderful people made four visits a week for eight weeks, with over an hour’s travel each way. Luckily, it was a perfect match and life is now sweet as can be for Rhubarb. She loves walks, settles perfectly in the house and spends most of her time snuggled up on the sofa with them, snoring her head off! We think you might have found your forever home Rhubarb.

Fostering

Our network of Home from Home fosterers perform two life-changing roles for our dogs.

Firstly, for those dogs who are comfier on a sofa and in a home environment, they offer all the love, play and training support a dog needs until they find their forever family.

Secondly, for dogs that would benefit from more time being supported in one of our centres, they free up a place so we have a kennel ready and waiting.

From January to June this year:

- **352** new fosterers joined us. (We now have nearly 6,000 people ready and willing to foster.)
- **1,190** fostered dogs were adopted in 2024
- Over **14,000** fostered dogs have now been adopted.

Preventing problems

Our ever-changing world is leading to huge shifts in the way dogs are bred, chosen and share our lives. More than ever, Dogs Trust is doing all we can to help dogs and owners stay together — including by addressing problem behaviours, supporting dog owners experiencing homelessness, and helping people escape domestic abuse.

Tackling problem behaviours

We helped nip problems in the bud for nearly 18,000 dogs in the first six months of 2024.

9,174 dogs	**helped by Dog School**
4,077 owners	**supported by the Behaviour Support Line**
1,159	**behaviour consultations (Dogs Trust adopted dogs and members of the public)**
313,041 children	**learned about dog safety through our workshops**

Dog School: teaching dogs and owners new tricks

At Dog School we offer expert advice and practical training to help people and their pooches understand each other better. Some dogs need a little bit more help around other dogs, so for them we offer **Reactive Dog School,** which includes one-on-one support from a skilled coach, and group classes with other dogs. Slowly and safely, ‘reactive’ dogs can learn to be a bit calmer and more comfortable around their fellow fur-balls.

Dog School class attendees said:

- “I feel the classes have improved my bond with Buddy and would highly recommend attending. Do yourself and your puppy a favour and book up.”
- “It was so reassuring to have someone who understands dogs to listen to us and help Trixi. It’s a lifeline.”

Behaviour Support Line: keeping dogs and owners together

When a dog doesn’t get on with a new furry family member, is struggling with being left alone, or another tricky situation, it can be difficult and often distressing to handle. Our expert behaviourists understand and they are just a phone call away.

They give training and behavioural support to prevent these behaviours from becoming bigger problems. And ultimately help owners feel confident they have a happy future with their four-legged friend. Best of all, it’s free, thanks to the support of our generous donors.

Community Clinical Animal Behaviour Team

Our Community Clinical Animal Behaviour Team gives cost-effective support to people whose dogs need some extra help with their behaviour. Our particular aim is to fill in the gaps where there aren’t enough local qualified behaviourists to meet demand.

This year, we’re pleased to say we helped **1,159 people with their dogs.**

Helping dogs and children live happily together

It’s an upsetting statistic that up to 91% of dog bites to children happen at home with a dog they know. We want children and dogs to live safely and happily together, which is why we’ve developed our **Dog Safety Workshops.**

- Over **300,000** children aged 7 to 11 have enjoyed our workshops this year, learning skills that will set them up for life
- Our research of **500** youngsters who took part showed they had a significant improvement in knowledge, understanding and how they behaved around dogs.

Supporting dogs and people in crisis

The first half of the year saw:

155 people	**helped to find freedom from domestic abuse**
193 dogs	**fostered while their owners changed their lives**
1,046	**enquiries about Freedom**
152	**dogs reunited with owners**
403	**dogs helped, whose owners were at risk of or experiencing homelessness**
717	**vet treatments funded**
17	**dog-friendly endorsed services (total of 72 services since 2020)**

Freedom from domestic abuse

Someone being abused will often remain with a perpetrator if they do not have a safe option for their pet. Freedom has changed thousands of human and animal lives over the past two decades.

Over 85% of the dogs fostered through Freedom have either been reunited with their owners or are in our care, waiting hopefully to be reunited.

Many refuges are unable to accept pets, so we arrange caring foster placements that give dogs a chance to recover, leaving owners are then free to go into refuges or find other accommodation to rebuild their lives. If an owner can't be reunited with their dog, then Dogs Trust is committed to finding them a new forever home.

We saw more high risk and complex domestic abuse cases, and more dogs coming to us with significant behavioural and/or veterinary care needs.

A Freedom client's story — "Without Freedom, I could have lost my dog"

"I was in a relationship on and off for 10 years. He was emotionally and mentally abusive, coercive and controlling. There were periods of physical abuse too. I noticed that Marley started becoming more anxious. He would also start toileting in the house, which he had never done before, and he started to hide away. Marley also started to growl around my ex. Since coming back to us in this new house from his time with Freedom, Marley has gone back to normal and is back to his old routine. I think that having that time with his foster home helped with this. Without Freedom and the volunteers, I could have lost my dog and because of their help, I didn't have to. It took a huge weight off my mind."

Together Through Homelessness

No one should be forced to choose between their dog and a safe place to sleep, but many people experiencing homelessness are faced with that decision. We provide free, in-depth support and advice to homelessness services.

Tallulah and Rickie's story — "She means the world. I'd be lost without her"

Rickie has been with his beloved dog Tallulah since she was 10 months old – she's now 12. When Rickie became homeless, Dogs Trust was there to make sure the pair had a future together. He says: "Having her helps with keeping a routine and a bit of structure. But it's definitely difficult to try to save for deposits with the cost of everything – and to find dog-friendly housing. I'm just managing in general but I don't know how I would have covered her vet bills without Dogs Trust, especially as she's an older girl. She's helped me through a lot of dark times. Hard to put into words but her companionship and loyalty mean everything."

Support for American Bully XL owners

In 2024, it became illegal to own an American Bully XL type dog without a valid certificate of exemption throughout the UK. This followed legislation that made it illegal to breed, sell, advertise, gift, exchange, abandon or let XL Bully type dogs stray.

Dogs Trust doesn't agree with breed-specific legislation that bans certain types of dogs. Instead, we want to see effective and preventative dog control legislation and policy that address the root causes of dog aggression, such as poor breeding conditions, socialisation and training.

American Bully XL owners reached out to us for help as the restrictions came into place, and we responded by launching new services including a new dedicated page on our website and an email newsletter for the latest information. Owners joined existing in-person training sessions at our centres to help get used to putting a muzzle on their dogs. Our Companion Club (formerly called our Membership Scheme) provides third-party public liability insurance cover that includes banned breeds.

Helping with vet bills

Our **Emergency Fund** helps with large and unexpected vet bills. Anyone on benefits can apply and we will give either 25% or £350 towards the bill (whichever is the lesser). For the first half of 2024, we agreed to pay £49,159 to help 255 dogs in need of emergency treatment.

Research

How do we know what life is like for dogs today and how we can better shape our services to be there for them now and in the future? Research. Our globally-respected team of experts gathers valuable data, which helps us see how the world is changing for dogs and adapt our services so we're best placed to help them.

Finding out what makes dogs live longer

Our study looked at how a dog's breed, sex and body size and shape can influence how long it lives. These findings will help breeders, policy makers, funders and welfare organisations like Dogs Trust make informed decisions around the ethics of breeding; one of the most important canine welfare issues.

The paper was published in the prestigious scientific journal *Nature.com* and received fantastic global media coverage, including in the New York Times, the Washington Post, the Telegraph and the Daily Mail.

2024 National Dog Survey

The National Dog Survey is our yearly snapshot of the joys and concerns of people who own and love dogs. We had over 400,000 responses to this year's survey – our third and biggest yet.

This year's study told us:

- **71%** of owners wrongly believe they are more likely to be bitten by a dog they don't know than by their own pet
- **76%** of owners weren't aware that when a dog rolls over, it could mean they're feeling uncomfortable or need space, rather than wanting a belly rub
- **76%** of dogs belonging to those who responded were reported to display at least one 'undesirable' behaviour, including dog reactivity (17% of dogs), poor recall (10.5%), and pulling on the lead (9%).

You can read more of the results in our full report.

Generation Pup

This study with the University of Bristol follows dogs of all breeds through their lives, from pup to pensioner. By doing this, we can investigate if genetics, social interaction, daily routine or other factors impact on the wellbeing of our furry friends.

Improving welfare

Puppy smuggling

We've been campaigning for more than a decade to raise the minimum age that puppies can be brought into the country. All too often, puppies are heartbreakingly taken from their mothers when they are too young to travel and put through a long, difficult journey, involving suffering, risk of disease and even death.

This year, we saw early success when **The Animal Welfare (Import of Dogs, Cats & Ferrets) Bill** passed its second reading on 15th March. But our hopes were dashed when the general election was called and the Bill didn't finish its journey to becoming law. Our thanks go to the former MP Selaine Saxby for taking it to this stage and drumming up support from more than 100 of her colleagues.

After the general election we worked to get the Bill back into parliament and into law to stop the suffering of thousands of dogs each year.

Greyhound racing

The Welsh Government has now committed to banning greyhound racing. In 2024, it announced it was gathering evidence for and against ending this inhumane industry in Wales. The Cut the Chase coalition, which includes Dogs Trust, staged an event at the Senedd, and welcomed 21 Members of the Senedd, who came along to show their support. We're delighted by their 2025 announcement that there will finally be an end to this cruel industry.

Mark Ruskell, Member of the Scottish Parliament, launched his Bill to phase out greyhound racing in Scotland over a 12-month period in 2024. Our public affairs team was there in force at the Scottish Parliament, speaking at the launch and letting everyone know how so many of these beautiful dogs are injured and put to sleep every year in the name of entertainment.

Reach, engagement and influence

Telling everyone about our dogs, our campaigns and our work is vital. In this changing world, digital platforms are key and each year we work hard to find new and creative ways for people to hear about our dogs and our work.

Our communications and digital content helped us grow our reach in 2024.

- **620 million** PR reach across broadcast and print
- **6.4 million** website users
- **3.0 million** engagements across social media platforms.

We helped the dog owners who made **189,400** calls to our Customer Support Centre.

Royal recognition

In May, we were delighted to welcome His Majesty The King as our new Patron. Continuing the patronage of Her Late Majesty, Queen Elizabeth II (who had been our Patron since 1990), The King's passion and affection for dogs is clear for all to see. His Majesty's support will help us to continue the work we do to help dogs and the people who love them, both here in the UK and across the world.

Support from the stars

In the first half of the year, 35 celebrities generously gave up their time to support our work in various ways, from attending events and endorsing campaigns to giving interviews and adopting dogs.

TV, podcast and radio

Lost Dog, Found Dog – Channel 5

Broadcaster and dog-lover Clare Balding CBE filmed at our Basildon centre to teach viewers how to stop a dog going missing, for example with microchipping and recall training.

Pete Wicks: For Dog's Sake – UKTV

TOWIE and *Strictly* favourite (and self-confessed dog nut) Pete Wicks met some of our dogs and followed their journey through rescue, rehabilitation and rehoming for his new show. The crew mainly filmed at Basildon, but also visited Harefield, Leeds and Ballymena for these four hour-long shows.

Emmerdale domestic abuse storyline

Fittingly for the 20th anniversary year of Freedom – our service that fosters dogs belonging to people fleeing domestic abuse – Dogs Trust worked closely with the ITV production team and the charity Refuge on a story in popular soap, *Emmerdale*.

We not only made sure that the storyline was accurate but that dog welfare was foremost during filming. And our Freedom service was featured in advice lines for viewers.

Paw-litical outreach

The Pet Abduction Act

Just hours before parliament was prorogued for the general election, the **Pet Abduction Act** received Royal Assent. This means dog and cat abduction is now a specific criminal offence in England and Northern Ireland, recognising the emotional distress theft causes to them and their owners. The Act will not apply to Wales, but our Public Affairs team is working hard to encourage future action to be taken there. In Scotland, Maurice Golden MSP has introduced a Member's Bill on the issue.

Dog-friendly rental housing

We know how many people face the heartbreaking choice of having to give up their dog because they can't find private rental property that takes animals. Some even become homeless rather than give up their pet. We work throughout the UK to try to change this.

The **Housing (Scotland) Bill** was introduced in March, which gives both private and social renters the right to request to keep a pet. Dogs Trust welcomes the Bill but have given evidence alongside the Blue Cross and SSPCA on how we think it can be strengthened.

Dog of the Year at Holyrood and Senedd

These fun events help us meet politicians who are passionate about dog welfare and who might support us in future. We also highlight specific policy issues with them.

Heidi the Biewer Terrier and Marie McNair MSP won the sixth Holyrood Dog of the Year in Edinburgh, in collaboration with The Kennel Club. While Oscar the Cockapoo and Shirley-Anne Somerville MSP won the Pawblic Vote.

Coco the Cavalier King Charles Spaniel and Jack Sargeant MS were the overall winners at the first ever Senedd Dog of the Year in Cardiff. While Cocker Spaniel Bonnie and James Evans MS won the Pawblic Vote.

Building foundations for our future

We're adapting to the economic, technological and environmental changes around us so that we can better support dogs in this changing world. We're also building foundations so we can continue to look after our amazing staff and volunteers and make sure Dogs Trust is a great place to work.

Our strategic review

As the world changes around us, we want to make certain we have the right focus to improve lives for dogs in the UK and globally. In 2024, we reviewed our strategic approach to set us up for a successful future. You can read more about it in our annual report for for 2024 of the new parent entity, Dogs Trust (*charity number: 1167663, company number: 09365971*).

Tech transformation

Transforming our technology means we can do even better in our mission to be there for dogs. This year was the final phase of our four-year transformation programme, during which we've replaced old, outdated technology with best-in-class, cloud-based solutions. We now have strong foundations on which to build. We're set up to improve our processes and focus on customer and supporter journeys, so that we can interact better with people, and achieve our ambition to help more dogs.

Finding efficiencies...

In 2024, we launched a new improvement programme to achieve efficiency savings of £10m per year.

- **A new London office that's fit for purpose**

  We decided to sell one of our London offices and renovate the second to create a more cost-effective, collaborative workspace for our London teams. We're keen to keep the great central location but know that times have changed. There's more hybrid working since the pandemic, so we don't need so much office space.

- **A safe and efficient fleet**

  We reviewed our fleet of vehicles this year, to see whether it was safe, fit for purpose, and whether we could save money.

...while not costing the earth

We want to do everything we can to ensure that, while we're focused on our core mission of helping dogs, it's not at the cost of the environment. In 2024, we launched our first environmental and sustainability policy. We remain committed to achieving net zero by 2050, while establishing ourselves as a sustainability leader in the charity sector. Please refer to the annual report of the new parent entity, Dogs Trust (*charity number: 1167663, company number: 09365971*) for detailed sustainability reporting for 2024.

The new strategy provides a clear roadmap with targets for the next five years, including:

- halving total emissions generated
- transitioning to an electric fleet
- removing natural gas sources
- diverting waste from landfill.

By 2030, we also want to have planted 5,000 more trees.

Dogs Trust people

Dogs Trust is a large and ambitious charity, operating globally, nationally and locally. Our people work on-site, remotely or on a hybrid basis; across rehoming centres, offices, their homes and on the move. Keeping our dedicated and diverse staff up to date with what is going on – and giving them their say on how we operate – is a huge task. This is how we've worked to make sure Dogs Trust is a paw-sitive place to work.

This is how we've worked in 2024 to make sure Dogs Trust is a paw-sitive place to work.

We took another look at many of our **people policies** and guidance, to make sure they were up to date and reflected our values and the positive Dogs Trust culture.

We recruited a new role to lead a refreshed **volunteering** strategy. Which includes a review of how we recruit, onboard and train volunteers – plus how we can use volunteers more effectively across the whole organisation.

We enhanced our **support for colleagues** who are parents and carers, including:

- improvements to paid leave for maternity, paternity, adoption and shared parental leave
- new 'return to work scheme to support anyone coming back from extended leave
- new fertility treatment and pregnancy loss policies.

We created a new **National Employee Forum** so our staff can collaborate and communicate directly with senior leaders, and everyone's voice and ideas are heard.

We celebrated a year of our **colleague networks**, with positive feedback from those involved. This includes a new menopause colleague network set up to offer practical help and understanding.

We launched a new **Learning Empawrium,** to make sure everyone has more opportunities to improve their skills.

We focused on being proactive about **career development,** including early career development pathways, and how we can support colleagues to progress at Dogs Trust.

We joined the **Disability Confident Scheme**. We are Disability Confident Committed (Level 1), working towards Disability Confident Employer (Level 2).

We became members of **Employers for Carers**, to give all the support we can to colleagues who are carers.

We signed the **Migraine Trust Workplace Pledge**, to support anyone at Dogs Trust who suffers from debilitating migraines.

We ran events to mark awareness dates and cultural celebrations, including Neurodiversity Celebration Week, Pride Month, Menopause Awareness Day and Black History Month. There was also in-house **equality, equity, diversity and inclusion** (EEDI) training to make sure everyone understands these values and puts them into action throughout their time with Dogs Trust.

Employee engagement

We've seen a great jump in engagement with our internal communication channels, especially our intranet, the Pawtal:

- **16%** growth in engaged sessions between January and June
- **686,000** total page views.

Paws for Applause

Our new employee recognition scheme was launched as a way of saying a big thanks to those who go above and beyond in living and working with Dogs Trust's values.

In 2024 there were:

- **390** nominations for staff who embody the Dogs Trust Way
- **145** Outstanding Impact nominations
- More than **1,800** 'You're Pawsome!' messages shared by colleagues on the Pawtal.

Our third staff 'Your Say' Survey

Our yearly check in on what works well, and what needs to improve, to create a workplace where everyone can thrive and deliver the best possible care for dogs and their owners.

- 'Committed' and 'Proud' are the top two positive emotions our staff feel about working for Dogs Trust.
- **73%** overall engagement score – above average according to our survey provider
- **83%** said they are motivated to do their best work in our roles
- **81%** feel they can be themselves at work, up by 10% from last year. A testament to the new inclusion and wellbeing policies, and the work the EEDI team and the Diversity and Inclusion Group are doing.

The survey told us that the Charity's focus for next year needs to be on improving collaboration and increasing support to help everyone manage their working life.

Our volunteer 'Your Say' Survey

Without our incredible volunteers, Dogs Trust would be a very different organisation, so every year we ask them how they're feeling about giving us their valuable time.

- The top two positive emotions selected were 'Valued' (45%) and 'Happy' (41%)
- Our volunteer engagement score was **89%**
- **93%** volunteers feel positive about working with us
- **92%** felt fully supported and 89% felt appreciated by our team members

Next year the Charity will be improving its training for volunteers and working hard to keep them in touch with all Dogs Trust news, not just updates from their area.

Volunteer foster carer Leia said: "I really enjoy fostering because I get to be a part of giving a dog some TLC before they go to their forever home. It is such a good feeling and very rewarding to watch them go on to live their best lives. It's an amazing experience for me and my family."

Financial review

On 1 July 2024, halfway through the financial year, the Charity transferred all of its activity, assets and liabilities to Dogs Trust Worldwide, a charitable company registered in England and Wales (charity number: 1167663, company number: 09365971), except for those relating to its raffle and lottery activity which will be transferred to Dogs Trust Lotteries Limited in 2025. The Charity was immediately renamed as Dogs Trust Legacy, while Dogs Trust Worldwide was immediately renamed as Dogs Trust.

As a result, these financial statements include the Charity's income and expenditure for the first six months of 2024, as well as the income and expenditure associated with the Charity's lottery and raffle activity for the final six months of the year. Due to the transfer of the majority of the Charity's asset and liabilities on 1 July 2024, the Charity's balance sheet is significantly reduced compared to 2023. No subsidiary activity has been included in these financial statements.

The comparative figures in these financial statements represent the Charity-only 2023 results of Dogs Trust Legacy.

It is recommended that the financial statements of Dogs Trust (charity number: 1167663, company number: 09365971) are referred to in order to understand the full activity of the Dogs Trust group for 2024.

Where our money came from

In order to continue our mission, we work hard to increase and diversify our sources of funding. In 2024, our income of £67m came from the following sources:

- Donations (£29m)
- Legacies (£30.5m)
- Trading income (£4.8m)
- Investment income (£1.3m)
- Adoption fees (£1m)
- Dog school classes (£0.4m)
- Other income: (£0.4m)

Where the money is spent

Our total operating expenditure for the year was £69.0m. These costs are split between charitable activities and expenditure to enable us to generate income.

Rehoming (£28.9m)	**Rehoming**: rehoming centre costs in the UK (staff, premises, maintenance, vehicle costs, veterinary costs), clinical services and our veterinary support schemes.
Preventing problems (£9.2m)	**Preventing problems**: our programmes including Dog School, clinical behaviour, Freedom Project, Hope Project, community engagement and education, research, intervention development and professional development work.
Improving welfare in sourcing and breeding (£0.6m)	**Improving welfare in sourcing and breeding**: public affairs activity and campaigns.
Reach, engagement and influence (£1.1m)	**Reach, engagement and influence**: publicity, communications and public relations, and digital activity.
International impact (£6.8m)	**International impact**: costs relating to our work in Ireland and Bosnia, as well as grants to support approved overseas projects by Dogs Trust Worldwide, Dogs Trust USA, and through Worldwide Veterinary Service.
Fundraising on donations and legacies (£19.8m)	**Donations and legacies**: we continue to invest in a variety of areas to fund our future work.
Other trading activities (£2.4m)	**Other trading activities**: the cost of running our charity shop network, catalogues and raffles.
Investments (£0.2m)	

Capital expenditure

We completed work on our Ballymena centre in 2024, including a new intake building with 20 kennels. We also continued investment in the Charity's technology platform and application landscape: new finance and CRM systems went live in January and October respectively.

Financial position at year end

Net assets are now £0.3 million, compared to £203 million in 2023. This reduction is due to the transfer of the majority of the Charity's assets and liabilities on 1 July 2024.

Future plans

We expect the remaining activity, assets and liabilities (relating the Charity's lottery and raffle activity) to be transferred to Dogs Trust Lotteries Limited within 12 months of these financial statements being approved.

Reserves policy

The Charity's total funds are £0.3m (2023: £203m). The Charity's reserves policy is to maintain sufficient cash to cover the Charity's normal operational cash outflows for a minimum of three months, which gives a target under the Charity's reduced activities of £1.17m. The Charity's total cash at 31 December 2024 was £0.3m which falls below the reserves policy minimum, however, the Charity's ultimate parent, Dogs Trust, has expressed its willingness to support the work of the Charity should this be required and it is expected that the Charity will transfer its remaining activity and assets and liabilities to Dogs Trust Lotteries Limited within 12 months of these financial statements being approved.

Investment policy

The Board has the power to retain any money or investments belonging to the Charity, or to sell them and re-invest the proceeds as it thinks fit, subject to the approval of the Charity Commission and the Office of the Scottish Charity Regulator if required by law. The Board has the power to appoint and delegate its investment powers to an investment manager legally authorised to carry on investment business under the Financial Services Act 2012. Investments include cash held on deposit. The Charity's investment policy seeks to achieve a balance between income and capital growth. The management of the Charity's invested assets has been delegated to professional fund managers. The Board requires the fund managers to ensure that they do not invest in any companies which undertake or contract out any experiments, or other scientific procedures on dogs, which may cause pain, suffering, distress or lasting harm. This restriction also extends to research that is contracted out.

Going concern

On 1 July 2024, halfway through the financial year, Dogs Trust ("the legacy Charity") which was an unincorporated charity registered in England and Wales (charity number: 227523) and Scotland (charity number: SC037843) transferred all of its activity, assets and liabilities to Dogs Trust Worldwide, a charitable company registered in England and Wales (charity number: 1167663, company number: 09365971) and Scotland (charity number: SC053144), except for those related to its lottery and raffle activity, which will transfer to Dogs Trust Lotteries Limited in 2025. The legacy Charity was immediately renamed as Dogs Trust Legacy, while Dogs Trust Worldwide was immediately renamed as Dogs Trust ("the Charity"). At the same time, the Charity became the parent company, and Dogs Trust Legacy became a subsidiary.

Given that the Charity transferred almost all of its assets and liabilities to Dogs Trust Worldwide on 1 July 2024 (and expects to transfer the rest within 12 months of these financial statements being approved), it does not technically meet to criteria for preparing financial statements on a going concern basis. As a consequence, these financial statements have been prepared on a basis other than as a going concern.

Structure, governance and management

Public benefit

Our mission is to help dogs when they need us most. With the help of thousands of supporters and volunteers, we care for dogs in need, seek to prevent problems for dogs in the future, and work to improve dog welfare around the world.

As a nation of dog lovers, we know what a difference a dog makes. A four-legged friend can bring so much to our lives, and help us feel happy, healthy and fulfilled. That's why we do everything we can to keep dogs safe and happy with their owners.

Our contributions towards public benefit (as defined by the Charity Commission) are most significant in the following areas.

- Our 22 rehoming centres match thousands of people with canine companions every year, providing them with a valued four-legged friend. Every year, we receive feedback from many of those who have adopted and fostered dogs from us, to tell us how the love and companionship of their Dogs Trust dog has improved their lives. We also help people make informed choices about acquiring a dog by other means, for example via a responsible breeder.
- We provide a broad range of advice and guidance — including practical support, like Dog School classes and our Behaviour Support Line — to help existing dog owners care for their dogs, practise responsible dog ownership, and take appropriate steps to address problem behaviours. This offering is constantly enhanced through our extensive research programmes, which aim to help all dog owners enjoy safe and happy lives with their dogs.
- We do everything we can to keep dogs with their owners. But when that's not possible, we give them the best care until we find them a new forever home. Dogs are brought to us for all sorts of reasons, including by people who are struggling due to changes in accommodation, financial problems, relationship breakdowns and family crises. We don't charge and never judge, offering peace of mind and a safe, reliable way to give up their dog.
- Every year, our community education work helps thousands of children to better understand dog behaviour, and how to stay safe around dogs, aiming to reduce the risk of injury from dog bites.
- Our Freedom scheme provides free, confidential dog fostering for people experiencing domestic abuse, allowing them to find safety. This vital service has been a lifeline for hundreds of people in difficult situations, who may not otherwise have been able to escape without leaving their dog in danger.
- Our Together Through Homelessness scheme supports dog owners to stay with their faithful friend. We provide advice and free veterinary treatment to dogs whose owners are experiencing homelessness or in housing crisis. And we work with homelessness services across the UK, providing them with the resources, training, and equipment needed to welcome dogs and their owners.
- Our Canine Care Card scheme provides peace of mind for dog owners, with the promise that we will care for their dog in the event of their death or ill health.
- Occasionally, we rehome dogs as working or assistance dogs, to organisations like the police, Service Dogs UK, and other public services. In this way, we're contributing to the safety, security and wellbeing of the public.
- We help prevent human deaths caused by rabies through our international work, including with our sister organisation WVS and the Mission Rabies project. Dogs are the number one cause of human rabies deaths, and account for up to 99% of all rabies transmissions to humans. But human rabies deaths are entirely preventable, and the vaccination of dogs is the most effective strategy to eliminate the disease.

Governance structure

On 1 July 2024, halfway through the financial year, Dogs Trust ("the legacy Charity") which was an unincorporated charity registered in England and Wales (charity number: 227523) and Scotland (charity number: SC037843) transferred the majority of its assets and liabilities to Dogs Trust Worldwide, a charitable company registered in England and Wales (charity number: 1167663, company number: 09365971) and Scotland (charity number: SC053144). The legacy Charity was immediately renamed as Dogs Trust Legacy, while Dogs Trust Worldwide was immediately renamed as Dogs Trust ("the Charity"). At the same time, the Charity became the parent company, and Dogs Trust Legacy became a subsidiary. This allowed the Charity to achieve its goal of becoming a charitable company, which provides a robust and simplified legal status for the Charity into the future.

The project to transfer the assets and liabilities was described internally as "incorporation", and on the day of incorporation:

- the existing members of the legacy Charity were converted to Companion Club supporters of the new Charity, Dogs Trust
- the gambling licence and associated bank account remained in Dogs Trust Legacy, with the intention to move them to Dogs Trust Lotteries (company number: 14015851) in 2025 (the latter is a subsidiary trading company of Dogs Trust, currently dormant).

These accounts present the results of Dogs Trust Legacy, and the assets remaining in it relating to lottery activity.

Directors of Dogs Trust Trustee Limited

On 1 July 2024, the day of incorporation, all 14 directors of Dogs Trust Trustee Limited (DTTL) were appointed as directors and trustees of Dogs Trust, while remaining as directors of DTTL. Directors and trustees of Dogs Trust appointed after incorporation will not be appointed as directors of DTTL.

DTTL now has 11 unpaid directors (at the time of incorporation there were 14, three of whom resigned at the end of 2024). The Directors of DTTL were known as the Council for the first half of 2024, prior to incorporation. They continue to meet around four times a year, or as often as necessary to carry out their duties. They act as the governing body for DTTL (which is a non-trading company) as well as for Dogs Trust Legacy (since DTTL remains the sole corporate trustee), with powers to delegate day-to-day management to Dogs Trust's Leadership Team, as defined on page 20.

The purpose of DTTL is to oversee the lottery activity while it remains in Dogs Trust Legacy, and to oversee the administration of any legacies that might be received into the legacy Charity. Ultimately, Dogs Trust may wish to streamline its governance structure further by unwinding both Dogs Trust Legacy and DTTL.

Directors of DTTL

Mr Graeme Robertson (Chair during 2024, resigned end December 2024)
Mr Will Galgey (Chair from January 2025)
Mr Philip Daubeny (Vice Chair)
Prof David Argyle BVMS PhD DECVIM-CA (Oncology) FRSE FRCVS (Chair of the Canine Welfare Grants Committee, and resigned end December 2024)
Mrs Veronica Carbone (resigned end December 2024)
Mrs Suzanne Murphy BVMS MSc DECVIM-CA MRCVS
Mr Timothy Pearey MA ACMA
Mr Ian Rose LLB
Mrs Nicola Canavan
Mrs Louise Allum BSc MA VetMB PGCert (VetEd) Grad Cert Shelter Medicine FHEA MRCVS
Ms Hayley Parmenter
Mr Rob Alexander
Mr Nigel Morrison
Ms Joanne Howard

Committees of the Board

The Directors of DTTL have agreed that they will continue to take advice from the Finance and General Purposes Committee ("F&GPC") following incorporation. This committee meets a minimum of four times a year and may hold additional ad-hoc meetings as required to ensure effective oversight of the Charity. It also advises the Board at each meeting on matters of finance, governance, audit and risk. The F&GPC reviews its terms of reference regularly, as approved by the Board of Dogs Trust.

New trustees are recruited under a fair, open, diverse and consistent trustee recruitment process, usually using an external agency. Based on an analysis of skills required, they are then selected through a CV assessment and interview process. New trustees receive an induction course covering all the operations and activities of Dogs Trust and are expected to view online seminars and training courses on relevant subjects, including their responsibilities as trustees.

Statement of Trustees' responsibilities

The Trustee is responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Charity law requires the Trustee to prepare financial statements for each financial year. Under charity law the Trustee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing these financial statements, the Trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended)] and the provisions of the charity's constitution. 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.

Disclosure of information to auditors

Insofar as the Trustee of the Charity at the date of approval of this report is aware, there is no relevant audit information (information needed by the Charity's auditor in connection with preparing the audit report) of which the Charity's auditor is unaware. Each trustee/director has taken all of the steps that he/she should have taken as a trustee/director in order to make himself/herself aware of any relevant audit information and to establish that the Charity's auditor is aware of that information.

Risk management

The Board is responsible for ensuring there are appropriate risk management and internal control systems in place to manage the major risks to which the Charity is exposed. Following incorporation, the Charity has continued to be part of the overall group risk management process. The Charity's approach to risk aims to enable the management and mitigation, as opposed to the elimination, of organisational risks, allowing the Charity to continue to meet its objectives.

Processes and controls in place during 2024 included:

- quarterly review of the corporate risk register, at group risk management level, performed by Dogs Trust Management Board, and facilitated by the internal governance team. Risks are scrutinised, clarified, summarised and their impact and likelihood assessed, then appropriate mitigating actions are developed
- subsequent review of the risk register, in full or summary version, by the F&GPC. (The Committee undertook an in-depth review of the risk register in Q1 2025.)

The table below details the principal risks and uncertainties facing Dogs Trust and the measures in place to manage them.

Risk	Strategies in place to manage risk
Financial stability is threatened	- Reserves policy is reviewed regularly - Review of five-year financial plan is underway - Major new programme of efficiency savings established
Cyber attack and/or major data breach	- Programme to test systems and staff response - Seeking accreditation for Cyber Essentials compliance - Senior forum meets regularly to review any concerns
Member of staff or public is seriously harmed by a Dogs Trust dog	- Pre-screening of dogs before acceptance to charity - Comprehensive dog handling policies and programme of staff training - Support calls with owner following rehoming
Inability to recruit or retain key staff	- Staff remuneration assessed against market benchmarks - Review and refresh of people policies
Failure to adapt to audience or donor trends	- Programme of testing new fundraising products and initiatives maintained - Independent market assessments of Dogs Trust's market positioning
Inability to meet demand	- Review ways to reduce waiting lists - Review new adoption processes to maximise rehoming
Deterioration in veterinary provision	- Working closely with our in-house vets to support them - Strategic review of an alternative model for veterinary care
Reputation damage	- Crisis communications processes and toolkit in place - Run crisis planning simulations

We recognise that systems can only provide reasonable, not absolute, assurance that major risks have been adequately managed.

Reward and recognition

For the first half of 2024, the Council was responsible for overseeing Dogs Trust's approach to reward and recognition. The aim was to ensure we had a consistent and sustainable approach to reward and recognition for all employees. The objective was to ensure Dogs Trust could attract and retain the right people with the right skills to deliver its work. This was achieved by setting an appropriate level of pay that was fair and reasonable for all roles. Key principles used to determine levels of pay were:

- pay was reviewed annually, taking into account affordability, economic trends and movements in the UK pay market
- all national pay standards were met, including the statutory National Minimum Wage rates
- a recognition scheme was operated quarterly, using cash rewards for those colleagues who made an outstanding impact through: delivering results, being an exceptional role model of our values and behaviours, or by being brilliant, as recognised by their peers.

The F&GPC reviewed and approved the annual pay award, taking recommendations from the Leadership Team, the Associate Director of HR, and the Associate Director of Finance.

Our approach to determining the salaries for the Chief Executive and Leadership Team was the same as for all other roles, but with a different approval process. The Chair, with advice from the Associate Director of HR, set the Chief Executive's salary. Salaries for the Leadership Team were set by the Chair and the Chief Executive.

Leadership Team in 2024

Name	Role
Owen Sharp	Chief Executive
Louisa Simons	Chief Operating Officer and Deputy Chief Executive
Paula Boyden	Veterinary Director
Suzie Carley	Executive Director of Dogs Trust Ireland CLG
Rachel Casey	Director of Canine Behaviour and Research
Adam Clowes	Operations Director
Jayne Whitton	Director of Communications and Digital
Nick Daniel	Marketing Director (left January 2025)
Karen Reed	Director, Dogs Trust Worldwide
Stephen George	Interim Director of Fundraising (started January 2025)

The Leadership Team, led by the Chief Executive, is responsible for the day-to-day running of the Charity under authority delegated by the Board of Dogs Trust to the Chief Executive.

Grant expenditure policy

We award grants to other organisations ("partner organisations" or "institutions") as part of delivering our charitable activities. We undertake a formal appraisal of the project and partner organisation before making the grant, subject to specific grant agreements with the partners. We monitor and evaluate progress and, if we are not satisfied that the grant is being managed according to the agreement, we can delay or discontinue it. In 2024, we spent £6.3m (2023: £7.4m) in grants to external partner organisations in relation to our international work, and £0.2m (2023: £0.6m) in relation to our veterinary and other work. Further detail is shown at note 5 to the accounts.

How we ensure we fundraise responsibly

As a charity that receives no government funding, we are reliant on income given voluntarily by supporters and our partners. They are at the heart of everything we do and achieve, so we strive to give them the best experience in the delivery of our work.

Dogs Trust subscribes to the policies of the Fundraising Regulator, which oversees fundraising activity. The Fundraising Regulator investigates and, where necessary, takes appropriate action in cases of public concern. We work closely with the Fundraising Regulator and the Institute of Fundraising to help improve sector standards and ensure our activity meets the expectations of our supporters and the wider public. Full details of the Fundraising Regulator and the codes of our fundraising practice can be found at fundraisingregulator.org.uk.

Talking to the public in person and communicating with our existing supporters are both key to engaging people and raising vital funds for our life-saving work. These include:

- selling goods and services through our charity shops, rehoming centres, website and catalogue
- the promotion of raffles and lotteries
- dog sponsorship and subscription to Companion Club
- local community fundraising and events
- promoting the support of Dogs Trust through legacies
- other sources such as charitable trusts, foundations or companies.

We're always looking for ways to improve our activities and find new ways to engage the public with our work. Therefore, this list of activities may change over time.

Our staff carry out these activities, but we also work with external organisations, whose expertise allows us to talk to a wider audience in a more cost-effective manner. When working with these external organisations, we ensure that contracts are in place, specifying that they meet our customer service expectations and that they adhere to all the appropriate legislation and regulation. These include, but are not limited to, the Fundraising Regulator's Code of Practice, Safeguarding Vulnerable Groups Act and the Data Protection Act. Full details of our policies can be found on our website dogstrust.org.uk.

We operate further controls to ensure that we maintain the trust and confidence of our supporters and the public.

- We regularly monitor and review work done on our behalf
- All supporters recruited by face-to-face fundraisers receive a courtesy call soon after signing up, to check that they were happy with how they were encouraged to support us and that they understand the nature of their regular gift to Dogs Trust. The calls are recorded for monitoring and training purposes and supporters are given every opportunity to opt out if they no longer wish to take part
- Fundraisers at our agencies all receive specific Dogs Trust training before conducting fundraising activities on our behalf
- We undertake 'mystery shopping' to ensure the processes and experience are being delivered to the standards we expect

In addition to these controls, we maintain and monitor a complaints log, and we keep a close eye on the pattern of complaints so improvements to our services can be made. In 2024, we received a total of 155 complaints (2023: 50 complaints) about our fundraising. None of these complaints required any action by the Fundraising Regulator.

Signed on behalf of the Directors of DTTL by:

Will Galgey
Chair
5 August 2025

Independent auditor's report to the Members of Dogs Trust Legacy

Opinion

We have audited the financial statements of Dogs Trust Legacy for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance sheet, the Cashflow statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the entity's affairs as at 31 December 2024 and of its deficit for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and;
- have been prepared in accordance with the requirements of the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter – Basis of preparation in respect of going concern

We draw attention to the disclosures in the Trustees' Report and the Accounting Policies within the Notes to these financial statements, which indicate that on 1 July 2024 substantially all the assets and liabilities of Dogs Trust were transferred to Dogs Trust Worldwide. The Dogs Trust Charity was immediately renamed as Dogs Trust Legacy, whilst Dogs Trust Worldwide was immediately renamed as Dogs Trust.

It is expected that within 12 months of these financial statements being approved, the remaining activity and assets and liabilities within Dogs Trust Legacy (relating to the Charity's lottery and raffle activity) will be transferred to a new entity. The trustees therefore do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2024.

Accordingly, the financial statements have been prepared on a basis other than going concern as described in the Trustees' Report and the Accounting Policies. Our opinion is not modified in respect of this matter. Our responsibilities and the responsibilities of the Trustee with respect to going concern are described in the relevant sections of this report.

Other information

The Trustee are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the entity and their environment obtained in the course of the audit, we have not identified material misstatements in the annual report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained.

Responsibilities of the Trustee

As explained more fully in the trustees' responsibilities statement set out on page 18, the Trustee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustee is are responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustee either intends to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: **www.frc.org.uk/auditorsresponsibilities**. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members including internal specialists. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the entity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 and The Charities and Trustee Investment (Scotland) Act 2005, together with the Charities SORP (FRS102) 2019 and financial reporting standards. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the entity's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the for fraud. The laws and regulations we considered in this context for the UK operations were UK taxation legislation, employment legislation, health and safety legislation and the animal welfare and veterinary legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustee and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income from corporates, trusts and major donors, the timing of recognition of legacy income, presentation of the accounts arising from the group restructure, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit and the Finance and General Purposes Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals and income, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the entity's members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and to the Charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the entity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the entity and the entity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Crowe U.K. LLP

Crowe U.K. LLP
Statutory Auditor
London
18 August 2025

Crowe U.K. LLP is eligible for appointment as auditor of the charity under regulation 10(2) of the Charities Accounts (Scotland) Regulations by virtue of its eligibility under section 1212 of the Companies Act 2006.

Statement of Financial Activities

for the year ended 31 December 2024

	Notes	2024 £000s Unrestricted	2024 £000s Restricted & endowment	2024 £000s Total	2023 £000s Unrestricted	2023 £000s Restricted & endowment	2023 £000s Total
Income from:							
Donations and legacies							
Donations	1	28,773	268	**29,041**	57,723	990	**58,713**
Legacies		27,517	2,935	**30,452**	49,090	5,165	**54,255**
Charitable activities							
Adoption fees		1,034	-	**1,034**	2,284	-	**2,284**
Dog School classes		394	-	**394**	971	-	**971**
Other trading activities	2	4,775	-	**4,775**	6,509	-	**6,509**
Investments	3	1,228	-	**1,228**	2,602	-	**2,602**
Other		399	-	**399**	915	-	**915**
Total income		64,120	3,203	**67,323**	120,094	6,155	**126,249**
Expenditure on:							
Raising funds							
Donations and legacies	5	19,750	-	**19,750**	33,066	-	**33,066**
Other trading activities	5	2,368	-	**2,368**	4,607	-	**4,607**
Investments	5	211	-	**211**	350	-	**350**
		22,329	-	**22,329**	38,023	-	**38,023**
Charitable activities							
Rehoming	5	25,679	3,230	**28,909**	48,644	6,881	**55,525**
Preventing problems	5	9,031	153	**9,184**	17,815	217	**18,032**
Improving welfare in sourcing and breeding	5	649	-	**649**	1,206	-	**1,206**
Reach, engagement and influence	5	1,138	-	**1,138**	3,651	-	**3,651**
International impact	5	6,782	-	**6,782**	12,790	272	**13,062**
		43,279	3,383	**46,662**	84,106	7,370	**91,476**
Transfer of net assets to "new Charity"	23	201,429	1,370	**202,799**	-	-	**-**
Total expenditure		267,037	4,753	**271,790**	122,129	7,370	**129,499**
Net (losses) before gains on investments		(202,917)	(1,550)	**(204,467)**	(2,035)	(1,215)	**(3,250)**
Net gains on investments		1,620	-	**1,620**	2,073	-	**2,073**
Net income / (expenditure)		(201,297)	(1,550)	**(202,847)**	38	(1,215)	**(1,177)**
Other recognised gains		69	-	**69**	-	-	**-**
Net movement in funds		(201,228)	(1,550)	**(202,778)**	38	(1,215)	**(1,177)**
Reconciliation of funds							
Funds brought forward 1 January	13	201,496	1,550	**203,046**	201,458	2,765	**204,223**
Funds carried forward 31 December	13	268	-	**268**	201,496	1,550	**203,046**

All gains and losses recognised in the year are included in the Statement of Financial Activities (SOFA).

The notes on pages 28 to 42 form part of the financial statements.

The prior year accounts for Dogs Trust Legacy, formerly known as Dogs Trust (charity number: 227523), were prepared on a consolidated basis and therefore only presented a consolidated SOFA. The accounts for 2024 are not consolidated and therefore the prior year 2023 comparatives are Charity-only amounts.

The funds of the Charity significantly reduced in 2024 due to the transfer of net assets of £202,799,000 to the "new Charity". Please see note 23 for further details.

Balance sheet

on 31 December 2024

	Notes	2024 £000s	2023 £000s
Fixed assets			
Tangible fixed assets	7	-	72,908
Intangible fixed assets	7	-	14,067
Investments	8	-	72,604
		-	**159,579**
Current assets			
Stock	9	-	382
Debtors	10	-	34,717
Cash at bank and in hand		314	22,748
		314	**57,847**
Creditors: amounts falling due within one year	11	**(46)**	**(10,826)**
Net current assets		**268**	**47,021**
Provisions for liabilities	12	**-**	**(3,554)**
Net assets		**268**	**203,046**
The funds of the Charity			
Unrestricted funds			
Revaluation reserve	13	-	1,312
Designated reserves: Development fund	13	-	31,916
Designated reserves: Grants fund	13	-	1,976
Designated reserves: Fixed asset reserve	13	-	86,975
Designated reserves: CBR Bursary reserve	13	-	102
Free reserves	13	268	79,215
Total unrestricted funds		268	201,496
Restricted income funds	13	-	638
Endowment funds	13	-	912
Total Charity Funds		**268**	**203,046**

The financial statements have been approved by the Board members and authorised for issue on 5 August 2025:

W. Galgey
Chairman of the Board

R. Alexander
Director

At 1 July 2024, the Charity transferred all its assets and liabilites, excluding those relating to its raffle and lottery activity, to the new Charity, formerly known as Dogs Trust Worldwide (charity number: 1167673), which became the parent charity of the Dogs Trust Group. As a result, the net assets and funds of this Charity are significantly reduced as at 31 December 2024.

The notes on pages 28 to 42 form part of the financial statements.

Cashflow statement

for the year ended 31 December 2024

	2024		2023	
	£000s	£000s	£000s	£000s
Net cash provided by operating activities		**(25,971)**		**(5,618)**
Cash flow from investing activities				
Dividends, interest and rents from investments	1,228		2,602	
Purchase of property, plant and equipment	(5,429)		(12,599)	
Proceeds from the sale of property, plant and equipment	-		250	
Purchase of fixed investments	(29,406)		(67,893)	
Proceeds from sale of fixed asset investments	29,578		72,090	
Net cash used in investing activities		**(4,029)**		**(5,550)**
Change in cash and cash equivalents in the reporting period		**(30,000)**		**(11,168)**
Cash and cash equivalents at the beginning of the reporting period		**30,246**		**41,414**
Change in cash and cash equivalents due to exchange rate movements		**69**		**-**
Cash and cash equivalents at the end of the reporting period		**314**		**30,246**

Reconciliation of net income to net cash flow from operating activities	2024		2023	
	£000s	£000s	£000s	£000s
Net income for the reporting period (as per the SOFA)		**(202,847)**		**(1,177)**
Adjustments for:				
Depreciation charges	3,778		7,812	
Profit on disposal of fixed assets	-		16	
Fixed assets transferred to “new” Charity	83,180		-	
Fixed asset investments transferred to “new” Charity	72,604		-	
Gains on investments	(1,025)		(2,073)	
Dividends, interest and rents from investments	(1,228)		(2,602)	
Decrease in stocks	382		(147)	
Decrease / (increase) in debtors	34,717		(2,010)	
(Decrease) in creditors	(10,780)		(2,803)	
(Decrease) in provisions for liabilities	(3,554)		(2,634)	
Gain on transfer of net assets to “new” Charity	(1,199)		-	
Net cash flow from operating activities		**(25,971)**		**(5,618)**

Analysis of cash and cash equivalents	**2024 £000s**	**2023 £000s**
Cash in hand	314	22,748
Cash on deposit and in investments	-	7,498
Total cash and cash equivalents	**314**	**30,246**

Analysis of net debt		**At 1 January £000s**	**Cashflows £000s**	**At 31 December £000s**
Cash	**2024**	30,246	(29,932)	**314**
	2023	41,414	(11,168)	**30,246**

The notes on pages 28 to 42 form part of the financial statements.

Notes to the accounts

Accounting policies

Accounting basis

Dogs Trust Legacy (“the Charity”) is an unincorporated registered charity in England and Wales (charity number: 227523) and Scotland (charity number: SC037843), governed by a constitution.

The financial statements have been prepared under the historical cost convention, except for investments, which are included at market value. The financial statements have been prepared in accordance with UK Generally Accepted Accounting Practice, comprising: the Charities Statement of Recommended Practice (SORP) – ‘Accounting and Reporting by Charities (2019)’, published in 2019; the Charities and Trustee Investment (Scotland) Act 2005; the Charities Act 2011; and applicable accounting standards. The Charity is a public benefit entity.

The financial statements have been prepared to give a “true and fair” view and have departed from the Charities (Accounts and Reports) Regulations 2008, only to the extent required to provide a “true and fair” view. This departure has involved following 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 in October 2019, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005, which has since been withdrawn.

On 1 July 2024, halfway through the financial year, Dogs Trust (“the legacy Charity”) which was an unincorporated charity registered in England and Wales (charity number: 227523) and Scotland (charity number: SC037843) transferred all of its activity, assets and liabilities to Dogs Trust Worldwide, a charitable company registered in England and Wales (charity number: 1167663, company number: 09365971) and Scotland (charity number: SC053144), except for those related to its lottery and raffle activity, which will transfer to Dogs Trust Lotteries Limited in 2025. The legacy Charity was immediately renamed as Dogs Trust Legacy, while Dogs Trust Worldwide was immediately renamed as Dogs Trust (“the Charity”). At the same time, the Charity became the parent company, and Dogs Trust Legacy became a subsidiary.

The comparative figures in these financial statements represent the Charity-only 2023 results of Dogs Trust Legacy. **It is recommended that the financial statements of Dogs Trust (charity number: 1167663, company number: 09365971) are referred to in order to understand the full activity of the Dogs Trust group for 2024.**

The Charity has taken advantage of the exemption under S.400 (1) of the Companies Act 2006, to not account for the activity of its subsidiaries up until the restructure on 1 July in these financial statements as the activity of these subsidiaries is recognised in the consolidated financial statements of its ultimate parent, Dogs Trust. The sole Trustee of Dogs Trust Legacy is Dogs Trust Trustee Limited (company number: 08996564), a non-trading company (“the Trustee”). Dogs Trust Trustee Limited is a deemed subsidiary of Dogs Trust as it appoints its directors.

Critical accounting estimates and judgements

To be able to prepare financial statements in accordance with FRS 102, the Trustee is required to make certain estimates and judgements. These have an impact on the policies and the amount reported in the annual accounts. The estimates and judgements are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable at the time they are made. The significant estimates and judgements are:

- accrued income: legacy (see income policy below)
- accruals: costs not yet invoiced (see expenditure policy below)
- provisions: Shared Adoption Scheme and Veterinary Support Fund costs (see provisions policy below)
- allocation of support costs (see expenditure policy below)
- depreciation and impairment (see fixed assets policy below).

Going Concern

On 1 July 2024, halfway through the financial year, Dogs Trust (“the legacy Charity”) which was an unincorporated charity registered in England and Wales (charity number: 227523) and Scotland (charity number: SC037843) transferred all of its activity, assets and liabilities to Dogs Trust Worldwide, a charitable company registered in England and Wales (charity number: 1167663, company number: 09365971) and Scotland (charity number: SC053144), except for those related to its lottery and raffle activity, which will transfer to Dogs Trust Lotteries Limited in 2025. The legacy Charity was immediately renamed as Dogs Trust Legacy, while Dogs Trust Worldwide was immediately renamed as Dogs Trust (“the Charity”). At the same time, the Charity became the parent company, and Dogs Trust Legacy became a subsidiary.

Given that the Charity transferred almost all of its assets and liabilities to Dogs Trust Worldwide on 1 July 2024 (and expects to transfer the rest within 12 months of these financial statements being approved), it does not

technically meet to criteria for preparing financial statements on a going concern basis. As a consequence, these financial statements have been prepared on a basis other than as a going concern.

Income

All income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, receipt is probable, the amount can be quantified with reasonable accuracy, and measured reliably.

Donations and legacies
Legacy income is recognised when it satisfies the following criteria:

- there is sufficient evidence of a legacy having been left to Dogs Trust ,based on probate having been granted before the year end
- for pecuniary legacy interests, notification has been received from the executor.
- for residuary legacy interests, we have received the confirmation of sufficient assets in the estate, in the form of either an assets and liabilities statement or estate accounts, and there are no material known outstanding disputes.
- for all other types of legacy interests, we have a reasonable estimate of the amount due. In each case this information must be notified to us by the date of signing the accounts

In each case this information must be notified to us by the date of signing the accounts.

Where a legacy is subject to the interest of a life tenant, the income will not be recognised until the death of the life tenant.

Measurement of legacy income is exposed to inherent uncertainties, represented by property and other investments whose value is subject to market fluctuations until realised. Dogs Trust recognises this by using the latest available estate valuation information and allowing for fluctuations, with a provision against income of 5% to 8% per estate, based on historic trends.

Donations are accounted for when received. No amounts are included in the financial statements for services donated by general volunteers. Gift Aid receivable is included as income when the donation is made, and where there is a valid Gift Aid declaration from the donor. Membership income is accounted for over the period to which membership relates.

Charitable activities
Adoption fees received for rehoming services are included as income when the dog is rehomed.

Income for Dog School classes is accounted for when the training has taken place.

Other trading activities
Sale of goods, comprising income from the sale of new and donated goods through retail shops and online, is accounted for when the sale has taken place. Where applicable, income is recognised net of value added tax. The Charity operates a retail Gift Aid scheme for supporter goods sold that are in its charity shops on an agency basis. These sales are treated as sales of donated goods for accounting purposes. Income from raffles is recognised when the draw takes place.

Investments
Income is shown in the year in which it is received or becomes receivable.

Other income
Income is shown in the year in which it is received or becomes receivable. The surplus on the disposal of tangible fixed assets is calculated as the difference between the sale proceeds (net of sale costs) and the net book value of the asset immediately prior to disposal. It is accounted for once legal completion of the disposal has taken place.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to any given category. Costs not yet invoiced, but where goods or services have been provided, are included where the amount owed can be estimated reliably. Where timing or amount of costs are uncertain, amounts are classified as a provision. Where costs cannot be directly attributed to an activity or function, they have been allocated on a usage basis or on the basis of headcount. Support costs, such as general management, payroll administration, technology infrastructure support, human resources advisory and financing are allocated in this way.

Grant expenditure

Grants payable are accounted for as expenditure in the year in which a binding, specific commitment to make payment is entered into with the recipient. Expected future grant payments, if conditions are met by the recipient as the grant falls due, are disclosed in note 16.

Irrecoverable VAT

Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets are stated at cost, net of depreciation. The Charity regularly reviews the net book value of its fixed assets and writes their values down – shown as an impairment – to their depreciated replacement cost (for rehoming centres) or open market value (for offices where the net value book is higher).

Depreciation is provided on the following basis:

Freehold land	Land is not depreciated and is tested for impairment
Freehold buildings	Over 15 years (straight line)
Assets under construction	Not depreciated until they are ready for use. Construction projects are reviewed for impairment.
Motor vehicles	Over three years (straight line)
Equipment and fittings	Over four years (straight line)

Intangible fixed assets

Intangible fixed assets are stated at cost, net of amortisation and any provision for impairment.

Amortisation is calculated to write off the cost of intangible fixed assets by equal annual instalments over their expected useful economic lives, on the following basis:

- software and other intangible assets: over five years (straight line)
- assets under construction: amortisation is not charged until they are complete

Investments

Listed investments
Listed investments are included in the balance sheet initially at cost and revalued at the reporting date to bid price. Realised gains and losses on disposals in the year, and unrealised gains and losses on investments at the balance sheet date, are included in the SOFA for the relevant underlying funds. The historical cost of investments is shown in note 8 to the Financial Statements.

Investment properties
Investment properties are measured at fair value at each reporting date, with changes in fair value recognised in “Net unrealised gains / (losses) in investments” in the SOFA. Valuations of investment properties have been determined with professional assistance: details of the basis of the valuations are given in note 8 to the accounts.

Current asset investments
Current asset investments include cash on deposit and cash equivalents with a maturity of less than one year, held for investment purposes and valued at fair value.

Stocks
Stocks are valued at the lower of cost and net realisable value. Goods donated for resale are valued at estimated net realisable value, based on historical trends.

Provisions
Provision for liabilities relates to the estimated future veterinary costs for dogs on the Shared Adoption Scheme and Veterinary Support Fund scheme. Under these schemes, dogs rehomed with certain medical conditions will have the approved veterinary costs covered for the treatment of that particular ailment for the rest of the dog’s life. The provision for future costs is estimated, based on the average cost incurred per dog on the schemes, factoring in inflation for future years; the expected number of dogs on the schemes; and the average lifespan of a dog on the schemes.

Operating leases
Rental applicable to operating leases is charged to the SOFA over the period in which the cost is incurred.

Foreign currency
Foreign currency monetary assets and liabilities are translated at the rate of exchange ruling at the balance sheet date. All differences are included in the SOFA as other recognised gains or losses.

The results of overseas operations are translated at the average rates of exchange during the year, and the balance sheet translated into sterling at the rate of exchange ruling on the balance sheet date. Exchange differences that arise from translation of the opening net assets and results of foreign subsidiary undertakings are included in reserves.

Pension costs
Pension costs comprise the costs of the Charity's contribution to its employees' pension schemes. The Charity provides a money purchase scheme, which is available to all employees and, alternatively, contributes to certain employees' personal pension plans.

Taxation
Dogs Trust Legacy is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010, or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period. The subsidiary trading companies do not generally pay UK corporation tax because their policy is to pay qualifying donations out of taxable profits to the Charity. Foreign tax incurred by overseas subsidiaries is charged as it is incurred.

Financial instruments
The Charity has financial assets and financial liabilities of a kind that qualify as basic and complex financial instruments.

Basic financial instruments comprise fixed asset investments measured at fair value through profit or loss, and financial assets and liabilities that are initially recognised at transaction value and subsequently measured at the present value of future cash flows (amortised cost). Financial assets held at amortised cost comprise cash, trade debtors and other debtors. Financial liabilities held at amortised cost comprise trade creditors and other creditors.

The Charity uses foreign currency forward contracts to manage its exposure to foreign currency exchange risk. These are classified as complex and the fair value of these instruments is calculated at the balance sheet date by comparison between the rate implicit in the contract and the exchange rate at that date. Details of financial instruments are found in note 21.

Funds
Endowment funds represent those assets which must be permanently held by the Charity. Income arising from the endowment funds can be used in accordance with the objects of the Charity, and is included as unrestricted or restricted income, as specified by the donor. Any capital gains or losses arising on the investments form part of the fund.

The Frank Goddard Jackson endowment fund has been invested to contribute towards the maintenance of the Frank Goddard Jackson Veterinary Suite in future years.

Restricted funds represent funds which must be used for a specific purpose, narrower than the objects of the Charity - such as for specific rehoming centres and projects. Where restricted expenditure on projects exceeds restricted income, the balance is applied out of unrestricted funds, shown by a funds transfer.

1. Donations

	2024 £000s	2023 £000s
Regular donations	18,124	35,721
Appeals	1,294	2,966
Non-recurring donations	1,520	4,920
Corporate donations	1,618	4,003
Gift Aid	3,767	7,761
Membership subscriptions	1,772	1,081
Trusts and major donors	946	2,261
	29,041	**58,713**

2. Other trading activities

	2024 £000s	2023 £000s
Sale of goods	2,497	4,991
Fundraising events	86	54
Raffles	2,192	1,464
	4,775	**6,509**

3. Investments

	2024 £000s	2023 £000s
Interest received	570	1,256
Dividends received	658	1,346
	1,228	**2,602**

4. Board members' remuneration and expenses

All Board members are trustees of the Charity. No Board member, or any person connected with them, received any remuneration during the year. Seven Board members were reimbursed for expenses in 2024 totalling £5,839 (2023: five Board members were reimbursed £3,464) covering travel, subsistence and accommodation incurred in connection with their duties as members of the Board of Dogs Trust. No allowances were paid to Board members, and no direct payments to third parties were made on their behalf.

5. Analysis of expenditure

	Grants £000s	Activities undertaken directly £000s	Support costs £000s	2024 Total £000s	2023 Total £000s
Raising funds					
Donations and legacies	-	18,212	1,538	19,750	33,066
Other trading activities	-	1,825	543	2,368	4,607
Investments	-	211	-	211	350
	-	**20,248**	**2,081**	**22,329**	**38,023**
Charitable activities					
Rehoming	-	22,640	6,269	28,909	55,525
Preventing problems	248	6,412	2,524	9,184	18,032
International impact	6,535	187	60	6,782	13,062
Improving welfare in sourcing and breeding	-	469	180	649	1,206
Reach, engagement and influence	-	1,040	98	1,138	3,651
	6,783	**30,748**	**9,131**	**46,662**	**91,476**
Total	**6,783**	**50,996**	**11,212**	**68,991**	**129,499**

Support costs totalling £11,212,000 (2023: £19,973,000) have been allocated across the activities. These include: costs associated with IT totalling £2,261,000, management and administration costs (finance, legal, HR, facilities, programme office and central administration) totalling £5,962,000; central veterinary services totalling £1,019,000; central communications services totalling £1,062,000; and contact centre costs totalling £908,000. The costs have been allocated based on payroll costs.

Of the total expenditure above, £3,383,000 (2023: £7,370,000) related to restricted funds. See note 13 for a breakdown of this expenditure.

Included within support costs are governance costs of £390,000 (2023: £756,000).

The cost of fees payable to the Charity's auditor for the audit of the financial statements was met by the parent Charity in 2024 (2023: £96,000 was payable for the audit of the Charity).

Total irrecoverable VAT was £1,318,000 (2023: £2,886,000).

Net income is stated after charging rent payable and vehicle and printing lease costs under operating leases of £605,000 (2023: £1,500,000).

During the year, the Charity paid grants to its subsidiaries in support of their work. Please see note 19 for further details.

(a) International impact grants:
Grants were made to the following animal welfare organisations inside the Dogs Trust Group as detailed below:

Organisation/project	Delivery country (Unless UK)	2024 £000s	2023 £000s
Worldwide Veterinary Service	UK	4,491	2,934
Dogs Trust Ireland CLG	Ireland	1,111	2,844
Dogs Trust Foundation Bosnia	Bosnia	933	1,644
Total international impact grants		**6,535**	**7,422**

Analysis of expenditure (continued)

(b) Preventative work grants:

Research grants	2024 £000s	2023 £000s
Grants were made to individuals at the following institutions to support research work:		
University of Edinburgh	58	97
University of Liverpool	54	141
Royal Veterinary College	53	100
University of Lincoln	-	97
The Royal (Dick) School of Veterinary Studies	18	185
University of Salford	16	-
University of Surrey	17	-
	216	**620**
Other grants		
Emergency help grants (i)	32	57
	32	**57**
Total preventative work grants	**248**	**677**

(i) Emergency help grants support free veterinary treatment for dogs belonging to owners who are homeless, or in housing crisis, including neutering operations, vaccination and worming, as well as non-preventative and emergency veterinary procedures.

6. Staff numbers and emoluments

The average monthly number of employees (full time equivalent) analysed by function was:	2024 number	2023 number
Rehoming centres	745	751
Fundraising, prevention, campaigns and publicity	711	721
Management and administration	166	122
	1,622	**1,594**

The average monthly number of employees (headcount) analysed by function was:	2024 number	2023 number
Rehoming centres	839	846
Fundraising, prevention, campaigns and publicity	801	797
Management and administration	175	117
	1,815	**1,760**

Their aggregate emoluments were:	2024 number	2023 number
Wages and salaries	26,129	47,242
Social security costs	2,442	4,315
Pension costs	2,755	5,124
	31,326	**56,681**

From 1 July, all salary costs were borne by the "new" Charity. Therefore, the above emoluments reflect amounts paid to employees for the first six months of 2024.

All pensions are paid from unrestricted funds.

Redundancy and termination payments are recognised when there is a demonstrable commitment on an individual or group basis that cannot be realistically withdrawn.

Redundancy and termination costs totalling £94,000 were incurred in 2024 (2023: £143,000) with £nil unpaid at year end. Ex-gratia payments to staff of £nil (2023: £63,000) were incurred in 2024 with £nil unpaid at year end.

Staff numbers and emoluments (continued)

Number of employees of the charity who earned from:	2024 number	2023 number
£60,001 to £70,000	2	29
£70,001 to £80,000	3	15
£80,001 to £90,000	1	3
£90,001 to £100,000*	1	6
£100,001 to £110,000	-	4
£110,001 to £120,000	-	2
£120,001 to £130,000	-	1
£130,001 to £140,000	-	2
£140,001 to £150,000	-	3
£190,001 to £200,000 (**)	-	1
	7	**66**

(*) this band contains the earnings of the Chief Executive in 2024 and 2023.

From 1 July, post incorporation, all salary costs were borne by the "new" Charity. Therefore the higher paid salary bandings reflect employees whose salaries fall into each category, based on their six-monthly earnings pre-incorporation.

Key management employees, defined as the Leadership Team in the Report of the Directors, received total remuneration as follows:

	2024 £000s	2023 £000s
Wages and salaries	568	1,416
Employer's NI	68	162
Employer's pension	132	218
	768	**1,796**

7. Tangible fixed assets

Tangible fixed assets

Charity	Freehold land and buildings £000s	Assets under construction £000s	Motor vehicles £000s	Equipment and fittings £000s	Total £000s
Cost					
Balance at 1 January 2024	156,158	4,152	4,567	7,302	172,179
Additions	370	1,611	132	642	2,755
Disposals	-	-	(111)	-	(111)
Transfer to "new" Charity	(156,528)	(5,763)	(4,588)	(7,944)	(174,823)
Balance at 31 December 2024	**-**	**-**	**-**	**-**	**-**
Accumulated depreciation					
Balance at 1 January 2024	89,761	-	4,302	5,208	99,271
Depreciation charge for year	3,243	-	40	495	3,778
Disposals	-	-	(111)	0	(111)
Transfer to "new" Charity	(93,004)	-	(4,231)	(5,703)	(102,938)
Balance at 31 December 2024	**-**	**-**	**-**	**-**	**-**
Net book value at 31 December 2024	**-**	**-**	**-**	**-**	**-**
Net book value at 31 December 2023	66,397	4,152	265	2,094	72,908

Tangible fixed assets (continued)

Intangible fixed assets

Charity	Assets under construction £000s	Total £000s
Cost		
Balance at 1 January 2024	14,067	14,067
Additions	2,673	2,673
Transfer to "new" Charity	(16,740)	(16,740)
Balance at 31 December 2024	**-**	**-**
Accumulated amortisation		
Balance at 1 January 2024	-	-
Amortisation charge for year	-	-
Disposals	-	-
Balance at 31 December 2024	-	-
Net book value at 31 December 2024	**-**	**-**
Net book value at 31 December 2023	14,067	14,067

8. Fixed asset investments

Charity		Listed investments and investment cash £000s	Investment properties £000s	2024 Total £000s	2023 Total £000s
Market value at 1 January		68,854	3,750	72,604	70,741
Less:	Disposals at market value	(28,655)	-	(28,655)	(76,078)
Add:	Acquisitions	29,406	-	29,406	71,880
Add/(less): Investment cash		(923)	-	(923)	3,987
Net realised gains		1,601	-	1,601	2,986
Net unrealised gains		(576)	-	(576)	(913)
Transfer to "new" Charity		(69,707)	(3,750)	(73,457)	-
Market value at 31 December		**-**	**-**	**-**	**72,604**

Listed investments and cash investments at market value comprised:

	2024 £000s	2023 £000s
UK fixed interest securities	-	16,771
Equities	-	33,624
Other investments	-	10,961
Cash	-	7,498
	-	**68,854**

No individual listed investment held at 31 December 2024 or 31 December 2023 had a market value that was material to the Charity.

	2024 £000s	2023 £000s
The historical cost of investments held at 31 December was	-	66,581

9. Stock

	2024 £000s	2023 £000s
Finished goods	-	382

10. Debtors' analysis

	2024 £000s	2023 £000s
Trade debtors	-	1,552
Other debtors	-	2,115
VAT claim	-	1,649
Amount owed by subsidiary companies	-	1,595
Accrued legacies	-	25,870
Prepayments and accrued income	-	1,936
Total	-	34,717

11. Creditors' analysis

	2024 £000s	2023 £000s
Trade creditors	-	1,707
Other creditors	33	2,695
Accruals and deferred income	13	6,218
Amounts owed to subsidiary companies	-	206
Total	46	10,826

Movement in deferred income	2024 £000s	2023 £000s
Balance at 1 January	1,049	771
Transfer from old Charity	-	-
Utilised in the year	(1,049)	(771)
Deferred income in the year	-	1,049
Balance at 31 December	-	1,049

Deferred income is: membership income received during this year but in respect of next year; raffle ticket income received in respect of raffles drawn next year; and Dog School fee income received in respect of classes next year.

12. Provision for liabilities

	2024 £000s	2023 £000s
Shared adoption scheme	-	3,554

Movement in provision for liabilities	2024 £000s	2023 £000s
Balance at 1 January	3,554	6,188
Transfer from old Charity	-	-
Utilised in the year	(346)	(713)
Charged to the SOFA	-	(1,921)
Transferred to "new" Charity	(3,208)	-
Balance at 31 December	-	3,554

Provision for liabilities (continued)

Provision for liabilities relates to the estimated future vetinerary costs for dogs on the shared adoption and veterinary support schemes.

Under the shared adoption and veterinary support schemes, dogs rehomed with certain medical conditions will have their veterinary costs covered for the treatment of that particular ailment for the rest of the dog's life.

13. Total funds

		Movement in funds in 2024				
£000s	Balance 1 January 2024	Income	Expenditure	Transfer to new charity	Gains and revaluations	Balance 31 December 2024
Unrestricted funds						
Revaluation reserve	**1,312**	-	-	(2,932)	1,620	-
Designated funds						-
Rehoming Centre Development Fund	31,916	-	-	(31,916)	-	-
Fund for Fixed Assets	86,975	-	-	(86,975)	-	-
Grants Fund	1,976	-	-	(1,976)	-	-
CBR Bursary Fund	102	-	-	(102)	-	-
Total designated funds	**120,969**	**-**	**-**	**(120,969)**	**-**	**-**
Free reserves	**79,215**	64,120	(65,608)	(77,528)	69	**268**
Total unrestricted funds	**201,496**	**64,120**	**(65,608)**	**(201,429)**	**1,689**	**268**
Restricted income funds						
Freedom	81	56	(137)	-	-	-
Together through Homelessness	16	-	(16)	-	-	-
Dog School	-	1	(1)	-	-	-
Ballymena	21	190	(185)	(26)	-	-
Basildon	70	26	(14)	(82)	-	-
Bridgend	18	19	(11)	(26)	-	-
Canterbury	7	218	(218)	(7)	-	-
Cardiff	14	-	-	(14)	-	-
Darlington	10	162	(160)	(12)	-	-
Evesham	5	266	(266)	(5)	-	-
Glasgow	12	317	(316)	(12)	-	-
Ilfracombe	6	46	(45)	(7)	-	-
Kenilworth	1	129	(129)	(1)	-	-
Leeds	49	352	(319)	(82)	-	-
London	2	18	(16)	(4)	-	-
Loughborough	3	33	(33)	(4)	-	-
Manchester	1	4	(4)	(1)	-	-
Merseyside	58	212	(213)	(57)	-	-
Newbury	21	117	(113)	(25)	-	-
Penrith	3	-	-	(3)	-	-
Salisbury	29	128	(126)	(31)	-	-
Shoreham	9	313	(302)	(20)	-	-
Shrewsbury	10	133	(133)	(10)	-	-
Snetterton	13	45	(42)	(16)	-	-
West Calder	11	418	(416)	(13)	-	-
Pet Friendly Housing Pilot	122	-	(122)	-	-	-
Evesham Capital Appeal	46	-	(46)	-	-	-
Total restricted income funds	**638**	**3,203**	**(3,383)**	**(458)**	**-**	**-**
Endowment funds						
Gertrude R Clarke	242	-	-	(242)	-	-
Frank Goddard Jackson	670	-	-	(670)	-	-
Total endowment funds	**912**	**-**	**-**	**(912)**	**-**	**-**
Total funds	**203,046**	**67,323**	**(68,991)**	**(202,799)**	**1,689**	**268**

The total amount of £202,799,000 transferred represents the transfer of all the Charity's assets and liabilites, excluding those relating to lottery and raffle activity, to the "new" Charity at 30 June 2024.

Details of the use of designated funds can be found in the reserves policy on page 31.
Details of the use of endowment and restricted funds can be found in the accounting policy on page 31.

Total funds (continued)

£000s	Balance 1 January 2023	Movement in funds in 2023 Income	Expenditure	Transfers	Gains and revaluations	Balance 31 December 2023
Unrestricted funds						
Revaluation reserve	**967**	**-**	**-**	**-**	**345**	**1,312**
Designated funds		-	-	-	-	
Rehoming Centre Development Fund	33,600	-	-	(1,684)	-	31,916
Fund for Fixed Assets	82,172	-	-	4,803	-	86,975
Grants Fund	1,799	-	(1,799)	1,976	-	1,976
CBR Bursary Fund	121	-	(19)	-	-	102
Total designated funds	**117,692**	**-**	**(1,818)**	**5,095**	**-**	**120,969**
Free reserves	**82,799**	120,094	(120,310)	(5,095)	1,606	**79,215**
Total unrestricted funds	**201,458**	**120,094**	**(122,128)**	**-**	**1,951**	**201,496**
Restricted income funds						
Freedom	81	155	(155)	-	-	81
Hope	16	37	(37)	-	-	16
Dog School	-	3	(3)	-	-	-
Puppy smuggling	-	-	-	-	-	-
Neutering	-	1	(1)	-	-	-
Worldwide	-	17	(17)	-	-	-
Ukraine appeal	-	3	(3)	-	-	-
Education	-	11	(11)	-	-	-
Veterinary	-	10	(10)	-	-	-
Ballymena	-	311	(290)	-	-	21
Basildon	6	137	(73)	-	-	70
Bridgend	15	367	(364)	-	-	18
Canterbury	7	90	(90)	-	-	7
Cardiff	9	58	(53)	-	-	14
Darlington	11	376	(377)	-	-	10
Evesham	5	674	(674)	-	-	5
Glasgow	12	306	(306)	-	-	12
Ilfracombe	7	141	(142)	-	-	6
Kenilworth	5	844	(848)	-	-	1
Leeds	58	387	(396)	-	-	49
London	11	66	(75)	-	-	2
Loughborough	7	37	(41)	-	-	3
Manchester	1	154	(154)	-	-	1
Merseyside	2	156	(100)	-	-	58
Newbury	18	222	(219)	-	-	21
Penrith	1	2	-	-	-	3
Salisbury	17	111	(99)	-	-	29
Shoreham	7	700	(698)	-	-	9
Shrewsbury	6	306	(302)	-	-	10
Snetterton	15	39	(41)	-	-	13
West Calder	1	260	(250)	-	-	11
Capital projects	1,000	-	(1,000)	-	-	-
Home from Home pilot (Dundee)	128	-	(128)	-	-	-
Pet Friendly Housing pilot	241	-	(119)	-	-	122
Evesham capital appeal	-	88	(42)	-	-	46
Mission Rabies	166	86	(252)	-	-	-
Total restricted income funds	**1,853**	**6,155**	**(7,371)**	**-**	**-**	**638**
Endowment funds						
Gertrude R Clarke	242	-	-	-	-	242
Frank Goddard Jackson	670	-	-	-	-	670
Total endowment funds	**912**	**-**	**-**	**-**	**-**	**912**
Total funds	**204,223**	**126,249**	**(129,499)**	**-**	**1,951**	**203,046**

Total funds (continued)

Details of the use of designated funds can be found in the reserves policy on page 31.
Details of the use of endowment and restricted funds can be found in the accounting policy on page 31.

14. Analysis of net assets between funds

Represented in 2024 by:	Unrestricted £000s	Restricted £000s	Endowment £000s	Total £000s
Fixed assets	-	-	-	-
Investments	-	-	-	-
Stock	-	-	-	-
Debtors	-	-	-	-
Cash at bank and in hand	314	-	-	314
Current liabilities	(46)	-	-	(46)
Provision for liabilities	-	-	-	-
Total net assets	**268**	**-**	**-**	**268**

Represented in 2023 by:	Unrestricted £000s	Restricted £000s	Endowment £000s	Total £000s
Fixed assets	86,975	-	-	86,975
Investments	71,934	-	670	72,604
Stock	382	-	-	382
Debtors	34,717	-	-	34,717
Cash at bank and in hand	21,868	638	242	22,748
Current liabilities	(10,826)	-	-	(10,826)
Provision for liabilities	(3,554)	-	-	(3,554)
Total net assets	**201,496**	**638**	**912**	**203,046**

15. Operating leases

The following future minimum lease payments under non-cancellable operating leases are payable for each of the following periods:

	2024 £000s Land and buildings	2024 £000s Motor vehicles	2024 £000s Total	2023 £000s Total
Within one year	-	-	-	638
Between one and five years	-	-	-	1,764
After five years	-	-	-	-
	-	**-**	**-**	**2,402**

16. Grant commitments

As at 31 December 2024, the following expected future grant payments to partner organisations are expected, if conditions are met by the recipient as the grant falls due:

	2024 £000s	2023 £000s
Within one year	-	976
Between one and five years	-	1,000
	-	**1,976**

17. CBR bursary commitments

As at 31 December 2024, the following expected future payments to bursary recipients are expected, if conditions are met by the recipient as the bursary falls due:

	2024 £000s	2023 £000s
Within one year	-	40
Between one and five years	-	62
	-	**102**

18. Contingent liabilities

The Charity has given an indemnity to repay £nil (2023: £1.6 million) related to legacy bequests, should the relevant estates be claimed against.

19. Related party transactions

In accordance with Financial Reporting Standard 102, the related party transactions entered into by the Charity are detailed below. All transactions that arose were in the normal course of business.

During the year a grant of £1,111,000 (2023: £2,844,000) was granted to Dogs Trust Ireland CLG in support of its work. £nil (2023: £14,000) was owed to the Charity from Dogs Trust Ireland CLG at the year end.

The Charity invoiced £5,000 (2023: £10,000) for office services provided to Dogs Trust Promotions Limited, a former subsidiary of the Charity. The Charity was owed £nil (2023: £1,237,000) by Dogs Trust Promotions Limited at the year end.

Grants totalling £nil (2023: £nil) were paid to Dogs Trust USA in 2024 in support of its work. Of this amount, £nil was oustanding at the year end (2023: £nil). Dogs Trust USA owed £nil (2023: £344,000) to the Charity at the year end.

Grants totalling £933,000 (2023: £1,644,000) were paid to Dogs Trust Foundation Bosnia by the Charity in 2024 in support of its work. Of this amount, £nil was outstanding at the year end (2023: £nil). Dogs Trust Foundation Bosnia owed £nil (2023: £nil) to the Charity at the year end.

Grants totalling £4,490,000 (2023: £2,934,000) were paid to Worldwide Veterinary Service in 2024 in support of its work. Of this amount, £nil was oustanding at the year end (2023: £nil).

Grants totalling £58,000 (2023: £97,000) were paid to the University of Edinburgh. Prof D Argyle and Mrs S Murphy, who were directors of the Charity in 2024 and 2023, are employees of the University of Edinburgh. Of this amount, £nil was outstanding at the year end (2023: £nil)).

At 1 July 2024, the Charity transferred all its assets and liabilites, excluding those relating to its raffle and lottery activity, to the new Charity, formerly known as Dogs Trust Worldwide (charity number: 1167673), which became the parent charity of the Dogs Trust Group. Net assets totalling £202,799,000 were transferred to the new Charity. From 1 July 2024, all Group funding of subsidiaries was made from the new Charity.

20. Contingent legacy income

In addition to the legacy income recognised in the SOFA, by the 31 December 2024, the Charity had been notified of no residuary legacies (2023: 299 residuary legacies) with a total estimated value of £nil (2023: £28,617,000). These legacies do not satisfy the criteria relating to probability and/or reliable estimate required by our accounting policy to recognise the income during the year. They are therefore disclosed here as a contingent asset.

21. Financial instruments

The Charity's financial instruments comprise fixed asset investments (see note 8) measured at fair value through profit or loss, and other financial assets, which comprise cash, trade debtors and other debtors (see note 10) and financial liabilities, which comprise trade creditors and other creditors (see note 11), measured at amortised cost.

The Charity uses foreign exchange forward contracts to manage its exposure to foreign currency exchange risks. The fair value of these instruments is calculated at the balance sheet date by comparison between the rate implicit in the contract and the exchange rate at that date. The relevant forward exchange rate used is sterling:euro. At 31 December 2024, the Charity had no outstanding forward currency commitments (2023: €nil).

22. Post balance sheet events

Plans are currently underway to transfer the remaining activity in the Charity, relating to lottery and raffle activity, to Dogs Trust Lotteries Limited, a subsidiary of the "new" Charity, Dogs Trust (charity number: 1167673). This transfer involves moving the lotteries licence from the Charity to Dogs Trust Lotteries Limited and the current expectation is that this will be completed by end of 2025.

23. Transfer of net assets to "new Charity"

On 1 July 2024, halfway through the financial year, the Charity transferred (almost) all of its assets and liabilities to Dogs Trust Worldwide a charitable company registered in England and Wales (charity number: 1167663, company number: 09365971). The Charity was immediately renamed as Dogs Trust Legacy, whilst Dogs Trust Worldwide was immediately renamed as Dogs Trust. The balances transferred are as follows:

Balance sheet	**1 July 2024 £000s**
Assets	213,841
Liabilities	(11,042)
Net assets	**202,799**
Funds	
Unrestricted funds	201,431
Restricted and endowment funds	1,368
Total Funds	**202,799**

Thank you!

To all our donors, fundraisers, trusts and lead supporters. To our staff and volunteers. To the fosterers and adopters who have expanded their families. Because of you, we are able to help more dogs live life to the full.

Support us

If you're new to Dogs Trust and would like to find out how you can support us through your donations, fundraising, time or in another way, please visit: dogstrust.org.uk/support-us

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A dog is for life ®
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Dogs Trust Legacy is a charity registered in England and Wales (227523), and in Scotland (SC037843).

DOGS TRUST LEGACY

England & Wales - Charity number 227523

Accounts

Here for dogs and the people who love them

Dogs Trust Annual Report 2023

For the year ended 31 December 2023

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Our purpose

We believe every dog deserves to live life to the full.

Our role

We won't rest until we make the world a safe and happy place for dogs.

Our values

We're on the ball — we know our stuff and never stop learning.

We make things happen — we can do more when we do it together.

We dream big — we aim high but keep our feet on the ground.

Welcome from our Chair

As I reflect on recent years, I recognise that Dogs Trust has surfed wave upon wave of external challenges, from the pandemic to the cost of living crisis. Throughout, we have continued with our ambitious plans to be there for dogs in the UK and worldwide.

In 2023, I have been proud to see us develop our rehoming services and find even more dogs their forever homes through new initiatives. These included launching a revolutionised rehoming system, expanding our fostering services, and developing our Underdog programme, focused on helping the dogs who have been with us for more than six months find the homes right for them. The stories of dogs who have been in our care for years finding their new families brings the heart of our work to life for me. We are an organisation where people come together to enable dogs to have a second chance.

We have also expanded our prevention and training services to provide people with information and advice to help address problems before they become crises. We've continued to innovate in this space with targeted prevention work in the communities that need us most, including a new pilot programme to provide training for reactive dogs and the continued development of our Behaviour Support Line. In this work I see an organisation learning, listening, and developing, with a view to do more for dog owners who need our help to live happily with their dogs.

We've also kept campaigning for change in the UK, in a turbulent political environment. This holistic approach to supporting dogs enables Dogs Trust to make a real difference in so many dogs' lives — not just for the dogs we care for today but, crucially, for tomorrow's dogs too.

As Chair, I recognise that this work is only made possible with the stewardship of my fellow Council members. They have supported me in guiding Dogs Trust through the challenges of recent years, and I am as ever grateful for their selfless contributions to our work. It is an absolute joy for me to work with them, overseeing Dogs Trust and its committed team, dedicated to improving dog welfare. I am very proud of our achievements in 2023.

None of our work at Dogs Trust would be possible without the help of our supporters and volunteers, we simply couldn't operate without them. I am truly grateful for their commitment to our cause and continued support. Together, we will continue to make the world a better place for all dogs.

Graeme Robertson | Chair

Welcome from our Chief Executive

Dogs Trust has a proud tradition of responding when dogs are in need, from supporting dogs in air raid shelters in the Second World War to giving the dogs of Ukrainian refugees a safe place to quarantine in 2022. And 2023 has been no exception, as we have found new ways to help and support dogs and adapted to be there for dog owners.

2023 was a very busy year for us, and not without its challenges. We saw the pandemic pups we identified in our first National Dog Survey in 2021 mature into adult dogs, many with behavioural issues. The cost of living crisis continued to impact dog owners up and down the country disproportionally. And the Government's knee-jerk reaction banning American XL bully type dogs put the animal welfare sector into a tailspin.

We sadly saw more and more people look to us to rehome their dogs — we received 44,883 enquiries from people needing to hand over their dogs into our care. With our rehoming centres at capacity, we invested in growing our fostering network so we could take in more dogs, and built our Home from Home fostering base by 16% in just one year.

We also continued initiatives to help owners in need, aiming to keep dogs with the families who love them. We continued to support people through the cost of living crisis, working with FairShare, corporate partners and other dog charities to deliver nearly one million meals to food banks around the country. We also scaled up our Behaviour Support Line, the country's only helpline offering free expert help and advice to dog owners in need, and answered more than 4,750 calls from the public.

We also took another step towards realising our ambition to be there for dogs worldwide, through our merger with World Veterinary Service and Mission Rabies. This will enable us to help millions of dogs around the world, keeping them safe through vaccination programmes, education and community outreach. I've been lucky enough to see this incredible work first hand this year in Mumbai as small part of the canine rabies vaccination campaign which saw over 26,000 dogs vaccinated over five days. I was delighted to welcome this innovative team to our Dogs Trust family and look forward to working closely with them to deliver change for millions of dogs.

Against this backdrop of a changing world, we continued with our internal programme of modernisation and digital transformation, investing in our core infrastructure to enable us to work more efficiently and effectively and do more for dogs. I am so very thankful to our staff for embracing these changes, whilst continuing to deliver for Dogs Trust.

Most importantly, I would like to acknowledge the generosity of our partners, donors and our host of committed supporters, without whom our work in 2023 would not have been possible. Your steadfast trust in our work inspires us to do even more for the dogs who need us. I am so very grateful for your continued support.

Owen Sharp | Chief Executive

Our work this year

Rehoming

Dogs we cared for in 2023

Thanks to the support of our generous donors, in 2023, we cared for 13,374 dogs through our 22 rehoming centres across the UK and Ireland (2022: 12,546).

13,374 dogs cared for (2022: 12,546)

10,612 dogs successfully rehomed (2022: 9,707)

UK	**9,615** **dogs** successfully rehomed	↑ **6%** compared to 2022 (2022: 9,067)	**400** Long term dogs / Underdogs rehomed (2022: 463)
Ireland	**997** **dogs** successfully rehomed	↑ **56%** compared to 2022 (2022: 640)	

1,622 dogs remained in our care **(2022: 1,924)**

614 dogs died or put to sleep **(2022: 423)**

3,823 dogs fostered through our Home from Home scheme in the UK

2,793 dogs rehomed from foster homes in the UK
↑ **13%** compared to 2022 (2022: 2,466)

175
dogs supported via our **new Home Stay initiative in the UK**. If an owner contacts us to relinquish their dog but we don't have a kennel available, Home Stay supports them to continue caring for their dog until we can find them a new home.

How dogs came into our care in 2023

8,183 dogs handed over by their owner (2022: 7,875)

UK	**7,754**
Ireland	**429**

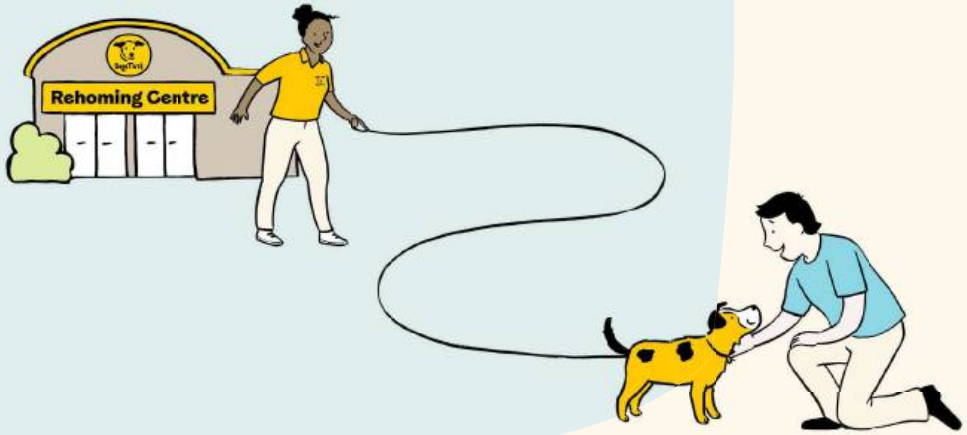
2,146 dogs handed over by an organisation (2022: 1,572)

UK	**1,493**
Ireland	**653**

588 dogs born in our rehoming centres (2022: 477)

44,883

handover enquiries in 2023



Launch of our new rehoming process

Throughout much of 2023, teams across Dogs Trust prepared to transition to a new rehoming process which aims to give all dogs a fair chance at adoption, and to help us find more dogs their forever home.

We identified that in our previous rehoming system, some dogs received hundreds of applications, leaving lots of disappointed applicants, while other dogs struggled to get any applications at all, making it hard to find them a home. To address this and make sure we could find more dogs the right home, we designed a new rehoming process. Our new rehoming process, which launched in November 2023, asks prospective adopters to apply to adopt, rather than applying for a specific dog, allowing our expert teams to match prospective adopters with a suitable four-legged friend.

Launching this new approach was a truly integrated project involving multiple teams within the organisation, from our rehoming centre and operations teams, to IT, communications and digital, and all customer facing teams. The planning, preparation, IT development, system integration, testing and staff training took several months and was a colossal team effort.

Underdogs

As we never put a healthy dog to sleep, we care for many dogs who have more specific requirements and take longer to find a home. Dogs in our care for six months or more, we call our 'Underdogs'. These dogs may need extra training, ongoing veterinary treatment, or need a very specific home set up to allow them to thrive.

We're committed to finding these Underdogs loving homes, so throughout 2023 we trialled a range of activity to test which tactics lead to the most success in rehoming them. We launched a new narrative, identity, and webpage to raise awareness across our digital channels, and a range of comms to celebrate Underdog adoptions and the people who adopt them. Underdogs also featured in activities with our corporate partnerships, introducing them to multiple new audiences.

The campaign reached hundreds of thousands of supporters through our digital channels with one Underdog directly rehomed from a Facebook appeal. And as a direct result of this activity, we've found one of our longest-term Underdogs his forever home.

Underdog Jake (pictured with trainer Amy) moved into his new home in February 2024 after 1,725 days in our care.

Fostering

Every time a dog goes into a foster home, whether for a few days or several weeks, it ensures we have a kennel ready and waiting for the next dog who has nowhere else to go. In response to record numbers of handover calls in 2023, we sought to expand our network of volunteers for our Home from Home fostering scheme, to make sure we could be there for more dogs in need.

To do this, we developed and launched a new online application form to improve and streamline the journey for new foster carers, allowing us to keep in touch with them more efficiently throughout their fostering journey. We launched integrated communications and fundraising activity across our website, emails, social media, PR, direct mail and more, featuring testimonials from our existing foster carers to encourage more people to consider opening their home temporarily to a dog in need.

↑ 5,500

supporters applied to become fosterers, taking our number of foster carers to **over 600** and enabling us to care for even more dogs.

↑ 140,000

views of our fostering video across social media, and **over 54,000 engagements** with this topic on our social media channels.

125

pieces of media coverage, reaching a total of **9,530,636 people**, and an **AVE of £229,500.**

Thank you to Dennis Myers, Pioneer of the Dogs Trust Leaders Circle

A long-term supporter of Dogs Trust, Dennis supported 'The Big Give' (a nation-wide match-funding campaign) in 2023 with a generous donation which allowed us to leverage further support. Before this, Dennis made the first lead gift to 'Lead The Way', Dogs Trust's capital campaign, in loving memory of his wife Patricia, who sadly passed away in 2022. This incredible generosity will be celebrated with a plaque at our Basildon Rehoming Centre recognising Patricia's exceptional legacy in dog welfare.

Thank you to the BNA Charitable Incorporated Organisation

The BNA Charitable Incorporated Organisation focuses on supporting projects that make a real difference, particularly in Nottinghamshire, Lincolnshire and the surrounding areas. This year we were delighted to receive a grant of £25,000 towards Home from Home Loughborough, supporting and extending our network of volunteer foster carers in the area.

Paul Simpson, Trustee, said:

> **We are pleased to be able to help expand Dogs Trust's fostering network. Trusted volunteer foster carers form the backbone of Dogs Trust's excellent work. We can see the real impact this project has on the lives of dogs and all who love them in the Loughborough area.**

Thank you to the John William Hay Charitable Trust

The John William Hay Charitable Trust support aged, neglected, and unwanted animals in Scotland. The Trustees have generously supported our work there and in recent years have provided £78,000 towards Freedom, Home from Home Dundee, and our West Calder rebuild project.

A Trustee said,

> **We are pleased to support Dogs Trust's vital work in Dundee and across Scotland. Over the years, we've seen the impact their experts have made on the lives of dogs and people across the country and are looking forward to seeing what they do next.**

Preventing problems

Behaviour and training support

We helped more dogs and owners than ever before through our behaviour and training support offerings in 2023. Our Dog School, Post Adoption Support, Clinical Animal Behaviour and Community Clinical Animal Behaviour teams supported 17,632 dogs, a 23% increase on 2022.

Dog School

Dog School offers expert advice and practical training to help owners and their dogs understand each other and learn skills for life. This year we also launched a new initiative, Reactive Dog School, in response to the increase in the number of dogs with challenging behaviours, ultimately aiming to prevent relinquishment. 594 dogs attended these classes.

12,806
Dog School classes delivered

Post Adoption Support service

We provide support to all adopters for the entirety of their dog's life. After adoption, we get in touch at regular points to help dogs settle into their new homes and manage any problems that might arise. And adopters can contact us, whenever they need to, for free expert behaviour and training advice.

6,510
rehomed dogs helped through our Post Adoption Support service

Clinical Animal Behaviour

Our team of clinical animal behaviourists provide behaviour support to Dogs Trust adopters and foster carers across the UK. They offer a mixture of both virtual and in-person support for dog carers with dogs whose behaviour problems require more specialist input.

1,356
dogs supported by Clinical Animal Behaviour team

Community Clinical Animal Behaviour

Our team of community clinical animal behaviourists can provide more in-depth support and advice for all dog owners, not just Dogs Trust dogs. Our team develop a tailored behaviour support package with personalised advice from qualified animal experts. This is provided through in-person or virtual sessions, followed up with three months of email support.

2,216
dogs supported by Community Clinical Animal Behaviour team

Following a successful pilot in 2022, our **Behaviour Support Line** continued to grow this year. Our dedicated team supported 5,855 dog owners who needed help with their dog's behaviour.

5,855
customers supported

11,933
total calls

How the Behaviour Support Line helped owners in need:

29%
referred onto Community Clinical Animal Behaviour services

391
owners referred to Dog School

Feedback from Behaviour Support Line callers:

> **I felt reassured listening to the agent that she had understood exactly what the problem with my dog was. She gave examples of how this can be resolved and was realistic about how long it may take to resolve the problem.**

> **They made me feel comfortable and were very helpful! I have already seen a difference in my puppy's behaviour by following the training advice I received a few days ago! Thank you!**

Education

An important element of our prevention work is sharing behaviour advice with children and families. In 2023, our education team taught 481,209 children about safety around dogs in workshops and assemblies.

In the summer of 2023, we also launched a masterclass to educate parents and carers on how to make sure dogs and children are living safely together. This resulted in 384 people signing up and 194 parents and carers attending our limited-run summer online masterclass.

Work with dog professionals

1,635
students reached through **45 guest lectures** and workshops in universities and colleges

21
live training sessions delivered to **267 Blue Light Service personnel**

140
attendees at our **first conference** for dog professionals

In 2023, our Canine Behaviour team gave 45 guest **lectures and workshops** to universities and colleges on dog training and behavioural welfare topics, including a module on applied animal behaviour to vet nurse students at Edinburgh Napier University.

We also delivered 21 live training sessions to around 267 **Blue Light Service** personnel (police kennel staff, Border Force, Fire and Rescue, OK9 and Animal Welfare Scheme lay visitors) and military working dog units, as well as enrolling around 187 OK9 handlers onto our online modules.

We successfully piloted the first **Dogs Trust Campus** courses, which were delivered to police kennel staff. A total of 73 members of police kennel staff signed up for the pilot, which consisted of four courses. According to feedback, the police kennel staff found the course content to be excellent, professional, applicable, relevant and engaging. An attendee said: "even after 25 years of working with dogs, it's always great to learn new things. The content of each course is excellent with information set out in such an easy well-structured way."

In May 2023, we delivered our first **conference for dog professionals** with 70 delegates attending each day. Attendee feedback was very positive, rating the speakers and content of the conference as good to excellent. An attendee said:

> **It was truly lovely to see such an engaged group of like-minded people developing professional relationships, especially when so many dog professionals are self-employed and this can feel so isolating – always good to know there are people out there just like you and they're in your corner too!**

Cost of living support

In 2023, the cost of living crisis impacted every element of our lives, and the lives of our dogs too. While our own charity costs started to rise, so too did the demand for our services. We saw more and more owners whose situation was forcing them to give up a beloved dog.

Our 'dogflation' report (produced with Oxford Economics and published in January 2024), showed that the average costs of caring for a dog in the UK increased faster than for other goods and services, putting extra strain on the nation's dog owners. By December 2023, the cost of everyday dog essentials was 5% higher than the Consumer Price Index (CPI).

Our National Dog Survey, the largest survey of UK dog owners, also showed that owners had significant concerns about dog-related cost pressures. In our 2023 survey, 35% of respondents said they would consider cutting back on buying training and enrichment items to save money. 14% of people said they may cut back on emergency vet care. And 60% of people who had been considering getting another dog said they were less likely to do so, due to the rising cost of living.

Dog owners' biggers concerns about dog-related cost pressures

As a charity, we wanted to be there for those owners, delivering our traditional services but also expanding our work to help keep more dogs with their owners. To make this possible, we launched our 'Cost of Loving' appeal. Even when they were also being impacted by the crisis, the public still gave generously to help others in need and volunteered their voices and their time too.

- Working with Fairshare and other charities, and thanks to several of our corporate partners, we delivered nearly one million meals for dogs in Fairshare food banks.
- 100,000 people supported our Paws the VAT campaign, calling on the Government to cut VAT on dog food and vet fees.
- Our 'Cost of Loving' appeal received over £2.5m in donations.
- Nearly 2,500 supporters volunteered to become fosterers, enabling us to grow our capacity and care for even more dogs.

Veterinary support

In February 2023, we launched a new **Temporary Relief Fund** to help owners at the point of relinquishing their dog due to the inability to afford veterinary costs. We contributed more than £28,000 towards those costs, enabling 38 dogs to stay with their families.

We also developed our existing **Emergency Fund**, moving to a new Salesforce application form in February 2023 which has transformed the way we process applications and significantly increased the volume we can manage. In 2023, we processed 706 applications, compared to 297 in 2022, contributing nearly £75,000 towards emergency veterinary costs.

Thank you to Petplan Charitable Trust

The Petplan Charitable Trust has a mission to promote the health and welfare of animals in the UK and beyond. They have given Dogs Trust £213,500 in grants over the years, generously supporting our rescue, rehabilitation and recovery work throughout the UK. This year they gave £10,000 to our Temporary Relief Fund, which supports dog owners who are at the point of giving up their pet because of unforeseeable veterinary costs.

David Simpson, Chair of Petplan Charitable Trust said:

> **We are delighted to have been able to support Dogs Trust's life-changing work through the years. With cost-of-living hitting dog owners especially hard, initiatives like the Temporary Relief Fund are essential, so that we can help keep dogs and their families together wherever possible.**

American Bully XL ban

In September 2023, the UK Government announced its intention to ban American Bully XL type dogs in England and Wales. Though we recognised the need for action to protect the public from out-of-control dogs, we were hugely disappointed that the Government continued to focus on specific breeds, rather than on prevention. Throughout the last quarter of 2023, we met regularly with the Government to mitigate the impact of the ban as much as possible. We briefed MPs as part of the Dog Control Coalition on our opposition to Breed Specific Legislation and the impact of the ban on dog owners.

We launched a coordinated response, focused on supporting dog owners affected by the ban, to give them the best chance of staying with their dog.

We rapidly issued advice to guide owners through new rules and the exemption process, including a dedicated webpage and email programme, infographics and videos shared across our social media channels, and numerous media. To help American Bully XL type dog owners prepare their dog for the ban, we made online muzzle training available for free. We communicated the launch of our new Companion Club, offering owners third party public liability insurance which is essential to securing an exemption for their dog.

500
owners attended **free muzzle training webinars**

290,000
views of our **dedicated American Bully XL information page**

63
pieces of content across **social media**, with **3.1 million impressions**

10,000s
of dog owners **signed up** to our **Companion Club**

Outreach: Freedom

Thanks to our incredibly supportive donors, our dedicated Freedom team were able to help hundreds of families get to safety from domestic abuse by offering free, confidential dog fostering.

258

dogs **fostered** by **volunteers** across the UK

191

dogs and their families **helped to get to freedom**

210

dogs **reunited** with owners

In April, we relaunched our Freedom Project in the Midlands, to bring us closer to achieving our vision of offering the whole of the UK access to this service. There was limited support for pet owners fleeing domestic abuse in the region, and most domestic abuse organisations were attempting to refer their clients to us. Our first dog was fostered in June, with 29 dogs fostered throughout the region up to the end of 2023, supporting 19 people to find freedom from abuse.

Our South East and East Anglia Freedom team were thrilled to secure £30,000 in new funding thanks to a past foster carer who chose Dogs Trust as charity of the year for his guild.

Outreach: Together Through Homelessness

In 2023, we were proud to mark the 10,000th dog to be supported with free vet care, through **Together Through Homelessness** (formerly called our Hope Project). It was a busy year for our team, who saw a 91% increase in dogs needing our support, compared to 2022.

10,000th

dog supported with **free vet care**

1,929

veterinary treatments funded for **1,025 dogs** across the UK

413

homelessness services supported to **provide support across** the UK

15

homelessness services endorsed as pet friendly and now welcoming dogs

> **"It's absolutely amazing that this scheme is available – it's hard to explain how much it means. Together Through Homelessness was our last hope, everyone else hadn't been able to help. I don't know what I would have done if they hadn't got back to me as there were no other options for us. I'm so grateful this scheme exists and supports people wherever they are. Everyone I have spoken to that is a part of the TTH team have just been incredibly kind and extremely helpful."**
>
> Together Through Homelessness client, whose two dogs are supported on our scheme

In January of 2023 we launched a pilot of our **Pet Friendly Housing** project in Scotland, working with housing associations and other Registered Social Landlords in Scotland to improve the outcomes for pet owners accessing housing. This is a three-year pilot being funded by People's Postcode Lottery and is the first of its kind in the UK.

Following the first year of scoping which included carrying out a survey of Registered Social Landlords in Scotland, in the second year of the pilot we will be working with our first partner housing association to support them with all aspects of being pet friendly.

Thank you to Peter and Jan Winslow, Patrons of the Dogs Trust Leaders Circle

Peter and Jan are lifelong dog lovers and have generously supported Dogs Trust for several years, particularly Freedom and our rehoming work. In 2023, Peter and Jan supported 'The Big Give,' a nationwide match-funding campaign, as match donors. Their generous support inspired many others to give, surpassing our 'Big Give' target and ensuring that survivors of domestic abuse can find refuge, confident that their pet is safe and well cared for until they can be reunited.

Thank you to Diane and Henry Englehardt, Moondance Foundation

The Moondance Foundation is a family charitable foundation, set up by Diana and Henry Englehardt. In 2023 the foundation generously supported Freedom, funding two roles to allow us to run the service effectively in Wales. We are very grateful they have continued their support into 2024.

Diane Briere de l'isle Englehardt, Founder & Chair of Moondance said:

> **"We are delighted to support Freedom in Wales, helping people when they need it most and supporting their welfare and wellbeing."**

Research

Our research work helps inform and drive our strategy by understanding how we can practically improve the lives of dogs. Our ongoing projects include:

- **Generation Pup** is a groundbreaking study of dog health, behaviour and welfare. Since we started the study in 2016, we've recruited 8,700 puppies towards our target of 10,000 puppies.
- The **National Dog Survey** allows us to learn about the needs of the nation's dogs and how we can support them. In 2023, the survey was completed by 244,478 people.
- Our **Post Adoption Support** project collects data from our post-adoption phone calls, helping inform our support for adopters.
- Our **Post Adoption Welfare Study** tracks the wellbeing of dogs adopted from us throughout their lives. Owners complete surveys to help us understand how we can best support them and prevent health and behaviour problems for their dogs.

In 2023:

45

internal reports were produced to inform Dogs Trust's work

19

presentations were made on **research topics** to **national** and **international audiences**

9

peer-reviewed papers were **published** in **scientific journals**

Research topics included:

How long do dogs live?

Our study of dog life expectancy analysed data about more than 580,000 dogs from charities, vet groups, breed registries and pet insurance companies. We found that dogs have a median life expectancy of 12.5 years and confirmed that flat-faced breeds have a shorter life expectancy.

Relinquishment of dogs

We surveyed 201 people who had relinquished their dogs and found that 56% of owners had to do so because of their dogs' behaviour. Of those, 66% felt that advice and support with training could have helped them keep their dog. Owners of dogs that had been relinquished described the emotional devastation of having to give up their dog. We don't want anyone to be in that heartbreaking situation.

How do fireworks affect dogs?

Our Fireworks Survey found that dogs showed more fear of fireworks when their owners described firework displays as louder and closer, lasting longer, and over several days. In a collaboration with the University of Salford, we found that dogs showed more fearful behaviours when fireworks included low-frequency (deep rumbling) rather than high-frequency (squeaky or screeching) sounds. Unfortunately, it's harder to block low-frequency sounds from the home (e.g. by closing windows/curtains). Analysis of the experiences of dogs in our Generation Pup study shows that early exposure to sounds at around 12-15 weeks of age makes them less likely to show fear of fireworks when they are 2.5 years old. Later exposure does not have the same protective effect.

International impact

International grants and Global Champions programme

Thanks to the hard work and dedication of our partners around the world, Dogs Trust Worldwide achieved great results in 2023, including:

Neutering and vaccination:

114,292

dogs **neutered**

Training and education:

289

vets trained

Grants:

11

grants **approved** for projects in **Europe**

161,767

dogs **vaccinated** against **rabies**

277,061

children educated about **staying safe** around dogs

10

grants **approved** for projects in **Asia, Africa** and the **Americas**

2023 saw a successful round of small grant funding through the Global Champions Fund, with 35 applications received for the European fund (funded by Purina Europe) and 36 non-European applications. These resulted in 11 grants approved for projects in Europe (total of £101,140, covering eight countries) and 10 grants outside of Europe (total of £102,621, covering eight countries).

We also provided small **emergency grants** to support projects in Turkey following the February 2023 earthquake and a project in Lithuania supporting Ukrainian refugees with their dogs.

Sharing expertise:

240

delegates from **31 countries attended the 23rd International Companion Animal Welfare Conference**

12

delegates from **eight countries attended our International Training Programme**

15

delegates from **seven countries attended our European specific Training Programme**

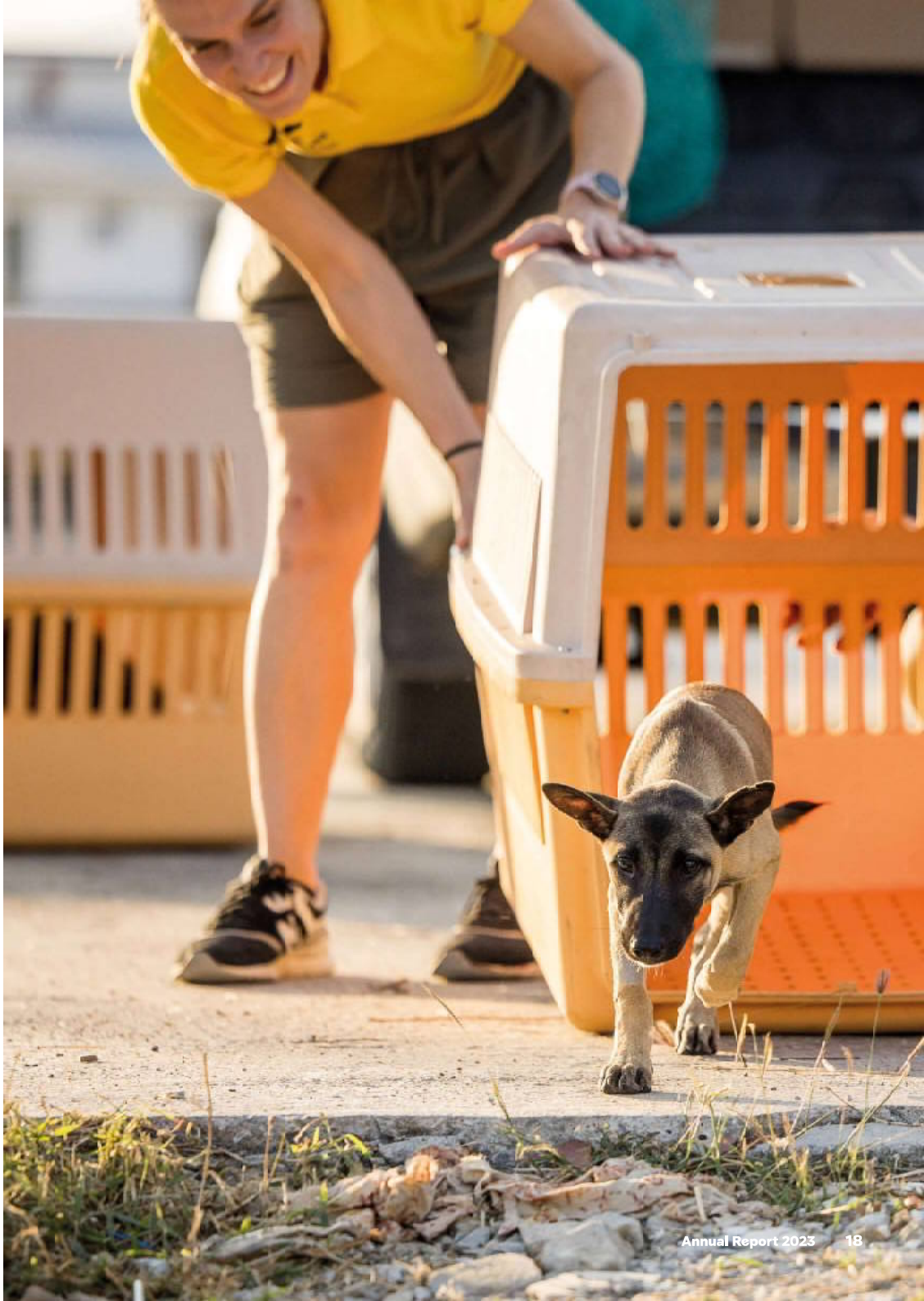
Our online **International Training Programme (ITP)** took place in March (for non-European delegates) and we held the first **European specific Training Programme (ETP)** online in September. These programmes were a series of 20+ online presentations and workshops held over one week (Europe) and two weeks (outside of Europe) covering subjects from surveying street dogs, canine behaviour, veterinary surgical protocols, best practices in fundraising and the use of social media.

International Companion Animal Welfare Conference (ICAWC) is usually held as a face-to-face conference in different European countries, bringing together the companion animal welfare community to share experiences, challenges and solutions, and keep up to date with the latest developments.

In 2023, 240 delegates from 31 countries attended the 23rd ICAWC held in Cyprus. Sessions included panel discussions on disaster response and disaster preparedness. Presentations included those from our partners Soi Dog Foundation, Dogstar Foundation, Help in Suffering, Dogtown South Africa and Save the Dogs.

Tracy McQuarrie, Founder and Managing Director of Dogtown South Africa, said:

> **Winning the ITP award and presenting at ICAWC has opened so many doors for us.**



Worldwide Veterinary Service and Mission Rabies

In May 2023, Dogs Trust merged with Worldwide Veterinary Service (WVS) and Mission Rabies, marking an important milestone in the global fight against rabies. Together, we will transform the welfare standards for dogs and other animals worldwide through collaboration on a range of activity, including spay and neuter projects, disaster response, vet training, and community outreach.

WVS and Mission Rabies in 2023

Neutering and vaccination:

953,233

rabies vaccinations delivered directly and in conjunction with partners

70,024

animals **sterilised** and **treated**

854

aid parcels dispatched globally

Training and education:

3,430

veterinarians trained through our training programmes

1.2 million

children educated through rabies education programme

1.4 million

children, teachers and community members **reached**

↑ 71,000

WVS Academy users

In 2023, the impact of WVS's initiatives have been both profound and far-reaching. WVS's integration into the Dogs Trust family has intensified our joint efforts to deliver practical and impactful results, especially in training and veterinary care, underscoring our commitment to sustainable dog welfare globally.

Throughout the year, our teams have directly treated and sterilised 70,024 animals and have been pivotal in training 3,430 veterinarians across our comprehensive humane surgical training programs. This training took place in diverse settings, including our International Training Centres (ITCs) in India, Malawi, Thailand and Ecuador, through residential courses, mobile units, and extensive outreach campaigns.

Our logistical efforts saw the dispatch of 854 veterinary aid parcels, ensuring essential medical supplies reached areas of critical need. In a significant push towards educational outreach, we directly engaged with 1,439,121 children, teachers, and community members, enhancing awareness, and fostering a culture of animal welfare.

Under the banner of our global flagship, the **Mission Rabies** project, we have taken proactive strides against rabies. This initiative has been a testament to our innovative use of technology for epidemiological mapping, crucial for disease elimination strategies. Our collaboration with the Centers for Disease Control and Prevention and the World Health Organization has positioned WVS as a pivotal figure in the quest for global elimination of canine-transmitted rabies, with our achievements gaining recognition in prestigious publications such as The Lancet and Nature. Notably, our work has led to Goa becoming the first rabies-controlled state in India. The vaccination drives spearheaded by the International Rabies Taskforce have been a cornerstone of our efforts, with 838,615 dogs vaccinated, significantly reducing the risk of rabies transmission, and safeguarding communities.

Additionally, the WVS Academy has reached over 71,000 users, generating significant engagement through our courses, particularly the field TNVR course, which alone attracted 459 participants. Our Large Animal Projects also made considerable impacts, with 817 veterinarians trained and direct treatments provided to 7,895 equines and 2,409 livestock animals.

The vaccination drives spearheaded by the International Rabies Taskforce have been a cornerstone of our efforts, with 838,615 dogs vaccinated, significantly reducing the risk of rabies transmission and safeguarding communities.

2023 has been a landmark year for WVS. Under the guidance of the driven Dogs Trust board, we have not only expanded our operational footprint but also deepened our impact, saving thousands of human lives and improving the health and welfare of hundreds of thousands of dogs around the world. Through direct action, WVS continues to champion the cause of animal welfare, making a lasting difference where it matters most.

Dogs Trust Bosnia

Dogs Trust Worldwide Foundation Bosnia's work in 2023:

Neutering and vaccination:

5,144

dogs **neutered** and **vaccinated**

51

vets trained in high quality surgical sterilisation through **9 training courses**

Training and education:

56,682

children taught to **stay safe** around dogs through the **education programme** in schools

297

dogs and their owners **completed Dog School**

Dogs Trust's work in Bosnia is now implemented through a legally registered entity in Bosnia and Herzegovina, Dogs Trust Worldwide Foundation Bosnia.

In 2023, we completed an external impact assessment of our 10 years in Bosnia and Herzegovina (BiH), which showed that our initial objective, to help local authorities establish a sustainable Dog Population Management (DPM) System and implement no-kill Animal Welfare Law, was largely being achieved.

Our six programmes in the region — neutering campaigns, veterinary training, education in schools, Dog School, fostering to adoption, and marketing and public awareness — are demonstrating how a humane and holistic dog population management approach can solve a stray dog problem with clear quantifiable results. Dogs Trust's work in BiH can be a model for the wider Balkans and possibly other eastern Europe regions.

Throughout 2023, the team was active in the community, helping important stakeholders to improve dog welfare and raising awareness with the wider public through media campaigns, social media posts, publications and events.

Dogs Trust Ireland

Rehoming

Thanks to our generous supporters and adopters, Dogs Trust Ireland cared for 1,428 dogs in 2023 and found new homes for 997, 71 of which were long term dogs.

1,458
dogs **cared for**

997
dogs **successfully rehomed**

↑ **392**
more dogs **cared for** than in 2022

Dogs taken in from every county in Ireland

71
long-term dogs successfully rehomed

↑ **70%**
increase of **dogs neutered** via **voucher scheme**

In 2023, Dogs Trust Ireland planned, piloted and launched a new cross-departmental iPets Team (Improving Postal, Electronic, and Telephone Services). This new way of working moved customer facing roles out of the Dublin-based rehoming centre and fundraising environments, into a focused service team. This newly established team have seen the abandon call rate reduced from 75% to 8% and are gathering rich data on surrender requests and the problems dog lovers are facing. This data will be invaluable to help target interventions now and in the future.

> **There is no better feeling in the world than adopting a long-term dog and watching him come out of his shell over a period of months. What was once a dog who liked his own space is now a dog who demands all our love and attention, and sleeps with his head on our laps. To say the experience has been rewarding is a vast understatement, the joy adopting this dog has brought to our lives is immeasurable.**

Adopter of long-term resident Dougal, Dogs Trust Ireland

Fundraising

Dogs Trust Ireland had an amazing year for **Sponsor a Dog**, recruiting almost 10,000 new regular donors and bringing the total number of regular donors to over 30,000. The programme also won the 'Best Supporter Experience' award at the national Charities Institute Ireland, Charity Excellence Awards.

30,000
total **regular donors, raising €4,539,500**

10,000
new regular **sponsors, 133%** of **target**

Sponsor a Dog programme won the 'Best Supporter Experience' award at the **national Charities Institute Ireland, Charity Excellence Awards**

In 2023, Dogs Trust Ireland successfully launched **'The Big Paws with Dogs Trust'**, their first mass participation event. This new fundraising and engagement proposition followed on from the success of 2022's grief campaign 'Not Just a Dog', which struck a chord with dog lovers who know the toll of losing a beloved pet.

The event aimed to connect with the wider dog-owning population in Ireland by creating the missing rituals and the meaningful marker our dog family deserves when they leave our lives. The magical event was a huge accomplishment with people all over Ireland coming together to celebrate their love of dogs.

1,200
dog lovers **took part** in the **inaugural event,** with **one attendee raising €1,500**

45%
of **attendees** were a **brand-new audience** that came to grieve their loved dogs

50%
of **new volunteering network recruited** and **retained** through the event

> **I wanted to honour the memory of my dog and meet fellow dog lovers who understand.**

Participant in The Big Paws with Dogs Trust

Training and prevention work

2023 saw the launch of Dogs Trust Ireland's **new Training and Engagement department.** This new team amalgamated the existing Education and Community and Dog School teams under one umbrella with the core objective of preventing problems becoming crises, by engaging with broad and diverse audiences across Ireland. The newly formed Training and Engagement department collaborated on a pitch and proposal for funding with the Philanthropy team and successfully secured the largest gift to date to support this vision in becoming a reality.

The team **reached almost 200,000** people across Ireland with their education, training and responsible dog ownership programme. A social media survey about dog ownership and challenges received over 6,000 respondents, their most engaged survey to date.

Greater action is needed in Ireland to promote and enforce responsible dog breeding and ownership, improve traceability of dogs and in the identification of the early signs of dog aggression. In 2023, Dogs Trust Ireland welcomed Department of Community and Rural Development Minister Heather Humphreys to their rehoming centre in Dublin and was invited to join the Working Group reviewing the Control of Dogs Act.

Improving welfare in sourcing and breeding

Puppy smuggling

Our Public Affairs team worked tirelessly throughout 2023 to keep the issue of puppy smuggling on the Government's agenda via various campaigns.

↑ 77,000 Dogs Trust **supporters signed up** and **took action to call** on the **Government to tackle** the **issue of puppy smuggling**

19 **puppy smuggling related questions were tabled by Dogs Trust**, and puppy smuggling in general was **mentioned 50 times** in the House of Commons.

Timeline of 2023:

March
- We launched our 'Write to the Prime Minister' supporter action, and over 60,000 Dogs Trust supporters wrote to the Prime Minister to urge him to pass the Animal Welfare (Kept Animals) Bill. Paula Boyden our Veterinary Director and Waffle, who was found with her siblings in a cardboard box at Dover and rescued via our Puppy Pilot, hand delivered the letter to No. 10 Downing Street

May
- Sadly, the Bill was dropped, with the Government committing to bring forward a single-issue Puppy Smuggling Bill shortly
- We were invited to give evidence to the Environment, Food and Rural Affairs Committee's 'Pet Welfare & Abuse' inquiry focused on pet imports and puppy smuggling

October
- We launched a second campaign action, asking our supporters to write to their local MP to urge the Government to introduce the legislation, and delivered an illustrated book to all 650 MPs, telling the stories of dogs rescued via our Puppy Pilot scheme and their horrific journeys to the UK. The book 'Tragic Tales & The Decade of Delay' highlighted our 10-year campaign to tackle puppy smuggling and our ongoing asks for the Government. Over 17,000 people wrote to their MPs and 120 MPs supported the campaign

November
- We were disappointed that the Government had not included a single-issue Puppy Smuggling Bill in the Kings Speech.

December
- Selaine Saxby, a longstanding member of our Puppy Smuggling Taskforce and MP for North Devon, with our Ilfracombe rehoming centre in her constituency, was selected in a Private Members Ballot and agreed to table The Animal Welfare (Import of Dogs, Cats and Ferrets) Bill. (The Bill received its second reading in March 2024, but due to the general election being called in May, the bill could no longer pass in this parliament. We will resume our work in this area when the next parliament is formed.)

Greyhound racing

In September 2022, we announced a change in our position on greyhound racing and called for an end to the sport, with a lead-in period to allow time for all ex-racing greyhounds to be found loving homes.

Throughout 2023, we worked collaboratively to campaign for a phased end to greyhound racing with a primary focus in Wales, which only has one racetrack. We joined up with the RSPCA, Blue Cross, Greyhound Rescue Wales and Hope Rescue to form the Cut the Chase Coalition. Together, we launched a campaign for our supporters to be able to take action and write to their Member of the Senedd (MS) to call for an end to greyhound racing. We briefed MSs ahead of a debate on greyhound racing and attended the Plaid Cymru, Welsh Labour party and Welsh Conservative conferences to share our concerns around greyhound racing with politicians and party members, many of whom didn't even realise racing was still happening in Wales. We were delighted when the Welsh Government opened a consultation in December, calling for evidence to justify or negate consideration of a phased ban on greyhound racing.

Cut the Chase campaign in Wales

9,461
Emails sent by our collective supporters, **reaching all members of the Senedd**.

27 out of 60
MSs have **publicly supported** our **Cut the Chase** campaign in Wales

In Scotland, where there is also only one remaining operational racetrack, we responded to a Rural Affairs and Islands (RAI) Committee consultation on greyhound racing and gave oral evidence to the Committee in the Scottish Parliament in May. We used both opportunities to evidence the serious welfare issues for greyhounds involved in the racing industry throughout their lives. We were pleased when the Scottish Government then opened a consultation in July on the statutory licensing of greyhound tracks. We used this opportunity to instead urge the Government to end greyhound racing in Scotland.

Reach, engagement and influence

To become a global force for good in dog welfare, a key aim of our work is to grow our audience base and engage meaningfully with dog lovers, and anyone who lives with, works with, or cares for dogs. In 2023 we did this with a variety of campaigns and targeted work.

Press, social media and digital experience

Through our range of PR activity in 2023, we reached an estimated 1.03 billion people (up from 970 million in 2022) and achieved 14,748 mentions of Dogs Trust (up from 11,047 in 2022). The volume of people we are now reaching is a critical factor in enabling us to become, and remain, a household name in the UK.

In July 2023, our Basildon rehoming centre was proud to host **Lost Dogs Live**, a brand-new Channel Five prime-time show, presented by national treasure Clare Balding. Described by The Sun as 'Crimewatch for dogs', the show was spread over three episodes in July 2023 on the UK's third-largest commercial channel, which reaches 40 million viewers every month. The programme was a huge success and will be returning in 2024. Clare Balding said:

> **"The rehoming centre staff are so patient and do everything they can to comfort and entertain the dogs in their care, with lots of support from volunteers as well. If you can help, please do visit the Dogs Trust website."**

In the annual 2023 Cision report we came in at number seven for social media across the sector – up five places from position 12 in 2022. This achievement has elevated us into the top 10 social charity brands, alongside organisations like the National Trust and the RSPCA. Remarkably, this success comes from our small social media team's deep understanding of our audiences and their ability to leverage trends to keep us highly relevant. The recent 'Salience Index 2023: online charities report' backs up our results in the Cision report where we were pleased to see us ranking 4th for the top social scores.

We were also pleased to see the **dogstrust.org.uk** website come in at position 10. Throughout 2023 we have sought to continually enhance our website content and user experience. Traffic to our website from search engines has increased 5% year on year and holds a higher search visibility percentage by at least 10% than our competitors. Users tell us they find the website "easy to read and user-friendly" and "full of helpful advice".

Building foundations for our future

Our work is ambitious, it's designed to make a big difference to the lives of dogs around the world. So, we need strong foundations in place to succeed, from people and organisational development to technology and innovation.

In 2023, our **People** teams have been focused on delivering a range of innovative and supportive initiatives to make Dogs Trust a great place to work and volunteer. Our **staff survey**, completed by around 80% of our employees, has told us that our people feel able to be themselves at work (81%) and are highly motivated (83%), with 65% describing Dogs Trust as a great place to work. We've been working on our Reward programme and have reduced working hours for three quarters of our people. We've also introduced a new recognition scheme to recognise and celebrate people who have really lived our values and delivered an outstanding impact.

We've invested heavily in **leadership development**, with over 100 leaders from across the charity attending an ongoing development programme, starting with our Leadership Team. We've developed a new training programme for managers, and for aspiring managers to develop the skills they need to be our future leaders. We've also introduced an internal and cross-charity mentoring programme for our managers with over 30 people signed up to be mentors or mentees.

We're ambitious to make Dogs Trust an inclusive, supportive place to work. We've developed an innovative range of **wellbeing and inclusion policies**, that offer support to our people when they need it. We've clearly signed our commitment to support our people and offer practical help, for example time off to cope with a disability or domestic abuse.

All our People initiatives embrace our values - we're on the ball, we make things happen, and we dream big - and help to make Dogs Trust a place where people can thrive.

This year has seen tremendous growth and development of **our intranet, the Pawtal**, which connects staff across the charity enabling collaboration, information sharing, strong community and staff wellbeing. In 2023, 91% of staff used the Pawtal every month, engaging with news, blogs on a diverse range of subjects, updates on key projects, new community groups and staff networks.

As part of our **EEDI strategy** and action plan, which was introduced in 2022, we launched six colleague networks in May 2023 *(Disability, Ethnicity and cultural heritage, Gender equality, Neurodiversity, Parents and carers, LGBTQIA+)*. Together, these brilliant networks have over 400 members who discuss and develop initiatives to support others, including producing blogs that share personal experiences to educate and inform colleagues. They run various events for members to meet colleagues from across the charity and for the wider organisation to raise awareness.

Our finance and IT teams worked incredibly hard throughout 2023 to procure and establish a **new finance system** to drive organisational efficiencies which launched in early 2024.

Sustainability

We have recently started our sustainability journey at Dogs Trust. By the end of 2023, we had completed our Carbon Pawprint Project by calculating our carbon footprint for the first time, conducted a materiality assessment to identify the most important sustainability issues of our stakeholders, raised thousands of pounds through recycling schemes, and planted an additional 1,110 trees at our centres.

To build on this work and take our commitment to the next level, we have developed the Sustainability Action Plan, our overarching five-year strategy that will help us become a sustainability leader and achieve net zero by 2050. The action plan and supporting Environmental and Sustainability Policy will launch in early 2024 and represent the next stage of our journey to become a more sustainable charity.

Streamlined energy and carbon reporting (SECR)

Reporting period – 1 January to 31 December 2023

Carbon use 2023 (reporting year)

Scope 1 emissions (tCO2e)	Scope 2 emissions (tCO2e)	Scope 1 & 2 total emissions (tCO2e)
↓36%	↓18%	↓31%
1,435	**780**	**2,215**
2019 (baseline year): 2,254	**2019** (baseline year): 947	**2019** (baseline year): 3,201

Carbon intensity

1.67 tCO2e per employee

Energy use

9,200,169 kWh

Energy saving

We undertook the following energy efficiency measures during the year:

- Installing electric vehicle (EV) charging points across most of our UK rehoming centres
- Installing additional solar (PV) panels at rehoming centres which were yet to have any
- Replacing lighting with LED lights as part of refurbishments and upgrades for our sites
- Operating waste recycling and aiming to divert as much waste as possible from landfill
- Minimising employee travel and flights by using video conferencing and hybrid working
- Calculating our carbon footprint for the first time to identify improvement opportunities
- Completing the ESOS (Energy Savings Opportunity Scheme) audit/assessment for phase 3
- Raising awareness through our Green Team to reduce the 'carbon pawprint' of employees.

Methodology

We have followed the 2019 HM Government Environmental Reporting Guidelines. We have also used the GHG Reporting Protocol – Corporate Standard and have used the 2023 UK Government's Conversion Factors for Company Reporting.

Vehicle emissions, where relevant, have been calculated using:

- Passenger vehicles: an average size for cars and vans
- Delivery vehicles: average laden for HGVs.

Natural gas consumption has been calculated using a kWh conversion factor on a gross CV basis, as per most energy bills.

In assessing whether the 40,000 kWh threshold is met, we have considered, all the energy from gas, electricity, and transport fuel usage in the UK that we are responsible for.

Computations have been completed using an online calculator supplied by CertifiedCarbon.com.

Financial review

We are pleased to report an increase in income of £11.4m to £136m in 2023 (2022: £124.6m).

Over 520,274 people donated to Dogs Trust in 2023, giving a total of £113.5m (2022: £106.9m) in donations with an additional £8m claimed through Gift Aid.

Our work is only possible because of our amazing supporters and donors; we are endlessly thankful for their unwavering generosity.

In 2023, we were fortunate to receive a total of £54.7m left as **legacies** from incredibly generous supporters who remembered Dogs Trust in their wills. To learn more about leaving a legacy to Dogs Trust, visit **dogstrust.org.uk/support-us/wills-legacies**

We've also had great success in our **charity shops** in 2023, generating record income for the second year in a row through 'rehoming' unwanted clothes and goods to new owners. Our small but perfectly formed network of 31 shops sold over 850,000 items to over 500,000 people last year, raising £4.6m. The Covid-19 pandemic decimated our network of shops so it's wonderful to see our retail team bounce back so brilliantly. This success wouldn't be possible without the network of dedicated volunteers who help keep our shops open and our amazing donors who last year gave over 200,000 bags of donated stock to keep our shelves full and tails wagging.

Expenditure has increased by £21.1m in 2023, from £117.5m in 2022 to £138.6m as we continue to invest in our core activities.

Where our money came from

In order to continue our mission, we work hard to increase and diversify our sources of funding. In 2023, our income of £136m came from the following:

- Donations: £66.8m (2022: £65.2m)
- Legacies: £54.7m (2022: £46.6m)
- Trading income: £7.2m (2022: £7.6m)
- Investment income: £2.6m (2022: £2.4m)
- Adoption fees: £2.4m (2022: £2m)
- Dog school classes: £1.2m (2022: £0.8m)
- Other income: £1.3m (2022: £0.04m)

Where the money is spent

Our total expenditure for the year was £138.6m. These costs are split between charitable activities and expenditure to enable us to generate income.

Rehoming: £55.5m (2022: £49.6m)	rehoming centre costs in UK (staff, premises, maintenance, vehicle costs, veterinary costs), clinical services and our veterinary support schemes.
Fundraising on donations and legacies: £33.1m (2022: £28.3m)	we continue to invest in a variety of areas to fund our future work.
Preventing problems: £18m (2022: £15.3m)	our programmes including Dog School, clinical behaviour, Freedom Project, Hope Project, community engagement and education, research, intervention development and professional development work.
International impact: £21.8m (2022: £14.8m)	costs relating to our work in Ireland and Bosnia, as well as grants to support approved overseas projects by Dogs Trust Worldwide and Dogs Trust USA and through Worldwide Veterinary Service.
Other trading activities: £5.1m (2022: £5.6m)	the cost of running our charity shop network, catalogues and raffles.
Reach, engagement and influence: £3.7m (2022: £2.7m)	publicity, communications and public relations and digital activity.
Improving welfare in sourcing and breeding: £1.2m (2022: £1m)	public affairs activity and campaigns.
Investments: £0.3m (2022: £0.3m)	

Fundraising contribution

£000s	2023 Voluntary	2023 Trading	2023 Total	2022 Total
Income	121,461	7,152	128,613	119,371
Costs	33,066	5,096	38,162	33,871
Net contribution from fundraising	88,395	2,056	90,451	85,500

Our targets

We measure our success using internal statistics including:

Measure	2023	2022
Dogs rehomed by our rehoming centres	10,588	9,067
Dog School classes delivered	12,806	14,606

Capital expenditure

Work on our Ballymena centre continued – the development will include a new intake building featuring 20 kennels. The redevelopment is due to complete in 2024. The significant investment in the Charity's technology platform and application landscape also continued in 2023, with the new finance system going live in January 2024.

Total spend on capital projects during 2023 was £13m.

Financial position at year end

Net assets are now £209.1m compared to £209.9m in 2022: see the reserves policy following for details of how we plan to use these funds.

Fixed assets increased by £4.4m to £90.8m (2022: £86.5m) from capital expenditure offset against depreciation for the year.

Our investment property was impaired by £960,000 during the year following an external valuation, reflecting the current challenging conditions of the property market.

The value of our shares investment portfolio improved in 2023 following a turbulent 2022. The value increased to £68.9m (2022: £65.9m). The portfolio achieved net gains of £3m compared to net losses of £9.1m in 2022.

Performance of Group

See page 31 for details of the Dogs Trust Group. Dogs Trust Promotions Limited's total turnover was £0.5m (2022: £0.9m).

Dogs Trust Ireland CLG ("Dogs Trust Ireland") received a grant of £2.8m (2022: £0.7m) from the Charity, in addition to £6.1m (2022: £5.9m) of donations and other income.

Dogs Trust Worldwide received a grant of £6.7m (2022: £6.4m) from the Charity. Dogs Trust USA Inc. received a grant of £nil (2022: £0.8m) from Dogs Trust Worldwide to support its work.

Dogs Trust Bosnia Foundation received a grant of £1.6m (2022: £1m) from Dogs Trust Worldwide to support its work.

Worldwide Veterinary Service joined the Dogs Trust group in 2023 and received a grant of £2.9m in support of its work.

Further detail on the results of these subsidiaries is shown in note 1 to the accounts.

Future plans

In 2024, as part of a group restructure, Dogs Trust and Dogs Trust Worldwide are working under one shared charity number, with assets of Dogs Trust having transferred to Dogs Trust Worldwide and Dogs Trust Worldwide renamed Dogs Trust. This ensures that Dogs Trust operates through a more fit-for-purpose corporate structure i.e. an incorporated charitable company. This was agreed by Dogs Trust's members at the AGM in September 2022 and the transfer took place on 1 July 2024.

Reserves policy

The consolidated total funds are £209.1m (2022: £209.9m), of which £1.6m (2022: £2.8m) is restricted or endowed, and £1.3m (2022: £1m) is a revaluation reserve showing the cumulative uplift in the value of investments during the year.

The Charity holds the following designated funds:

Rehoming centre development fund

The Charity's constitution allows the acquisition of a site and the construction on it of a new rehoming centre only once a full and balanced report recommending the acquisition has first been submitted to the Council by the Finance and General Purposes Committee.

This fund is set aside for future capital expenditure on the Charity's operations (as approved by Council for the next five years). This stood at £41.9m at 31 December 2023 (see note 19 of the accounts).

Fund for tangible and intangible fixed assets

This represents the land, buildings, motor vehicles, equipment and software owned and used by the Charity to run its centres and administer the organisation. At 31 December 2023 this totalled £90.8m (2022: £86.4m) (see note 8 of the accounts).

Grants fund

This is set aside for expected future grant payments to partner organisations, agreed with the partner in principle but subject to our satisfactory monitoring of the funds released to date. At 31 December 2023 this totalled £2m (2022: £1.8m) (see note 17 of the accounts).

CBR Bursary fund

This is set aside for expected future payments to bursary recipients, if conditions are met by the recipients as the payments fall due. At 31 December 2023 this totalled £0.1m (2022: £0.1m).

Free reserves

The reserves policy is used to ensure that the Charity and Group remain financially viable, even if impacted by any unanticipated short-term financial shortfall. It is reviewed annually or as a change in financial situation requires.

Dogs Trust has regular cash inflows from generous donors and those leaving gifts in their will. The group also has regular cash outflows in terms of maintaining rehoming centres, activities and programmes that promote dog welfare. While there are long-term spending commitments in place, these form the minority of the total group spend.

Council monitors the financial wellbeing of the Charity by reviewing total available cash and investments rather than free reserves, because in the event of a funding shortfall it would be this which provides the ability and stability to see the Charity through the difficult period.

The amount of cash and investments readily convertible to cash within 30 days must be sufficient to cover the Group's normal operational, or distressed, cash outflows for a minimum of three months. This would allow the Council to determine any required changes to ensure the group's longer term financial stability (for example to find alternative provision for dogs being cared for), and management to implement the changes, while drawing on the cash and investments.

Higher amounts of cash and investments can be held on a short-term basis. However, the Group's Five Year Plan must accommodate a plan to spend any levels higher than 12 months of Group cash outflows by the end of the review period.

The amount of cash and investments readily convertible to cash within 30 days at 31 December 2023 was £95.7m (2022: £87m), which would cover over 7 months' cash outflows. Free reserves, for comparison, were £81.4m, as shown on the Balance Sheet.

Investment policy

The Council has the power to retain any money or investments belonging to the Charity, or to sell them and re-invest the proceeds as it thinks fit, subject to the approval of the Charity Commission and the Office of the Scottish Charity Regulator if required by law. Council has the power to appoint and delegate its investment powers to an investment manager legally authorised to carry on investment business under the Financial Services Act 2012. Investments include cash held on deposit.

The Charity's investment policy seeks to achieve a balance between income and capital growth. The management of the Charity's invested assets has been delegated to professional fund managers. Council requires the fund managers to ensure that they do not invest in any companies which undertake or contract out any experiments, or other scientific procedures on dogs, which may cause pain, suffering, distress or lasting harm. This restriction also extends to research that is contracted out.

Going concern

As set out in note 24, in September 2022 members of the Charity voted in favour of the proposed resolution to transfer the assets and liabilities of Dogs Trust to a limited company, this being Dogs Trust Worldwide. This ensures that Dogs Trust can operate through a more fit-for-purpose corporate structure. The transfer took place on 1 July 2024. As part of the group restructure, Dogs Trust and Dogs Trust Worldwide are now working under one shared charity number and as a result, the activity of Dogs Trust has significantly reduced as Dogs Trust Worldwide (renamed Dogs Trust) now includes the majority of the activity formerly performed by Dogs Trust. The Charity's lottery and raffle activity remains in Dogs Trust for the foreseeable future for operational reasons.

It is expected that within 12 months of these financial statements being approved, the remaining activity and assets and liabilities (relating to the Charity's lottery and raffle activity) will be transferred to a new entity, therefore the Charity does not technically meet the criteria for preparing financial statements on a going concern basis and as a consequence these financial statements have been prepared on a basis other than as a going concern. However, the underlying activities remain the same post transition, and Council are satisfied that no fair value adjustments are required as result of the restructure. As part of the transition, Council have reviewed the budgets, cashflow forecasts and forecast reserves levels of Dogs Trust Worldwide (renamed Dogs Trust) for the next 12 months and are satisfied that it is financially robust and no creditor or third party will suffer financial loss as a result of the restructure.

There remains a possibility that the remaining lottery and raffle activity will not be transferred to a new entity within 12 months of these financial statements being approved. Council are satisfied, having reviewed financial forecasts, that the Charity has sufficient financial resources to continue as a going concern for the foreseeable future and at least 12 months from the date these financial statements have been approved.

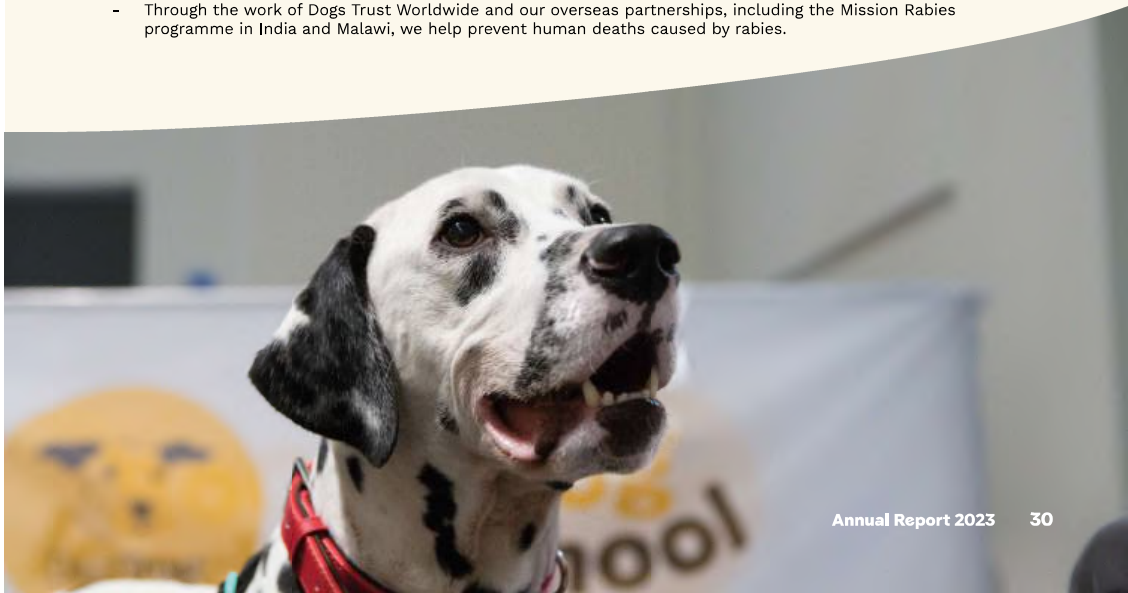
Structure, Governance and Management

Public benefit

Dogs Trust believes that every dog deserves to live life to the full, free from the threat of unnecessary destruction. With the help of thousands of donors and volunteers, we exist to help make the world a safe and happy place for dogs, which we do by helping those in need, seeking to prevent problems for dogs in the future, and working to improve dog welfare around the world.

As a nation of dog lovers, we know what a difference a dog makes. A four-legged friend can bring so much to our lives, and help us feel happy, healthy, and fulfilled. That's why so much of our work is focused on supporting owners every step of the walk. We believe our contributions towards public benefit (as defined by the Charity Commission) are most significant in the following areas:

- Our rehoming centres around the UK match thousands of people every year with canine companions, providing them with a valuable four-legged friend and family member. Every year we receive feedback from many of those who have adopted and fostered dogs from us to tell us how the love and companionship of their Dogs Trust dog has improved their lives. We also help people make informed choices about acquiring a dog by other means, for example via a responsible breeder.
- We provide a broad range of advice and guidance — including practical support like Dog School classes and our Behaviour Support Line — to help existing dog owners care for their dogs, practice responsible dog ownership, and take appropriate steps to address problem behaviours. This offering is constantly enhanced through our extensive research programmes, aiming to help all dog owners enjoy safe and happy lives with their dogs.
- We offer support and advice to anyone struggling to care for their dog, and when it's the best thing for everyone, we take in dogs and find them new homes. Dogs are brought to us for all sorts of reasons, including by people who are struggling due to changes in accommodation, financial problems, relationship breakdowns, and family crises. We don't charge and never judge, offering peace of mind and a safe, reliable way to relinquish a dog.
- Every year our community education work helps thousands of children to better understand dog behaviour and how to stay safe around dogs, aiming to reduce the risk of injury from dog bites.
- We provide free, confidential dog fostering for people experiencing domestic abuse, allowing them to find freedom. This vital service has been a lifeline for hundreds of people in difficult situations, who may not otherwise have been able to escape without leaving their dog in danger.
- We provide advice and financial assistance for vet bills to dog owners experiencing homelessness or in housing crisis. We help owners and dogs to stay together, by equipping homelessness organisations to accept dogs on their premises.
- Our Canine Care Card scheme provides peace of mind for dog owners, with the promise that we will care for their dog in the event of their death or ill health.
- Occasionally we rehome dogs as working or assistance dogs, to organisations like the police, Service Dogs UK, and other public services, thus contributing to the safety, security and wellbeing of the public.
- Through the work of Dogs Trust Worldwide and our overseas partnerships, including the Mission Rabies programme in India and Malawi, we help prevent human deaths caused by rabies.



Governance structure

Dogs Trust ("the Charity") is an unincorporated registered charity in England and Wales (charity number 227523) and Scotland (number SC037843), governed by a constitution embodying its rules and principles.

The corporate trustee, Dogs Trust Trustee Limited ("the Trustee"), is the sole trustee and non-trading parent company of Dogs Trust.

These consolidated accounts incorporate the results of:

- The Charity;
- Dogs Trust Worldwide, a charitable company registered in England and Wales (charity number 1167663, company number 09365971);
- Dogs Trust Worldwide Foundation Bosnia, a non-profit foundation registered in Bosnia and Herzegovina (registration number RF-191 4202827460008), subsidiary of Dogs Trust Worldwide incorporated on 2 October 2020 and which started trading during 2022;
- Dogs Trust Ireland CLG, a charitable company registered in Ireland (charity number 20057978, company number 396919);
- Dogs Trust USA Inc, a non-profit 501 (c)(3) entity registered in the USA (EIN number 82-2390086); and
- Dogs Trust Promotions Limited, a company registered in England and Wales (company number 00963277).
- Worldwide Veterinary Service, a charitable company registered in England and Wales (charity number 1100485, company number 04773693);

Further detail on the objects and performance of the Charity's subsidiaries is shown in note 1 to the accounts.

The Charity has four other dormant or non-trading subsidiaries:

- Dogs Trust Lotteries Limited, a company registered in England and Wales (company number 14015851);
- Dogs Trust Limited, a company registered in England and Wales (company number 04877537);
- NCDL Limited, a company registered in England and Wales (company number 03798787); and
- Sponsor a Dog Limited, a company registered in England and Wales (company number 03601279).

The Charity is registered with the Office of the Scottish Charity Regulator (SC037843). Dogs Trust operates rehoming centres in Glasgow and West Calder. Youth education programmes and Dog Schools are run throughout Scotland and Dogs Trust receives income from Scottish supporters.

In September 2022, Dogs Trust members voted in favour of the proposed resolution to transfer the assets and liabilities of Dogs Trust to a Company and Registered Charity with the same or similar charitable objects, this being Dogs Trust Worldwide. The transfer took place on 1 July 2024.

Trustee and Council members

Dogs Trust Trustee Limited has a Board of 14 unpaid directors, referred to as our Council. The Council meets a minimum of four times a year, or as often as necessary to carry out its duties. The Council acts as the Charity's governing body with powers to delegate day to-day management to Dogs Trust's Leadership Team, as defined on page 35.

Directors of Dogs Trust Trustee Limited

Mr Graeme Robertson (Chair)

Mr Philip Daubeny (Vice Chair)

Mr James Monteith (Honorary Treasurer and Chair of F&GP), (resigned in September 2023)

Prof David Argyle BVMS PhD DECVIM-CA (Oncology) FRSE FRCVS
(Chair of the Canine Welfare Grants Committee)

Mrs Veronica Carbone

Mrs Suzanne Murphy BVMS MSc DECVIM-CA MRCVS

Mr Timothy Pearey MA ACMA

Mr Ian Rose LLB

Mrs Nicola Canavan

Mrs Louise Allum BSc MA VetMB PGCert(VetEd) Grad Cert Shelter Medicine FHEA MRCVS

Ms Hayley Parmenter

Mr Rob Alexander

Mr Nigel Morrison,
(appointed in September 2023)

Mr Will Galgey,
(appointed in September 2023)

Ms Joanne Howard,
(appointed in September 2023)

Committees of the Council

The Dogs Trust Council has two advisory committees, the Finance and General Purposes Committee, which meets at minimum twice a year and advises the Council on finance, governance, audit and risk matters, and the Canine Welfare Grants Committee, which meets once a year and has oversight of the grant funding of scientifically based research projects which aim to improve the lives of dogs. Each committee has a terms of reference set out by the Council, and each makes its recommendations to the Council at each meeting.

Both committees increase the frequency of their meetings as required to ensure effective oversight of the Charity.

Appointment process

Eligibility for membership of the Council is open to any duly nominated member of the Charity. Prospective Council members must be paid-up members of the Charity, nominated and seconded by other Charity members and sponsored by a member of the Council. New Council members are selected based on an analysis of skills required on the Board, following a skills assessment review and interview process.

New Council members receive an induction course covering all the operations and activities of Dogs Trust and are expected to view online seminars and training courses on relevant subjects, including their responsibilities as trustees.

The Council implemented term limits for its trustees in 2019. From 2019, all Council members serve for a period of three terms of three years each, with the exception of Officers of the Charity, whose terms do not automatically expire.

Charity Governance Code

The Dogs Trust Council operates under the principles of the Charity Governance Code and has adopted several recommendations from within the code.

The Trustee's responsibilities regarding the accounts

The Trustee is responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustee to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law, the Trustee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and Charity and of the incoming resources and application of resources, including the income and expenditure, of the Group and Charity for that period.

In preparing these financial statements, the Trustee is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and accounting 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 the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustee is responsible for keeping adequate accounting records that are sufficient to show and explain Dogs Trust's transactions and disclose with reasonable accuracy at any time the financial position of Dogs Trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charity (Accounts and Reports) Regulation 2008. It is 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.

Financial statements are published on the Dogs Trust website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the website is the responsibility of the Trustee. The Trustee's responsibility also extends to the ongoing integrity of the financial statements contained therein.

The Trustee has taken all the steps that it ought to have taken to make itself aware of any information needed by Dogs Trust's auditors for the purposes of their audit and to establish that the auditors are aware of that information. The Trustee is not aware of any relevant audit information of which the auditors are unaware.

Risk management

The Trustee is responsible for ensuring there are appropriate risk management and internal control systems in place to manage the major risks to which the Charity is exposed. Dogs Trust's approach to risk aims to enable the management and mitigation, as opposed to the elimination, of organisational risks, allowing the charity to continue to meet its objectives.

The following processes and controls were in place during the year:

- A comprehensive strategic-level review of risk was performed by Dogs Trust Management Board, facilitated by the internal governance team. Risks were clarified, summarised and their impact and likelihood assessed, along with development of appropriate mitigating actions.
- This review led to a complete refresh of the risk register during the year and the refreshed register was reviewed by F&GP Committee in November 2023.

The table below details the principal risks and uncertainties facing Dogs Trust and the measures in place to manage these.

Risk	Strategies in place to manage risk
Financial stability is threatened	- Reserves policy is reviewed regularly - Review of five-year financial plan is underway - Major new programme of efficiency savings established
Cyber attack and/or major data breach	- Programme to test systems and staff response - Seeking accreditation for PCI and cyber essentials compliance - Senior forum meets regularly to review any concerns
Member of staff or public is seriously harmed by a Dogs Trust dog	- Pre-screening of dogs before acceptance to charity - Comprehensive dog handling policies and programme of staff training - Post-adoption support calls with owner following rehoming
Inability to recruit or retain key staff	- Staff remuneration assessed against market benchmarks - Review and refresh of people policies
Failure to adapt to trends of donors/ audiences	- Programme of testing new fundraising products and initiatives maintained - Independent market assessments of Dogs Trust market positioning
Inability to meet demand	- Review ways to reduce waiting lists - Review new adoption processes to maximise re-homes
Deterioration in veterinary provision	- Working closely with our in-house vets to support them - Strategic review of an alternative model for veterinary care
Reputation damage	- Crisis communications processes and toolkit in place - Run crisis planning simulations

It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Policies

Remuneration policy

Governance of pay at Dogs Trust
Council is responsible for Dogs Trust's pay policy, as well as deciding the salaries of the Chief Executive and the Leadership Team. Council delegates this responsibility for Chief Executive pay to the Chair and Vice Chair, who report back to F&GP Committee, and for Leadership Team pay to the F&GP Committee directly.

The F&GP oversees the administration of Dogs Trust's pay policy and may take external advice as well as recommendations from the Chief Executive, the Finance Director and the Director of HR, provided that their pay is not being discussed.

Dogs Trust pay policy
In setting overall pay levels for our staff, Dogs Trust takes account of pay practice in other similarly sized charities, and, where necessary, private sector organisations for specialist and technical roles (for example in IT, finance, veterinary and rehoming roles).

We aim for a sustainable and consistent pay policy that meets the diverse requirements of Dogs Trust and a pay practice that ensures that individual pay decisions are supported by a performance management process that applies to all employees in the organisation.

The objective of this policy is to ensure that Dogs Trust can attract and retain the right people with the right skills to deliver its work. The policy also ensures that the Chief Executive, leadership team and employees are provided with appropriate remuneration to encourage optimum performance and are rewarded in a fair and reasonable manner for their individual contributions to the overall success of the Charity.

Key principles applicable to all levels of pay at Dogs Trust

- Individual pay is reviewed annually and takes into account performance, market conditions, any relevant new qualifications or skills developed and internal pay relativities. A recognition scheme is operated using cash rewards for exceptional contributions outside an individual's normal job role;
- Annual pay budgets take into account affordability, economic trends, and external market pay movement;
- Pay is reviewed consistently using the same approach for all staff, including the leadership team and the Chief Executive; and
- All national pay standards are met, including the National Living Wage.

Leadership team in 2023

Name	Role
Owen Sharp	Chief Executive
Louisa Simons	Chief Operating Officer and Deputy Chief Executive
Paula Boyden	Veterinary Director
Suzie Carley	Executive Director of Dogs Trust Ireland CLG
Rachel Casey	Director of Strategy and Transformation
Adam Clowes	Operations Director
Nick Daniel	Marketing Director
Tessa Drysdale	Human Resources Director (resigned 31 January 2023)
James Hiley	Finance Director (resigned 30 June 2023)
Karen Reed	Executive Director of Dogs Trust Worldwide

The Leadership Team, led by the Chief Executive, is responsible for the day-to-day running of the Charity under authority delegated by Council to the Chief Executive. It proposes to Council where the Charity should invest its time, money and expertise. It proposes an annual budget to the Finance and General Purposes Committee and the Council for approval and monitors financial performance accordingly.

Grant expenditure policy

We award grants to other organisations ("partner organisations" or "institutions") as part of delivering our charitable activities. We undertake a formal appraisal of the project and partner organisation before making the grant, subject to specific grant agreements with the partners. We monitor and evaluate progress and if we are not satisfied that the grant is being managed according to the agreement, we can delay or discontinue it. In 2023 we spent £5.2m (2022: £3.9m) in grants to external partner organisations in relation to our international work, and £0.6m (2022: £0.6m) in relation to our veterinary and other work. Further detail is shown at note 6 to the accounts.

How we ensure we fundraise responsibly

As a charity that receives no government funding (with the unusual exception of the coronavirus government grants in 2021), we are reliant on income given voluntarily by supporters and our partners. They are at the heart of everything that we do and achieve and, because of this, we strive to give the best experience to our supporters and the people we talk to in the delivery of our work.

Dogs Trust subscribes to the policies of the Fundraising Regulator, which oversees fundraising activity. The Fundraising Regulator investigates and, where necessary, takes appropriate action in cases of public concern. We work closely with the Fundraising Regulator and the Institute of Fundraising to help improve sector standards and ensure our activity meets the expectations of our supporters and the wider public. Full details of the Fundraising Regulator and the codes of our fundraising practice can be found at **fundraisingregulator.org.uk**.

Talking to the public in person and communicating with our existing supporters are both key in engaging people and raising vital funds for our life-saving work. These include:

- Raising funds through selling goods and services through our charity shops, rehoming centres, website and catalogue
- Raising funds through the promotion of raffles
- Raising funds through local community fundraising
- Promoting the supporting of Dogs Trust through legacies
- Raising funds via other sources such as charitable trusts, foundations or companies.

We're always looking for ways to improve our activities and find new ways to engage the public with our work. Therefore, over time this list of activities may change.

Our staff carry out these activities, but we also work with external organisations, whose expertise allows us to talk to a wider audience in a more cost-effective manner. When working with these external organisations, we ensure that contracts are in place specifying that they meet our customer service expectations and that they adhere to all the appropriate legislations and regulation, including but not limited to the Fundraising Regulator's Code of Practice, Safeguarding Vulnerable Groups Act and the Data Protection Act. Full details of our policies can be found on our website **dogstrust.org.uk.**

We operate further controls to try to ensure that the trust and confidence of our supporters and the public are maintained:

- We regularly monitor and review work done on our behalf.
- Where possible, every new supporter receives a courtesy call soon after signing up to check that they were happy with how they were encouraged to support us and that they understand the nature of their regular gift to Dogs Trust. The calls are recorded for monitoring and training purposes and supporters are given every opportunity to opt out if they no longer wish to take part.
- Fundraisers at our agencies all receive specific Dogs Trust training before conducting fundraising activities on our behalf.
- We undertake 'mystery shopping' to ensure the processes and experience are being delivered to the standards we expect.

In addition to these controls, a complaints log is maintained and monitored, and we keep a close eye on the pattern of complaints so improvements to our services can be made. In 2023, we received a total of 50 complaints (2022 – 63 complaints) about our fundraising. During 2023, none of these complaints required any action by the Fundraising Regulator.

Signed on behalf of the Trustee by:

Graeme Robertson
Chair
5 September 2024

Independent auditor's report to the Trustee of Dogs Trust

Opinion

We have audited the financial statements of Dogs Trust ('the parent entity) and its subsidiaries ('the group') for the year ended 31 December 2023 which comprise the Consolidated Statement of Financial Activities, Consolidated and Charity Balance Sheets, Consolidated Cashflow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent entity's affairs as at 31 December 2023 and of the group's deficit, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter – Basis of preparation in respect of going concern

We draw attention to the disclosures in the Trustees' Report and the Accounting Policies within the Notes to these financial statements, which indicate that on 1 July 2024 substantially all the assets and liabilities of Dogs Trust were transferred to Dogs Trust Worldwide. All transferred activities are continuing within Dogs Trust Worldwide (renamed Dogs Trust).

It is expected that within 12 months of these financial statements being approved, the remaining activity and assets and liabilities (relating to the Charity's lottery and raffle activity) will be transferred to a new entity. The trustees therefore do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2023.

Accordingly, the financial statements have been prepared on a basis other than going concern as described in the Trustees' Report and the Accounting Policies. Our opinion is not modified in respect of this matter. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements,
we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts
(Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' Annual Report; or
- sufficient and proper accounting records have not been kept by the Parent Charity; or
- the Parent Charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the Trustee

As explained more fully in the trustees' responsibilities statement set out on page 32, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation
of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and the parent entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: **www.frc.org.uk/auditorsresponsibilities**. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the group and parent entity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 and The Charities and Trustee Investment (Scotland) Act 2005, together with the Charities SORP (FRS102) 2019. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the group and parent entity's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the group and parent entity for fraud. The laws and regulations we considered in this context for the UK operations were UK taxation legislation, employee legislation, health and safety legislation and the animal welfare and veterinary legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income from corporates and Trusts, timing of recognition of membership income, timing of recognition of legacy income, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit, and the Finance and General Purposes Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Crowe U.K. LLP

Crowe U.K. LLP
Statutory Auditor
London
Date: 19 September 2024

Crowe U.K. LLP is eligible for appointment as auditor of the charity under regulation 10(2) of the Charities Accounts (Scotland) Regulations by virtue of its eligibility under section 1212 of the Companies Act 2006.

Consolidated Statement of Financial Activities

for the year ended 31 December 2023

	Notes	2023 £000's Unrestricted	2023 £000's Restricted & endowment	2023 £000's Total	2022 £000's Unrestricted	2022 £000's Restricted & endowment	2022 £000's Total
Income from:							
Donations and legacies							
Donations	2	65,809	990	**66,799**	62,727	2,501	**65,228**
Legacies		49,497	5,165	**54,662**	42,197	4,361	**46,558**
Charitable activities							
Adoption fees		2,440	-	**2,440**	2,012	-	**2,012**
Dog School classes		1,108	-	**1,108**	804	-	**804**
Other		283		**283**	-	-	**-**
Other trading activities	3	7,152	-	**7,152**	7,585	-	**7,585**
Investments	4	2,625	-	**2,625**	2,369	-	**2,369**
Other		976	-	**976**	42	-	**42**
Total income		129,890	6,155	**136,045**	117,736	6,862	**124,598**
Expenditure on:							
Raising funds							
Donations and legacies	6	33,066	-	**33,066**	28,252	-	**28,252**
Other trading activities	6	5,096	-	**5,096**	5,619	-	**5,619**
Investments	6	350	-	**350**	276	-	**276**
		38,512	-	38,512	34,147	-	34,147
Charitable activities							
Rehoming	6	48,593	6,881	**55,474**	44,124	5,486	**49,610**
Preventing Problems	6	17,816	217	**18,033**	14,651	653	**15,304**
International Impact	6	21,501	272	**21,773**	14,705	127	**14,832**
Improving welfare in sourcing and breeding	6	1,206	-	**1,206**	962	4	**966**
Reach, engagement and influence	6	3,651	-	**3,651**	2,664	-	**2,664**
		92,767	7,370	**100,137**	77,106	6,270	**83,376**
Total expenditure	6	131,279	7,370	**138,649**	111,253	6,270	**117,523**
Net (losses) / income before gains on investments		(1,389)	(1,215)	**(2,604)**	6,483	592	**7,075**
Net gains / (losses) on investments	9	2,073	-	**2,073**	(10,643)	-	**(10,643)**
Net (expenditure)		684	(1,215)	**(531)**	(4,160)	592	**(3,568)**
Other recognised (losses) / gains		(188)	-	**(188)**	238	-	**238**
Net movement in funds		496	(1,215)	**(719)**	(3,922)	592	**(3,330)**
Reconciliation of funds							
Funds brought forward 1 January	14	207,088	2,765	**209,853**	211,010	2,173	**213,183**
Funds carried forward 31 December	14	207,584	1,550	**209,134**	207,088	2,765	**209,853**

All amounts relate to continuing activities. All gains and losses recognised in the year are included in the Consolidated Statement of Financial Activities.

The notes on pages 43 to 61 form part of the financial statements.

Balance sheets

on 31 December 2023

	Notes	Consolidated 2023 £000's	Consolidated 2022 £000's	Charity 2023 £000's	Charity 2022 £000's
Fixed assets					
Tangible fixed assets	8	76,043	77,682	72,908	74,103
Intangible fixed assets	8	14,803	8,772	14,067	8,069
Investments	9	72,604	70,741	72,604	70,741
		163,450	**157,195**	**159,579**	**152,913**
Current assets					
Stock	10	450	423	382	235
Debtors	11	33,878	31,877	34,717	32,707
Investments	9	-	20,000	-	20,000
Cash at bank and in hand		26,876	21,092	22,748	18,185
		61,204	**73,392**	**57,847**	**71,127**
Creditors: amounts falling due within one year	12	**(11,966)**	**(14,546)**	**(10,826)**	**(13,629)**
Net current assets		**49,238**	**58,846**	**47,021**	**57,498**
Provisions for liabilities	13	**(3,554)**	**(6,188)**	**(3,554)**	**(6,188)**
Net assets		**209,134**	**209,853**	**203,046**	**204,223**
The funds of the Charity					
Unrestricted funds					
Revaluation reserve	14	1,312	967	1,312	967
Designated reserves: Development fund	14	31,916	33,600	31,916	33,600
Designated reserves: Grants fund	14	1,976	1,799	1,976	1,799
Designated reserves: Fixed asset reserve	14	90,847	86,454	86,975	82,172
Designated reserves: CBR Bursary reserve	14	102	121	102	121
Free reserves	14	81,431	84,147	79,215	82,799
Total unrestricted funds		207,584	207,088	201,496	201,458
Restricted income funds	14	638	1,853	638	1,853
Endowment funds	14	912	912	912	912
Total Group/Charity Funds		**209,134**	**209,853**	**203,046**	**204,223**

The financial statements were approved by the Council members and authorised for issue on 5 September 2024:

G. Robertson
Chairman of the Council

R. Alexander
Honorary Treasurer

The notes on pages 43 to 61 form part of the financial statements.

Consolidated cashflow statement

for the year ended 31 December 2023

	2023 £000's	2023 £000's	2022 £000's	2022 £000's
Net cash provided by operating activities		**(3,891)**		**8,611**
Cash flow from investing activities				
Dividends, interest and rents from investments	2,625		2,369	
Purchase of property, plant and equipment	(12,680)		(10,936)	
Proceeds from the sale of property, plant and equipment	250		16	
Purchase of fixed investments	(67,893)		(24,045)	
Proceeds from sale of fixed asset investments	72,090		26,970	
Net cash used in investing activities		**(5,608)**		**(5,626)**
Change in cash and cash equivalents in the reporting period		**(9,499)**		**2,985**
Cash and cash equivalents at the beginning of the reporting period		**44,061**		**40,838**
Change in cash and cash equivalents due to exchange rate movements		**(188)**		**238**
Cash and cash equivalents at the end of the reporting period		**34,374**		**44,061**

Reconciliation of net income to net cash flow from operating activities	2023 £000's	2023 £000's	2022 £000's	2022 £000's
Net income for the reporting period (as per the statement of financial activities)		**(531)**		**(3,568)**
Adjustments for:				
Depreciation charges	8,501		8,752	
Loss / (profit) on disposal of fixed assets	79		(9)	
Gains / losses on investments	(2,073)		10,643	
Dividends, interest and rents from investments	(2,625)		(2,369)	
Decrease in stocks	(27)		26	
Decrease in debtors	(2,001)		(5,744)	
(Decrease) / Increase in creditors	(2,580)		3,245	
Decrease in provisions for liabilities	(2,634)		(2,365)	
Net cash flow from operating activities		**(3,891)**		**8,611**

Analysis of cash and cash equivalents	2023 £000's	2022 £000's
Cash in hand	26,876	21,092
Cash on deposit and in investments	7,498	22,969
Total cash and cash equivalents	**34,374**	**44,061**

Analysis of net debt		At 1 January £000's	Cashflows £000's	At 31 December £000's
Cash	**2023**	44,061	(9,687)	**34,374**
	2022	40,838	3,223	**44,061**

The notes on pages 43 to 61 form part of the financial statements.

Notes to the accounts

Accounting Policies

Accounting basis

Dogs Trust is an unincorporated registered charity in England and Wales (charity number 227523) and Scotland (charity number SC037843) governed by a constitution.

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value. The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (SORP) FRS 102 – 'Accounting and Reporting by Charities (2019)' published in 2019, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Act 2011 and applicable accounting standards.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following 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 in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Group financial statements

The Statement of Financial Activities ("SOFA"), Balance Sheet and Cashflow Statement consolidate the financial statements of the Charity and its deemed subsidiaries, Dogs Trust Promotions Limited, Dogs Trust Ireland CLG, Dogs Trust USA Inc and Dogs Trust Worldwide, Worldwide Veterinary Service and indirect subsidiary Dogs Trust Worldwide Foundation Bosnia (collectively "the Group"). The results of the subsidiaries are consolidated on a line by line basis. The Charity's gross income was £126m (2022: £117m) and loss was £1.3m (2022: loss of £3.1m).

Dogs Trust Worldwide, Dogs Trust Ireland CLG, Worldwide Veterinary Service and Dogs Trust Promotions Limited are each deemed to be a subsidiary company because the majority of directors or members are Council members or senior managers of Dogs Trust and therefore, by voting rights, the Charity retains control.

Dogs Trust USA Inc is deemed a subsidiary because the President is the Chief Executive Officer of Dogs Trust and Dogs Trust can appoint the President.

Dogs Trust Worldwide Foundation Bosnia is a deemed subsidiary of Dogs Trust Worldwide as Dogs Trust Worldwide is the Founder of Dogs Trust Worldwide Foundation Bosnia and the members of the Steering Committee of Dogs Trust Worldwide Foundation Bosnia are all appointed by the Founder.

The financial statements also include the Charity's deemed share in the net assets of Mission Rabies Limited, a charity which is treated as an associate of the Charity as two of the four, trustees of Mission Rabies Limited are also Dogs Trust Council members. On 1 May 2023, Mission Rabies Limited merged with Worldwide Veterinary Service (WVS) and Dogs Trust became the sole member of WVS. Both charities therefore formed part of the Dogs Trust group from 1 May 2023 and Mission Rabies Limited ceased to be treated as an associate of the Charity.

The sole Trustee of Dogs Trust is Dogs Trust Trustee Limited (company number 08996564), a non-trading company ("the Trustee"). Dogs Trust Trustee Limited does not produce consolidated financial statements because it does not control Dogs Trust, as it does not have the ability to benefit from its interest in Dogs Trust.

A separate Statement of Cash Flows has not been presented for the Charity only as it has taken advantage of the exemption afforded by FRS102.

Critical accounting estimates and judgements

To be able to prepare financial statements in accordance with FRS 102, the Trustee is required to make certain estimates and judgements that have an impact on the policies and the amount reported in the annual accounts. The estimates and judgements are based on historical experiences and other factors including expectations of future events that are believed to be reasonable at the time such estimates and judgements are made. The significant estimates and judgements are:

- Accrued income: legacy (see income policy below);
- Accruals: costs not yet invoiced (see expenditure policy below);
- Provisions: Shared Adoption Scheme and Veterinary Support Fund costs (see provisions policy below);
- Allocation of support costs (see expenditure policy below); and
- Depreciation and impairment (see fixed assets policy below);
- WVS receives donations of veterinary medicines which are close to their expiry dates. Such medicines can only be used if they are distributed to the charity's ultimate beneficiaries prior to expiration; if the medicines cannot be so used they have to be disposed of. No value is attributed to such donations, due to their very short lives their net realisable value is considered to be £nil.

Going Concern

As set out in note 24, n September 2022 members of the Charity voted in favour of the proposed resolution to transfer the assets and liabilities of Dogs Trust to a limited company, this being Dogs Trust Worldwide. This ensures that Dogs Trust can operate through a more fit-for-purpose corporate structure. The transfer took place on 1 July 2024. As part of the group restructure, Dogs Trust and Dogs Trust Worldwide are now working under one shared charity number and as a result, the activity of Dogs Trust has significantly reduced as Dogs Trust Worldwide (renamed Dogs Trust) now includes the majority of the activity formerly performed by Dogs Trust. The Charity's lottery and raffle activity remains in Dogs Trust for the foreseeable future for operational reasons.

It is expected that within 12 months of these financial statements being approved, the remaining activity and assets and liabilities (relating to the Charity's lottery and raffle activity) will be transferred to a new entity, therefore the Charity does not technically meet the criteria for preparing financial statements on a going concern basis and as a consequence these financial statements have been prepared on a basis other than as a going concern. However, the underlying activities remain the same post transition, and Council are satisfied that no fair value adjustments are required as result of the restructure. As part of the transition, Council have reviewed the budgets, cashflow forecasts and forecast reserves levels of Dogs Trust Worldwide (renamed Dogs Trust) for the next 12 months and are satisfied that it is financially robust and no creditor or third party will suffer financial loss as a result of the restructure.

There remains a possibility that the remaining lottery and raffle activity will not be transferred to a new entity within 12 months of these financial statements being approved. Council are satisfied, having reviewed financial forecasts, that the Charity has sufficient financial resources to continue as a going concern for the foreseeable future and at least 12 months from the date these financial statements have been approved.

Income

All income is included in the SOFA when the Charity is legally entitled to the income, receipt is probable, and the amount can be quantified with reasonable accuracy, and the amount can be measured reliably.

Donations and legacies
Legacy income is recognised when it satisfies the following criteria:

- There is sufficient evidence of a legacy having been left to Dogs Trust based on probate having been granted before the year end;
- For pecuniary legacy interests, notification has been received from the executor. For residuary legacy interests, we have received the confirmation of sufficient assets in the estate, in the form of either an assets and liabilities statement or estate accounts, and there are no material known outstanding disputes. For all other types of legacy interests, we have a reasonable estimate of the amount due. In each case this information must be notified to us by the date of signing the accounts;
- Where a legacy is subject to the interest of a life tenant, the income will not be recognised until the death of the life tenant; and
- Measurement of legacy income is exposed to inherent uncertainties represented by property and other investments whose value is subject to market fluctuations until realised. Dogs Trust recognises this by using the latest available estate valuation information and allowing for fluctuations with a provision against income of 5%-8% per estate, based on historic trends.

Donations are accounted for when received. No amounts are included in the financial statements for services donated by general volunteers. Gift Aid receivable is included as income when the donation is made and where there is a valid Gift Aid declaration from the donor. Membership income is accounted for over the period to which membership relates.

Charitable activities
Adoption fees received for rehoming services are included as income when the dog is rehomed.

Income for Dog School classes is accounted for when the training has taken place.

Other trading activities
Sale of goods, comprising income from the sale of new and donated goods through retail shops and online, is accounted for when the sale has taken place. Where applicable, income is recognised net of value added tax. The Charity operates a retail Gift Aid scheme for supporter goods sold that are in its charity shops on an agency basis. These sales are treated as sales of donated goods for accounting purposes. Income from raffles is recognised when the draw takes place.

Investments
Income is shown in the year for which it is received or becomes receivable.

Other income
Income is shown in the year for which it is received or becomes receivable. The surplus on the disposal of tangible fixed assets is calculated as the difference between the sale proceeds net of sale costs and the net book value of the asset immediately prior to disposal. It is accounted for once legal completion of the disposal has taken place.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to any given category. Costs not yet invoiced, but where goods or services have been provided, are included where the amount owed can be estimated reliably. Where timing or amount of costs are uncertain, amounts are classified as a provision. Where costs cannot be directly attributed to an activity or function, they have been allocated on a usage basis or on the basis of headcount. Support costs, such as general management, payroll administration, technology infrastructure support, human resources advisory and financing are allocated in this way.

Grant expenditure

Grants payable are accounted for as expenditure in the year in which a binding, specific commitment to make payment is entered into with the recipient. Expected future grant payments, if conditions are met by the recipient as the grant falls due, are disclosed in note 17.

Irrecoverable VAT

Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets are stated at cost, net of depreciation. The Charity regularly reviews the net book value of its fixed assets and writes their values down (shown as an impairment) to their depreciated replacement cost, for rehoming centres, or open market value, for offices, where the net book value is higher.

Depreciation is provided on the following basis:

Freehold land	Land is not depreciated and is tested for impairment
Freehold buildings	Over 15 years straight line for rehoming centres and 25 years for offices
Assets under construction	Not depreciated until they are ready for use. Construction projects are reviewed for impairment
Motor vehicles	Over three years straight line
Equipment and fittings	Over four years straight line

Intangible fixed assets

Intangible fixed assets are stated at cost, net of amortisation and any provision for Impairment.

Amortisation is calculated to write off the cost of intangible fixed assets by equal annual instalments over their expected useful economic lives on the following basis:

- Software and other intangible assets: Over four years straight line
- Amortisation is not charged on assets in the course of construction until they are complete.

Investments

Listed investments
Listed investments are included in the balance sheet initially at cost and revalued at the reporting date to bid price. Realised gains and losses on disposals in the year and unrealised gains and losses on investments at the balance sheet date are included in the Statement of Financial Activities for the relevant underlying funds. The historical cost of investments is shown in note 9 to the Financial Statements.

Investment properties
Investment properties are measured at fair value at each reporting date with changes in fair value recognised in "Net unrealised gains / (losses) in investments" in the Consolidated Statement of Financial Activities. Valuations of investment properties have been determined with professional assistance details of the basis of the valuations are given in note 9 to the accounts.

Programme-related investments
Programme-related investments are investments made in order to directly further the charitable purposes of the Charity. Where the Charity has a significant interest in a programme related investment, it is treated as an associate included at cost, subsequently adjusted for the Charity's share in the associate's net assets under the equity method in the consolidated financial statements. The annual movement in the value of programme related investments is shown as a separate category in the investments note.

Current asset investments
Current asset investments include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes, valued at fair value.

Stocks

Stocks are valued at the lower of cost and net realisable value. Goods donated for resale are valued at estimated net realisable value based on historical trends.

Provisions

Provision for liabilities relates to the estimated future veterinary costs for dogs on the Shared Adoption Scheme and Veterinary Support Fund scheme. Under these schemes, dogs rehomed with certain medical conditions will have the approved veterinary costs covered for the treatment of that particular ailment for the rest of the dog's life. The provision for future costs is estimated based on the average cost incurred per dog on the schemes, factoring in inflation for future years, the expected number of dogs on the schemes, and the average life of a dog on the schemes.

Operating leases

Rental applicable to operating leases is charged to the SOFA over the period in which the cost is incurred.

Foreign currency

Foreign currency transactions of individual group entities are translated at the rates applicable on the transaction date. Foreign currency monetary assets and liabilities are translated at the rate of exchange ruling at the balance sheet date. All differences are included in the SOFA as other recognised gains or losses.

The results of overseas operations are translated at the average rates of exchange during the year and the balance sheet translated into sterling at the rate of exchange ruling on the balance sheet date. Exchange differences that arise from translation of the opening net assets and results of foreign subsidiary undertakings are included in reserves.

Pension costs

Pension costs comprise the costs of the Charity's contribution to its employees' pension schemes. The Charity provides a money purchase scheme which is available to all employees and, alternatively, it also contributes to certain employees' personal pension plans.

Taxation

Dogs Trust is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period. The subsidiary trading companies do not generally pay UK corporation tax because their policy is to pay qualifying donations out of taxable profits to the Charity. Foreign tax incurred by overseas subsidiaries is charged as it is incurred.

Financial instruments

The Group has financial assets and financial liabilities of a kind that qualify as basic and complex financial instruments.

Basic financial instruments comprise fixed asset investments measured at fair value through profit or loss and financial assets and liabilities that are initially recognised at transaction value and subsequently measured at the present value of future cash flows (amortised cost). Financial assets held at amortised cost comprise cash, trade debtors and other debtors. Financial liabilities held at amortised cost comprise trade creditors and other creditors.

The Charity uses foreign currency forward contracts to manage its exposure to foreign currency exchange risk. These are classified as complex and the fair value of these instruments is calculated at the balance sheet date by comparison between the rate implicit in the contract and the exchange rate at that date.

Details of financial instruments are found in note 23.

Funds

Endowment funds represent those assets which must be permanently held by the Charity. Income arising from the endowment funds can be used in accordance with the objects of the Charity and is included as unrestricted or restricted income, as specified by the donor. Any capital gains or losses arising on the investments form part of the fund.

The Frank Goddard Jackson endowment fund has been invested to contribute towards the maintenance of the Frank Goddard Jackson Veterinary Suite in future years.

Restricted funds represent funds which must be used for a specific purpose narrower than the objects of the Charity such as for specific rehoming centres and projects. Where restricted expenditure on projects exceeds restricted income, the balance is applied out of unrestricted funds, shown by a funds transfer.

1. Results from trading activities of group entities

See page 31 for details of the group structure. Dogs Trust Promotions Limited (Company number 00963277) is incorporated in the UK and its primary activity is to sell gifts and licenses. Dogs Trust Ireland CLG is a charity incorporated in Ireland (Charity number 20057978, Company number 396919) and its primary activity is to reduce and, ultimately, see the end of homeless dogs in Ireland. Dogs Trust USA Inc is a non-profit 501 (c)(3) charity registered in USA and its primary activity is to protect dogs from maltreatment, cruelty and suffering. Dogs Trust Worldwide is a charitable company incorporated in the UK (Charity number 1167663, Company number 09365971), its primary activity is to protect dogs from maltreatment, cruelty and suffering outside of the UK. Dogs Trust Foundation Bosnia is a non-profit foundation registered in Bosnia on 2 October 2020, its primary activity is to protect dogs from maltreatment, cruelty and suffering in Bosnia. Worldwide Veterinary Service (WVS) is a charitable company incorporated in the UK (Charity number 1100485, Company number 04773693), its primary activity is to relieve the suffering and distress of animals throughout the world. On 1 May 2023, Dogs Trust became the sole member of WVS. All entities have a year-end reporting date of 31 December. A summary of the trading results for these entities is shown below (the figures include intercompany trading).

	Dogs Trust Ireland CLG		Dogs Trust Promotions Limited		Dogs Trust USA Inc		Dogs Trust Worldwide		Dogs Trust Worldwide Foundation Bosnia		Worldwide Veterinary Service	
	2023 £000's	2022 £000's	2023 £000's	2022 £000's	2023 £000's	2022 £000's	2023 £000's	2022 £000's	2023 £000's	2022 £000's	2023 £000's	2022 £000's
Incoming resources												
Donations	**5,518**	5,019	**-**	-	**99**	443	**214**	83	**-**	-	**709**	**-**
Legacies	**346**	675	**-**	-	**-**	-	**-**	-	**-**	-	**61**	**-**
Merchandising	**55**	93	**477**	1,725	**20**	5	**-**	-	**100**	**-**	**27**	**-**
Grant from Dogs Trust group	**2,844**	711	**-**	-	**-**	817	**6,725**	6,355	**1,644**	1,025	**2,934**	**-**
Gift-in-kind from Dogs Trust group	**-**	-	**-**	-	**475**	-	**-**	-	**-**	-	**-**	-
Sale of dogs and neuter income	**157**	82	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-
Interest received	**-**	-	**-**	-	**-**	-	**-**	-	**5**	**-**	**19**	**-**
Other	**66**	-	**-**	-	**47**	-	**-**	-	**-**	-	**309**	**-**
Total incoming resources	**8,986**	6,580	**477**	1,725	**641**	1,265	**6,939**	6,438	**1,749**	1,025	**4,059**	**-**
Total costs	**(9,375)**	(7,757)	**(351)**	(1,288)	**(1,240)**	(920)	**(6,854)**	(6,400)	**(1,865)**	(624)	**(4,000)**	**-**
Net movement for the year	**(389)**	(1,177)	**126**	437	**(599)**	345	**85**	38	**(116)**	401	**59**	**-**
Qualifying charitable contribution	**-**	-	**(124)**	(435)	**-**	-	**-**	-	**-**	-	**-**	-
Retained profit/(loss) for the year	(389)	(1,177)	2	2	(599)	345	85	38	**(116)**	401	**59**	**-**
Funds brought forward 1 January	**4,340**	5,267	**25**	23	**708**	317	**259**	221	**415**	**-**	**1,511**	**-**
Exchange gain/(loss) on opening net assets	**(99)**	250	**-**	-	**13**	46	**-**	-	**(42)**	14	**-**	-
Funds carried forward 31 December	**3,852**	4,340	**27**	25	**122**	708	**344**	259	**257**	415	**1,570**	**-**
Total assets	**4,725**	5,197	**1,248**	1,626	**481**	853	**480**	301	**502**	451	**1,667**	**-**
Total liabilities	**(873)**	(857)	**(1,221)**	(1,601)	**(359)**	(145)	**(136)**	(42)	**(245)**	(36)	**(97)**	**-**
Total funds	**3,852**	4,340	**27**	25	**122**	708	**344**	259	**257**	415	**1,570**	**-**

2. Donations

	2023 £000's	2022 £000's
Regular donations	40,091	39,011
Appeals	3,187	3,385
Non-recurring donations	6,959	5,462
Corporate donations	4,366	5,751
Gift aid	8,133	7,811
Membership subscriptions	1,081	958
Trusts and major donors	2,982	2,850
	66,799	**65,228**

3. Other trading activities

	2023 £000's	2022 £000's
Sale of goods	5,557	6,309
Fundraising events	132	35
Raffles	1,463	1,241
	7,152	**7,585**

4. Investments

	2023 £000's	2022 £000's
Interest received	1,280	424
Dividends received	1,345	1,945
	2,625	**2,369**

5. Council members' remuneration and expenses

All Council members are directors of Dogs Trust Trustee Limited, the non-trading parent company. No Council member or any person connected with them received any remuneration during the year. Five Council members were reimbursed for expenses in 2023 totalling £3,464 (2022: two Council members were reimbursed £5,500) covering travel, subsistence and accommodation incurred in connection with their duties as members of the Council of Dogs Trust. No allowances were paid to Council members, and no direct payments to third parties were made on their behalf.

6. Analysis of expenditure

	Grants £000's	Activities undertaken directly £000's	Support costs £000's	2023 Total £000's	2022 Total £000's
Raising funds					
Donations and legacies	-	31,273	1,793	33,066	28,252
Other trading activities	-	4,131	965	5,096	5,619
Investments	-	350	-	350	276
	-	**35,754**	**2,758**	**38,512**	**34,147**
Charitable activities					
Rehoming	-	43,523	11,951	55,474	49,610
Preventing Problems	677	12,935	4,421	18,033	15,304
International Impact	5,170	16,512	91	21,773	14,832
Improving welfare in sourcing and breeding	-	980	226	1,206	966
Reach, engagement and influence	-	3,125	526	3,651	2,664
	5,847	**77,075**	**17,215**	**100,137**	**83,376**
Total	**5,847**	**112,829**	**19,973**	**138,649**	**117,523**

Support costs totalling £19,973,000 (2022 - £16,072,000) have been allocated across the activities. These include costs associated with IT totalling £4,039,000, managment and administration (finance, legal, HR, facilities, programme office and central administration costs) totalling £11,508,000, central veterinary services totalling £1,845,000 and central communications services totalling £497,000, training totalling £187,000 and contact centre costs totalling £1,897,000 The costs have been allocated based on headcount.

Of the total expenditure above £7,370,000 (2022: £6,270,000) related to restricted funds. See note 14 for a breakdown of this expenditure.

Included within support costs are governance costs of £756,000 (2022: £528,000), these include the following amounts:

Group auditor's remuneration	2023 £000's	2022 £000's
Audit	134	97
Other assurance services	4	10
Tax and advisory	19	13
	157	**120**

The audit fee of £134,000 includes £80,000 payable to Crowe U.K. LLP for the audit of the Charity, £23,000 payable to BDO LLP for the audit of Dogs Trust Ireland CLG and £31,000 payable to Crowe U.K. LLP for the audit of other subsidiaries.

Total irrecoverable VAT was £2,886,000 (2022: £2,722,000).

Net income is stated after charging rent payable and vehicle and printing lease costs under operating leases of £1,500,000 (2022: £1,090,000).

During the year the Charity paid grants to its subsidiaries in support of their work. Please see note 21 for further details.

Grants payable to other organisations improving the lives of dogs in the UK and around the world are considered to be part of the costs of activities in furtherance of the objects of the Charity. This is because the Charity's grant programme activity is carried out through organisations, monitored by the Charity, that supports long-term benefits for dogs.

Analysis of expenditure (continued)

(a) International projects:

Grants were made to the following animal welfare organisations outside the Dogs Trust group as detailed below:

Organisation/Project	Delivery country (Unless UK)	2023 £000's	2022 £000's
Soi Dog Foundation	Thailand	1,293	833
Mission Rabies	India, Cambodia and Malawi	813	1,095
Dogstar Foundation	Sri Lanka	573	239
Blantyre Society for the Protection and Care of Animals (BSPCA)*	Malawi	493	-
AR Sofia	Bulgaria	474	18
WVS - International Training Centre	India	308	504
Aware Trust	Zimbabwe	236	201
Pan Animalia Galapagos (PAG)*	Galapagos Islands	177	-
WVS - International Training Centre	Thailand	110	220
MAYHEW ANIMAL HOME	Afghanistan	90	71
Help in Suffering	India	69	53
Wildlife Friends Foundation	Thailand	60	15
Lanta Animal Welfare	Thailand	53	39
Darjeeling Goodwill Animal Shelter	India	35	10
Worldwide Organisation for Animal Health (WOAH)	France	31	0
Society for the Protection of Animals LJUBIMCI	Serbia	31	0
Animals Asia Foundation	China	30	15
Socratus Collective Wisdom Corporation	India	25	-
KURTARAN EV DERNEGI	Turkey	19	-
Canadian Animal Task Force	Canada	15	15
ACC Mostar	Bosnia	11	-
Mdzananda Animal Clinic	South Africa	11	-
Lucky Animal Protection Shelter	Pakistan	11	-
Animal Rescue Cambodia (ARC)*	Cambodia	11	-
Amici Cannis	Ecuador	10	49
Rex Foundation	Hungary	10	-
TANZANIA ANIMAL WELFARE SOCIETY	Tanzania	10	-
NOE ALLATOTTHON ALAPITVANY	Hungary	10	-
Malta SPCA	Malta	10	-
Cat Care Community	Latvia	10	-
Association HATHI	France	10	-
Koninklijke Hondenbescherming (Royal Association for the Protection of Dogs)	The Netherlands	10	-
Chats du Quercy	France	10	-
EDUCATION FOR AFRICAN ANIMALS WELFARE	Tanzania	10	-
Transylvania Animal Care	Romania	9	16
Red De Apoyo Canino	Venezuela	7	-
Wildlife and Welfare	Turkey	6	16
RSPCA Victoria	Australia	5	8
Association Hearts of Gold	Serbia	4	-
GATO (formerly ARPOL)	Lithuania	4	21
Animal Nepal	Nepal	3	35
RZESZOWSKIE STOWARZYSZENIE OCHRONY ZWIERZAT	Poland	2	-
Resue is Life	South Africa	1	-
HELPING ORGANISATION FOR PEOPLE, ENVIRONMENT AND ANIMAL TRUST	India	1	-
Bali Animal Welfare	Indonesia	1	-
Beta Zrenjanin	Serbia	1	-
Bethlehem Animal and Environment Association	Palestine	(7)	13
Other grant payments under £10,000*		54	-
FIAPO (conference)	India	-	10
Mayhew Animal Home	Afghanistan	-	64
Fiji SPCA	Fiji	-	42
NSPCA	South Africa	-	38
BAWA	Indonesia	-	35
Sneha's Care	Nepal	-	32
Animal Refuge Kansai (ARK)	Japan	-	30

Analysis of expenditure (continued)
(a) International projects (continued):

Organisation/Project	Delivery country (Unless UK)	2023 £000's	2022 £000's
UPAW	Ukraine	-	30
Funda Nenja	South Africa	-	23
Animal ID Ukraine - IRS	Ukraine	-	18
Red Panda	Romania	-	16
Dogtown	South Africa	-	15
Project Humane Nepal	Nepal	-	14
Save the Dogs	Romania	-	11
Animal Welfare Society Stellenbosch	South Africa	-	11
GAAP – Global Alliance for Animals and People	Chile	-	10
Fundacja Ostatnia Szansa	Poland	-	10
SOS Animal Portugal	Portugal	-	10
Nova Scotia SPCA	Canada	-	9
Sharko Foundation	Bulgaria	-	9
Zambezi Animal Welfare Services	Zambia	-	8
Asociatia Sache	Romania	-	6
SPAW (return of unspent grant)	Kingdom of Tonga	-	5
Pomujre SPA	Slovenia	-	3
Mbwa Wa Africa Animal Rescue	Tanzania	-	2
Forgotten Animals (return of unspent funds)	Russia	-	(46)
Total international grants		**5,170**	**3,901**

Each organisation received one grant in the reporting period, with the exception of Mission Rabies which received five grants.

The grant to Bethlehem Animal and Environment Association was over-accrued in the prior year.

Grant payments to Mission Rabies and WVS represent grants paid prior to 1 May 2023. From 1 May 2023, WVS received group funding from Dogs Trust in support of its work, as detailed in note 21.

*These payments represent grants paid by WVS post 1 May 2023.

(b) Preventative work grants:

Research grants:	2023 £000's	2022 £000's
Grants were made to individuals at the following institutions to support research work:		
University of Edinburgh	97	91
University of Liverpool	141	140
Royal Veterinary College	100	100
University of Lincoln	97	92
The Royal (Dick) School of Veterinary Studies	185	190
	620	**613**
Other grants:		
Emergency help grants (i)	57	27
	57	**27**
Total preventative work grants	**677**	**640**

(i) Emergency help grants bring free veterinary treatment for dogs belonging to owners who are homeless, or in housing crisis, including neutering operations, vaccination and worming, as well as non-preventative and emergency veterinary procedures.

7. Staff numbers and emoluments

The average monthly number of employees (full time equivalent) analysed by function was:	2023 number	2022 number
Rehoming centres	809	805
Fundraising, prevention, campaigns and publicity	783	523
Management and administration	128	122
	1,720	**1,450**

The average monthly number of employees (headcount) analysed by function was:	2023 number	2022 number
Rehoming centres	904	915
Fundraising, prevention, campaigns and publicity	863	572
Management and administration	129	125
	1,896	**1,612**

Their aggregate emoluments were as follows:	2023 number	2022 number
Wages and salaries	51,570	44,803
Social security costs	4,827	4,155
Pension costs	5,434	4,436
	61,831	**53,394**

All pensions are paid from unrestricted funds.

Redundancy and termination payments are recognised when there is a demonstrable commitment on an individual or group basis that cannot be realistically withdrawn.

Redundancy and termination costs totalling £143k were incurred in 2023 (2022: £nil) with £nil unpaid at year-end. Ex-gratia payments to staff of £63k (2022: £nil) were incurred in 2023 (2022: £nil) with £nil unpaid at year-end.

Number of employees of the group who earned from:	2023 number	2022 number
£60,001 to £70,000	33	25
£70,001 to £80,000	17	14
£80,001 to £90,000	6	9
£90,001 to £100,000	6	4
£100,001 to £110,000	4	1
£110,001 to £120,000	2	2
£120,001 to £130,000	1	2
£130,001 to £140,000	2	1
£140,001 to £150,000	3	-
£170,001 to £180,000 (*)	-	1
£190,001 to £200,000 (**)	1	-
	75	**59**

(*) this band contains the earnings of the Chief Executive in 2023 and (**) in 2022.

Key management employees, defined as the Leadership Team in the Report of the Trustee, received total remuneration as follows:

	2023 £000's	2022 £000's
Wages and salaries	1,525	1,110
Employer's NI	174	134
Employer's pension	235	180
	1,934	**1,424**

8. Tangible Fixed assets

Tangible fixed assets

Group	Freehold land and buildings £000's	Assets under construction £000's	Motor vehicles £000's	Equipment and fittings £000's	Total £000's
Cost					
Balance at 1 January 2023	164,667	1,565	4,960	10,861	182,053
Additions	3,164	2,587	454	748	6,953
Transfers	-	-	-	113	113
Disposals	-	-	(389)	(3,876)	(4,265)
Foreign exchange movement	(254)	-	(7)	(10)	(271)
Balance at 31 December 2023	**167,577**	**4,152**	**5,018**	**7,836**	**184,583**
Accumulated depreciation					
Balance at 1 January 2023	91,197	-	4,898	8,276	104,371
Depreciation charge for year	7,145	-	50	1,193	8,388
Disposals	(12)	-	(413)	(3,761)	(4,186)
Transfers				113	113
Foreign exchange rate movement	(133)	-	(6)	(7)	(146)
Balance at 31 December 2023	**98,197**	**-**	**4,529**	**5,814**	**108,540**
Net book value at 31 December 2023	**69,380**	**4,152**	**489**	**2,022**	**76,043**
Net book value at 31 December 2022	73,470	1,565	62	2,585	77,682

Freehold land and buildings includes freehold land of £15.4m (2022: £15.4) million that is not depreciated.

Charity	Freehold Land & Buildings £000's	Assets Under Construction £000's	Motor Vehicles £000's	Equipment & Fittings £000's	Total £000's
Cost					
Balance at 1 January 2023	153,068	1,565	4,625	10,376	169,634
Additions	3,090	2,587	217	707	6,601
Disposals	-	-	(275)	(3,781)	(4,056)
Balance at 31 December 2023	**156,158**	**4,152**	**4,567**	**7,302**	**172,179**
Accumulated depreciation					
Balance at 1 January 2023	83,145	-	4,578	7,808	95,531
Depreciation charge for year	6,628	-	23	1,161	7,812
Disposals	(12)	-	(299)	(3,761)	(4,072)
Balance at 31 December 2023	**89,761**	**-**	**4,302**	**5,208**	**99,271**
Net book value at 31 December 2023	**66,397**	**4,152**	**265**	**2,094**	**72,908**
Net book value at 31 December 2022	69,923	1,565	47	2,568	74,103

Freehold land and buildings includes freehold land of £13.7 million (2022: £13.7 million) that is not depreciated.

Intangible Fixed Assets

Group	Assets Under Construction £000's	Total £000's
Cost		
Balance at 1 January 2023	8,772	8,772
Additions	6,045	6,045
Disposals	-	-
Foreign exchange movement	(14)	(14)
Balance at 31 December 2023	**14,803**	**14,803**
Accumulated amortisation	-	-
Balance at 1 January 2023	-	-
Amortisation charge for year	-	-
Disposals	-	-
Balance at 31 December 2023	-	-
Net book value at 31 December 2023	**14,803**	**14,803**
Net book value at 31 December 2023	8,772	8,772

Intangible fixed assets include the costs incurred in developing the Group's technology platform and application landscape.

There was no amortisation charge for the year as the assets remained under construction at year-end.

Charity	Assets Under Construction £000's	Total £000's
Cost		
Balance at 1 January 2023	8,069	8,069
Additions	5,998	5,998
Disposals	-	-
Balance at 31 December 2023	**14,067**	**14,067**
Accumulated amortisation	-	-
Balance at 1 January 2023	-	-
Amortisation charge for year	-	-
Disposals	-	-
Balance at 31 December 2023	-	-
Net book value at 31 December 2023	**14,067**	**14,067**
Net book value at 31 December 2022	8,069	8,069

Intangible fixed assets include the costs incurred in developing the Charity's technology platform and application landscape.

There was no amortisation charge for the year as the assets remained under construction at year-end.

9. Fixed asset investments

The Group and Charity	Listed investments and investment cash £000's	Investment properties £000's	Programme related investments £000's	2023 Total £000's	2022 Total £000's
Market value at 1 January	65,865	4,710	166	70,741	81,340
Less: Disposals at market value	(75,825)	-	(252)	(76,077)	(29,899)
Add: Acquisitions	71,794	-	86	71,880	27,014
Add/(less): Investment cash	3,987	-	-	3,987	2,929
Net realised gains	2,986	-	-	2,986	5,881
Net unrealised losses	47	(960)	-	(913)	(16,524)
Transfer from fixed assets	-	-	-	-	0
Market value at 31 December	**68,854**	**3,750**	**0**	**72,604**	**70,741**

Listed investments and cash investments at market value comprised:

	2023 £000's	2022 £000's
UK fixed interest securities	16,771	9,940
Equities	33,624	47,395
Other investments	10,961	5,561
Cash	7,498	2,969
	68,854	**65,865**

No individual listed investment held at 31 December 2023 or 31 December 2022 had a market value that was material to the Group.

The investment property comprises of a property previously occupied by Dogs Trust which is now being held for rental. A valuation was performed by independent chartered surveyors BNP Paribas Real Estate at 31 December 2023 to determine the fair value of the property.

The programme related investment relates to the Charity's investment in Mission Rabies Limited.

On 1 May 2023, Mission Rabies Limited merged with Worldwide Veterinary Service (WVS) and Dogs Trust became the sole member of WVS. Mission Rabies Limited therefore ceased to be a programme related investment of the Charity.

	2023 £000's	2022 £000's
The historical cost of investments held at 31 December was	**66,581**	63,408

Current Asset Investments

	2023 £000's	2022 £000's
Cash on deposit	**-**	**20,000**

10. Stock

	Group		Charity	
	2023 £000's	2022 £000's	2023 £000's	2022 £000's
Finished goods	**450**	423	**382**	235

11. Debtors' analysis

	Group		Charity	
	2023 £000's	2022 £000's	2023 £000's	2022 £000's
Trade debtors	**1,659**	1,012	**1,552**	833
Other debtors	**2,172**	1,640	**2,115**	1,603
VAT Claim	**1,878**	2,253	**1,649**	2,038
Amount owed by subsidiary companies	**-**	-	**1,595**	1,602
Accrued legacies	**25,870**	23,379	**25,870**	23,379
Prepayments and accrued income	**2,299**	3,593	**1,936**	3,252
Total	**33,878**	31,877	**34,717**	32,707

12. Creditors' analysis

	Group		Charity	
	2023 £000's	2022 £000's	2023 £000's	2022 £000's
Trade creditors	**2,331**	6,382	**1,707**	5,611
Other creditors	**2,856**	2,085	**2,695**	2,018
Accruals and deferred income	**6,779**	6,079	**6,218**	5,807
Amounts owed to subsidiary companies	**-**	-	**206**	193
Total	**11,966**	**14,546**	**10,826**	**13,629**

	Group		Charity	
Movement in deferred income	2023 £000's	2022 £000's	2023 £000's	2022 £000's
Balance at 1 January	**771**	799	**771**	799
Utilised in the year	**(771)**	(799)	**(771)**	(799)
Deferred income in the year	**1,049**	771	**1,049**	771
Balance at 31 December	**1,049**	771	**1,049**	771

Deferred income is membership income received during this year but in respect of next year, raffle ticket income received in respect of raffles drawn next year and Dog School fee income received in respect of classes next year.

13. Provision for liabilities

	Group		Charity	
	2023 £000's	2022 £000's	2023 £000's	2022 £000's
Shared Adoption Scheme	**3,554**	6,188	**3,554**	6,188

	Group		Charity	
Movement in provision for liabilities	2023 £000's	2022 £000's	2023 £000's	2022 £000's
Balance at 1 January	**6,188**	8,553	**6,188**	8,553
Utilised in the year	**(713)**	(732)	**(713)**	(732)
Charged to the SOFA	**(1,921)**	(1,633)	**(1,921)**	(1,633)
Balance at 31 December	**3,554**	6,188	**3,554**	6,188

Provision for liabilities relates to the estimated future veterinary costs for dogs on the shared adoption and veterinary support schemes.

Under the shared adoption and veterinary support schemes, dogs rehomed with certain medical conditions will have the veterinary costs covered for the treatment of that particular ailment for the rest of the dog's life.

14. Total funds

£000's	Balance 1 January 2023	Movement in funds in 2023 Income	Expenditure	Transfers	Gains and losses	Balance 31 December 2023
Unrestricted funds						
Revaluation reserve	**967**	-	-	-	345	**1,312**
Designated funds		-	-	-	-	
Rehoming Centre Development Fund	33,600	-	-	(1,684)	-	31,916
Fund for Fixed Assets	86,455	-	-	4,392	-	90,847
Grants Fund	1,799	-	(1,799)	1,976	-	1,976
CBR Bursary Fund	121	-	(19)	-	-	102
Total designated funds	**121,975**	**-**	**(1,818)**	**4,684**	**-**	**124,841**
Free reserves	**84,146**	129,890	(129,460)	(4,684)	1,539	**81,431**
Total unrestricted funds	**207,088**	**129,890**	**(131,278)**	**-**	**1,884**	**207,584**
Restricted income funds						
Freedom	81	155	(155)	-	-	81
Hope	16	37	(37)	-	-	16
Dog School	-	3	(3)	-	-	-
Puppy Smuggling	-	-	-	-	-	-
Neutering	-	1	(1)			-
Worldwide	-	17	(17)	-	-	-
Ukraine Appeal	-	3	(3)			-
Education		11	(11)			
Veterinary		10	(10)			
Ballymena	-	311	(290)	-	-	21
Basildon	6	137	(73)	-	-	70
Bridgend	15	367	(364)	-	-	18
Canterbury	7	90	(90)	-	-	7
Cardiff	9	58	(53)	-	-	14
Darlington	11	376	(377)	-	-	10
Evesham	5	674	(674)	-	-	5
Glasgow	12	306	(306)	-	-	12
Ilfracombe	7	141	(142)	-	-	6
Kenilworth	5	844	(848)	-	-	1
Leeds	58	387	(396)	-	-	49
London	11	66	(75)	-	-	2
Loughborough	7	37	(41)	-	-	3
Manchester	1	154	(154)	-	-	1
Merseyside	2	156	(100)	-	-	58
Newbury	18	222	(219)	-	-	21
Penrith	1	2	(1)	-	-	3
Salisbury	17	111	(99)	-	-	29
Shoreham	7	700	(698)	-	-	9
Shrewsbury	6	306	(302)	-	-	10
Snetterton	15	39	(41)	-	-	13
West Calder	1	260	(250)	-	-	11
Capital Projects	1,000	-	(1,000)	-	-	-
Home from Home Pilot (Dundee)	128	-	(128)	-	-	-
Pet Friendly Housing Pilot	241	-	(119)	-	-	122
Evesham Capital Appeal	-	88	(42)	-	-	46
Mission Rabies	166	86	(252)	-	-	-
Total restricted income funds	**1,853**	**6,155**	**(7,371)**	**-**	**-**	**638**
Endowment funds						
Gertrude R Clarke	242	-	-	-	-	242
Frank Goddard Jackson	670	-	-	-	-	670
Total endowment funds	**912**	**-**	**-**	**-**	**-**	**912**
Total funds	**209,853**	**136,045**	**(138,649)**	**-**	**1,884**	**209,134**

Details of the use of designated funds can be found in the reserves policy on page 28.

Details of the use of endowment and restricted funds can be found in the accounting policy on page 46.

Total funds (continued)

£000's	Balance 1 January 2022	Movement in Funds in 2022 Income	Expenditure	Transfers	Gains and losses	Balance 31 December 2022
Unrestricted funds						
Revaluation reserve	**16,422**	**-**	**-**	**-**	**(15,455)**	**967**
Designated funds		-	-	-	-	
Rehoming Centre Development Fund	41,132	-	-	(7,532)	-	33,600
Fund for Fixed Assets	84,277	-	-	2,178	-	86,455
Grants Fund	279	-	(279)	1,799	-	1,799
IT Strategy Fund	1,755	-	(1,755)	-	-	-
CBR Bursary Fund	-	-	-	121	-	121
Total designated funds	**127,443**	**-**	(2,034)	(3,434)	**-**	**121,975**
Free reserves	**67,146**	**117,736**	**(109,220)**	**3,434**	**5,050**	**84,146**
Total unrestricted funds	**211,011**	**117,736**	**(111,254)**	**-**	**(10,405)**	**207,088**
Restricted income funds						
Freedom	199	333	(451)	-	-	81
Hope	19	66	(69)	-	-	16
Dog School	-	2	(2)	-	-	-
Puppy Smuggling	-	4	(4)	-	-	-
Neutering		10	(10)			-
Worldwide	-	25	(25)	-	-	-
Ukraine Appeal		103	(103)			-
Ballymena	-	65	(65)	-	-	-
Basildon	36	87	(117)	-	-	6
Bridgend	38	285	(308)	-	-	15
Canterbury	8	642	(643)	-	-	7
Cardiff	2	106	(99)	-	-	9
Darlington	8	187	(184)	-	-	11
Evesham	4	439	(436)	-	-	5
Glasgow	10	199	(197)	-	-	12
Ilfracombe	25	220	(238)	-	-	7
Kenilworth	3	438	(437)	-	-	5
Leeds	40	183	(165)	-	-	58
London	23	255	(267)	-	-	11
Loughborough	18	181	(192)	-	-	7
Manchester	1	15	(15)	-	-	1
Merseyside	4	578	(580)	-	-	2
Newbury	13	61	(56)	-	-	18
Penrith	-	2	(1)	-	-	1
Salisbury	12	60	(55)	-	-	17
Shoreham	526	301	(820)	-	-	7
Shrewsbury	85	95	(174)	-	-	6
Snetterton	15	138	(138)	-	-	15
West Calder	24	211	(234)	-	-	1
Capital Projects	-	1,000	-	-	-	1,000
Home from Home Pilot (Dundee)	-	190	(62)	-	-	128
Pet Friendly Housing Pilot	-	300	(58)	-	-	242
Evesham Capital Appeal	-	64	(64)	0	-	-
Mission Rabies	148	18	-	0	-	166
Total restricted income funds	**1,260**	**6,862**	**(6,269)**	**0**	**-**	**1,853**
Endowment funds						
Gertrude R Clarke	242	-	-	0	-	242
Frank Goddard Jackson	670	-	-	0	-	670
Total endowment funds	**912**	**-**	**-**	**0**	**-**	**912**
Total funds	**213,183**	**124,598**	**(117,523)**	**0**	**(10,405)**	**209,853**

Total funds (continued)

A major donation of £1 million including Gift Aid, was received in 2022. This has been restricted to be spent towards a future capital project in accordance with the donor's wishes.

The £670,000 fund represents an endowment from the Frank Goddard Jackson Charitable Trust, which has been invested to contribute towards the maintenance of the Frank Goddard Jackson Veterinary Suite at Evesham Rehoming Centre, in future years.

15. Analysis of Group net assets between funds

Represented in 2023 by:	Unrestricted £000's	Restricted £000's	Endowment £000's	Total £000's
Tangible fixed assets	90,846	-	-	90,846
Investments	71,934	-	670	72,604
Stock	450	-	-	450
Debtors	33,878	-	-	33,878
Cash at bank and in hand	25,997	637	242	26,876
Current liabilities	(11,966)	-	-	(11,966)
Provision for liabilities	(3,554)	-	-	(3,554)
Total net assets	**207,585**	**637**	**912**	**209,134**

Represented in 2022 by:	Unrestricted £000's	Restricted £000's	Endowment £000's	Total £000's
Fixed assets	86,454	-	-	86,454
Investments	89,905	166	670	90,741
Stock	423	-	-	423
Debtors	31,877	-	-	31,877
Cash at bank and in hand	19,163	1,687	242	21,092
Current liabilities	(14,546)	-	-	(14,546)
Provision for liabilities	(6,188)	-	-	(6,188)
Total net assets	**207,088**	**1,853**	**912**	**209,853**

16. Operating leases

The following future minimum lease payments under non-cancellable operating leases are payable for each of the following periods:

	Group				Charity			
	2023 £000's	2022 £000's	2023 £000's	2022 £000's	2023 £000's	2022 £000's	2023 £000's	2022 £000's
	Land and Buildings	Motor Vehicles	Total	Total	Land and Buildings	Motor Vehicles	Total	Total
Within one year	599	35	634	1,354	603	35	638	1,354
Between one and five years	788	913	1,701	736	851	913	1,764	736
After five years	-	-	-	2	-	-	-	2
	1,387	**948**	**2,335**	**2,092**	**1,454**	**948**	**2,402**	**2,092**

17. Grant commitments

As at 31 December 2023, the following expected future grant payments to partner organisations are expected, if conditions are met by the recipient as the grant falls due:

	2023 £000's	2022 £000's
Within one year	976	1,661
Between one and five years	1,000	138
	1,976	**1,799**

18. CBR Bursary Commitments

As at 31 December 2023, the following expected future payments to bursary recipients are expected, if conditions are met by the recipient as the bursary falls due:

	2023 £000's	2022 £000's
Within one year	40	10
Between one and five years	62	111
	102	**121**

19. Capital commitments

Council have authorised the following major development project expenditure over the next five years:

	Redevelopment of centres									Other	Total
	Ballymena £000's	Glasgow £000's	Leeds £000's	Kenilworth £000's	Merseyside £000's	Bridgend £000's	West Calder £000's	Shoreham £000's	Snetterton £000's	£000's	£000's
Authorised and contracted	2,009	-	-	-	-	-	-	-	-	-	2,009
Authorised not contracted	-	4,505	500	1,300	11,759	89	11,000	352	352	50	29,907
	2,009	**4,505**	**500**	**1,300**	**11,759**	**89**	**11,000**	**352**	**352**	**50**	**31,916**

20. Contingent liabilities

The Charity has given an indemnity to repay £1.6m (2022: £2.6m) related to legacy bequests, should the relevant estates be claimed against.

21. Related party transactions

In accordance with Financial Reporting Standard 102, the related party transactions entered into by the Charity are detailed below. All transactions that arose were in the normal course of business.

During the year a grant of £2,844,000 (2022: £711,000) was granted to Dogs Trust Ireland CLG in support of its work. £14,000 (2022: £15,300) was owed to the Charity from Dogs Trust Ireland CLG at the year end.

The Charity invoiced £10,000 (2022: £10,000) for office services provided to Dogs Trust Promotions Limited, a subsidiary of the charity. Dogs Trust Promotions Limited gifts its taxable profits to the Charity each year; in 2023 this amounted to £149,000 (2022: £434,000). Dogs Trust Promotions Limited collected £nil on behalf of the Charity during the year (2022: £716,000). The Charity was owed £1,237,000 (2022: £1,589,000) by Dogs Trust Promotions Limited at the the year end.

The Charity invoiced £687,000 (2022: £606,000) for office services provided to Dogs Trust Worldwide, a subsidiary of the Charity. During the year the charity provided £6,725,000 (2022: £6,355,000) to Dogs Trust Worldwide to support its work. The Charity owed £206,000 (2022: £191,800) to Dogs Trust Worldwide at the the year end.

Grants totalling £nil (2022: £817,000) were paid to Dogs Trust USA, a non-profit entity (a registered 501 (c)(3) in the USA) and deemed subsidiary of Dogs Trust, by Dogs Trust Worldwide. Of this amount none was oustanding at the year end (2022 - none). Dogs Trust USA owed £nil (2022 - £nil) to Dogs Trust Worldwide at year end (2021 - £nil). The Charity invoiced £245,000 (2022: £99,000) for services provided and recharged to Dogs Trust USA in 2023. Dogs Trust USA owed the Charity £344,000 (2022: £99,000) at the year-end.

Grants totalling £1,644,000 (2022: £1,025,000) were paid to Dogs Trust Foundation Bosnia, a non-profit entity registered in Bosnia and deemed subsidiary of Dogs Trust, by Dogs Trust Worldwide. Of this amount none was oustanding at the year end (2022 - none). Dogs Trust Foundation Bosnia owed £nil (2022 - £nil) to Dogs Trust Worldwide at year end (2022 - £nil).

Grants totalling £1,293,000 (2022: £833,000) were paid to Soi Dog Foundation, a Charity whose trustees include Mr P Daubeny, who was a director of Dogs Trust Trustee Limited in 2023. Of this amount none was outstanding at the year end.

Grants totalling £97,000 (2022: £91,000) were paid to the University of Edinburgh. Prof D Argyle and Mrs S Murphy who were directors of Dogs Trust Trustee Limited in both years, are employees of the University of Edinburgh. Of this amount none was outstanding at the year end (2022 - none).

Grants totalling £813,000 (2022: £1,095,000) were paid to Mission Rabies, a Charity whose trustees include Mr P Daubeny, who was a director of Dogs Trust Trustee Limited in both years. Of this amount none was oustanding at the year end (2022 - none). On 1 May 2023, Mission Rabies merged with Worldwide Veterinary Service (WVS) and Dogs Trust became the sole member of WVS. Both charities therefore formed part of the Dogs Trust Group from 1 May 2023. Prior to 1 May 2023, grants totalling £418,000 (2022: £724,000) were paid to WVS by Dogs Trust Worldwide. Since 1 May 2023, grants totalling £2,934,000 were paid to WVS by its new parent, Dogs Trust.

Grants totalling £350,000 (2022: £500,000) were paid to WVS from Marchig Animal Welfare Trust who during the year shared a common trustee with WVS.

22. Contingent legacy income

In addition to the legacy income recognised in the SOFA, on the 31 December 2023 the Charity had been notified of 299 residuary legacies (2022: 279 residuary legacies) with a total estimated value of £28,617,000 (2022: £26,721,000). These legacies do not satisfy the criteria relating to probability and/or reliable estimate required by our accounting policy to recognise the income during the year. They are therefore disclosed here as a contingent asset.

23. Financial instruments

The Charity's financial instruments comprise fixed asset investments (see note 10) measured at fair value through profit or loss and other financial assets which comprise cash, trade debtors and other debtors (see note 12) and financial liabilities which comprise trade creditors and other creditors (see note 13), measured at amortised cost.

The Charity uses foreign exchange forward contracts to manage its exposure to foreign currency exchange risks. The fair value of these instruments is calculated at the balance sheet date by comparison between the rate implicit in the contract and the exchange rate at that date. The relevant forward exchange rate used is sterling:euro. At 31 December 2023, the Charity had no outstanding forward currency commitments (2022: €nil).

24. Post balance sheet events

In September 2022 members of the Charity voted in favour of the proposed resolution to transfer the assets and liabilities of Dogs Trust to a limited company, this being Dogs Trust Worldwide. The transfer took place on 1 July 2024. Dogs Trust and Dogs Trust Worldwide now work under one shared charity number and as a result, the activity of Dogs Trust Worldwide (renamed to Dogs Trust) has significantly increased to include all the activity of its parent Dogs Trust, except lotteries and raffle activity which remains in the Charity.

Thank you

Our heartfelt thanks go to our amazing team of staff and volunteers. They worked tirelessly throughout 2023 to help dogs across the UK and around the world and their compassion and dedication is incredibly inspiring.

Thank you to everyone who opened their hearts and homes to adopt or foster a dog from us in 2023. Adopting from us gives a dog the loving home they deserve and helps the next dog in need, as we have the space to take them in.

We're deeply grateful to all our donors, fundraisers, trusts and lead supporters. Their generosity and unwavering support allowed us to be there for more dogs and owners, when they needed us most, and continue working towards a brighter future for dogs everywhere.

Thank you to our Corporate Partners

We are incredibly grateful to our corporate partners, and very proud of everything that they have helped us achieve. We especially would like to thank the players of People's Postcode Lottery who have helped to raise over £3 million in 2023, our longstanding partners at Petplan, and to Pets at Home, who ensure the dogs in our care are always well fed. We've raised awareness with MINI and celebrated partnerships with Paw Patrol, Lily's Kitchen, Little Dog Laughed and Bloomberg. To all the customers, colleagues and players of our partners – thank you for your support.

How to help us

As a charity that receives no government funding, our work simply wouldn't be possible without the generous donations of our supporters. Their incredible support enables us to be there for dogs and their owners when they need us most, and work towards a better future for dogs everywhere.

To help us continue our essential work, please consider leaving a gift in your will, sponsoring a dog, or making a donation. For more information please visit **dogstrust.org.uk**

Lead the way with Dogs Trust

To transform dogs' lives, we need leaders. People like you who own dogs, love them and know how important they are to our lives. We are incredibly grateful to the many leaders – including individuals, trusts and foundations, and corporate partners – who have made our work possible this year.

If you are interested in joining fellow leaders and supporting Dogs Trust as a Champion, Patron or Pioneer, please contact **Philanthropy@dogstrust.org.uk** or visit **dogstrust.org.uk/leadtheway**

Contacts

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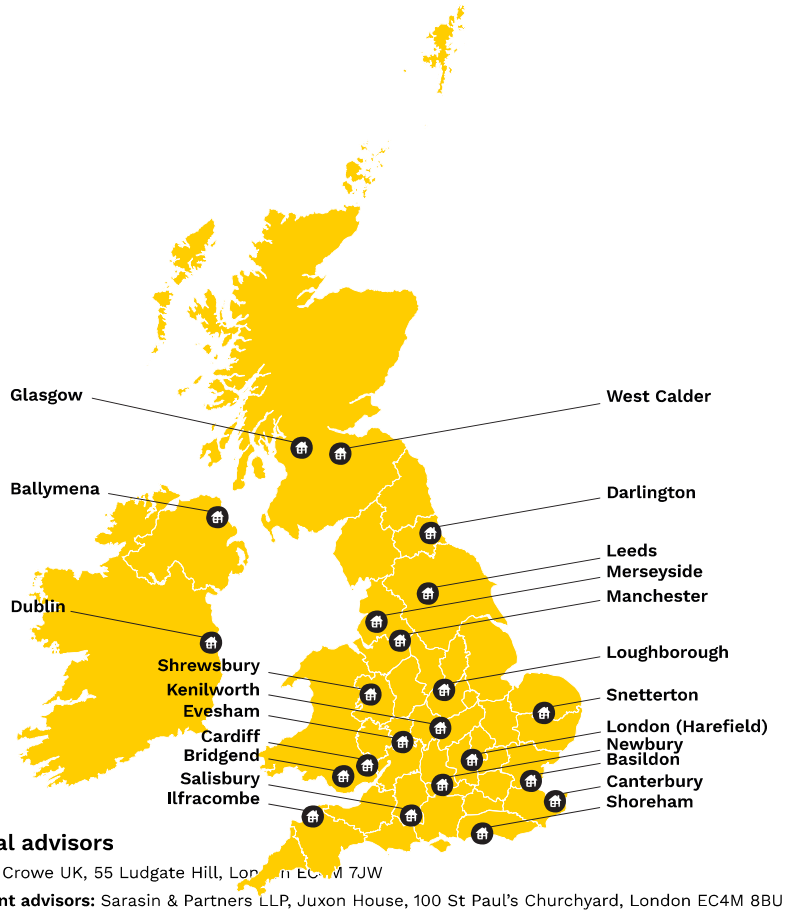
Where to find us

To find opening times and directions for any of our rehoming centres, please visit **dogstrust.org.uk/our-centres**
To find your nearest Dog School, please visit **dogstrust.org.uk/dogschool**
To find your local Dogs Trust charity shop, please visit **dogstrust.org.uk/support-us/our-shops/charity-shops**



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DOGS TRUST LEGACY

England & Wales - Charity number 227523

Accounts

Here for dogs and the people who love them

Dogs Trust Annual Report 2022

For the year ended 31 December 2022

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Our purpose

We believe every dog deserves to live life to the full.

Our role

We won't rest until we make the world a safe and happy place for dogs — so together we never have to let any dog down.

Our values

We're on the ball — we know our stuff and never stop learning.

We make things happen — we can do more when we do it together.

We dream big — we aim high but keep our feet on the ground.

Welcome from our Chair

As we emerged from the pandemic, optimistic about the future, 2022 brought new hardships: the war in Ukraine, a global recession and the highest inflation levels in 40 years. With them came a crisis in animal welfare, with costs of dog ownership spiralling and kennels full across the UK.

As the UK's largest and most-loved dog charity, we knew it was our responsibility to support dogs and their families. Teams across the charity sprung into action and worked incredibly hard on interventions which have made a huge difference — from swiftly establishing quarantine facilities to take in Ukrainian dogs, to setting up a network of dog food banks to support people who are struggling to feed their pets. I have long been inspired by Dogs Trust's ability to respond in a crisis, and this year was no exception.

Against this climate of rapid response, we also delivered our annual work that dogs across the UK and around the world have come to rely on. We cared for 12,500 dogs through our rehoming centres and fostering network, trained thousands more and continued to campaign for changes in the law to protect dogs. This combination of frontline services and support, alongside work to prevent problems in the future, makes Dogs Trust a very special organisation.

None of this would be possible without the commitment and dedication of our staff and the Council members who share their wisdom and experience to steer Dogs Trust. Thank you for everything you have done to help and support dogs throughout a challenging year. This year we were delighted to see our Vice-Chairman, Philip Daubeny, recognised with an MBE for services to Animal Welfare in King Charles' inaugural New Year Honours list. His unfaltering passion for dog welfare has been instrumental in growing Dogs Trust into the charity we see today and I'm so thankful for all he does.

I also want to say a huge thank you to our supporters and volunteers for their unwavering commitment, generosity and kindness. We couldn't do our work without you, and I am truly grateful for your support.

Graeme Robertson | Chair

Welcome from our Chief Executive

In 2022, we sadly saw the passing of Her Majesty the Queen, the nation's most famous dog owner and our patron for 30 years. It was a great honour to attend The Queen's funeral service to represent Dogs Trust, and to play our role in remembering and celebrating her life. It was an opportunity to acknowledge how important dogs had been to The Queen, and the difference dogs make in so many people's everyday lives. It was also a chance to recognise the huge progress we have made for animal welfare during her tenure.

A lot has changed in the past 30 years, but our mission, to support dogs and owners to live happy lives together, has remained steadfast. This year we were needed more than ever, and I was proud to see our talented and dedicated staff step up to the plate as we faced the biggest animal welfare crisis for generations.

This year, the cost of living crisis had a significant impact on dog owners, and dog shelters across the UK reached crisis point. No one should have to choose between looking after themselves and their dog, so we set up a range of support for those in need, including help with the cost of pet food, vet bills and dog training, expanding our foster care network and raising awareness of the impact of the crisis. You can read more about our response in the following pages.

We also stayed focused on delivering on our 10 year strategy. We increased the number of dogs we cared for and piloted new ways of looking after dogs in need of homes. We continued to invest in our behaviour work to give dog owners the support they need to prevent problems, including a new dog behaviour helpline to give people direct access to specialist support. We kept pressure on the Government to stop puppy smuggling at our borders and joined other animal welfare charities in calling for a phased end to greyhound racing.

We looked further afield to help dogs around the world through our international grants programme and it was rewarding to see projects that had been stalled by the pandemic back up and running. I was also incredibly proud of our work to keep Ukrainian refugees in the UK together with their dogs and grateful to the staff and supporters who responded so generously to help.

Every day I am amazed by the commitment and dedication of our staff and volunteers, who have worked tirelessly to support dogs and their owners throughout 2022. Their work is only possible with the help of our supporters and partners, and their continued trust in our work. Together, we can do even more to help dogs and the people who love them.

Owen Sharp | Chief Executive

Our response
to the cost of living crisis

Food banks

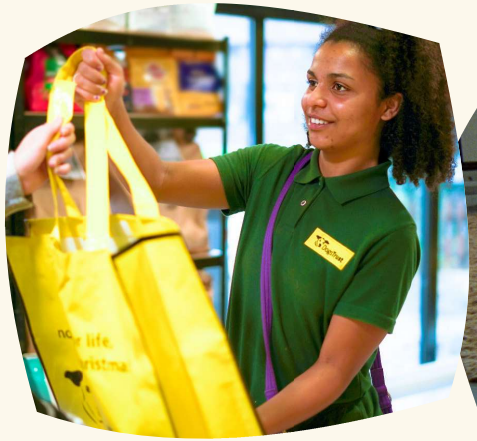
In 2022, as the cost of living crisis worsened, our research revealed an increase in people worrying about how they would feed their dog. The UK saw a huge increase in food bank use, including an estimated 110,000 dog-owning families using these services.

To help food banks meet the demand, we donated 19,500 dog meals to Fareshare, a charity network aimed at relieving food poverty, and worked with other animal charities to increase pet food supply to the network. We also set up food banks at 10 of our rehoming centres to support people in the local areas.

Addressing the emerging kennelling crisis

Throughout the year, the number of calls from people needing to give up their dog increased, and we knew we needed to find new ways to support dogs needing homes. We put measures in place to increase the capacity of our kennels by approximately 13%, fast-tracked the expansion of our fostering programme and launched our new Home Stay programme, which enables dogs to stay where they are temporarily until a suitable new home can be found.

We also partnered with the Association of Dogs and Cats Homes (ADCH) to offer grants to small charities struggling with increasing costs and demand due to the cost of living crisis. We provided a £50,000 grant and administered the £175,000 fund on behalf of ADCH, granting funds to 11 organisations with a total value of £75,000.



Support with vet bills

Our research showed that veterinary costs were a key cause of concern for dog owners. So, we increased our financial support through our emergency vet fund and established more efficient processes to help vets use the scheme.

We also set up a Temporary Relief Fund for all our Rehoming Centres so we could make a one-off contribution towards surgical or short-term medical needs to help dogs to stay with their owners.

Support with behaviour and training

From our experience of supporting dog owners during the 2008 recession, we knew preventative measures were essential to help owners tackle problem behaviours that could lead to needing to give up their dog.

We offered heavily discounted Dog School classes, 1-2-1 training sessions, and behaviour consultations to support owners unable to afford the cost of training their dogs.

Raising awareness

To ensure our help reached as many owners and dogs as possible, we worked to increase awareness of our new and existing support services, directing people to call our contact centre if they needed help. We shared advice across our channels and in the media, generating widespread coverage online, in newspapers and on television including ITV tonight and the One Show.

To help fund this emergency work, we launched a 'Cost Of Loving' fundraising appeal and were so grateful for the incredible response and generous donations of our supporters.

Our work this year

Rehoming

Dogs we cared for in 2022

In 2022, we cared for

12,546

dogs through our **22** rehoming centres across the UK and Ireland

(2021: 10,864)

9,707 dogs successfully rehomed* (2021: 8,550)

* Long term dogs / Underdogs rehomed in 2022: 463 (4.8% of all rehomes)

1,924 remained in our care (2021: 1,670)

423 dogs died or put to sleep (2021: 335)

How dogs came into our care in 2022

7,875

handed over by their owner

(2021: 5,510)

1,572 handed over by an organisation (2021: 2,556)

477 born in our rehoming centres (2021: 326)

274 came through the Puppy Pilot scheme (2021: 529)

Our foster network in 2022

Home from Home Scheme

3,497 dogs fostered through (46% increase since 2021)

2,697 dogs successfully rehomed

Freedom Project

325 dogs fostered

258 families helped to flee domestic abuse

7,278 owners received post-adoption support

When someone rehomes a dog from us, we offer free expert behaviour and training advice support for the rest of their dog's life. After adoption, we offer regular check-ins by phone and specialist sessions with a clinical behaviourist for those who need it, ensuring adoptions have the best chance of success.

Emergency support

Sadly, this year we received a record number of handover enquiries from people struggling to care for their dogs. By the end of December, 51,804 people had contacted us to say they desperately needed help in finding a new home for their dog.

51,804
handover enquiries in 2022

Most common reasons callers mentioned for dogs coming into our care in 2022:

- **24%** unwilling or unable to cope with owning a dog
- **23%** said the dog was showing unwanted behaviour(s)
- **17%** said their circumstances had changed

With 1,266 kennels across our centre network, we urgently needed new ways to increase our rehoming capacity to help more dogs. We piloted a new scheme, called Home Stay, which meant dogs could stay in their current home until a new one could be found, allowing us to support more families needing to rehome their dog.

We also increased our efforts to find homes for the dogs who had been with us the longest. These dogs had come a long way with the dedicated support of our staff and specialised behaviour rehabilitation plans, but the length of their stay had a knock-on effect on our capacity to take in more dogs due to reduced kennel space. So, we launched new targeted communications tactics to find the right homes to suit their specific lifestyle needs.

With inflation rising steeply in the UK, we saw more and more dog owners reaching out for help. Throughout the year, our YouGov tracker revealed an increase in people worrying about how they would feed their dog or be able to adopt one. Many dog owners contacted us to say that they were now struggling to put food in the bowl.

In response, we partnered with FareShare, RSPCA, Battersea and Cats Protection to form the National Pet Food Partnership. We provided more than 19,500 meals to help struggling owners feed their dogs and set to work securing donations from pet food manufacturers and our partners.

At a local level, our rehoming centres set up small scale pet foodbanks to help those requiring emergency dog food supplies. These were supported through donations from the public and through our pet food partner, Pets at Home.

Preventing problems

Behaviour and training support

We ran **14,606** Dog School training classes

12,794 in-person group classes

608 virtual group classes

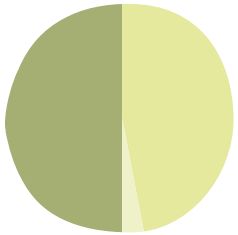
1,204 1-2-1 sessions

We recognised the need for a wider range of training support for dog owners. To address this, we introduced a new Dog School training course, designed to specifically help those struggling with their dog being reactive to other dogs. We also developed more 1-2-1 training sessions, to help owners focus on specific areas of training with their dogs.

With more owners struggling to pay for for dog training and behaviour support, we provided heavily subsidised Dog School classes and behavioural advice.

To build on the success of our post-adoption support service (which offers behavioural help and advice to anyone who adopts a dog from us), in autumn of 2022, we launched a pilot for a free behaviour support line, open to dog owners across the UK. The Behaviour Support Line offers dedicated support to any owner struggling with their dog's behaviour. During the initial phase of the pilot, 879 calls were referred to the team — 33% of these calls were from owners who had enquired about giving up their dog. The support line aims to help keep families and dogs together by offering advice and support to deal with issues which otherwise may lead to relinquishment.

Calls to our Behaviour Support Line during its pilot:

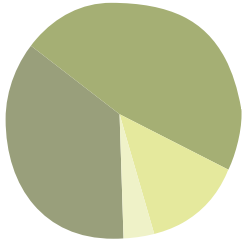


50% were about behaviour issues, including dog reactivity, people reactivity, and confidence building

47% were about training issues, including questions about enrichment, positive reinforcement, and settle training

3% were about other issues

What happened after a call?



36% required no follow up

47% referred to our team of community behaviourists

13% referred to Dog School

4% other outcome

We gave the public access to our behaviour expertise through our new website with improved navigation tools and an expanded advice section. From its launch in September to the end of December, there were 735,749 visits to the dog advice section, with an average session duration of 3 minutes 27 seconds. Compared to the same period the previous year, this is an increase of 38.6% visits and a 6% increase in the time spent on the website.

Education

We also continued to share our behaviour advice with children and families. In 2022, our Education team ran 10,809 workshops, where they delivered key messages to 425,162 children about living safely with dogs. This flagship programme is not only the largest in the UK, but the only schools programme with embedded measures to make sure the programme has significant influence on children's understanding of dogs. This year, we also developed programmes for families to educate parents and carers on the importance of monitoring and managing interactions between dogs and young children.

Research and innovation

Our research programmes are more important than ever to help us identify which welfare issues for dogs and problems for owners that we need to prioritise. Our evidence-based approach ensures that the programmes we deliver in communities are as effective and impactful as possible. In 2022, data gathered from our programmes Generation Pup, Choosing My Dog, the National Dog Survey, and insights collected from our community teams helped us understand more about owner needs for training and behaviour support and the factors influencing people's decision to get a new dog. In light of these insights, we launched crucial new interventions to help owners prepare their dogs for fireworks events.

Outreach

We also felt the impact of the cost of living crisis through our Outreach projects: Freedom, our specialist dog fostering service for survivors of domestic abuse, and Hope, which supports people and dogs experiencing homelessness. In 2022, we saw a 190% increase in the number of calls referred to these specialist teams compared to 2021.

In 2022, we expanded both schemes into new areas of the UK to make sure we were there for those who needed us. We launched the Freedom Project in Wales and worked with a network of partner organisations to bring our vital service to the area. By the end of 2022, we had already fostered 22 dogs, helping 15 families to escape from abusive situations. We secured funding from People's Postcode Lottery for a 3-year pilot to start supporting housing associations in Scotland to become pet friendly, helping to keep people and their pets together across all stages of their housing journey.

Our Outreach work in 2022

Pets & Housing

- We funded 1,346 veterinary treatments for 524 dogs across the UK.
- 2,027 dogs experiencing homelessness received a Christmas parcel with essential items.
- We worked with 225 homelessness services to provide support across the UK.
- We endorsed 14 homelessness services as pet friendly and they are now welcoming dogs.

Freedom Project

- 325 dogs fostered by volunteers across the UK
- 258 dogs and their families helped to flee to safety
- 213 dogs reunited with owners
- In Wales, 22 dogs fostered, helping 15 families to flee

International impact

Ukraine

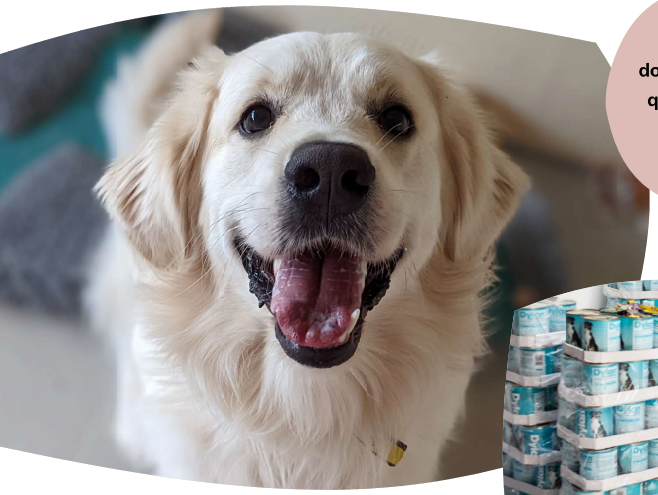
On 24 February 2022, Russia launched a military invasion of Ukraine. The ensuing war has caused devastation for millions of people, with many forced to flee their homes. For pet owners, protecting and caring for their pets often meant putting themselves at significant risk, or making desperate decisions such as relinquishing their pets at the border.

To address this enormous challenge, we teamed up, via our subsidiary charity Dogs Trust Worldwide, with Four Paws, Animal ID, and several other organisations in the region to set up a logistics network called UPAW (Ukrainian Pet Association Worldwide). UPAW aimed to provide urgent support to families and their pets in Ukraine through funding and coordinating the aid efforts on the ground and providing food and other supplies to the animal shelters, vets and individuals who were in desperate need.

We were instrumental in establishing **upaw.org**, an emergency platform for animal welfare aid distribution across Ukraine, providing a way for those in need to request pet food and other humanitarian aid supplies. Between March and December 2022, 1 million kilos of pet food were distributed across most regions in Ukraine. Altogether, the team made hundreds of deliveries covering 165,206 kilometres of roads in Ukraine.

Simultaneously, we opened two emergency quarantine facilities so we could take in dogs coming from Ukraine until they could be safely reunited with their families in the UK. This immense undertaking involved rapidly establishing compliant quarantine facilities and vaccinating dozens of staff against rabies so they could work safely with the dogs. With dogs unable to leave their kennels during the quarantine period, our teams provided daily enrichment and made sure the dogs were comfortable throughout their stay. We cared for more than 60 dogs during quarantine. One of our staff said:

> **The team who have been looking after the Ukranian dogs have all bonded with them so closely and it's been very emotional getting to see them go home. Being able to be the ones to hand the dogs back to their families means they've been able to see the relief and excitement from both dogs and owners. It's been a big change to the way we normally work with the dogs in our care, but so worth it for everyone.**



63
dogs from Ukraine quarantined and reunited with owners

37
staff vaccinated so they could work with the dogs

International grants and Global Champions programme

The cost of living crisis hit hard around the world; according to the UN Development Programme (UNDP) 71 million people in the developing world have fallen into poverty as a direct consequence of global food and energy price surges. This has impacted the individuals and communities who care for dogs and animal welfare organisations alike. Despite these considerable new challenges, the programmes funded and supported by Dogs Trust Worldwide achieved incredible results, with 88,970 dogs neutered, 263,824 dogs vaccinated against rabies, 694 vets trained, and 1,018,065 children educated about staying safe around dogs.

Alongside our strategic programmes in Thailand, India, Sri Lanka and the Balkans, and our wider global objective to eliminate human deaths due to dog bite mediated Rabies, we also initiated our Small Grants programme, ensuring we could still provide support to dog welfare organisations and shelters globally.

After a 3-year gap, we held our 22nd International Companion Animal Welfare Conference (ICAWC) in Sofia, Bulgaria. The conference welcomed 252 delegates from 121 organisations and 36 countries to a three-day programme of knowledge sharing through presentations, workshops and networking events.

Dogs Trust Bosnia

2022 marked 10 years of Dogs Trust Worldwide working in Bosnia and Herzegovina and saw us reach an impressive milestone — 100,000 dogs neutered since the start of the project. This year, more than 220 dogs and their owners completed Dog School and 100,000 children were educated on staying safe around dogs. We also reviewed our work with local authorities, ensuring they played their part in supporting our efforts and continued to promote our responsible dog ownership messages in the media and on social media.

Dogs Trust Ireland

In 2022, Dogs Trust Ireland CLG continued its transformational work to address challenges faced by dogs in Ireland and make life better for hundreds of dogs all over the country.

This year brought a significant shift in the issues tackled by our teams in Ireland. Following a rise in puppy-farmed dogs due to demand during the pandemic in 2021, this year the increased cost of living led to a surge in surrenders that stretched pounds and rescues to the limit. Like in the UK, our Dublin-based rehoming centre and nationwide fostering network reached capacity. With no kennel space, and a long waiting list, we put out an urgent appeal for loving homes to foster or adopt dogs. And the response was overwhelming; in the days following the appeal one-off donations increased seven-fold and we received more than 600 fostering applications.

One year into our ambitious 10-year plan, our work has been focussed around our three strategic areas — improving standards in the breeding, sourcing and ownership transfer of dogs; engaging and educating dog owners and potential owners; and finding dogs the best possible home as fast as we can.

We continued our lobbying work, presenting to the Joint Committee on Agriculture, Food and the Marine on issues impacting dog welfare, and appearing before the Oireachtas Committee to recommend changes to legislation governing the breeding, sale, supply and advertising of dogs.

Large-scale campaigns drove awareness of our work and support for important issues including a hugely successful drive for signups to our Canine Care Card, and a petition for tougher punishments for puppy farmers which received almost 50,000 signatures.

We embarked on the first phase of our three-step plan to turn Ireland into somewhere every dog can live life to the full and in happiness. Our first step has been to define the problems we need to solve through in-depth research and qualitative interviews with members of the public and key stakeholders. These insights will inform the next phase and our future work.

Dogs Trust USA, Inc.

Dogs Trust USA, Inc. launched in 2018 to address dog welfare and behaviour in the United States and to further professional development in the rescue sector. In four years, the organisation has supported more than 30,000 dogs and people through its programmes, which focus on some of the most critical challenges in animal welfare.

After multiple delays due to Covid-19, Dogs Trust USA launched in-person Dog School classes in New York City in September, along with teaching classes across the country virtually. The organisation is launching in-person classes in Los Angeles in early 2023.

To educate shelter and rescue staff and volunteers, Dogs Trust USA expanded its Professional Development program, leading more than 70 training sessions. This included virtual training in New York City and in-person workshops in late 2022 in Los Angeles. The organisation is partnering with a global brand in 2023 to bring the programme to more shelters nationally, as well as directly working with Los Angeles County to upskill its employees.

In addition, Dogs Trust USA provided grants to shelters in 14 states, totaling $229,586 in support. The services included vaccinating, microchipping, veterinary care, and fence building.

In October, Dogs Trust USA held the inaugural Big ‘Y’Apple 3k walk to expand its presence in New York City and diversify its revenue streams. This walk attracted over 100 participants, dogs, supporters, and volunteers, and a second event will be held in 2023.

Through working together with partners and donors, Dogs Trust USA anticipates its impact will grow exponentially in the United States to support more than 100,000 dogs by next year.

Improving welfare in sourcing and breeding

Puppy Smuggling

In 2022, we saw a 60% increase in the number of pregnant dogs seized at UK borders compared to the previous year. Many dogs were found in terrible conditions and in the late stages of pregnancy, with some giving birth within days of arriving in the country. We also sadly saw the 2,000th puppy seized at the UK border and brought into our care as part of our Puppy Pilot scheme, since it launched in 2015.

To tackle this worrying activity, we continued to lobby for progression of the Animal Welfare (Kept Animals) Bill, which was introduced to Parliament in 2021. Over 60 MPs signed our open letter to the Minister for Animal Welfare in support of our call to urgently bring back the Bill and end puppy smuggling.

We also campaigned to make visual checks a compulsory part of the plans, to prevent smugglers exploiting loopholes and avoiding detection. Our five previous undercover investigations found unscrupulous dealers falsifying documents to import underage puppies, often unvaccinated and transported in poor welfare conditions, so visual checks on dogs being transported are crucial for tackling the trade.

Greyhound racing

Together with the RSPCA and Blue Cross, we announced a significant policy change calling for a phased end to greyhound racing, to put a stop to the unnecessary and completely preventable deaths of hundreds of dogs every year.

We have worked with the greyhound industry for many years, alongside the RSPCA and Blue Cross, to try and improve welfare standards. But, while this has led to some improvements, progress hasn’t happened quickly enough or on a large enough scale.

In 2022, comprehensive internal reviews by all three charities highlighted serious welfare concerns at every stage of a racing greyhound’s life. Our review found ineffective regulation within the sector and raised serious concerns about kennelling and transportation of dogs, with racing greyhounds found to be kept in inadequate conditions, fed a poor diet, and expected to race in extreme weather. The reviews also highlighted the number and severity of injuries sustained during racing; according to the Greyhound Board of Great Britain, over 2,000 Greyhounds died or were put to sleep because of racing between 2018–2021, and racing dogs sustained almost 18,000 injuries.
We expect the phase-out to be feasible within five years to allow the racing industry and animal welfare organisations to carefully plan and coordinate the care of the many dogs affected. We are fully committed to the welfare of all greyhounds affected by the call and will continue to work collaboratively to bring an end to the sport.

In Wales, as part of a coalition of five animal welfare charities, our joint campaign to #CutTheChase saw nearly 4,000 of our supporters write to their local Member of the Senedd supporting a phased end to greyhound racing. With only one independent racing track, and cross-party support from within the Senedd, we expect a phase-out period could be significantly shorter in Wales.

Reach, engagement and influence

In 2022, we expanded our existing supporter base and reached out to new audiences with bespoke schemes and tailored communications.

We continued to extend our online influence gaining new followers across social media and reaching a total of 2,021,280 supporters across our channels.

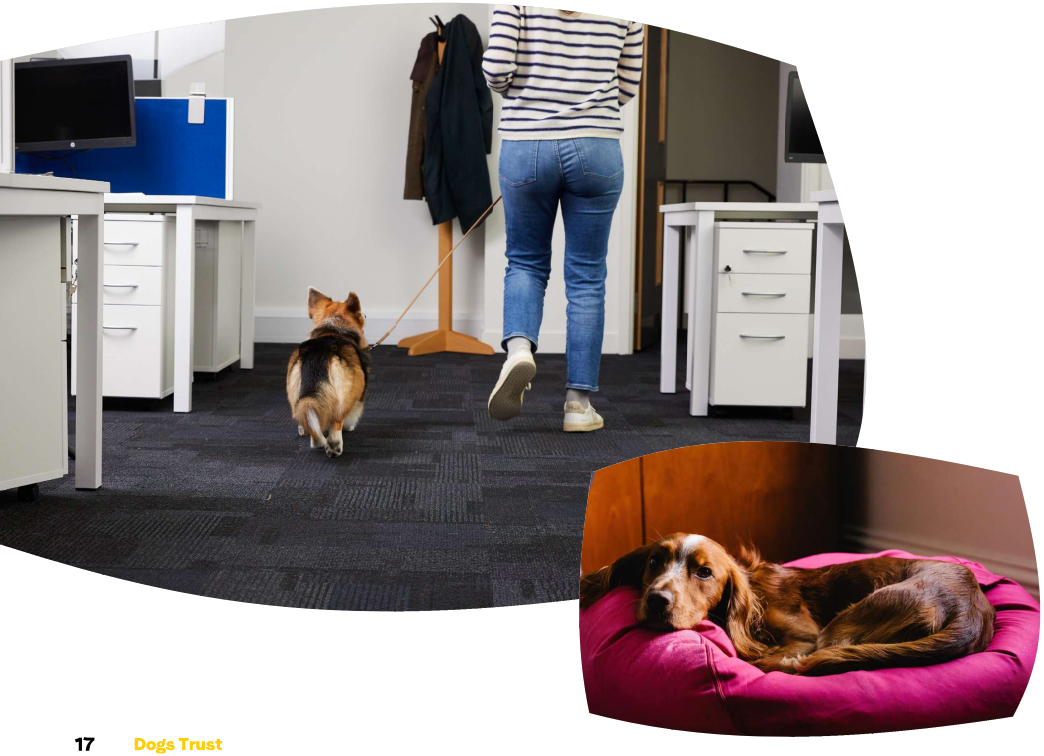
Equality, equity, diversity, and inclusion

Our diversity and inclusion group was established in 2020 to provide strategic direction and guide our equality, equity, diversity, and inclusion (EEDI) efforts. Across 2021 and 2022 we worked with external consultants to conduct a diversity and inclusion audit to further guide our priorities. In 2022, we produced an EEDI strategy and action plan to organise our approach to meeting these priorities. We are committed to embedding EEDI into our work and culture.

Public Affairs

We continued to strengthen relationships with policy makers across the four nations, to ensure our voice is heard on important issues affecting dogs in the UK and beyond. In 2022, we welcomed 40 MPs and members of devolved assemblies to our rehoming centres across the UK and hosted a range of events including Holyrood Dog of the Year with 13 MSPs and their dogs, a Greyhound event outside the Senedd, a hustings in Northern Ireland, and an event about puppy smuggling in Westminster which was attended by over 100 politicians.

We secured 50 written questions from politicians in Westminster and were mentioned 19 times in debates in both Houses of Parliament, raising our profile and receiving praise for our work across a range of issues, most notably our campaign to tackle puppy smuggling. We also responded to 10 Government and Parliamentary consultations across the UK and EU, to influence legislation change directly and ensure the welfare of dogs is taken into consideration. This included a consultation in Scotland on the Fireworks and Pyrotechnic Articles (Scotland) Bill as well as a House of Commons Committee inquiry on Reforming the Private Rented Sector.



Work with dog professionals

We started new programmes to engage with dog professionals, including police dog handlers, local authorities and vets, to share our expertise and help improve dog welfare across these sectors.

We created the Dog Friendly Clinic Scheme in collaboration with the British Veterinary Behaviour Association (BVBA), with a vision to make visits to the vet a more comfortable and positive experience for dogs, owners and veterinary staff. Utilising expertise from across both organisations, we developed a range of web-based resources for owners and veterinary teams at dogfriendlyclinic.org.uk. We welcomed applications from veterinary practitioners and clinics to join the scheme and work towards accreditation as a Dog Friendly Clinic. At the end of 2022 we had signed up 39 individual members and 2 clinics, with plans to officially launch the scheme at the British Small Animal Veterinary Association Conference in March 2023.

We launched our Dog Friendly Workplaces programme, offering advice and training to help companies support their dog-owning employees by making their offices and workplaces suitable for dogs. And we helped businesses, like MINI UK, to safely welcome dogs to their shops and showrooms thanks to training from our behaviour experts.

We embarked on a new support scheme for dog professionals, to enable and empower them to provide high-welfare and evidence-led services to dogs in their care and communities. In 2022, we worked with Border Force, the police, and local authorities, delivering training days on body language and defensive handling, workshops on enrichment at two working dog conferences, and a dog welfare course in Singapore. We plan to expand our support to groomers, dog walkers, dog sitters and doggy day cares in 2023.

Financial review

We are pleased to report an increase in income of £5.1m to £124.6m in 2022 (2021: £119.5m). We are thankful to our loyal donors, who have continued to support the charity during 2022, despite the hardships felt by many due to the cost of living crisis. Over 601,000 people donated to Dogs Trust in 2022, giving a total of £106.9m in donations with an additional £6.6m claimed through gift aid.

Expenditure has increased by £15m in 2022, from £102.5m in 2021 to £117.5m as we were able to resume some of our core activities such as rehoming in 2022 following significant disruption to these activities in the previous two years, as well as respond swiftly to unpredictable crises nationally and internationally.

Where our money came from

It wouldn't be possible to carry out our work without the generosity of our supporters or our amazing volunteers.

In order to continue our mission, we work hard to increase and diversify our sources of funding. In 2022, our income of £124.6m came from the following:

- Donations (2022: £65.2m) (2021: £62.7m)
- Legacies (2022: £46.6m) (2021: £43.3m)
- Trading income (2022: £7.6m) (2021: £6.7m)
- Investment income (2022: £2.4m) (2021: £1.6m)
- Adoption fees (2022: £2m) (2021: £1.6m)
- Dog school classes (2022: £0.8m) (2021: £0.7m)

Where the money is spent

Our total expenditure for the year was £117.5m. These costs are split between charitable activities and expenditure to enable us to generate income.

- **Rehoming** 2022: £49.6m (2021: £44.7m)
  Rehoming centre costs in UK (staff, premises, maintenance, vehicle costs, veterinary costs), clinical services and our veterinary support schemes.
- **Preventing problems** 2022: £15.3m (2021: £14.0m)
  Our programmes including Dog School, clinical behaviour, Freedom Project, Hope Project, community engagement and education, research, intervention development and professional development work.
- **Improving welfare in sourcing and breeding** 2022: £0.9m (2021: £0.8m)
  Public affairs activity and campaigns.
- **International impact** 2022: £14.8m (2021: £12.5m)
  Costs relating to our work in Ireland and Bosnia, as well as grants to support approved overseas projects by Dogs Trust Worldwide and Dogs Trust USA.
- **Reach, engagement and influence** 2022: £2.7m (2021: £2.1m)
  Publicity, communications and public relations and digital activity.
- **Fundraising on donations and legacies** 2022: £28.3m (2021: £22.8m)
  We continue to invest in a variety of areas to fund our future work.
- **Other trading activities** 2022: £5.6m (2021: £5.4m)
  The cost of running our charity shop network, catalogues and raffles.
- **Investments** 2022: £0.3m (2021: £0.3m)

Fundraising contribution

£000s	2022 Voluntary	2022 Trading	2022 Total	2021 Total
Income	111,786	7,585	119,371	112,659
Costs	28,252	5,619	33,871	28,181
Net contribution from fundraising	83,534	1,966	85,500	84,478

Our targets

We measure our success using internal statistics including:

Measure	2022	2021
Dogs rehomed by our rehoming centres	9,067	8,550
Dogs trained through Dog Schools	13,395	13,100

Capital expenditure

New kennel runs were installed in our Kenilworth rehoming centre during the year and the expansion of our Ballymena rehoming centre continued. The significant investment in the Charity's technology platform and application landscape also continued in 2022.

Total spend on these major capital projects during 2022 was £6.5m.

Financial position at year end

Net assets are now £209.9m compared to £213.2m in 2021: see the reserves policy following for details of how we plan to use these funds.

Tangible fixed assets increased by £2.3m to £86.5m (2021: £84.2m) from capital expenditure offset against depreciation for the year.

Our investment property was impaired by £1.5m during the year following an external valuation, reflecting the current challenging conditions of the property market.

The value of our shares investment portfolio suffered as a result of the turbulence in the economy. Realised gains of £5.9m were offset by unrealised losses of £15m, taking the value from £75m in 2021 to £65.9m in 2022.

Performance of Group

See page 23 for details of the Dogs Trust Group. Dogs Trust Promotions Limited's total turnover was £1.7m (2021: £1.7m).

Dogs Trust Ireland CLG ("Dogs Trust Ireland") received a grant of £0.7m (2021: £0.5m) from the Charity, in addition to £5.9m (2021: £6.6m) of donations and other income.

Dogs Trust Worldwide received a grant of £6.4m (2021: £4.2m) from the Charity. Dogs Trust USA Inc. received a grant of £0.8m (2021: £0.6m) from Dogs Trust Worldwide to support its work, and external donations of £0.4m (2021: £0.2m); with this it made £0.3m (2021: £0.2m) of grants to charitable organisations. Further detail on the results of these subsidiaries is shown in note 1 to the accounts.

Future plans

The Charity plans activity looking five years ahead based on current forecasts. This includes major projects approved in principle by the Council, which are disclosed at note 20. The Charity's strategy, approved in 2021, continues to be the driving force for our current forecasts, which include significant investment in new Individual Giving and Legacy products in the UK and Ireland.

We are also planning for Dogs Trust and Dogs Trust Worldwide to be working much more closely together under one shared charity number, with assets of Dogs Trust to be transferred to Dogs Trust Worldwide. This was agreed by Dogs Trust's members at the AGM in September 2022 and is planning for the transition is underway. The Dogs Trust name and brand would be retained by the entity following the transition.

Reserves policy

The consolidated total funds are £209.9m (2021: £213.2m), of which £2.8m (2021: £2.2m) is restricted or endowed, and £1m (2021: £16.4m) is a revaluation reserve showing the cumulative gain in the value of investments since original inception.

The Charity holds the following designated funds:

Rehoming centre development fund

The Charity's constitution allows the acquisition of a site and the construction on it of a new rehoming centre only once a full and balanced report recommending the acquisition has first been submitted to the Council by the Finance and General Purposes Committee.

This fund is set aside for future capital expenditure on the Charity's operations (as approved by Council for the next five years). This stood at £33.6m at 31 December 2022 (see note 20 of the accounts).

Fund for tangible and intangible fixed assets

This represents the land, buildings, motor vehicles, equipment and software owned and used by the Charity to run its centres and administer the organisation. At 31 December 2022 this totalled £86.5m (2021: £84.3m) (see note 9 of the accounts).

Grants fund

This is set aside for expected future grant payments to partner organisations, agreed with the partner in principle but subject to our satisfactory monitoring of the funds released to date. At 31 December 2022 this totalled £1.8m (2021: £0.3m) (see note 18 of the accounts).

CBR Bursary fund

This is set aside for expected future payments to bursary recipients, if conditions are met by the recipients as the payments fall due. At 31 December 2022 this totalled £0.1m.

Free reserves

The reserves policy is used to ensure that the Charity and Group remain financially viable, even if impacted by any unanticipated short-term financial shortfall. It is reviewed annually or as a change in financial situation requires.

Dogs Trust has regular cash inflows from generous donors and those leaving gifts in their will. The group also has regular cash outflows in terms of maintaining rehoming centres, activities and programmes that promote dog welfare. While there are long-term spending commitments in place, these form the minority of the total group spend.

Council monitors the financial wellbeing of the Charity by reviewing total available cash and investments rather than free reserves, because in the event of a funding shortfall it would be this which provides the ability and stability to see the Charity through the difficult period.

The amount of available cash and investments readily convertible to cash within 30 days must be sufficient to cover the Group's normal operational, or distressed, cash outflows for a minimum of three months. This would allow the Council to determine any required changes to ensure the group's longer term financial stability (for example to find alternative provision for dogs being cared for), and management to implement the changes, while drawing on the cash and investments.

Higher amounts of cash and investments can be held on a short-term basis. However, the Group's Five Year Plan must accommodate a plan to spend any levels higher than three months of Group cash outflows by the end of the review period.

The amount of cash and investments readily convertible to cash within 30 days at 31 December 2022 was £87m (2021: £116m), which would cover over 12 months' cash outflows. Free reserves, for comparison, were £84.1m, as shown on the Balance Sheet.

Investment policy

The Council has the power to retain any money or investments belonging to the Charity, or to sell them and re-invest the proceeds as it thinks fit, subject to the approval of the Charity Commission and the Office of the Scottish Charity Regulator if required by law. Council has the power to appoint and delegate its investment powers to an investment manager legally authorised to carry on investment business under the Financial Services Act 2012. Investments include cash held on deposit.

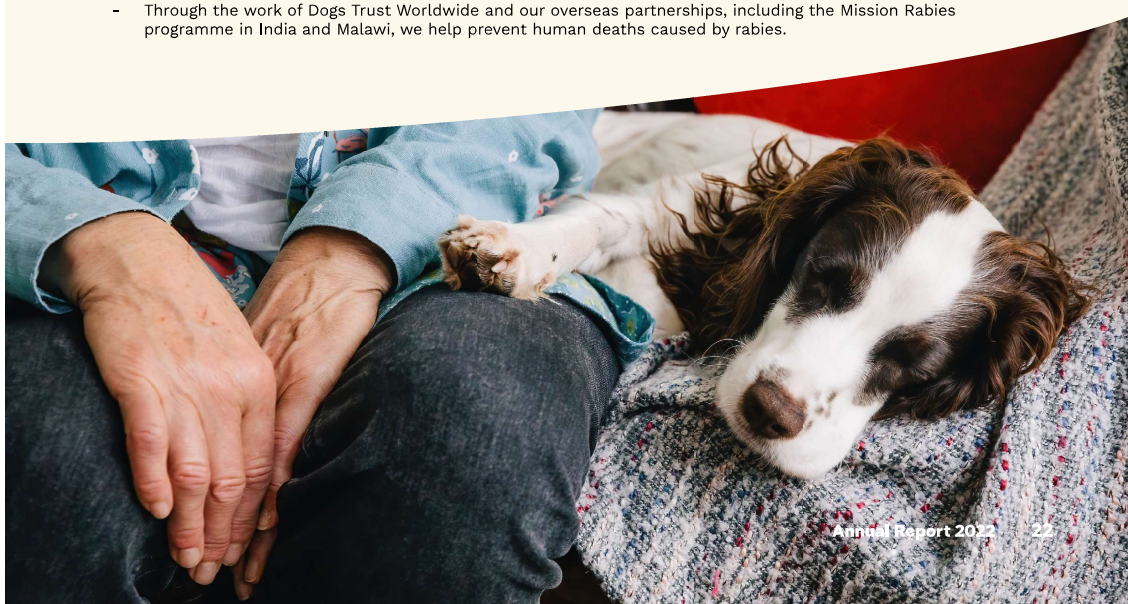
The Charity's investment policy seeks to achieve a balance between income and capital growth. The management of the Charity's invested assets has been delegated to professional fund managers. Council requires the fund manager to ensure that it does not invest in any companies which undertake or contract out any experiments, or other scientific procedures on dogs, which may cause pain, suffering, distress or lasting harm. This restriction also extends to research that is contracted out.

Structure, Governance and Management

Dogs Trust believes that every dog deserves to live life to the full, free from the threat of unnecessary destruction. We exist to help make the world a safe and happy place for dogs, which we do by helping those in need, seeking to prevent problems for dogs in the future, and working to improve dog welfare around the world.

As a nation of dog lovers, we know what a difference a dog makes. A four-legged friend can bring so much to our lives, and help us feel happy, healthy, and fulfilled. That's why so much of our work is focused on supporting owners every step of the walk. We believe our contributions towards public benefit (as defined by the Charity Commission) are most significant in the following areas:

- Our rehoming centres around the UK match thousands of people every year with canine companions, providing them with a valuable four-legged friend and family member. Every year we receive feedback from many of those who have adopted and fostered dogs from us to tell us how the love and companionship of their Dogs Trust dog has improved their lives. We also help people make informed choices about acquiring a dog by other means, for example via a responsible breeder.
- We provide a broad range of advice and guidance — including practical support like Dog School classes — to help existing dog owners care for their dogs, practice responsible dog ownership, and take appropriate steps to address problem behaviours. This offering is constantly enhanced through our extensive research programmes, aiming to help all dog owners enjoy safe and happy lives with their dogs.
- We offer support and advice to anyone struggling to care for their dog, and when it's the best thing for everyone, we take in dogs and find them new homes. Dogs are brought to us for all sorts of reasons, including by people who are struggling due to changes in accommodation, financial problems, relationship breakdowns, and family crises. We don't charge and never judge, offering peace of mind and a safe, reliable way to relinquish a dog.
- By helping people to adopt or foster dogs, who need regular exercise as part of their care, we provide the catalyst for people to get fitter and healthier.
- Every year our community education work helps thousands of children to better understand dog behaviour and how to stay safe around dogs, aiming to reduce the risk of injury from dog bites.
- Through our Freedom Project we provide free, confidential dog fostering for people experiencing domestic abuse, allowing them to get to safety. This vital service has been a lifeline for hundreds of people in difficult situations, who may not otherwise have been able to escape without leaving their dog in danger.
- Through our Hope Project we provide advice and financial assistance for vet bills to dog owners experiencing homelessness or in housing crisis. We help owners and dogs to stay together, by equipping homelessness organisations to accept dogs on their premises, through our Welcoming Dogs scheme.
- Our Canine Care Card scheme provides peace of mind for dog owners, with the promise that we will care for their dog in the event of their death or ill health.
- Occasionally we rehome dogs as working or assistance dogs, to organisations like the police, Service Dogs UK, and other public services, thus contributing to the safety, security and wellbeing of the public.
- Through the work of Dogs Trust Worldwide and our overseas partnerships, including the Mission Rabies programme in India and Malawi, we help prevent human deaths caused by rabies.



Governance structure

Dogs Trust ("the Charity") is an unincorporated registered charity in England and Wales (charity number 227523) and Scotland (number SC037843), governed by a constitution embodying its rules and principles.

The corporate trustee, Dogs Trust Trustee Limited ("the Trustee"), is the sole trustee and non-trading parent company of Dogs Trust.

These consolidated accounts incorporate the results of:

- The Charity;
- Dogs Trust Worldwide, a charitable company registered in England and Wales (charity number 1167663, company number 09365971);
- Dogs Trust Worldwide Foundation Bosnia, a non-profit foundation registered in Bosnia and Herzegovina (registration number RF-191 4202827460008), subsidiary of Dogs Trust Worldwide, incorporated on 2 October 2020 and which started trading during 2022;
- Dogs Trust Ireland CLG, a charitable company registered in Ireland (charity number 20057978, company number 396919);
- Dogs Trust USA Inc, a non-profit 501 (c)(3) entity registered in the USA (EIN number 82-2390086); and
- Dogs Trust Promotions Limited, a company registered in England and Wales (company number 00963277).

Further detail on the objects and performance of the Charity's subsidiaries is shown in note 1 to the accounts.

The Charity has four other dormant subsidiaries:

- Dogs Trust Lotteries Limited, a company registered in England and Wales (company number 14015851);
- Dogs Trust Limited, a company registered in England and Wales (company number 04877537);
- NCDL Limited, a company registered in England and Wales (company number 03798787); and
- Sponsor a Dog Limited, a company registered in England and Wales (company number 03601279).

The Charity is registered with the Office of the Scottish Charity Regulator (SC037843). Dogs Trust operates rehoming centres in Glasgow and West Calder. Youth education programmes and Dog Schools are run throughout Scotland and Dogs Trust receives income from Scottish supporters.

In September 2022, Dogs Trust members voted in favour of the proposed resolution to transfer the assets and liabilities of Dogs Trust to a CIO or limited company with the same or similar charitable objects, and that, subject to regulatory consents, this is expected to be Dogs Trust Worldwide. The Dogs Trust name and brand would be retained by the entity following the transition. Planning for the transition is currently underway.

Trustee and Council members

Dogs Trust Trustee Limited has a board of 14 unpaid directors, referred to as our Council. The Council meets a minimum of four times a year, or as often as necessary to carry out its duties. The Council acts as the Charity's governing body with powers to delegate day to-day management to Dogs Trust's Leadership Team, as defined on page 27.

Directors of Dogs Trust Trustee Limited

Mr Graeme Robertson (Chair)

Mr Philip Daubeny (Vice Chair)

Mr Edward Chandler BVetMed., FRCVS (Vice President) (resigned in September 2022)

Mr James Monteith (Honorary Treasurer and Chair of F&GP)

Prof David Argyle BVMS PhD DECVIM-CA (Oncology) FRSE FRCVS (Chair of the Canine Welfare Grants Committee)

Mrs Clarissa Baldwin CBE (resigned in October 2022)

Mrs Veronica Carbone

Mr Robert Colvill (resigned in September 2022)

Mrs Suzanne Murphy BVM&S MSc DECVIM-CA(Onc) MRCVS

Mr Timothy Pearey MA ACMA

Mr Michael Radford LLB OBE (resigned in September 2022)

Mr Ian Rose LLB

Mrs Nicola Canavan

Mrs Louise Allum BSc MA VetMB PGCert(VetEd) Grad Cert Shelter Medicine FHEA MRCVS

Ms Hayley Wilson (appointed in September 2022)

Mr Rob Alexander (appointed in September 2022)

Committees of the Council

The Dogs Trust Council has two advisory committees, the Finance and General Purposes Committee, which meets at minimum twice a year and advises the Council on finance, audit and risk matters, and the Canine Welfare Grants Committee, which meets once a year and has oversight of the grant funding of scientifically based research projects which aim to improve the lives of dogs. Each committee has terms of reference set out by the Council and makes its recommendations directly to the Council at each meeting.

Both committees increase the frequency of their meetings as required to ensure effective oversight of the Charity.

Appointment process

Eligibility for membership of the Council is open to any duly nominated member of the Charity. Prospective Council members must be paid-up members of the Charity, nominated and seconded by other Charity members and sponsored by a member of the Council. New Council members are selected based on an analysis of skills required on the Board, following a due diligence review and interview process.

New Council members receive an induction course covering all the operations and activities of Dogs Trust and may attend seminars and training courses on relevant subjects including their responsibilities as trustees.

The Council implemented term limits for its trustees in 2019. From 2019, all Council members serve for a period of three terms of three years each, with the exception of Officers of the Charity, whose terms do not automatically expire.

Charity Governance Code

The Dogs Trust Council operates under the principles of the Charity Governance Code and has adopted several recommendations from within the code.

The Trustee's responsibilities regarding the accounts

The Trustee is responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustee to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law, the Trustee must not approve the financial statements unless it is satisfied that they give a true and fair view of the state of affairs of the Group and Charity and of the incoming resources and application of resources, including the income and expenditure, of the Group and Charity for that period.

In preparing these financial statements, the Trustee is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and accounting 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 the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustee is responsible for keeping adequate accounting records that are sufficient to show and explain Dogs Trust's transactions and disclose with reasonable accuracy at any time the financial position of Dogs Trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charity (Accounts and Reports) Regulation 2008. It is 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.

Financial statements are published on the Dogs Trust website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the website is the responsibility of the Trustee. The Trustee's responsibility also extends to the ongoing integrity of the financial statements contained therein.

The Trustee has taken all the steps that it ought to have taken to make itself aware of any information needed by Dogs Trust's auditors for the purposes of their audit and to establish that the auditors are aware of that information. The Trustee is not aware of any relevant audit information of which the auditors are unaware.

Risk management

The Trustee is responsible for ensuring there are appropriate risk management and internal control systems in place to manage the major risks to which the Charity is exposed. Dogs Trust's approach to risk aims to enable the management and mitigation, as opposed to the elimination, of organisational risks, allowing the charity to continue to meet its objectives.

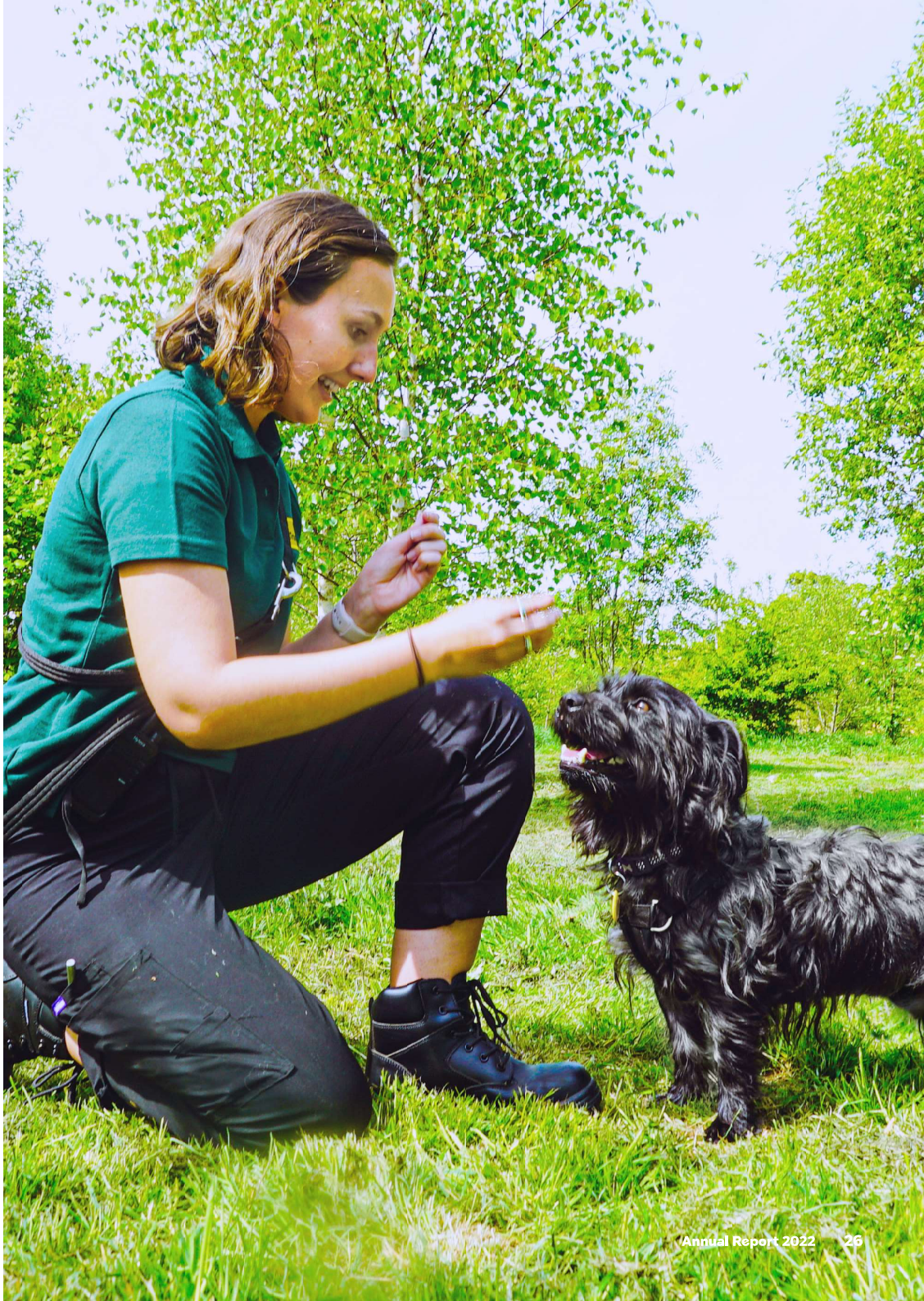
The following processes and controls were in place during the year:

- A comprehensive strategic-level review of risk was performed by Dogs Trust Leadership Team, facilitated by an external subject matter expert. Risks were clarified, summarised and their impact and likelihood assessed.
- This review led to a complete refresh of the risk register during the year. This change in approach was agreed by F&GP Committee, and the refreshed register was reviewed by F&GP Committee in April 2023.

The table below details the principal risks and uncertainties facing Dogs Trust and the measures in place to manage these.

Risk	Strategies in place to manage risk
Financial stability is threatened by reduced income	- Reserves policy is reviewed quarterly - Five-year financial plan and in-year forecast is updated quarterly
Ineffective management of organisational projects	- Project management methodology and tools used for major projects - Internal communications strategy used - Regular review by senior staff
Major data breach	- Regular programme to test systems and staff response - Training for staff on internal policy and processes - Senior forum meets regularly to review any concerns
Regulatory or legislative non-compliance	- Regular liaison with external advisors and regulators - Member of professional bodies to seek advice and updates as required
Member of staff or public is seriously harmed by a Dogs Trust dog	- Pre-screening of dogs before acceptance to charity - Comprehensive dog handling policies and programme of staff training - Post-adoption support calls with owner following rehoming
Inability to recruit or retain key staff or suppliers	- More than one supplier used for critical services - Staff remuneration assessed against market benchmarks - Regular communications and feedback from staff and suppliers
Failure to adapt to trends of donors/ audiences	- Programme of testing new fundraising products and initiatives maintained - Independent market assessments of Dogs Trust market positioning
Inability to meet demand	- A focus on flexible scaling up of resource via fostering network - Regular monitoring of intake to rehoming centres and length of stay versus target

It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.



Policies

Remuneration policy

Governance of pay at Dogs Trust
Council is responsible for Dogs Trust's pay policy, as well as deciding the salaries of the Chief Executive and the Leadership Team. Council delegates this responsibility for Chief Executive pay to the Chair and Vice Chair, who report back to F&GP Committee, and for Leadership Team pay to the F&GP Committee directly.

The F&GP oversees the administration of Dogs Trust's pay policy and may take external advice as well as recommendations from the Chief Executive, the Finance Director and the Director of HR, provided that their pay is not being discussed.

Dogs Trust pay policy
In setting overall pay levels for our staff, Dogs Trust takes account of pay practice in other similarly sized charities, and, where necessary, private sector organisations for specialist and technical roles (for example in IT, finance, veterinary and rehoming roles).

We aim for a sustainable and consistent pay policy that meets the diverse requirements of Dogs Trust and a pay practice that ensures that individual pay decisions are supported by a performance management process that applies to all employees in the organisation.

The objective of this policy is to ensure that Dogs Trust can attract and retain the right people with the right skills to deliver its work. The policy also ensures that the Chief Executive, leadership team and employees are provided with appropriate remuneration to encourage optimum performance and are rewarded in a fair and reasonable manner for their individual contributions to the overall success of the Charity.

Key principles applicable to all levels of pay at Dogs Trust

- Individual pay is reviewed annually and takes into account performance, market conditions, any relevant new qualifications or skills developed and internal pay relativities. A recognition scheme is operated using cash rewards for exceptional contributions outside an individual's normal job role;
- Annual pay budgets take into account affordability, economic trends, and external market pay movement;
- Pay is reviewed consistently using the same approach for all staff, including the leadership team and the Chief Executive; and
- All national pay standards are met, including the National Living Wage.

Leadership team in 2022

Name	Role
Owen Sharp	Chief Executive
Paula Boyden	Veterinary Director
Becky Bristow	Executive Director of Dogs Trust Ireland CLG (resigned 31 August 2022)
Suzie Carley	Executive Director of Dogs Trust Ireland CLG (commenced 1 September 2022)
Rachel Casey	Director of Canine Behaviour and Research
Adam Clowes	Operations Director
Nick Daniel	Marketing Director
Tessa Drysdale	Human Resources Director (resigned 31 January 2023)
James Hiley	Finance Director
Karen Reed	Executive Director of Dogs Trust Worldwide

The Leadership Team, led by the Chief Executive, is responsible for the day-to-day running of the Charity under authority delegated by the Council to the Chief Executive. It proposes to Council where the Charity should invest its time, money and expertise. It proposes an annual budget to the Finance and General Purposes Committee and the Council for approval and monitors financial performance accordingly.

Grant expenditure policy

Dogs Trust awards grants to other organisations ("partner organisations" or "institutions") as part of delivering our charitable activities. We undertake a formal appraisal of the project and partner organisation before making the grant, subject to specific grant agreements with the partners. We monitor and evaluate progress and if we are not satisfied that the grant is being managed according to the agreement, we can delay or discontinue it. In 2022 we spent £3.9m (2021: £3.4m) in grants to external partner organisations in relation to our international work, and £0.6m (2021: £0.6m) in relation to our veterinary and other work. Further detail is shown at note 7 to the accounts.

How we ensure we fundraise responsibly

As a charity that receives no government funding (with the unusual exception of the coronavirus government grants in 2021), we are reliant on income given voluntarily by supporters and our partners. They are at the heart of everything that we do and achieve, and because of this, we strive to give the best experience to our supporters and the people we talk to in the delivery of our work.

Dogs Trust subscribes to the policies of the Fundraising Regulator, which oversees fundraising activity. The Fundraising Regulator investigates and, where necessary, takes appropriate action in cases of public concern. We work closely with the Fundraising Regulator and the Institute of Fundraising to help improve sector standards and ensure our activity meets the expectations of our supporters and the wider public. Full details of the Fundraising Regulator and the codes of our fundraising practice can be found at fundraisingregulator.org.uk

Talking to the public in person and communicating with our existing supporters are both key in engaging people and raising vital funds for our life-saving work. These include:

- Raising funds through selling goods and services through our charity shops, rehoming centres, website and catalogue
- Raising funds through the promotion of raffles
- Raising funds through local community fundraising
- Promoting the supporting of Dogs Trust through legacies
- Raising funds via other sources such as charitable trusts, foundations or companies.

We're always looking for ways to improve our activities and find new ways to engage the public with our work. Therefore, over time this list of activities may change.

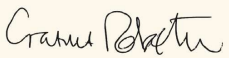
Our staff carry out these activities, but we also work with external organisations, whose expertise allows us to talk to a wider audience in a more cost-effective manner. When working with these external organisations, we ensure that contracts are in place specifying that they meet our customer service expectations and that they adhere to all the appropriate legislations and regulation, including but not limited to the Fundraising Regulator's Code of Practice, Safeguarding Vulnerable Groups Act and the Data Protection Act. Full details of our policies can be found on our website dogstrust.org.uk

We operate further controls to try to ensure that the trust and confidence of our supporters and the public are maintained:

- We regularly monitor and review work done on our behalf.
- Where possible, every new supporter receives a courtesy call soon after signing up to check that they were happy with how they were encouraged to support us and that they understand the nature of their regular gift to Dogs Trust. The calls are recorded for monitoring and training purposes and supporters are given every opportunity to opt out if they no longer wish to take part.
- Fundraisers at our agencies all receive specific Dogs Trust training before conducting fundraising activities on our behalf.
- We undertake 'mystery shopping' to ensure the processes and experience are being delivered to the standards we expect.

In addition to these controls, a complaints log is maintained and monitored, and we keep a close eye on the pattern of complaints so improvements to our services can be made. In 2022, we received a total of 63 complaints (2021 – 46 complaints) about our fundraising, none of these complaints required any action by the Fundraising Regulator.

Signed on behalf of the Trustee by:



Graeme Robertson
Chair
18 April 2023

Independent auditor's report to the Trustee of Dogs Trust

Opinion

We have audited the financial statements of Dogs Trust ('the parent entity') and its subsidiaries ('the group') for the year ended 31 December 2022 which comprise the Consolidated Statement of Financial Activities, Consolidated and Charity Balance Sheets, Consolidated Cashflow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent entity's affairs as at 31 December 2022 and of the group's surplus for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011 and Charities and Trustee Investment (Scotland) Act 2005 and regulation 6 and 8 of the Charities Accounts (Scotland) Regulations 2006, as amended.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's or the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustee with respect to going concern are described in the relevant sections of this report.

Other information

The Trustee is responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- the information contained in the financial statements is inconsistent in any material respect with the Trustee's Annual Report; or
- proper accounting records have not been kept by the Parent Charity; or
- the Parent Charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the Trustee

As explained more fully in the Trustee's responsibilities statement set out on page 24, the Trustee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustee is responsible for assessing the group's and the parent entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustee either intends to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the group and the parent entity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011, Charities and Trustee Investment (Scotland) Act 2005 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the group's and the parent entity's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the group and the parent entity for fraud. The laws and regulations we considered in this context for the UK operations included UK taxation legislation, employee legislation, health and safety legislation and the animal welfare and veterinary legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Board and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income from corporates and Trusts, timing of recognition of membership income, completeness and timing of recognition of legacy income, timing of recognition of income from raffles, completeness of income from sales of donated goods, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit, and the Finance and General Purposes Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charity's Trustee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's Trustee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the entity and the entity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Crowe U.K. LLP

Crowe U.K. LLP
Statutory Auditor
London

Date: 7 June 2023

Consolidated Statement of Financial Activities

for the year ended 31 December 2022

		2022 £000's	2022 £000's	2022 £000's	2021 £000's	2021 £000's	2021 £000's
	Notes	Unrestricted	Restricted & endowment	Total	Unrestricted	Restricted & endowment	Total
Income from:							
Donations and legacies							
Donations	2	62,727	2,501	**65,228**	61,162	1,534	**62,696**
Legacies		42,197	4,361	**46,558**	37,772	5,513	**43,285**
Coronavirus government grants	3	-	-	**-**	420	1,296	**1,716**
Charitable activities							
Adoption fees		2,012	-	**2,012**	1,585	-	**1,585**
Dog School classes		804	-	**804**	709	-	**709**
Other trading activities	4	7,585	-	**7,585**	6,678	-	**6,678**
Investments	5	2,369	-	**2,369**	1,638	-	**1,638**
Other		42	-	**42**	1,165	-	**1,165**
Total income		117,736	6,862	**124,598**	111,129	8,343	**119,472**
Expenditure on:							
Raising funds							
Donations and legacies	7	28,252	-	**28,252**	22,704	67	**22,771**
Other trading activities	7	5,619	-	**5,619**	5,196	214	**5,410**
Investments	7	276	-	**276**	294	-	**294**
		34,147	-	34,147	28,194	281	28,475
Charitable activities							
Rehoming	7	44,124	5,486	**49,610**	39,177	6,738	**45,915**
Preventing Problems		14,651	653	**15,304**			
International Impact	7	14,705	127	**14,832**	12,373	84	**12,457**
Improving welfare in sourcing and breeding	7	962	4	**966**	11,552	1,080	**12,632**
Reach, engagement and influence	7	2,664	-	**2,664**	2,996	27	**3,023**
		77,106	6,270	**83,376**	66,098	7,929	**74,027**
Total expenditure	7	111,253	6,270	**117,523**	94,292	8,210	**102,502**
Net income before gains on investments		6,483	592	**7,075**	16,837	133	**16,970**
Net realised gains on investments	10	5,881	-	**5,881**	4,754	-	**4,754**
Net unrealised gains on investments	10	(16,524)	-	**(16,524)**	3,954	-	**3,954**
Net (expenditure) / income		(4,160)	592	**(3,568)**	25,545	133	**25,678**
Other recognised gains / (losses)		238	-	**238**	(325)	-	**(325)**
Net movement in funds		(3,922)	592	**(3,330)**	25,220	133	**25,353**
Reconciliation of funds							
Funds brought forward 1 January	15	211,010	2,173	**213,183**	185,790	2,040	**187,830**
Funds carried forward 31 December	15	207,088	2,765	**209,853**	211,010	2,173	**213,183**

All amounts relate to continuing activities. All gains and losses recognised in the year are included in the Consolidated Statement of Financial Activities.

The notes on pages 35 to 53 form part of the financial statements.

Balance sheets

on 31 December 2022

	Notes	Consolidated 2022 £000's	Consolidated 2021 £000's (restated)	Charity 2022 £000's	Charity 2021 £000's (restated)
Fixed assets					
Tangible fixed assets	9	77,682	80,454	74,103	76,673
Intangible fixed assets	9	8,772	3,823	8,069	3,248
Investments	10	70,741	81,340	70,741	81,340
		157,195	**165,617**	**152,913**	**161,261**
Current assets					
Stock	11	423	449	235	235
Debtors	12	31,877	26,133	32,707	26,315
Investments	10	20,000	20,009	20,000	20,009
Cash at bank and in hand		21,092	20,829	18,185	18,985
		73,392	**67,420**	**71,127**	**65,544**
Creditors: amounts falling due within one year	13	**(14,546)**	**(11,301)**	**(13,629)**	**(10,855)**
Net current assets		**58,846**	**56,119**	**57,498**	**54,659**
Provisions for liabilities	14	**(6,188)**	**(8,553)**	**(6,188)**	**(8,553)**
Net assets		**209,853**	**213,183**	**204,223**	**207,367**
The funds of the Charity					
Unrestricted funds					
Revaluation reserve	15	967	16,422	967	16,422
Designated reserves: Development fund	15	33,600	41,132	33,600	41,132
Designated reserves: IT strategy	15	-	1,755	-	1,755
Designated reserves: Grants fund	15	1,799	279	1,799	279
Designated reserves: Fixed asset reserve	15	86,454	84,277	82,172	79,921
Designated reserves: CBR Bursary reserve	15	121		121	
Free reserves	15	84,147	67,146	82,799	65,686
Total unrestricted funds		207,088	211,011	201,458	205,195
Restricted income funds	15	1,853	1,260	1,853	1,260
Endowment funds	15	912	912	912	912
Total Group/Charity Funds		**209,853**	**213,183**	**204,223**	**207,367**

The financial statements were approved by the Council members and authorised for issue on 4 May 2023:

G. Robertson
Chairman of the Council

J. Monteith
Honorary Treasurer

The notes on pages 35 to 53 form part of the financial statements.

Consolidated cashflow statement

for the year ended 31 December 2022

	2022 £000's	2022 £000's	2021 £000's	2021 £000's
Net cash provided by operating activities		**8,611**		**24,739**
Cash flow from investing activities				
Dividends, interest and rents from investments	2,369		1,077	
Purchase of property, plant and equipment	(10,936)		(10,274)	
Proceeds from the sale of property, plant and equipment	16		851	
Purchase of fixed investments	(24,045)		(22,281)	
Proceeds from sale of fixed asset investments	26,970		22,097	
Net cash used in investing activities		**(5,626)**		**(8,530)**
Change in cash and cash equivalents in the reporting period		**2,985**		**17,002**
Cash and cash equivalents at the beginning of the reporting period		**40,838**		**24,161**
Change in cash and cash equivalents due to exchange rate movements		**238**		**(325)**
Cash and cash equivalents at the end of the reporting period		**44,061**		**40,838**

Reconciliation of net income to net cash flow from operating activities	2022 £000's	2022 £000's	2021 £000's	2021 £000's
Net income for the reporting period (as per the statement of financial activities)		**(3,568)**		**25,678**
Adjustments for:				
Depreciation charges	8,752		9,283	
Impairment charges	-		2,983	
Profit on disposal of fixed assets	(9)		(720)	
Gains on investments	10,643		(8,708)	
Dividends, interest and rents from investments	(2,369)		(1,077)	
Decrease in stocks	26		99	
Decrease/(Increase) in debtors	(5,744)		4,470	
(Decrease) / Increase in creditors	3,245		(4,337)	
(Decrease)/ Increase in provisions for liabilities	(2,365)		(2,139)	
Net cash flow from operating activities		**8,611**		**25,532**

Analysis of cash and cash equivalents	2022 £000's	2021 £000's
Cash in hand	21,092	20,829
Cash on deposit and in investments	22,969	20,009
Total cash and cash equivalents	**44,061**	**40,838**

Analysis of net debt		At 1 January £000's	Cashflows £000's	At 31 December £000's
Cash	**2022**	40,838	3,223	**44,061**
	2021	24,161	16,677	**40,838**

The notes on pages 35 to 53 form part of the financial statements.

Notes to the accounts

Accounting Policies

Accounting basis

Dogs Trust is an unincorporated registered charity in England and Wales (charity number 227523) and Scotland (charity number SC037843) governed by a constitution.

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value. The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (SORP) FRS 102 – 'Accounting and Reporting by Charities (2019)' published in 2019, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Act 2011 and applicable accounting standards.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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 in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The 2021 balance sheet has been restated to reclassify the Group's investment in its technology platform and application landscape from tangible to intangible fixed assets.

Group financial statements

The Statement of Financial Activities ("SOFA"), Balance Sheet and Cashflow Statement consolidate the financial statements of the Charity and its deemed subsidiaries, Dogs Trust Promotions Limited, Dogs Trust Ireland CLG, Dogs Trust USA Inc, Dogs Trust Worldwide, and indirect subsidiary Dogs Trust Worldwide Foundation Bosnia (collectively "the Group"). The results of the subsidiaries are consolidated on a line by line basis. The Charity's gross income was £116.6m (2021: £103.7m) and loss was £3.1m (2021: surplus of £25m).
Dogs Trust Worldwide, Dogs Trust Ireland CLG and Dogs Trust Promotions Limited are each deemed to be a subsidiary company because the majority of directors or members are Council members or senior managers of Dogs Trust and therefore, by voting rights, the Charity retains control.

Dogs Trust USA Inc is deemed a subsidiary because the President is the Chief Executive Officer of Dogs Trust and Dogs Trust can appoint the President.

Dogs Trust Worldwide Foundation Bosnia is a deemed subsidiary of Dogs Trust Worldwide as Dogs Trust Worldwide is the Founder of Dogs Trust Worldwide Foundation Bosnia and the members of the Steering Committee of Dogs Trust Worldwide Foundation Bosnia are all appointed by the Founder.

The financial statements also include the Charity's deemed share in the net assets of Mission Rabies Limited, a charity which is treated as an associate of the Charity as two of the four trustees of Mission Rabies Limited are also Dogs Trust Council members.

The sole Trustee of Dogs Trust is Dogs Trust Trustee Limited (company number 08996564), a non-trading company ("the Trustee"). Dogs Trust Trustee Limited does not produce consolidated financial statements because it does not control Dogs Trust, as it does not have the ability to benefit from its interest in Dogs Trust.

A separate Statement of Cash Flows has not been presented for the Charity only as it has taken advantage of the exemption afforded by FRS102.

Critical accounting estimates and judgements

To be able to prepare financial statements in accordance with FRS 102, the Trustee is required to make certain estimates and judgements that have an impact on the policies and the amount reported in the annual accounts. The estimates and judgements are based on historical experiences and other factors including expectations of future events that are believed to be reasonable at the time such estimates and judgements are made. The significant estimates and judgements are:

- Accrued income: legacy (see income policy below);
- Accruals: costs not yet invoiced (see expenditure policy below);
- Provisions: Shared Adoption Scheme and Veterinary Support Fund costs (see provisions policy below);
- Allocation of support costs (see expenditure policy below); and
- Depreciation and impairment (see fixed assets policy below).

Going Concern

The Council of Dogs Trust (trustees of the sole Trustee) regularly reviews the financial forecasts and plans of the Charity and Group. The UK has seen a turbulent economic environment during 2022 following Russia's invasion of Ukraine in February 2022, causing energy source and prices to be put under significant pressure across Europe, and a subsequent impact more generally on UK inflation and the stock market. This is seen by Dogs Trust in the form of a significant unrealised loss on investments of £15 million during 2022. However, the financial plan for the Charity includes a minimal drawdown on investments during 2023, instead utilising available cash deposits.

Therefore, as there is no material requirement to use investment assets in the next 12 months and the investment portfolio has already shown a recovery of value of £5 million (8%) since its lowest point in September 2022, and UK inflation forecasts are for stabilisation during 2023, this does not present a going concern issue. Further, there are no other material impacts noted from the UK's economic instability during 2022 which would affect the going concern assumption.

In September 2022, Dogs Trust members voted in favour of the proposed resolution to transfer the assets and liabilities of Dogs Trust to a CIO or limited company with the same or similar charitable objects, and that, subject to regulatory consents, this is expected to be Dogs Trust Worldwide. Planning for the transition is currently underway, however at this stage the date of transfer is not confirmed and indeed the certainty of the transfer itself is still being considered. Hence it remains appropriate at this stage to prepare the accounts on a going concern basis.

With the above considered, the Council believes that there is no material uncertainty which would cast doubt on the Charity's ability to continue as a going concern. The Council therefore considers it appropriate for the accounts to be prepared on a going concern basis.

Income

All income is included in the SOFA when the Charity is legally entitled to the income, receipt is probable, and the amount can be quantified with reasonable accuracy, and the amount can be measured reliably.

Donations and legacies
Legacy income is recognised when it satisfies the following criteria:

- There is sufficient evidence of a legacy having been left to Dogs Trust based on probate having been granted before the year end;
- For pecuniary legacy interests, notification has been received from the executor. For residuary legacy interests, we have received the confirmation of sufficient assets in the estate, in the form of either an assets and liabilities statement or estate accounts, and there are no material known outstanding disputes. For all other types of legacy interests, we have a reasonable estimate of the amount due. In each case this information must be notified to us by the date of signing the accounts;
- Where a legacy is subject to the interest of a life tenant, the income will not be recognised until the death of the life tenant; and
- Measurement of legacy income is exposed to inherent uncertainties represented by property and other investments whose value is subject to market fluctuations until realised. Dogs Trust recognises this by using the latest available estate valuation information and allowing for fluctuations with a provision against income of 5%-8% per estate, based on historic trends.

Donations are accounted for when received. No amounts are included in the financial statements for services donated by general volunteers. Gift Aid receivable is included as income when the donation is made and where there is a valid Gift Aid declaration from the donor. Membership income is accounted for over the period to which membership relates.

Government grants are recognised when the Charity is entitled to receipt:

- Coronavirus Job Retention Scheme grant is recognised in the period in which it becomes receivable. The grant is received to meet specific employee costs and therefore charged to restricted funds. Furloughed employment costs have been shown gross.
- Grants received under the Retail, Hospitality and Leisure Grant Fund have been recognised at the point of entitlement.

Charitable activities
Adoption fees received for rehoming services are included as income when the dog is rehomed.

Income for Dog School classes is accounted for when the training has taken place.

Other trading activities
Sale of goods, comprising income from the sale of new and donated goods through retail shops and online, is accounted for when the sale has taken place. Where applicable, income is recognised net of value added tax. The Charity operates a retail Gift Aid scheme for supporter goods sold that are in its charity shops on an agency basis. These sales are treated as sales of donated goods for accounting purposes. Income from raffles is recognised when the draw takes place.

Investments
Income is shown in the year for which it is received or becomes receivable.

Other income
Income is shown in the year for which it is received or becomes receivable. The surplus on the disposal of tangible fixed assets is calculated as the difference between the sale proceeds net of sale costs and the net book value of the asset immediately prior to disposal. It is accounted for once legal completion of the disposal has taken place.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to any given category. Costs not yet invoiced, but where goods or services have been provided, are included where the amount owed can be estimated reliably. Where timing or amount of costs are uncertain, amounts are classified as a provision. Where costs cannot be directly attributed to an activity or function, they have been allocated on a usage basis or on the basis of headcount. Support costs, such as general management, payroll administration, technology infrastructure support, human resources advisory and financing are allocated in this way.

Grant expenditure

Grants payable are accounted for as expenditure in the year in which a binding, specific commitment to make payment is entered into with the recipient. Expected future grant payments, if conditions are met by the recipient as the grant falls due, are disclosed in note 18.

Irrecoverable VAT

Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets are stated at cost, net of depreciation. The Charity regularly reviews the net book value of its fixed assets and writes their values down (shown as an impairment) to their depreciated replacement cost, for rehoming centres, or open market value, for offices, where the net book value is higher.

Depreciation is provided on the following basis:

Freehold land	Land is not depreciated and is tested for impairment
Freehold buildings	Over 15 years straight line for rehoming centres and 25 years for offices
Assets under construction	Not depreciated until they are ready for use. Construction projects are reviewed for impairment
Motor vehicles	Over three years straight line
Equipment and fittings	Over four years straight line

Intangible fixed assets

Intangible fixed assets are stated at cost, net of amortisation and any provision for impairment.

Amortisation is calculated to write off the cost of intangible fixed assets by equal annual installments over their expected useful economic lives on the following basis:

- Software and other intangible assets: Over four year straight line
- Amortisation is not charged on assets in the course of construction until they are complete.

Investments

Listed investments
Listed investments are included in the balance sheet initially at cost and revalued at the reporting date to bid price. Realised gains and losses on disposals in the year and unrealised gains and losses on investments at the balance sheet date are included in the Statement of Financial Activities for the relevant underlying funds. The historical cost of investments is shown in note 10 to the Financial Statements.

Investment properties
Investment properties are measured at fair value at each reporting date with changes in fair value recognised in "Net unrealised gains / (losses) in investments" in the Consolidated Statement of Financial Activities. Valuations of investment properties have been performed by an external expert — details of the basis of the valuations are given in note 10 to the accounts.

Programme-related investments
Programme-related investments are investments made in order to directly further the charitable purposes of the Charity. Where the Charity has a significant interest in a programme related investment, it is treated as an associate included at cost, subsequently adjusted for the Charity's share in the associate's net assets under the equity method in the consolidated financial statements. The annual movement in the value of programme related investments is shown as a separate category in the investments note.

Current asset investments
Current asset investments include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes, valued at fair value.

Stocks

Stocks are valued at the lower of cost and net realisable value. Goods donated for resale are valued at estimated net realisable value based on historical trends.

Provisions

Provision for liabilities relates to the estimated future veterinary costs for dogs on the Shared Adoption Scheme and Veterinary Support Fund scheme. Under these schemes, dogs rehomed with certain medical conditions will have the approved veterinary costs covered for the treatment of that particular ailment for the rest of the dog's life. The provision for future costs is estimated based on the average cost incurred per dog on the schemes, factoring in inflation for future years, the expected number of dogs on the schemes, and the average life of a dog on the schemes.

Operating leases

Rental applicable to operating leases is charged to the SOFA over the period in which the cost is incurred.

Foreign currency

Foreign currency transactions of individual group entities are translated at the rates applicable on the transaction date. Foreign currency monetary assets and liabilities are translated at the rate of exchange ruling at the balance sheet date. All differences are included in the SOFA as other recognised gains or losses.
The results of overseas operations are translated at the average rates of exchange during the year and the balance sheet translated into sterling at the rate of exchange ruling on the balance sheet date. Exchange differences that arise from translation of the opening net assets and results of foreign subsidiary undertakings are included in reserves.

Pension costs

Pension costs comprise the costs of the Charity's contribution to its employees' pension schemes. The Charity provides a money purchase scheme which is available to all employees and, alternatively, it also contributes to certain employees' personal pension plans.

Taxation

Dogs Trust is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period. The subsidiary trading companies do not generally pay UK corporation tax because their policy is to pay qualifying donations out of taxable profits to the Charity. Foreign tax incurred by overseas subsidiaries is charged as it is incurred.

Financial instruments

The Group has financial assets and financial liabilities of a kind that qualify as basic and complex financial instruments.

Basic financial instruments comprise fixed asset investments measured at fair value through profit or loss and financial assets and liabilities that are initially recognised at transaction value and subsequently measured at the present value of future cash flows (amortised cost). Financial assets held at amortised cost comprise cash, trade debtors and other debtors. Financial liabilities held at amortised cost comprise trade creditors and other creditors.

The Charity uses foreign currency forward contracts to manage its exposure to foreign currency exchange risk.

These are classified as complex and the fair value of these instruments is calculated at the balance sheet date by comparison between the rate implicit in the contract and the exchange rate at that date.

Details of financial instruments are found in note 23.

Funds

Endowment funds represent those assets which must be permanently held by the Charity. Income arising from the endowment funds can be used in accordance with the objects of the Charity and is included as unrestricted or restricted income, as specified by the donor. Any capital gains or losses arising on the investments form part of the fund.

The Frank Goddard Jackson endowment fund has been invested to contribute towards the maintenance of the Frank Goddard Jackson Veterinary Suite in future years.

Restricted funds represent funds which must be used for a specific purpose narrower than the objects of the Charity such as for specific rehoming centres and projects. Where restricted expenditure on projects exceeds restricted income, the balance is applied out of unrestricted funds, shown by a funds transfer.

1. Results from trading activities of group entities

See page 21 for details of the group structure. Dogs Trust Promotions Limited (Company number 00963277) is incorporated in the UK and its primary activity is to sell gifts and licenses. Dogs Trust Ireland CLG is a charity incorporated in Ireland (Charity number 20057978, Company number 396919) and its primary activity is to reduce and, ultimately, see the end of homeless dogs in Ireland. Dogs Trust USA Inc is a non-profit 501 (c)(3) charity registered in USA and its primary activity is to protect dogs from maltreatment, cruelty and suffering. Dogs Trust Worldwide is a charitable company incorporated in the UK (Charity number 1167663, Company number 09365971), its primary activity is to protect dogs from maltreatment, cruelty and suffering outside of the UK. Dogs Trust Worldwide Foundation Bosnia is a non-profit foundation registered in Bosnia on 2 October 2020, its primary activity is to protect dogs from maltreatment, cruelty and suffering in Bosnia. It commenced activity in 2022. All entities have a year-end reporting date of 31 December. A summary of the trading results for these entities is shown below (the figures include intercompany trading).

	Dogs Trust Ireland CLG		Dogs Trust Promotions Limited		Dogs Trust USA Inc		Dogs Trust Worldwide		Dogs Trust Worldwide Foundation Bosnia	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Incoming resources										
Donations	**5,019**	5,363	**-**	**-**	**443**	195	**83**	84	**-**	**-**
Legacies	**675**	997	**-**	-	**-**	-	**-**	-	**-**	-
Merchandising	**93**	112	**1,725**	1,692	**5**	-	**-**	-	**-**	-
Grant from Dogs Trust Group	**711**	472	**-**	-	**817**	630	**6,355**	4,243	**1,025**	**-**
Coronavirus Government grants	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Sale of dogs and neuter income	**82**	101	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Interest received	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-
Total incoming resources	**6,580**	7,045	**1,725**	1,692	**1,265**	825	**6,438**	4,327	**1,025**	**-**
Total costs	**(7,757)**	(6,397)	**(1,288)**	(1,340)	**(920)**	(776)	**(6,400)**	(4,316)	**(624)**	**-**
Net movement for the year	**(1,177)**	648	**437**	352	**345**	49	**38**	11	**401**	**-**
Qualifying charitable contribution	**-**	-	**(435)**	(350)	**-**	-	**-**	-	**-**	-
Retained profit/(loss) for the year	(1,177)	648	2	2	345	49	38	11	**401**	**-**
Funds brought forward 1 January	**5,267**	4,960	**23**	21	**317**	264	**221**	210	**-**	-
Exchange gain/(loss) on opening net assets	**250**	(341)	**-**	-	**46**	4	**-**	-	**14**	**-**
Funds carried forward 31 December	**4,340**	5,267	**25**	23	**708**	317	**259**	221	**415**	**-**
Total assets	**5,197**	5,717	**1,626**	848	**853**	326	**301**	279	**451**	**-**
Total liabilities	**(857)**	(450)	**(1,601)**	(825)	**(145)**	(9)	**(42)**	(59)	**(36)**	**-**
Total funds	**4,340**	5,267	**25**	23	**708**	317	**259**	220	**415**	**-**

2. Donations

	2022 £000's	2021 £000's
Regular donations	39,011	38,488
Appeals	3,385	3,556
Non-recurring donations	5,462	7,264
Corporate donations	5,751	3,257
Gift aid	7,811	7,585
Membership subscriptions	958	918
Trusts and major donors	2,850	1,628
	65,228	**62,696**

3. Government grants

	2022 £000's	2021 £000's
Coronavirus Job Retention Scheme	**-**	1,296
Retail, Hospitality and Leisure grants	**-**	420
	-	**1,716**

4. Other trading activities

	2022 £000's	2021 £000's
Sale of goods	6,309	5,089
Fundraising events	35	24
Raffles	1,241	1,565
	7,585	**6,678**

5. Investments

	2022 £000's	2021 £000's
Interest received	424	23
Dividends received	1,945	1,615
	2,369	**1,638**

6. Council members' remuneration and expenses

All Council members are directors of Dogs Trust Trustee Limited, the non-trading parent company. No Council member or any person connected with them received any remuneration during the year. Two Council members were reimbursed for expenses in 2022 totalling £5,500 (2021: none) covering travel, subsistence and accommodation incurred in connection with their duties as members of the Council of Dogs Trust. No allowances were paid to Council members, and no direct payments to third parties were made on their behalf.

7. Analysis of expenditure

	Grants £000's	Activities undertaken directly £000's	Support costs £000's	2022 Total £000's	2021 Total (restated) £000's
Raising funds					
Donations and legacies	-	26,944	1,308	28,252	22,771
Other trading activities	-	4,797	822	5,619	5,410
Investments	-	276	-	276	294
	-	**32,017**	**2,130**	**34,147**	**28,475**
Charitable activities					
Rehoming	-	39,650	9,960	49,610	44,719
Preventing Problems	640	11,468	3,196	15,304	14,002
International Impact	3,901	10,600	331	14,832	12,457
Improving welfare in sourcing and breeding	-	820	146	966	785
Reach, engagement and influence	-	2,355	309	2,664	2,064
	4,541	**64,893**	**13,942**	**83,376**	**74,027**
Total	**4,541**	**96,910**	**16,072**	**117,523**	**102,502**

The charitable activity headings have been refreshed to better attribute charitable spend in line with the Charity's strategy. 2021 cost allocation has been restated in line with this change.

Support costs totalling £16,072,000 (2021 - £17,923,000) have been allocated across the activities. These include costs associated with IT totalling £3,258,000, HR totalling £2,300,000, Finance totalling £1,500,000 and managment and administration (legal, facilities and central administration costs) totalling £5,336,000, central veterinary services totalling £1,244,000 and central communications services totalling £447,000, training totalling £168,000 and contact centre costs totalling £1,819,000 The costs have been allocated based on headcount.

Of the total expenditure above £6,270,000 (2021: £8,210,000) related to restricted funds. See note 15 for a breakdown of this expenditure.

Included within support costs are governance costs of £528,000 (2021: £557,000), these include the following amounts:

	2022 £000's	2021 £000's
Audit	97	87
Other assurance services	10	9
Tax and advisory	13	29
	120	**125**

Total irrecoverable VAT was £2,722,000 (2021: £2,299,000).

Net income is stated after charging rent payable and vehicle and printing lease costs under operating leases of £1,090,000(2021: £903,000).

During the year the Charity paid grants to its subsidiaries in support of their work. Please see note 22 for further details.

Grants payable to other organisations improving the lives of dogs in the UK and around the world are considered to be part of the costs of activities in furtherance of the objects of the Charity. This is because the Charity's grant programme activity is carried out through organisations, monitored by the Charity, that supports long-term benefits for dogs.

Analysis of expenditure (continued)

(a) International projects:

Grants were made to the following animal welfare organisations outside the Dogs Trust group as detailed below:

Organisation/Project	Delivery country (Unless UK)	2022 £000's	2021 £000's
Mission Rabies	India and Malawi	1,095	1,096
Soi Dog Foundation	Thailand	833	649
WVS - International Training Centre	India	504	250
Dogstar Foundation	Sri Lanka	239	241
WVS - International Training Centre	Thailand	220	242
Aware Trust	Zimbabwe	201	172
Buckaroo MNI	South Africa	71	51
Mayhew Animal Home	Afghanistan	64	90
Help in Suffering	India	53	39
Amici Cannis	Ecuador	49	30
Fiji SPCA	Fiji	42	-
Lanta Animal Welfare	Thailand	39	27
NSPCA	South Africa	38	52
BAWA	Indonesia	35	34
Animal Nepal	Nepal	35	35
Sneha's Care	Nepal	32	14
Animal Refuge Kansai (ARK)	Japan	30	15
UPAW	Ukraine	30	-
Funda Nenja	South Africa	23	21
GATO (formerly ARPOL)	Lithuania	21	25
Animal ID Ukraine - IRS	Ukraine	18	-
AR Sofia	Bulgaria	18	-
Transylvania Animal Care	Romania	16	-
Wildlife and Welfare	Australia	16	-
Red Panda	Romania	16	-
Canadian Animal Task Force	Canada	15	-
Animals Asia Foundation	China	15	-
Dogtown	South Africa	15	30
Wildlife Friends Foundation	Thailand	15	-
Project Humane Nepal	Nepal	14	-
Bethlehem Animal and Environment Association	Palestine	13	-
Save the Dogs	Romania	11	-
Animal Welfare Society Stellenbosch	South Africa	11	-
GAAP – Global Alliance for Animals and People	Chile	10	41
Fundacja Ostatnia Szansa	Lithuania	10	-
SOS Animal Portugal	Portugal	10	-
Darjeeling Goodwill Animal Shelter	India	10	9
FIAPO (conference)	India	10	25
Nova Scotia SPCA	Canada	9	-
Sharko Foundation	Bulgaria	9	-
RSPCA Victoria	Australia	8	-
Zambezi Animal Welfare Services	Zambia	8	-
Asociatia Sache	Romania	6	-
SPAW (return of unspent grant)	Kingdom of Tonga	5	(3)
Pomujre SPA	Slovenia	3	3
Mbwa Wa Africa Animal Rescue	Tanzania	2	-
Forgotten Animals (return of unspent funds)	Russia	(46)	110
Mdzananda Animal Clinic	South Africa	-	25
LAPA	Russia	-	16
GAAP	Guatemala	-	13
RAY - Rescue Animals from Yoke	Russia	-	12
Animal Friends of Croatia	Croatia	-	9
Simabo	Cape Verde	-	3
Central Missouri Humane Society	USA	-	2
Rescue is Life	South Africa	-	0
LAPA (return of unspent grant)	Russia	-	(3)
Total international grants		**3,901**	**3,374**

Analysis of expenditure (continued)

Each organisation received one grant in the reporting period, with the exception of Mission Rabies which received five grants.

The grant to Forgotten Animals was suspended due to the sanctions which have been placed on Russia.

(b) Preventative work grants:

Research grants:	2022 £000's	2021 £000's
Grants were made to individuals at the following institutions to support research work:		
University of Edinburgh	91	305
University of Liverpool	140	213
University of Bristol	-	52
Royal Veterinary College	100	42
University of Lincoln	92	-
The Royal (Dick) School of Veterinary Studies	190	-
	613	612
Other grants:		
Emergency help grants (i)	27	22
	27	22
Total rehoming centres grants	**640**	**634**

(i) Emergency help grants bring free veterinary treatment for dogs belonging to owners who are homeless, or in housing crisis, including neutering operations, vaccination and worming, as well as non-preventative and emergency veterinary procedures.

8. Staff numbers and emoluments

The average monthly number of employees (full time equivalent) analysed by function was:	2022 number	2021 number
Rehoming centres	805	860
Fundraising, prevention, campaigns and publicity	523	327
Management and administration	122	92
	1,450	**1,279**

The average monthly number of employees (headcount) analysed by function was:	2022 number	2021 number
Rehoming centres	915	943
Fundraising, prevention, campaigns and publicity	572	344
Management and administration	125	94
	1,612	**1,381**

Their aggregate emoluments were as follows:	2022 number	2021 number
Wages and salaries	44,803	37,187
Social security costs	4,155	3,252
Pension costs	4,436	4,013
	53,394	**44,452**

Staff numbers and emoluments (continued)

Number of employees of the group who earned from:	2022 number	2021 number
£60,001 to £70,000	25	14
£70,001 to £80,000	14	5
£80,001 to £90,000	9	5
£90,001 to £100,000	4	3
£100,001 to £110,000	1	5
£110,001 to £120,000	2	-
£120,001 to £130,000	2	3
£130,001 to £140,000	1	-
£160,001 to £170,000 (*)	-	1
£170,001 to £180,000 (**)	1	-
	59	**36**

(*) this band contains the earnings of the Chief Executive in 2021 and (**) in 2022

Key management employees, defined as the Leadership Team of 10 employees in the Report of the Trustee, received total remuneration as follows:

	2022 £000's	2021 £000's
Wages and salaries	1,110	1,256
Employer's NI	134	141
Employer's pension	180	200
	1,424	**1,597**

9. Fixed assets

Tangible fixed assets

Group	Freehold land and buildings £000's	Assets under construction £000's	Motor vehicles £000's	Equipment and fittings £000's	Total £000's
Cost					
Balance at 1 January 2022 (restated)	160,165	972	5,197	9,708	176,042
Additions	3,129	1,384	88	1,145	5,746
Transfers	791	(791)	-	-	-
Disposals	-	-	(341)	(39)	(380)
Foreign exchange movement	582	-	16	47	645
Balance at 31 December 2022	**164,667**	**1,565**	**4,960**	**10,861**	**182,053**
Accumulated depreciation					
Balance at 1 January 2022	83,545	-	5,106	6,937	95,588
Depreciation charge for year	7,277	-	118	1,357	8,752
Disposals	-	-	(341)	(32)	(373)
Foreign exchange rate movement	375	-	15	14	404
Balance at 31 December 2022	**91,197**	**-**	**4,898**	**8,276**	**104,371**
Net book value at 31 December 2022	**73,470**	**1,565**	**62**	**2,585**	**77,682**
Net book value at 31 December 2021 (restated)	76,620	972	91	2,771	80,454

Freehold land and buildings includes freehold land of £15.4m (2021: £15.4m) that is not depreciated.

Tangible fixed assets (continued)

Charity	Freehold Land & Buildings £000's	Assets Under Construction £000's	Motor Vehicles £000's	Equipment & Fittings £000's	Total £000's
Cost					
Balance at 1 January 2022 (restated)	149,326	972	4,903	9,310	164,511
Additions	2,951	1,384	63	1,105	5,503
Transfers	791	(791)	-	-	-
Disposals	-	-	(341)	(39)	(380)
Balance at 31 December 2022	**153,068**	**1,565**	**4,625**	**10,376**	**169,634**
Accumulated depreciation					
Balance at 1 January 2022	76,471	-	4,827	6,540	87,838
Depreciation charge for year	6,674	-	92	1,300	8,066
Disposals	-	-	(341)	(32)	(373)
Balance at 31 December 2022	**83,145**	**-**	**4,578**	**7,808**	**95,531**
Net book value at 31 December 2022	**69,923**	**1,565**	**47**	**2,568**	**74,103**
Net book value at 31 December 2021 (restated)	72,855	972	76	2,770	76,673

Freehold land and buildings includes freehold land of £13.7 million (2021: £13.7 million) that is not depreciated.

Intangible Fixed Assets

Group	Assets Under Construction £000's	Total £000's
Cost		
Balance at 1 January 2022 (restated)	3,823	3,823
Additions	4,949	4,949
Disposals	-	-
Balance at 31 December 2022	**8,772**	**8,772**
Accumulated amortisation	-	-
Balance at 1 January 2022	-	-
Amortisation charge for year	-	-
Disposals	-	-
Balance at 31 December 2022	**-**	**-**
Net book value at 31 December 2022	**8,772**	**8,772**
Net book value at 31 December 2021 (restated)	3,823	3,823

Intangible fixed assets include the costs incurred in developing the Group's technology platform and application landscape. The 2021 balance sheet has been restated to reclassify the Group's investment in its technology platform and application landscape from tangible to intangible fixed assets.

Intangible Fixed Assets (continued)

Charity	Assets Under Construction £000's	Total £000's
Cost		
Balance at 1 January 2022 (restated)	3,248	3,248
Additions	4,821	4,821
Disposals	-	-
Balance at 31 December 2022	**8,069**	**8,069**
Accumulated amortisation	-	-
Balance at 1 January 2022	-	-
Amortisation charge for year	-	-
Disposals	-	-
Balance at 31 December 2022	**-**	**-**
Net book value at 31 December 2022	**8,069**	**8,069**
Net book value at 31 December 2021 (restated)	3,248	3,248

Intangible fixed assets include the costs incurred in developing the Charity's technology platform and application landscape. The 2021 balance sheet has been restated to reclassify the Charity's investment in its technology platform and application landscape from tangible to intangible fixed assets.

10. Fixed asset investments

The Group and Charity	Listed investments and investment cash £000's	Investment properties £000's	Programme related investments £000's	2022 Total £000's	2021 Total £000's
Market value at 1 January	74,992	6,200	148	81,340	66,248
Less: Disposals at market value	(29,899)	-	-	(29,899)	(22,596)
Add: Acquisitions	26,996	-	18	27,014	22,281
Add/(less): Investment cash	2,929	-	-	2,929	499
Net realised gains	5,881	-	-	5,881	4,754
Net unrealised gains/(losses)	(15,034)	(1,490)	-	(16,524)	3,954
Transfer from fixed assets	-	-	-	-	**6,200**
Market value at 31 December	**65,865**	**4,710**	**166**	**70,741**	**81,340**

Listed investments and cash investments at market value comprised:

	2022 £000's	2021 £000's
UK fixed interest securities	9,940	8,901
Equities	47,395	57,651
Other investments	5,561	6,676
Cash	2,969	1,764
	65,865	**74,992**

No individual listed investment held at 31 December 2022 or 31 December 2021 had a market value that was material to the Group.

The investment property comprises of a property previously occupied by Dogs Trust which is now being held for rental.

A valuation was performed by independent chartered surveyors BNP Paribas Real Estate at 31December 2022 to determine the fair value of the property.

The programme related investment relates to the Charity's investment in Mission Rabies Limited.

	2022 £000's	2021 £000's
The historical cost of investments held at 31 December was	**63,408**	58,570

	2022 £000's	2021 £000's
Cash on deposit	**20,000**	**20,009**

11. Stock

	Group		Charity	
	2022 £000's	2021 £000's	2022 £000's	2021 £000's
Finished goods	**423**	449	**235**	**235**

12. Debtors' analysis

	Group		Charity	
	2022 £000's	2021 £000's	2022 £000's	2021 £000's
Trade debtors	**1,012**	631	**833**	291
Other debtors	**1,640**	1,407	**1,603**	1,403
VAT Claim	**2,253**	1,667	**2,038**	1,527
Amount owed by subsidiary companies	**-**	-	**1,602**	800
Accrued legacies	**23,379**	20,379	**23,379**	20,379
Prepayments and accrued income	**3,593**	2,049	**3,252**	915
Total	**31,877**	26,133	**32,707**	26,315

13. Creditors' analysis

	Group		Charity	
	2022 £000's	2021 £000's	2022 £000's	2021 £000's
Trade creditors	**6,382**	3,132	**5,611**	2,910
Other creditors	**2,085**	1,793	**2,018**	1,681
Accruals and deferred income	**6,079**	6,376	**5,807**	6,167
Amounts owed to subsidiary companies	**-**	-	**193**	127
Total	**14,546**	**11,301**	**13,629**	**10,885**

Movement in deferred income	Group		Charity	
	2022 £000's	2021 £000's	2022 £000's	2021 £000's
Balance at 1 January	**799**	834	**799**	834
Utilised in the year	**(799)**	(834)	**(799)**	(834)
Deferred income in the year	**771**	799	**771**	799
Balance at 31 December	**771**	799	**771**	799

Deferred income is membership income received during this year but in respect of next year, raffle ticket income received in respect of raffles drawn next year and dog school fee income received in respect of classes next year.

14. Provision for liabilities

	Group		Charity	
	2022 £000's	2021 £000's	2022 £000's	2021 £000's
Shared Adoption Scheme	**6,188**	8,553	**6,188**	8,553

Movement in provision for liabilities	Group		Charity	
	2022 £000's	2021 £000's	2022 £000's	2021 £000's
Balance at 1 January	**8,553**	10,692	**8,553**	10,692
Utilised in the year	**(732)**	(531)	**(732)**	(531)
Charged to the SOFA	**(1,633)**	(1,608)	**(1,633)**	(1,608)
Balance at 31 December	**6,188**	8,553	**6,188**	8,553

Provision for liabilities relates to the estimated future veterinary costs for dogs on the shared adoption and veterinary support schemes.

Under the shared adoption and veterinary support schemes, dogs rehomed with certain medical conditions will have the veterinary costs covered for the treatment of that particular ailment for the rest of the dog's life.

15. Total funds

£000's	Balance 1 January 2022	Movement in funds in 2022 Income	Expenditure	Transfers	Gains and losses	Balance 31 December 2022
Unrestricted funds						
Revaluation reserve	**16,422**	-	-	-	(15,455)	**967**
Designated funds		-	-	-	-	
Rehoming centre development fund	41,132	-	-	(7,532)	-	33,600
Fund for fixed assets	84,277	-	-	2,177	-	86,454
Grants fund	279	-	(279)	1,799	-	1,799
IT strategy fund	1,755	-	(1,755)	-	-	-
CBR bursary fund	-	-	-	121	-	121
Total designated funds	**127,443**	**-**	**(2,034)**	**(3,435)**	**-**	**121,974**
Free reserves	**67,146**	117,736	(109,220)	3,435	5,050	**84,147**
Total unrestricted funds	**211,011**	**117,736**	**(111,254)**	**-**	**(10,405)**	**207,088**
Restricted income funds						
Freedom	199	333	(451)	-	-	81
Hope	19	66	(69)	-	-	16
Dog School	-	2	(2)	-	-	-
Puppy Smuggling	-	4	(4)	-	-	-
Neutering		10	(10)			-
Worldwide	-	25	(25)	-	-	-
Ukraine Appeal		103	(103)			-
Ballymena	-	65	(65)	-	-	-
Basildon	36	87	(117)	-	-	6
Bridgend	38	285	(308)	-	-	15
Canterbury	8	642	(643)	-	-	7
Cardiff	2	106	(99)	-	-	9
Darlington	8	187	(184)	-	-	11
Evesham	4	437	(436)	-	-	5
Glasgow	10	199	(197)	-	-	12
Ilfracombe	25	220	(238)	-	-	7
Kenilworth	3	439	(437)	-	-	5
Leeds	40	183	(165)	-	-	58
London	23	255	(267)	-	-	11
Loughborough	18	181	(192)	-	-	7
Manchester	1	15	(15)	-	-	1
Merseyside	4	578	(580)	-	-	2
Newbury	13	61	(56)	-	-	18
Penrith	-	2	(1)	-	-	1
Salisbury	12	60	(55)	-	-	17
Shoreham	526	301	(820)	-	-	7
Shrewsbury	85	95	(174)	-	-	6
Snetterton	15	138	(138)	-	-	15
West Calder	24	211	(234)	-	-	1
Capital Projects	-	1,000	-	-	-	1,000
Home from Home Pilot (Dundee)	-	190	(62)	-	-	128
Pet Friendly Housing Pilot	-	300	(58)	-	-	242
Evesham Capital Appeal	-	64	(64)	-	-	-
Mission Rabies	148	18	-	-	-	166
Total restricted income funds	**1,260**	**6,862**	**(6,269)**	**-**	**-**	**1,853**
Endowment funds						
Gertrude R Clarke	242	-	-	-	-	242
Frank Goddard Jackson	670	-	-	-	-	670
Total endowment funds	**912**	**-**	**-**	**-**	**-**	**912**
Total funds	**213,183**	**124,598**	**(117,523)**	**-**	**(10,405)**	**209,853**

Details of the use of designated funds can be found in the reserves policy on page 21.
Details of the use of endowment and restricted funds can be found in the accounting policy on page 38.

Total funds (continued)

A major donation of £1 million including gift aid, was received in 2022. This has been restricted to be spent towards a future capital project in accordance with the donor's wishes.

The £670,000 fund represents an endowment from the The Frank Goddard Jackson Charitable Trust, which has been invested to contribute towards the maintenance of the Frank Goddard Jackson Veterinary Suite at Evesham Rehoming Centre, in future years.

£000's	Balance 1 January 2021	Movement in Funds in 2021 Income	Expenditure	Transfers	Gains and losses	Balance 31 December 2021
Unrestricted funds						
Revaluation reserve	**12,493**	**-**	**-**	**-**	**3,929**	**16,422**
Designated funds		-	-	-	-	
Rehoming centre development fund	31,924	-	-	9,208	-	41,132
Fund for fixed assets	92,600	-	-	(8,323)	-	84,277
Grants fund	5,225	-	(2,920)	(2,026)	-	279
IT strategy fund	4,462	-	(2,707)	-	-	1,755
Total designated funds	**134,211**	**-**	(5,627)	(1,141)	**-**	**127,443**
Free reserves	**39,086**	**111,129**	**(88,664)**	**1,141**	**4,454**	**67,146**
Total Unrestricted funds	**185,790**	**111,129**	**(94,291)**	**-**	**8,383**	**211,011**
Restricted income funds						
Coronavirus Job Retention Scheme	-	1,296	(1,296)	-	-	-
Freedom	267	369	(437)	-	-	199
Hope	92	86	(159)	-	-	19
Dog School	-	16	(16)	-	-	-
Education	-	0	(0)	-	-	-
Puppy Smuggling	15	4	(19)	-	-	-
Worldwide	-	84	(84)	-	-	-
Ballymena	9	197	(206)	-	-	-
Basildon	13	64	(40)	-	-	36
Bridgend	44	277	(283)	-	-	38
Canterbury	8	131	(131)	-	-	8
Cardiff	-	3	(1)	-	-	2
Darlington	8	197	(197)	-	-	8
Evesham	2	418	(416)	-	-	4
Glasgow	9	417	(416)	-	-	10
Ilfracombe	15	576	(567)	-	-	25
Kenilworth	4	130	(131)	-	-	3
Leeds	24	608	(591)	-	-	40
London	22	94	(93)	-	-	23
Loughborough	22	70	(74)	-	-	18
Manchester	1	256	(256)	-	-	1
Merseyside	5	219	(219)	-	-	4
Newbury	10	44	(41)	-	-	13
Salisbury	14	195	(198)	-	-	12
Shoreham	514	1,375	(1,363)	-	-	526
Shrewsbury	2	590	(507)	-	-	85
Snetterton	11	36	(32)	-	-	15
West Calder	17	173	(167)	-	-	24
Cardiff Capital Appeal	-	264	(264)	-	-	-
Darlington Capital Appeal	-	4	(4)	-	-	-
Mission Rabies	-	148	-	-	-	148
Total restricted income funds	**1,128**	**8,343**	**(8,211)**	**-**	**-**	**1,260**
Endowment funds						
Gertrude R Clarke	242	-	-	-	-	242
Frank Goddard Jackson	670	-	-	-	-	670
Total endowment funds	**912**	**-**	**-**	**-**	**-**	**912**
Total funds	**187,830**	**119,472**	**(102,502)**	**-**	**8,383**	**213,183**

Shoreham rehoming centre received a significant restricted legacy donation in 2021. The unspent balance will be utilised in future years.

16. Analysis of Group net assets between funds

Represented in 2022 by:	Unrestricted £000's	Restricted £000's	Endowment £000's	Total £000's
Fixed assets	86,454	-	-	86,454
Investments	89,905	166	670	90,741
Stock	423	-	-	423
Debtors	31,877	-	-	31,877
Cash at bank and in hand	19,163	1,687	242	21,092
Current liabilities	(14,546)	-	-	(14,546)
Provision for liabilities	(6,188)	-	-	(6,188)
Total net assets	**207,088**	**1,853**	**912**	**209,853**

Represented in 2021 by:	Unrestricted £000's	Restricted £000's	Endowment £000's	Total £000's
Fixed assets	84,277	-	-	84,277
Investments	100,531	148	670	101,349
Stock	449	-	-	449
Debtors	26,113	-	-	26,113
Cash at bank and in hand	19,475	1,112	242	20,829
Current liabilities	(11,301)	-	-	(11,301)
Provision for liabilities	(8,553)	-	-	(8,553)
Total net assets	**211,011**	**1,260**	**912**	**213,183**

17. Operating leases

The Group and Charity had the following future minimum lease payments under non-cancellable operating leases for each of the following periods:

	2022 £000's	2022 £000's	2022 £000's	2021 £000's
	Land and Buildings	Motor Vehicles	Total	Total
Within one year	1,160	194	1,354	1,348
Between one and five years	651	85	736	1,066
After five years	2	-	2	22
	1,813	**279**	**2,092**	**2,436**

18. Grant commitments

As at 31 December 2022, the following expected future grant payments to partner organisations are expected, if conditions are met by the recipient as the grant falls due:

	2022 £000's	2021 £000's
Within one year	1,661	279
Between one and five years	138	-
	1,799	**279**

19. CBR Bursary Commitments

As at 31 December 2022, the following future payments to bursary recipients are expected, if conditions are met by the recipient as the bursary falls due:

	2022 £000's	2021 £000's
Within one year	10	-
Between one and five years	111	-
	121	**-**

20. Capital commitments

Council have authorised the following major development project expenditure over the next 5 years:

	Redevelopment of centres								Other	Total
	Ballymena £000's	Glasgow £000's	Harefield £000's	Kenilworth £000's	Merseyside £000's	Salisbury £000's	West Calder £000's	Other £000's	£000's	£000's
Authorised and contracted	2,880	-	-	-	-	-	-		-	2,880
Authorised not contracted	-	1,382	896	1,300	10,300	352	9,900	5,500	1,150	30,780
	2,880	**1,382**	**896**	**1,300**	**10,300**	**352**	**9,900**	**5,500**	**1,150**	**33,660**

21. Contingent liabilities

The Charity has given an indemnity to repay £2.6m (2021: £1.9m) related to legacy bequests, should the relevant states be claimed against.

22. Related party transactions

In accordance with Financial Reporting Standard 102, the related party transactions entered into by the Charity are detailed below. All transactions that arose were in the normal course of business.

During the year a grant of £711,000 (2021: £489,000) was granted to Dogs Trust Ireland CLG in support of its work. £15,300 (2021: £7,500) was owed to the Charity from Dogs Trust Ireland CLG at the year end.

The Charity invoiced £10,000 (2021: £10,000) for office services provided to Dogs Trust Promotions Limited, a subsidiary of the charity. Dogs Trust Promotions Limited gifts its taxable profits to the Charity each year; in 2022 this amounted to £434,000 (2021: £350,000). Additionally, Dogs Trust Promotions Limited collected £716,000 on behalf of the Charity during the year (2021: £nil). The Charity was owed £1,589,000 (2021: £792,600) by Dogs Trust Promotions Limited at the the year end.

The Charity invoiced £606,100 (2021: £667,300) for office services provided to Dogs Trust Worldwide, a subsidiary of the Charity. During the year the charity provided £6,355,000 (2021: £4,243,000) to Dogs Trust Worldwide to support its work. The Charity owed £191,800 (2021: £126,800) to Dogs Trust Worldwide at the the year end.

Grants totalling £817,000 (2021: £274,600) were paid to Dogs Trust USA, a non-profit entity (a registered 501 (c)(3) in the USA) and deemed subsidiary of Dogs Trust, by Dogs Trust Worldwide. Of this amount none was oustanding at the year end (2021 - none). Dogs Trust USA owed £nil (2021 - £nil) to Dogs Trust Worldwide at year end (2021 - £nil).
Grants totalling £1,025,000 (2021: £nil were paid to Dogs Trust Worldwide Foundation Bosnia, a non-profit entity registered in Bosnia and deemed subsidiary of Dogs Trust Worldwide. Of this amount none was oustanding at the year end (2021 - none). Dogs Trust Worldwide Foundation Bosnia owed £nil (2021 - £nil) to Dogs Trust Worldwide at year end (2021 - £nil).

Grants totalling £833,000 (2021: £649,000) were paid to Soi Dog Foundation, a Charity whose trustees include Mr P Daubeny, who is a director of Dogs Trust Trustee Limited. Of this amount none was outstanding at the year end.

Grants totalling £91,000 (2021: £ 305,000) were paid to the University of Edinburgh. Prof D Argyle and Mrs S Murphy who were directors of Dogs Trust Trustee Limited in both years, are employees of the University of Edinburgh. Of this amount none was outstanding at the year end (2021 - none).

Grants totalling £1,095,000 (2021: £1,096,000) were paid to Mission Rabies, a Charity whose trustees include Mr P Daubeny, who is a director of Dogs Trust Trustee Limited. Of this amount none was oustanding at the year end (2021 - none).

23. Contingent legacy income

In addition to the legacy income recognised in the SOFA, on the 31 December 2022 the Charity had been notified of 279 residuary legacies (2021: 267 residuary legacies) with a total estimated value of £26,721,000 (2021: £16,875,000). These legacies do not satisfy the criteria relating to probability and/or reliable estimate required by our accounting policy to recognise the income during the year. They are therefore disclosed here as a contingent asset.

24. Financial instruments

"The Charity's financial instruments comprise fixed asset investments (see note10) measured at fair value through profit or loss and other financial assets which comprise cash, trade debtors and other debtors (see note 12) and financial liabilities which comprise trade creditors and other creditors (see note 13), measured at amortised cost.

The Charity uses foreign exchange forward contracts to manage its exposure to foreign currency exchange risks. The fair value of these instruments is calculated at the balance sheet date by comparison between the rate implicit in the contract and the exchange rate at that date. The relevant forward exchange rate used is sterling:euro. At 31 December 2022, the Charity had no outstanding forward currency commitments (2021: €2,000,000 outstanding).

25. Post balance sheet events

On 1 May 2023, Dogs Trust became the sole member of Worldwide Veterinary Service (company number 04773693, charity number 1100485), thereby this charity becoming a deemed subsidiary of Dogs Trust from that date.

Thank you

We'd like to say an enormous thank you to our staff and volunteers, whose passion for helping dogs and ability to adapt to new challenges is utterly inspirational. In 2022, their tireless work changed the lives of thousands of dogs around the world and laid the way for a better future for dogs everywhere.

Our work simply wouldn't be possible without the steadfast support of our donors, fundraisers, charitable trusts and corporate partners. Their unfailing generosity has enabled us to respond rapidly to help the dogs and their owners who need us most. We would specifically like to thank players of People's Postcode Lottery for their incredible continued support in funding vital roles and services across the organisation. A special thanks also goes to Petplan®, Omaze, MINI UK, Awaze Vacation Rentals Ltd (Cottages.com and Hoseasons), Lily's Kitchen, Radley London, Tito's Handmade Vodka, Le Chameau, PitPat, Pernod Ricard (Leaps and Bounds), Shark, Craft Gin Club, and to the VIP Club members of Pets at Home for providing Wainwright's dry dog food at our 21 UK rehoming centres for the tenth consecutive year.

We would also like to thank everyone who adopted a dog from us during 2022, thank you for giving a dog the loving home they deserve. We are so grateful.

How to help us

We rely on donations from the public to continue our work. If you'd like to help us to help dogs then please consider leaving a gift in your will, sponsoring a dog or making a donation

For more information please visit dogstrust.org.uk

Contacts

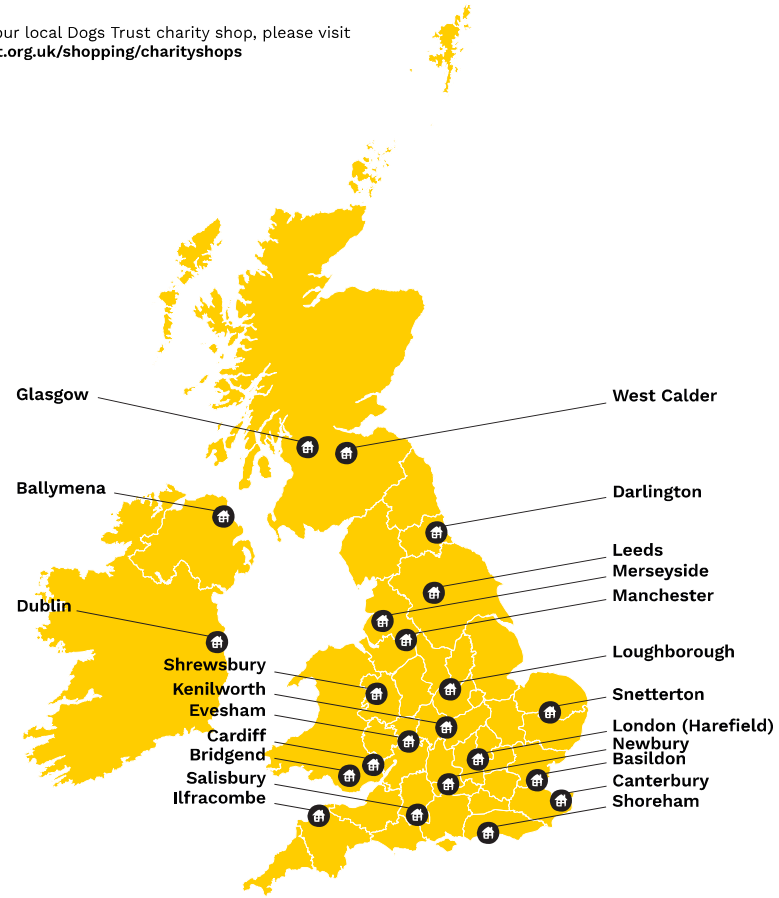
Registered address: Clarissa Baldwin House, 17 Wakley Street, London EC1V 7RQ
Tel: 020 7837 0006

Where to find us

To find opening times and directions for any of our rehoming centres, please visit **dogstrust.org.uk/our-centres**

To find your nearest Dog School, please visit **dogstrust.org.uk/dogschool**

To find your local Dogs Trust charity shop, please visit **dogstrust.org.uk/shopping/charityshops**



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Registered charity numbers: 227523 & SC037843

DOGS TRUST LEGACY

England & Wales - Charity number 227523

Accounts

Going the extra mile

Annual Report 2021

For the year ended 31 December 2021

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Why we do what we do

The promise to never put down a healthy dog has been our rallying cry for years. It is the cornerstone of what Dogs Trust stands for, but we want more for dogs than simply to avoid euthanasia.

We want to see all dogs, wherever they are, living full, safe and happy lives. And we know, to make this happen, we need to work with people as well as dogs — the people who own dogs or who care for them, and those who will in the future.

So, we've set out a new vision and mission, that builds on our past and captures afresh why we do what we do. We've developed a 10-year strategy that builds on what we do best, while reaffirming our commitment to these goals. The following pages shed light on what we are already doing to improve dog welfare in five key areas, as well as looking ahead, to how we'll ensure we have even greater impact in the next decade.

Our purpose

We believe every dog deserves to live life to the full.

Our role

We won't rest until we make the world a safe and happy place for dogs — so together we never have to let any dog down.

Our values

We're on the ball — we know our stuff and never stop learning.

We make things happen — we can do more when we do it together.

We dream big — we aim high but keep our feet on the ground.

Welcome from our Chair

In 2021, we marked Dogs Trust's 130th anniversary. Since starting out as the National Canine Defence League in 1891, we've had an incredible journey. We've found forever homes for hundreds of thousands of dogs, drastically reduced euthanasia rates, established universal microchipping, and almost entirely ended the problem of stray dogs in the UK.

In the last year, we've continued work in many of these key areas, and our brilliant staff and volunteers have risen again and again to the challenges presented by the Covid-19 pandemic. Through groundbreaking initiatives, such as our Dog School, we've reached more dog owners with advice and education than ever before. We've expanded essential services like our Freedom Project and Home from Home fostering, opened our 21st rehoming centre in the UK, and ramped up our ambitious activity in the USA. We've led a nationwide research study, the National Dog Survey, which has given us invaluable insight into the changing face of dog ownership and will inform our services in the years to come.

All of this is a wonderful testament to your continued and generous support of our work and programmes. We couldn't do any of it without you.

As we celebrate the successes of our first 130 years, it's fitting that we also look to the future. We're determined to build on all we've accomplished so far and, with your help, have even greater impact on the lives of dogs and their humans, in the UK and beyond.

I'd like to extend my heartfelt thanks to everyone who has supported us along the way, and to all our fantastic staff and dedicated volunteers. With our wealth of experience and the strength of your support behind us, I know we can go further and do more than ever before. I look forward to what we will achieve together in the years to come.

Graeme Robertson
Chair

Welcome from CEO

It was another difficult year for many people, as we all came to terms with the new normal and fundamental changes in how we live and work. As always, our brilliant staff and supporters rose to the challenge, enabling us to come together to do the very best for the dogs in our care — and I thank everyone who has supported us and enabled our work throughout 2021.

Every day I am inspired by the work of our staff and volunteers and their unwavering commitment to provide expert care for dogs. Despite setbacks due to the pandemic, we continued to push forward with our plans to help more dogs, and in 2021 we saw the unveiling of our 21st rehoming centre, a state-of-the-art dog care facility in Cardiff. I'm so proud of this milestone and everyone involved in making it possible.

This important frontline work was complemented by our campaigns to raise awareness of puppy smuggling, which increased during the pandemic, and lobbying to influence the Animal Welfare (Kept Animals) Bill as it goes through Parliament. We also continued to deliver our behaviour and education programmes, like Dog School training, to help prevent future problems. We know how vital this early intervention work is, as it will spare more people the heartache of giving up their dog.

But we're not just committed to being able to help dogs and their owners today; we want to make sure our approach is fit for the future, to support the dogs of tomorrow all around the world. This is why we invest in essential research — like Generation Pup and our annual Stray Dog Survey — which help us anticipate the challenges that dogs, and their owners will face. In 2021, we took this a step further with the National Dog Survey, the largest research study of its kind in the UK. Thanks to the huge response of the dog-loving public, we've gained crucial insight into the dog population in the UK, the needs and concerns of their humans, and how Dogs Trust can make a difference.

This research programme, alongside our decades of experience of working with and for dogs, has been instrumental in shaping our ambition for the future. In 2021 I was proud to launch our new 10-year strategy, which is designed to improve the lives of many more dogs, both in the UK and across the world, as we expand our international footprint. We know this support can't come soon enough.

I hope, like me, you too are inspired by everything we achieved last year and will continue to champion us and our work, as we realise our ambitious and important vision to go the extra mile for the dogs and people who need us. We are, as ever, incredibly grateful for all your support.

Owen Sharp
Chief Executive

Our work this year

Rehoming

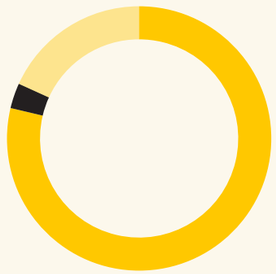
In 2021, we were thrilled to open our 21st rehoming centre in the UK, alongside one in Ireland. This new centre, based in Cardiff, features truly world-class rehoming facilities, allowing us to provide expert care and rehabilitation for even more dogs in need.

Across our rehoming centres in the UK and Ireland, we cared for 10,864 dogs in 2021. We were able to rehome 8,550 dogs, a similar figure to 2020, which is a testament to the hard work and dedication of our staff.

The ongoing demand for dogs during the pandemic has been beneficial for some dogs who may previously have been overlooked. Thanks to our virtual rehoming process, and the efforts and expertise of our staff in matching dogs to new homes, we rehomed 451 long-term dogs in 2021. Long-term dogs are those who have been in our care for longer than 6 months, and often need considerable behavioural and veterinary support to get them ready for a new home.

In 2021 we cared for 10,864 dogs at our 22 rehoming centres across the UK and Ireland

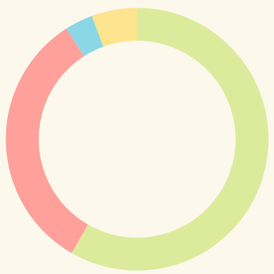
Dogs we cared for in 2021



- **8,550** dogs successfully rehomed (2020: 8,473)
- **335** dogs died or put to sleep* (2020: 252)
- **1,670** in our care at the end of the year (2020: 1,317)

* We never destroy a healthy dog.

How dogs came into our care in 2021



- **5,510** handed over by their owner (2020: 4,425)
- **2,556** handed over by an organisation (2020: 2,785)
- **326** dogs born in our rehoming centres (2020: 304)
- **529** dogs came in through the Puppy Pilot scheme (2020: 338)

2,394 dogs cared for by foster carers

53 dogs fostered through our Freedom Project

Throughout 2021, the vet teams at our rehoming centres and our supporting veterinary practices worked tirelessly to ensure the highest level of treatment for every dog that came through our doors, providing everything from routine check-ups to life-saving surgery.

We are also seeing more dogs coming to our centres with complex behaviour problems. Our fantastic behaviour and training teams are dedicated to working with these dogs to give them the best chance of being successfully rehomed to a new family. In some cases, this can take weeks or months of patient rehabilitation to help dogs to trust people again, stay calm around other dogs, or cope with being separated from people.

With pandemic restrictions easing more and increased kennel space at our centres — including our new centre in Cardiff — we are expecting to care for between 14,000-15,000 dogs in 2022.

We rehomed 451 long-term dogs in 2021 (5.3% of all rehomes)

One of those was lurcher Henry (pictured with volunteer coordinator Tori Elliot) who found his forever home after spending two years in the care of our Harefield rehoming centre.

Veterinary Support Fund

Like many charities, the effects of the pandemic have required us to focus our attention on how we can continue our vital work within an unpredictable economic climate. Through 2020 and into 2021, we reviewed much of our activity and sought to streamline and improve our offering as an organisation.

One important initiative we reviewed was the **Shared Adoption Scheme**, a cost-sharing programme for adopted dogs who require ongoing veterinary treatment. The scheme operated for many years and allowed thousands of dogs to find loving homes by ensuring that financial costs were not a barrier to their adoption. We determined we needed to continue offering this support but had to make sure it would be sustainable in the long term.

As a result, in January 2021, we launched a new **Veterinary Support Fund**. This limited fund replaced the previous scheme, allowing us to continue supporting adopters with the cost of existing medical conditions and to guarantee the future of more dogs in need of homes.

Expanding Home from Home

Our **Home from Home** fostering scheme has gone from strength to strength since we launched it in 2014. We've grown a strong network of foster carers who provide fantastic care for dogs who struggle in the kennel environment.

In 2021, the scheme broke new ground with an innovative expansion. In the past, our fostering teams have been based at our rehoming centres, and consequently foster carers have needed to live nearby. With the launch of two remote specialist fostering teams, we can now care for dogs in harder-to-reach places.

Located in Dundee and Cumbria, these two new Home From Home bases, will allow us to test and refine this remote version of the scheme, with a view to expanding further in the years to come. This exciting development means we can take in, and care for, more dogs than ever before.

Rehoming centre developments

Once at full capacity, our new state-of-the-art rehoming centre in Cardiff will have the potential to rehome 1,000 dogs a year.

Everything at the centre has been designed with dogs in mind — from the fully-equipped grooming suite to each of its 78 kennels with underfloor heating. The centre has comprehensive veterinary facilities, including a physiotherapy and hydrotherapy suite, as well as a specialist puppy rearing suite, with two large puppy kennels and a whelping room for pregnant mums.

After two years of building work, our Cardiff team hit the ground running in March with a large recruitment drive. By July, the centre was able to begin taking in dogs. Ever since, there has been a constant flow of new residents passing through the doors. Within the first three months of operation, we found forever homes for over 100 dogs, and by the end of the year had rehomed 173 dogs.

Our next steps

We want to make sure information about getting and caring for a dog is accessible to everyone. Wherever possible, we want to provide support to keep dogs with their families, but when it's necessary, help people to find their dog a new home. Over the next ten years, we plan to:

- Continue using our expertise and network to provide the best care, rehabilitation & rehoming opportunities for each dog.
- Use technology to help proactively match dogs with their forever homes.
- Expand our fostering network.
- Build on our focus on rehabilitation to prepare dogs for their new homes.
- Provide even more support and information on getting and looking after a dog, and give responsive, flexible and empathetic support to owners.

Our new rehoming centre in Cardiff

Everything about our Cardiff centre has been designed with dogs in mind.

Spread over eight acres, there's plenty of room to play, with 20 exercise paddocks and a specially landscaped area for practising lead walking. There's a training hall and Dog School classrooms on site, perfect for teaching dogs of any age new skills and tricks.

The centre's state-of-the-art facilities and devoted staff will provide dogs with everything they need to get back on their paws.

Preventing problems

Throughout our 130-year history we've made a real impact on the welfare of dogs, not only through rehoming, but also thanks to our preventative work. Many of our projects focus on stopping dogs from ending up in harmful situations. Time and time again, we've seen the importance of these interventions — through our work in education and our UK-wide Dog School classes.

In the years to come, we know we need to stay a step ahead of the problems facing dogs. It's what a lot of our research has been focusing on for the last few years and it's why, in 2021, we undertook the biggest research study of its kind — the National Dog Survey — to try and understand where problems emerge and why, and what we can do about it. We know that lots of owners are struggling with behavioural issues with their dogs. For example, 1 in 10 dogs show signs of separation problems when left alone, and over 50% of owners report their dog's wellbeing is negatively impacted by fireworks. We plan to be there to help them.

Research

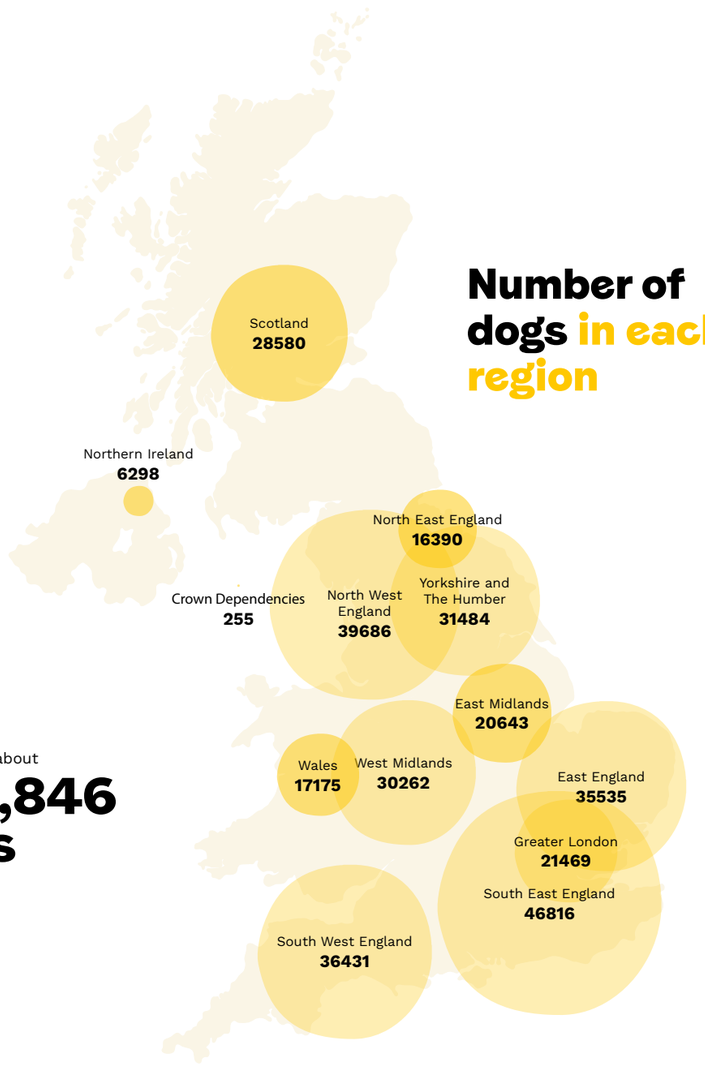
Our inaugural **National Dog Survey** was the UKs largest survey of dogs and their humans. We had an incredible response from our supporters and the wider public with 345,703 people completing the survey, telling us about 439,846 dogs. We found out all about the nation's dogs, including the size and distribution of the dog population in the UK, the most popular breeds and names, and the issues that matter most to their humans. Our findings paint a fascinating picture of the changing face of dog ownership in the UK, and equip us to do even more, for more dogs. Find out more about the survey at dogstrust.org.uk/nationaldogsurvey.

National Dog Survey

345,703
people responded to the survey

They told us about
439,846 dogs

Number of dogs in each region



In addition, our other research this year has given us an insight into the numbers and types of puppies advertised online, the decision-making process people make when acquiring a dog, and the impact that the Covid-19 pandemic had on the UK's dogs and their owners. We found that 1 in 10 dogs in the UK developed new signs of separation-related behaviour during lockdown, and that dogs had fewer interactions with people or other dogs outside the household. We also found that dogs made the experience of lockdown better for their owners.

Our **Generation Pup** programme continued to break new ground in 2021. This ongoing study of the health, welfare and behaviour of dogs throughout their lives enrolled its 5,000th puppy, halfway to our goal of recruiting 10,000 participants.

We have also rolled out the **Post Adoption Welfare Study** (PAWS), which will follow all dogs adopted from our centres, so we can better understand how they settle into their forever homes. We're already finding out more about the kinds of support they may need from our expert behaviourists.

We also developed a new team focused on human psychology and behaviour. This team's focus is to help us develop activities and interventions which influence the way people behave, in order to positively impact dog welfare.

Canine Behaviour

In 2021, teams across Dogs Trust had to be flexible and innovative in our ways of working to cope with ongoing Covid-19 restrictions, and our teams of behaviour experts were no exception. They transitioned to video calls for their consultations and follow-up visits with adopters, and delivered hours of remote professional training, helping to upskill colleagues throughout the animal welfare sector.

The behaviour teams continued to give specialist behaviour support to the adopters of our dogs, making over 8,000 support calls and providing follow-up clinical consultations to 698 owners.

We have exciting plans for developing our behaviour services even more in 2022. We want to implement new initiatives that provide support for owners struggling with their dog's behaviour, so that we can prevent the types of problems which commonly lead to the relinquishment or early euthanasia of dogs.

Community Education and Engagement

In 2021, we brought together our community-based teams (Dog School, Education and Campaigns) to form the Community Education and Engagement department. Working together, and with stakeholders in each community, we can better understand the key issues dog owners face, ensuring we are best placed to help them.

Having quickly transitioned to online classes during lockdowns, our **Dog School** coaches were back to teaching face-to-face by the end of 2021. However, we learnt a lot about online delivery and how we can help more owners, so we decided to continue offering classes online as well as in person. Across the year, we supported 13,100 dogs to complete our training courses, helping them and their families set off on the right paw. As part of our strategic developments, we are piloting new classes in Dog School to help owners needing some extra support with rehabilitation training. We are also planning how we can help to increase the number of great trainers in the UK through a Dog School apprenticeship programme.

Our education team went back into schools after delivering workshops online through the pandemic. In 2021 the team delivered 2,635 classes in schools and an additional 642 classes online. Our workshop content has been reviewed over 2021, and the team are focussed on achieving our key objective of helping children interact safely around dogs. The team collect data from each workshop, allowing us to constantly evaluate the impact of classes have on changing children's understanding of dogs. New programmes are in development for piloting in 2022, expanding our aim of ensuring that children and dogs live happily and safely together.

Support for dog owners

Throughout the pandemic, we've continued to run our vital support services, and even expanded many of them to ensure we can be there for dogs and their owners when they need us most.

Since it began in 2004, our **Freedom Project** has been a lifeline for many, offering temporary homes for dogs to enable their owners to flee domestic abuse. In 2021, we fostered our 2,000th dog on the scheme; a milestone serving as a reminder that our services are needed more than ever. We have expanded the service significantly over the past five years and have even bigger ambitions for 2022 and beyond.

Through our **Hope Project**, which provides vital support to dog owners experiencing homelessness or in housing crisis, we funded 1,474 veterinary treatments for 481 dogs. We endorsed 14 homelessness services through our **Welcoming Dogs** scheme, and supported 26 individual clients with their housing situations, enabling many to access temporary accommodation with their dogs.

In Scotland, we worked in partnership with Simon Community Scotland on a one-year dedicated project, working with homelessness services to increase pet-friendly homelessness provision. Following the end of the project, we are utilising the findings and have created two new permanent roles in our team to take this work forwards across Scotland, England, and Wales.

Looking to the future and the needs of dogs and owners, we began work on our **Dog Friendly Workplaces** project, a new initiative to help businesses safely and responsibly bring dogs into the office. With more dog owners working in hybrid ways since the pandemic, dog-friendly workplaces are sure to be in higher demand than ever before.

Our next steps

A lot of our work in the past few years has focused on looking ahead to the challenges of tomorrow and ensuring we're ready to meet them. We want to take that a step further and really get ahead of the potential problems facing dogs. Over the next ten years, we plan to:

- Expand our community and education programmes, focusing on reducing dog bites and problem behaviours.
- Expand Dog School into professional training, increasing the number of accredited trainers across the UK.
- Provide more support to owners experiencing behaviour problems with their dogs.
- Help vets and other dog professionals understand dog behaviour, so owners get great advice wherever they turn.
- Expand outreach programmes like Freedom and Hope, to support owners in crisis by caring for their dogs.

Freedom Project

For someone experiencing domestic abuse, it can be impossible to leave if it means leaving a beloved dog behind.

Through our Freedom Project, we offer somewhere safe for dogs to go, allowing their owners to get to safety. And once they have, we reunite them.

In 2021, we fostered our 2,000th dog through the project, a sobering reminder of the vital need for our unique service.

Improving welfare in sourcing and breeding

For 130 years, we have done all that we can to improve dog welfare and to make sure that every dog can live the life they deserve. Throughout our history, our lobbying work has brought about essential changes in legislation, like laws on compulsory microchipping and tougher sentences for animal cruelty offences. In 2021, we saw campaigns we've led for years come closer to fruition and reached a bittersweet milestone with our **Puppy Pilot** scheme, showing that our projects are more essential than ever.

After more than 7 years of campaigning about puppy smuggling, in 2021, the Animal Welfare (Kept Animals) Bill started its journey through Parliament. This Bill, and subsequent legislation, aims to: increase the minimum age of entry of dogs into the UK, reduce the number that can be transported per vehicle, reduce the stage of pregnancy at which a dog can be transported, and ban the import of dogs with mutilations, most notably cropped ears. As is always the case with legislative changes, the details of the legislation will be crucial. Our public affairs team have lobbied hard on amendments and will keep up the pressure to make sure the measures needed are introduced and adequately enforced.

Our Puppy Pilot scheme was originally set up in 2015 to aid the interception of illegally imported puppies at the ports, and to provide care and rehabilitation for them before finding them new homes. As demand for dogs continued to rise during the pandemic, sadly more and more puppies have needed our help. In March, the 1,500th puppy was cared for through the scheme, a stark reminder of the importance of our work. You can read more about that 1,500th puppy overleaf.

Our next steps

With the demand for dogs greater than ever, we want to see animal welfare at the heart of the way dogs are bought and sold. Over the next ten years, we plan to:

- Continue to influence government policy, by lobbying to update legislation we know falls short of achieving our aims for dogs, and advising on how it can be better enforced.
- Influence the attitudes, behaviour, and decision-making of people looking to get a dog.
- Set high standards of practice for professional and home breeders.
- Develop innovative partnerships, coalitions, and solutions, in order to address the low numbers of puppies produced in high welfare breeding environments.
- Reshape the channels through which people buy and sell dogs.

Puppy Pilot — 1,500th pup

In January 2021, we rescued five puppies hidden in the back of a van. They had been transported thousands of miles across Europe from Slovakia and were due to be delivered to homes in the UK.

Within hours of coming into the safety of our quarantine facility, one of the puppies had to be rushed to the vet. She was found to be suffering with the potentially deadly parvovirus, and sadly died within 48 hours of entering the country. Tragically, more of the puppies began showing symptoms of the virus, and, despite receiving round-the-clock care, two more died.

Thankfully, the last two pups — including Befa, pictured — recovered. Befa became the 1,500th puppy to be cared for by our Puppy Pilot scheme. We've since found her a loving new home.

International impact

During our 130 years of operation, as well as undertaking our range of important work in the UK, we have also established a global Dogs Trust community, sharing our expertise around the world. Thanks to the generous backing of our supporters, that community continues to grow. In 2021, our work overseas ramped up with significant expansions and new projects, extending our reach and increasing our capacity to help more dogs around the world.

Dogs Trust Worldwide

The projects we support around the globe — in places including Guatemala, Russia, Japan and Nepal — enable us to share our knowledge and expertise, helping to make big, positive and sustainable changes to dog welfare.

In 2021, we saw some amazing work from our international partners:

- Our population management work with Soi Dog has brought about a 25% reduction in the number of free-roaming dogs in Bangkok over the last 5 years. Through our work on neutering, the number of nursing mums has dropped from about 20% to 1% of the stray population, making a huge difference to dog welfare in the area.
- In Jaipur, India, our partner Help in Suffering has neutered and vaccinated thousands of dogs against rabies, and helped halve the number of street dogs.
- With our support, GATO (Organization for the Protection and Rights of Animals) is rolling out a new microchipping campaign in Lithuania, after successfully lobbying for a change in the law to protect cats and dogs — proving that big dreams can be achieved when we work together.

We also saw the success of two virtual International Training Programmes, through which we shared our expertise with delegates from 22 countries. The programme is just one example of how we've used the limitations of lockdowns to our benefit; by making the most of online platforms we've been able to reach more people around the world, at far less cost. As we look to 2022, we've got exciting plans to expand our online learning and build even more capacity worldwide.

Dogs Trust Bosnia

Our programme in Bosnia has continued to engage with dog owners throughout 2021. Despite the challenges posed by Covid-19 restrictions, 6,606 dogs were neutered, 138 dogs and their owners completed Dog School and 44 dogs were rehomed locally. Our education programmes continued online, and we were able to hold some summer workshops in person.

Through the programme, we've established strong links with the local and national governments. In 2022, we will focus our work in districts where the local authorities are actively supporting and implementing humane dog population management activities.

Dogs Trust USA, Inc.

Dogs Trust USA, Inc. started activity in 2018 and promotes dog welfare across USA. With more than 97 million dogs living in the USA, and dog ownership growing every year, it's clear that help is needed on the ground to make a difference to those lives. Although the US is filled with people who love dogs, our research shows that too many of our American canine friends are having their lives cut short. This is often due to behavioural problems, overwhelmed shelter staff and limited resources — all issues that we know can be put right.

Since 2018, Dogs Trust USA has supported 30 rescue organisations and shelters across the USA, providing grants and sharing expertise. In 2021, the charity significantly expanded efforts with ambitious plans to offer on-the-ground support and training to US shelter organisations and dog owners.

Dog School USA was introduced to adopters and dog owners in New York, and working in collaboration with our shelter partners, started offering fun, affordable and accessible dog training classes, using tried and tested positive training methods.

Dogs Trust Ireland CLG

Through our Dublin-based rehoming centre and nationwide regional hubs — as well as campaigning and education work in every county in Ireland — Dogs Trust Ireland CLG plays a vital role in improving the lives of dogs.

Like the UK, ever-changing Covid-19 restrictions in 2021 meant our teams had to adapt and innovate to ensure we were there for the dogs who needed us most.

Throughout the year, we sadly saw a steady increase in surrenders in Ireland, rising to a peak of eight dogs a day by the end of the year. Thanks to our hardworking team, we were able to take in many of these dogs. Through socially distanced rehoming, we found new homes for 862 dogs over the year — that's one dog matched with a new owner every three working hours.

The generosity of Dogs Trust Ireland's donors climbed steadily during the second year of the pandemic, with donations rising from €6.0m to €6.3m in the 12-month period.

We also continued extending our regional rehoming program, rehoming all over Ireland using foster families and boarding kennels, as well as via our rehoming centre in Dublin. Our **Communities of Care** initiative, which offers prospective adopters a chance to spend time with a dog before making a full-time commitment, has significantly reduced the number of dogs returned to us, so we've made it a permanent programme.

Our specialist care facilities, including our whelping unit and quiet corridors, cared for 130 dogs from two puppy farms in 2021. We built a campaign around Blue, one of those puppy farm dogs, whose life was saved thanks to our supporters. From that campaign, so far over 30,000 people have signed our petition to **#EndPuppyFarming.**

For dog owners, the continued uncertainty of the pandemic left many concerned about the future for their families and their dogs. In response, we launched a **Life After Lockdown** campaign, supporting dog owners to help their dogs adjust as restrictions lifted.

Our awareness and engagement work in Ireland continued to prosper. Research from the Irish Charity Engagement Monitor shows a consistent increase in trust in our brand over the last five years. In 2021, we also became the highest-ranked animal welfare organisation in the country, with a 77% response in prompted awareness.

Our next steps

Our aim is to become a bigger, more powerful force for good in dog welfare around the world. We'll take a bigger role on the global stage on behalf of all dogs and expand our work overseas, collaborating far and wide to make sure we benefit as many dogs as possible. Over the next ten years, we plan to:

- Change attitudes and behaviours across the Eastern European region to value dog welfare, ownership and care, applying learning from our work in Bosnia.
- Introduce sustainable, humane practices to managing dog populations and begin the process of eradicating rabies across India, using examples from Goa and Sri Lanka.
- Raise dog welfare standards across Southeast Asia.
- Work towards permanently eradicating canine-mediated rabies globally — through international coalitions.

Mission Rabies

In 2021, our work with Mission Rabies marked a massive achievement: Goa was declared the first rabies-controlled state in India with no human rabies deaths for five years. In Goa, between 2013 and 2021, it is estimated that 153 human rabies deaths have been prevented by the Mission Rabies programme.

Reach, engagement and influence

In 2021, we embarked on several projects that will ensure we're equipped to be there for all the dogs who need us in the future. Our digital transformation programme has touched most areas of the organisation; it has meant rolling out multiple new systems and improving online access to key services, including continuing to develop the possibility of matching dogs to their new homes virtually.

We've revitalised our internal communications to foster more of the incredible teamwork that Dogs Trust is known for, including defining our internal culture and commitment to innovation, collaboration and dreaming big. We've established a **Diversity and Inclusion Group**, to safeguard our commitment to equality and equity in the workplace and diversifying the communities we engage with across our range of activities.

We've also started the **Carbon Pawprint Project**, to ensure Dogs Trust plays our part in addressing one of the biggest global challenges of our time. We are undertaking a charity-wide assessment of all our activity and the environmental impact that it has. We will be developing a sustainability strategy, with a view to becoming a carbon neutral organisation in the coming years.

And we're not finished yet. We are also planning and building a new website. Set to launch in 2022, this new website will make our advice and resources even more accessible and ensure we reach more of the people, and dogs, who need us.

In 2021, 14.5 million people visited our website, viewing our webpages 240 million times. 208 million of these were visits to our rehoming pages.

Our total social media following reached 2.36 million, and people engaged with our posts 14.16 million times, including making 236,000 comments.

We secured 13,655 pieces of press coverage, with 908 million opportunities to be seen and an equivalent media value of £37.7 million.

Our next steps

We know that if we are going to prevent problems becoming crises for all dogs, then we need to reach and influence a huge range of different groups of people. To do that, we'll need to be on the ball and audience-focused. Over the next ten years, we plan to:

- Become digital-first and create content that raises awareness, shows our impact and provides support, advice and education.
- Unify our approach to campaigning and advocacy, including becoming more responsive and growing influence with policymakers.
- Proactively reach a quarter of the UK's population of current and future dog owners.

Financial review

We are pleased to report an increase in income of £8m to £119.5m in 2021 (2020: £111.5m). We are thankful to our loyal donors, who have continued to support the charity during the pandemic, despite the hardships felt by many. Over 595,000 people donated to Dogs Trust in 2021, giving a total of £106m (2020: £98.5m).

Expenditure has increased by £5.1m in 2021, from £97.4m in 2020 to £102.5m as we were able to resume some of our core activities such as rehoming, in 2021 following significant disruption to these activities in 2020.

Where our money came from

It wouldn't be possible to carry out our work without the generosity of our supporters and the help of our amazing volunteers.

In order to continue our mission, we work hard to increase and diversify our sources of funding. In 2021, our income of £119.5m came from the following:

- Donations (2021: £62.7m) (2020: £62.0m)
- Legacies (2021: £43.3m) (2020: £36.5m)
- Coronavirus government grants (2021: £1.7m) (2020: £5m)
- Trading income (2021: £6.7m) (2020: £4.6m)
- Investment income (2021: £1.6m) (2020: £1.6m)
- Adoption fees (2021: £1.6m) (2020: £1.3m)
- Dog School classes (2021: £0.7m) (2020: £0.4m)
- Other income (2021: £1.2m) (2020: £nil)

Where the money is spent

Our total expenditure for the year was £102.5m. These costs are split between charitable activities and expenditure to enable us to generate income. These costs were lower than our budget predictions as much of our public-facing work couldn't happen.

- For dogs (2021: £45.9m) (2020: £48m) — **For dogs:** Rehoming centre costs in UK (staff, premises, maintenance, vehicle costs, veterinary costs) and canine behaviour work.
- For dog owners (2021: £12.6m) (2020: £14m) — **For dog owners:** Our programmes including Dog School, Freedom Project, Hope Project, education, intervention development and professional development work.
- For dogs in the future (2021: £3.0m) (2020: £4.3m) — **For dogs in the future:** Public affairs activity and research work.
- International (2021: £12.5m) (2020: £7.2m) — **International work:** Costs relating to our work in Ireland, our long-term programme in Bosnia, as well as grants to support approved overseas projects by Dogs Trust Worldwide and Dogs Trust USA.
- Fundraising on donations and legacies (2021: £22.8m) (2020: £17.2m) — **Donations and legacies:** We continue to invest in a variety of areas to fund our future work.
- Other trading activities (2021: £5.4m) (2020: £6.5m) — **Other trading activities:** The cost of running our charity shop network, catalogues and raffles.
- Investments (2021: £0.3m) (2020: £0.2m)

The above charitable expenditure headings reflect the categories used in the cost allocation of expenditure for the accounts. Note that these differ from the headings used in the 'Our work this year' section earlier in this report, which reflect the key areas of: rehoming; preventing problems; improving welfare in sourcing and breeding; international impact; and reach, engagement and influence.

In terms of the activities included within each category, broadly:

- **Rehoming** is equivalent to **For dogs**
- **Preventing problems** and **reach**, **engagement and influence** is equivalent to **For dog owners**
- **Improving welfare in sourcing and breeding** is equivalent to **For dogs in the future**
- **International impact** is equivalent to **international work**.

Fundraising contribution

£000s	2021 Voluntary	2021 Trading	2021 Total	2020 Total
Income	105,981	6,678	112,659	103,115
Costs	22,771	5,410	28,181	23,758
Net contribution from fundraising	83,210	1,268	84,478	79,357

Our targets

We measure our success using internal statistics including:

Measure	2021	2020
Dogs rehomed by our rehoming centres	8,550	8,473
Dogs trained through Dog Schools	13,100	9,936
Number of children attending education workshops	106,814	112,602

Capital expenditure

Work on our Darlington centre and our new rehoming centre in Cardiff completed in February 2021 and July 2021 respectively. Total spend on these major capital projects during 2021 was £4.5m. Work was also completed on the refurbishment of the London office to bring this up to date for the future.

Financial position at year end

Net assets are now £213.2m compared to £187.8m in 2020: see the reserves policy following for details of how we plan to use these funds. Tangible fixed assets decreased by £8.3m to £84.2m (2020: £92.6m) — this is due to one of our London offices being reclassified as an investment property during the year following a change in use. This property was also impaired following an external valuation, reflecting the current challenging conditions of the property market. An impairment was also recognised for the Darlington rehoming centre following an external valuation, based on its depreciated replacement cost.

Our shares investment portfolio continued to perform remarkably well in 2021 despite the Covid-19 pandemic. Realised and unrealised gains totalled £8.7m (2020: £3m), taking the value from £66.2m in 2020 to £75m in 2021.

Other variances are less significant.

Performance of Group

See page 25 for details of the Dogs Trust Group. Dogs Trust Promotions Limited's total turnover was £1.7m (2020: £1.7m).

Dogs Trust Ireland CLG ("Dogs Trust Ireland") received a grant of £0.5m (2020: £4.6m) from the Charity, in addition to £6.6m (2020: £6.1m) of donations and other income.

Dogs Trust Worldwide received a grant of £4.2m (2020: £3.8m) from the Charity. Dogs Trust USA Inc. received a grant of £0.6m (2020: £0.2m) from Dogs Trust Worldwide to support its work, and external donations of £0.2m (2020: £0.3m); with this it made £0.2m (2020: £0.2m) of grants to charitable organisations. Further detail on the results of these subsidiaries is shown in note 1 to the accounts.

Future plans

The charity plans activity looking five years ahead based on current forecasts. This includes major projects approved in principle by the Council, which are disclosed at note 19. All of our planned projects were reviewed in light of Covid-19 to ensure these are still of most beneficial impact for the charity.

Reserves policy

The consolidated total funds are £213.2m (2020: £187.8m), of which £2.2m (2020: £2m) is restricted or endowed, and £16.4m (2020: £12.5m) is a revaluation reserve showing the cumulative uplift in the value of investments during the year.

The Charity holds the following designated funds:

Rehoming centre development fund

The Charity's constitution allows the acquisition of a site and the construction on it of a new rehoming centre only once a full and balanced report recommending the acquisition has first been submitted to the Council by the Finance and General Purposes Committee.

This fund is set aside for future capital expenditure on the Charity's operations (as approved by Council for the next five years). This stood at £41.1m at 31 December 2021 (see note 19 of the accounts).

Fund for tangible fixed assets

This represents the land, buildings, motor vehicles and equipment owned and used by the Charity to run its centres and administer the organisation. At 31 December 2021 this totalled £84.3m (2020: £92.6m) (see note 9 of the accounts).

Grants fund

This is set aside for expected future grant payments to partner organisations, agreed with the partner in principle but subject to our satisfactory monitoring of the funds released to date. At 31 December 2021 this totalled £0.3m (2020: £5.2m) (see note 18 of the accounts).

IT strategy fund

An investment in the Charity's technology platform and application landscape is required to ensure this is fit for the future. At 31 December 2021 this totalled £1.8m (2020: £4.5m).

Free reserves

The reserves policy is used to ensure that the Charity and Group remain financially viable, even if impacted by any unanticipated short-term financial shortfall. It is reviewed annually or as a change in financial situation requires.

Dogs Trust has regular cash inflows from generous donors and those leaving gifts in their will. The group also has regular cash outflows in terms of maintaining rehoming centres, activities and programmes that promote dog welfare. While there are long-term spending commitments in place, these form the minority of the total group spend.

Council monitors the financial wellbeing of the Charity by reviewing total available cash and investments rather than free reserves, because in the event of a funding shortfall it would be this which provides the ability and stability to see the Charity through the difficult period.

The amount of cash and investments readily convertible to cash within 30 days must be sufficient to cover the Group's normal operational, or distressed, cash outflows for a minimum of three months. This would allow the Council to determine any required changes to ensure the group's longer term financial stability (for example to find alternative provision for dogs being cared for), and management to implement the changes, while drawing on the cash and investments.

Higher amounts of cash and investments can be held on a short-term basis. However, the Group's Five Year Plan must accommodate a plan to spend any levels higher than 12 months of Group cash outflows by the end of the review period.

The amount of cash and investments readily convertible to cash within 30 days at 31 December 2021 was £116m (2020: £90.4m), which would cover over 12 months' cash outflows. This is more than the three month minimum period, as the cost savings made during the Covid-19 pandemic in 2020 and 2021 will be used to support the reduced fundraising income anticipated in 2022-26 as a result of the pandemic. Free reserves, for comparison, were £67.1m, as shown on the Balance Sheet.

Investment policy

The Council has the power to retain any money or investments belonging to the Charity, or to sell them and re-invest the proceeds as it thinks fit, subject to the approval of the Charity Commission and the Office of the Scottish Charity Regulator if required by law. Council has the power to appoint and delegate its investment powers to an investment manager legally authorised to carry on investment business under the Financial Services Act 2012. Investments include cash held on deposit.

The Charity's investment policy seeks to achieve a balance between income and capital growth. The management of the Charity's invested assets has been delegated to professional fund managers. Council requires the fund manager to ensure that it does not invest in any companies which undertake or contract out any experiments, or other scientific procedures on dogs, which may cause pain, suffering, distress or lasting harm. This restriction also extends to research that is contracted out. Council, together with the professional fund managers, set benchmarks for the weightings of the portfolio and the total return of the portfolio. The actual performance of the portfolio is reviewed against the benchmarks with the professional fund managers. At 31 December 2021, the portfolio reported a total return of 15% for the calendar year, against a benchmark of 14.2%.

Governance

Public benefit

Dogs Trust believes that every dog deserves to live life to the full, free from the threat of unnecessary destruction. We exist to help make the world a safe and happy place for dogs, which we do by helping those in need, seeking to prevent problems for dogs in the future, and working to improve dog welfare around the world.

As a nation of dog lovers, we know what a difference a dog makes. A four-legged friend can bring so much to our lives, and help us feel happy, healthy, and fulfilled. That's why so much of our work is focused on supporting owners every step of the walk. We believe our contributions towards public benefit (as defined by the Charity Commission) are most significant in the following areas:

- Our rehoming centres around the UK match thousands of people every year with canine companions, providing them with a valuable four-legged friend and family member. Every year we receive feedback from many of those who have adopted and fostered dogs from us to tell us how the love and companionship of their Dogs Trust dog has improved their lives. We also help people make informed choices about acquiring a dog by other means, for example via a responsible breeder.
- We provide a broad range of advice and guidance — including practical support like Dog School classes — to help existing dog owners care for their dogs, practice responsible dog ownership, and take appropriate steps to address problem behaviours. This offering is constantly enhanced through our extensive research programmes, aiming to help all dog owners enjoy safe and happy lives with their dogs.
- We offer support and advice to anyone struggling to care for their dog, and when it's the best thing for everyone, we take in dogs and find them new homes. Dogs are brought to us for all sorts of reasons, including by people who are struggling due to changes in accommodation, financial problems, relationship breakdowns, and family crises. We don't charge and never judge, offering peace of mind and a safe, reliable way to relinquish a dog.
- By helping people to adopt or foster dogs, who need regular exercise as part of their care, we provide the catalyst for people to get fitter and healthier.
- Every year our community education work helps thousands of children to better understand dog behaviour and how to stay safe around dogs, aiming to reduce the risk of injury from dog bites.
- Through our Freedom Project we provide free, confidential dog fostering for people experiencing domestic abuse, allowing them to get to safety. This vital service has been a lifeline for hundreds of people in difficult situations, who may not otherwise have been able to escape without leaving their dog in danger.
- Through our Hope Project we provide advice and financial assistance for vet bills to dog owners experiencing homelessness or in housing crisis. We help owners and dogs to stay together, by equipping homelessness organisations to accept dogs on their premises, through our Welcoming Dogs scheme.
- Our Canine Care Card scheme provides peace of mind for dog owners, with the promise that we will care for their dog in the event of their death or ill health.
- Occasionally we rehome dogs as working or assistance dogs, to organisations like the police, Service Dogs UK, and other public services, thus contributing to the safety, security and wellbeing of the public.
- Through the work of Dogs Trust Worldwide and our overseas partnerships, including the Mission Rabies programme in India and Malawi, we help prevent human deaths caused by rabies.

Governance structure

Dogs Trust (“the Charity”) is an unincorporated registered charity in England and Wales (charity number 227523) and Scotland (number SC037843), governed by a constitution embodying its rules and principles.

The corporate trustee, Dogs Trust Trustee Limited (“the Trustee”), is the sole trustee and non-trading parent company of Dogs Trust.

These consolidated accounts incorporate the results of:

- The Charity;
- Dogs Trust CLG, a charitable company registered in Ireland (charity number 20057978, company number 396919);
- Dogs Trust Worldwide, a charitable company registered in England and Wales (charity number 1167663, company number 09365971);
- Dogs Trust USA Inc, a non-profit 501 (c)(3) entity registered in the USA (EIN number 82-2390086); and
- Dogs Trust Promotions Limited, a company registered in England and Wales (company number 00963277).

Further detail on the objects and performance of the Charity’s subsidiaries is shown in note 1 to the accounts.

The Charity has three other dormant subsidiaries:

- Dogs Trust Limited, a company registered in England and Wales (company number 04877537);
- NCDL Limited, a company registered in England and Wales (company number 03798787); and
- Sponsor a Dog Limited, a company registered in England and Wales (company number 03601279).

Dogs Trust Foundation Bosnia, a subsidiary of Dogs Trust Worldwide, was registered in Bosnia on 2 October 2020. The Foundation was dormant during 2020 and 2021.

The Charity is registered with the Office of the Scottish Charity Regulator (SC037843). Dogs Trust operates rehoming centres in Glasgow and West Calder. Youth education programmes and Dog Schools are run throughout Scotland and Dogs Trust receives income from Scottish supporters.

Trustee and Council members

Dogs Trust Trustee Limited has a board of 14 unpaid directors, referred to as our Council. The Council meets a minimum of four times a year, or as often as necessary to carry out its duties. The Council acts as the Charity’s governing body with powers to delegate day to-day management to Dogs Trust Leadership Team, as defined on page 29.

Directors of Dogs Trust Trustee Limited

Mr Graeme Robertson (Chair)
Mr Philip Daubeny (Vice Chair)
Mr Edward Chandler BVetMed., FRCVS (Vice President)
Mr James Monteith (Honorary Treasurer and Chair of F&GP)
Prof David Argyle BVMS PhD DECVIM-CA (Oncology) FRSE FRCVS (Chair of the Canine Welfare Grants Committee)
Mrs Clarissa Baldwin CBE
Mrs Veronica Carbone
Mr Robert Colvill
Mrs Suzanne Murphy BVMS MSc DECVIM-CA MRCVS
Mr Timothy Pearey MA ACMA
Mr Michael Radford LLB OBE
Mr Ian Rose LLB
Mrs Nicola Canavan
Mrs Louise Allum BSc MA VetMB PGCert(VetEd) Grad Cert Shelter Medicine FHEA MRCVS

member of the Finance and General Purposes Committee (F&GP)
member of the Canine Welfare Grants Committee (CWGC)

Committees of the Council

The Dogs Trust Council has two advisory committees, the Finance and General Purposes Committee, which meets at minimum twice a year and advises the Council on finance, audit and risk matters, and the Canine Welfare Grants Committee, which meets once a year and has oversight of the grant funding of scientifically based research projects which aim to improve the lives of dogs. Each committee has a terms of reference set out by the Council and makes its recommendations directly to the Council at each meeting.

Both committees increase the frequency of their meetings as required to ensure effective oversight of the Charity. During the coronavirus pandemic the Council and its committees met on a more frequent basis, as often as necessary to ensure effective risk management and business continuity.

Appointment process

Eligibility for membership of the Council is open to any duly nominated member of the Charity. Prospective Council members must be paid-up members of the Charity, nominated and seconded by other Charity members and sponsored by a member of the Council. New Council members are selected based on an analysis of skills required on the board, following a due diligence review and interview process.

New Council members receive an induction course covering all the operations and activities of Dogs Trust and may attend seminars and training courses on relevant subjects including their responsibilities as trustees.

The Council implemented term limits for its trustees in 2019. From 2019, all Council members serve for a period of three terms of three years each, with the exception of Officers of the Charity, whose terms do not automatically expire.

Charity Governance Code

The Dogs Trust Council operates under the principles of the Charity Governance Code and has adopted the recommendations from within the code, including:

- Improvements to board effectiveness and decision-making via increased detail in agendas, papers, actions and record keeping.
- An updated Code of Conduct that sets out clear policies on Council member values, trustee responsibilities, conflicts of interest and expenses.
- In 2021, Dogs Trust reviewed its Constitution to ensure it was aligned to governance best practice. The changes received membership approval in September 2021.
- In 2021, the Council authorised the review of the Charity’s governance structure to ensure it was fit for purpose for the future.

The Trustee’s responsibilities regarding the accounts

The Trustee is responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustee to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the Trustee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and Charity and of the incoming resources and application of resources, including the income and expenditure, of the Group and Charity for that period.

In preparing these financial statements, the Trustee is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and accounting 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 the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the Charity’s transactions and 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 and Trustee Investment (Scotland) Act 2005 and the Charity (Accounts and Reports) Regulation 2008. It is 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.

Financial statements are published on the Charity’s website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the Charity’s website is the responsibility of the Trustee. The Trustee’s responsibility also extends to the ongoing integrity of the financial statements contained therein.

The Trustee has taken all the steps that it ought to have taken to make itself aware of any information needed by the Charity’s auditors for the purposes of their audit and to establish that the auditors are aware of that information. The Trustee is not aware of any relevant audit information of which the auditors are unaware.

Risk management

The Trustee is responsible for ensuring there are appropriate risk management and internal control systems in place to manage the major risks to which the Charity is exposed. Dogs Trust's risk management policy aims to enable the management, as opposed to the elimination, of organisational risks. The policy is designed to enhance the ability of the Charity to achieve its objectives.

The risk management policy includes the following processes and controls:

- A comprehensive risk register developed and enacted at departmental level and subject to a regular review by the leadership team.
- An annual review (at minimum) of the organisational risk register by the F&GP Committee as well as the Dogs Trust Council.
- The organisational risk register draws upon risks submitted by department but is prioritised by consequences that could have a significant material impact on the Charity, including a severe immediate or prolonged reduction in income or disruption to our services.

The table below details the principal risks and uncertainties facing the Charity and the measures in place to manage these.

Key category	Summary of risks	Management
Strategy	- Number of dogs available for rehoming is significantly reduced, or exceeds the Charity's capacity. - Strategic areas unable to be fulfilled due to external factors	- Regular dialogue with key partners to mitigate against future issues. - Strategy and five-year plan regularly reviewed and approved by Council. - Regular assessment of the impacts and performance of the Charity's activities.
Dog welfare	- Treatment of dogs in the Charity's care goes against our agreed ways of working. - A health outbreak at one of the Charity's sites. - A supply chain issue results in compromised dog welfare.	- Regular handling training for staff. - The Charity's policies and procedures are kept up to date. - Clinical decisions documented. - Scientific Advisory Board provides external research perspective. - Pharmacy stockpiles key medication, if necessary. - Employer liability insurance in place.
Income/asset generation	- Changes in public giving trends/external conditions/regulation reduces or potentially reduces income significantly. - Economic conditions/changes give rise to significant losses to the Charity's assets.	- Diversification of income streams. - Proactive monitoring/discussions with trade unions, Fundraising Regulator and competitors. - Forward contracts purchased. - Finance and General Purposes (F&GP) Committee reviews and scrutinises investments to ensure best value.
Governance	- Conflicts of interest are not appropriately managed. - A change in law or regulation makes current operations obsolete or compromised.	- Council members disclose any conflicts ahead of each meeting. - A Register of Interests is maintained. - Internal and external audits undertaken. - Company Secretary attends regulatory briefings. - External legal advice sought for high-impact decisions.
PR and external	- Supply chain reputational issue. - The Charity's name, brand or funding is used negatively. - Adverse reaction to the Charity's messaging. - A claim is made against the Charity (either validly or not).	- Due diligence for new and existing suppliers. - Supplier written contracts in place. - Trademarks registered. - Review process for external messages. - Crisis plan regularly updated and communicated.
People	- An issue or concern is raised by an employee. - Failure to attract, motivate and retain the best employees, especially during the Covid-19 pandemic. - Non-compliance with laws, regulations or contractual terms by employees or volunteers.	- Statutory policies such as Whistleblowing, Safeguarding, and Health and Safety are in place and updated regularly. - Mandatory all-staff training on statutory policies - Performance management processes in place. - Job descriptions updated annually. - Salaries benchmarked against other charities. - External advisors used to inform contracts, decisions and processes. - Staff wellbeing initiatives are regularly reviewed and feedback collected from staff surveys.
Health and safety	- An employee or volunteer is seriously injured while at work. - A third party is seriously injured while visiting one of the Charity's sites or events or while encountering one of the Charity's dogs. - Dog or human disease outbreak at one of the Charity's sites or events.	- Isolation and cleaning procedures in place. - Operational procedures kept up to date. - Lone workers given personal safety devices. - Communication systems and alarms on site. - Crisis management plan updated annually. - Adopters informed of specific behavioural issues. - Employer liability insurance.
Security and systems	- Data on the Charity's systems is compromised. - The Charity's technology fails/is not fit for purpose. - Physical site security is severely compromised. - Goods/services are not procured effectively.	- Modernised IT Strategy being implemented to bring CRM and systems up to date. - Data backed up and checked regularly. - Penetration testing and phishing simulation testing with actions followed up. - System security, firewalls and regular password updates in place. - Locks, safes, CCTV alarms.
Covid-19	- Significant reduction in donations or legacy income due to economic conditions or social restrictions. - Staff or volunteer welfare adversely affected by pandemic working conditions. - Heightened risk of loss or theft of the Charity's assets or data. - A key postholder or employee with critical business tasks contracts Covid-19.	- Temporary move from F2F to digital fundraising. - Short-term cost reductions. - Robust risk assessments for reintroduction of activities. - Test and trace and Covid-19 notices at all sites. - Regular CEO briefings to ensure staff are informed and engaged. - Government updates proactively reviewed by the Coronavirus Action Team. - Key postholders and workstreams have contingency plans in place.

It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Policies

Remuneration policy

Governance of pay at Dogs Trust
Council is responsible for Dogs Trust's pay policy, as well as deciding the salaries of the Chief Executive and the leadership team. Council delegates this responsibility to the Finance and General Purposes Committee (F&GP).

The F&GP oversees the administration of Dogs Trust's pay policy, evaluates executive performance and decides on any changes to leadership team pay. The committee meets twice a year and may take external advice as well as recommendations from the Chief Executive, the Finance Director and the Director of HR, provided that their pay is not being discussed.

Dogs Trust pay policy
In setting overall pay levels for our staff, Dogs Trust takes account of pay practice in other similarly sized charities, and, where necessary, private sector organisations for specialist and technical roles (for example in IT, finance, veterinary and rehoming roles).

We aim for a sustainable and consistent pay policy that meets the diverse requirements of Dogs Trust and a pay practice that ensures that individual pay decisions are supported by a performance management process that applies to all employees in the organisation.

The objective of this policy is to ensure that Dogs Trust can attract and retain the right people with the right skills to deliver its work. The policy also ensures that the Chief Executive, leadership team and employees are provided with appropriate remuneration to encourage optimum performance and are rewarded in a fair and reasonable manner for their individual contributions to the overall success of the Charity.

Key principles applicable to all levels of pay at Dogs Trust

- Dogs Trust encourages and rewards good performance. Individual pay is reviewed annually and takes into account performance, market conditions, any relevant new qualifications or skills developed and internal pay relativities. A recognition scheme is operated using cash rewards for exceptional contributions outside an individual's normal job role;
- Annual pay budgets take into account affordability, economic trends, and external market pay movement;
- Pay is reviewed consistently using the same approach for all staff, including the leadership team and the Chief Executive; and
- All national pay standards are met, including the National Living Wage.

Leadership team in 2021

Name	Role
Owen Sharp	Chief Executive
Paula Boyden	Veterinary Director
Becky Bristow	Executive Director of Dogs Trust Ireland CLG
Rachel Casey	Director of Canine Behaviour and Research
Adam Clowes	Operations Director
Nick Daniel	Marketing Director
Tessa Drysdale	Human Resources Director
James Hiley	Finance Director
Karen Reed	Executive Director of Dogs Trust Worldwide
Emma Sheppard	Communications and Digital Director (resigned October 2021)

The leadership team, led by the Chief Executive, is responsible for the day-to-day running of the Charity under authority delegated by Council to the Chief Executive. It proposes to Council where the Charity should invest its time, money and expertise. It proposes an annual budget to the Finance and General Purposes Committee and the Council for approval and monitors financial performance accordingly.

Grant expenditure policy

We award grants to other organisations ("partner organisations" or "institutions") as part of delivering our charitable activities. We undertake a formal appraisal of the project and partner organisation before making the grant, subject to specific grant agreements with the partners. We monitor and evaluate progress and if we are not satisfied that the grant is being managed according to the agreement, we can delay or discontinue it. In 2021 we spent £3.4m (2020: £3.2m) in grants to partner organisations in relation to our international work, and £0.6m (2020: £0.6m) in relation to our veterinary and other work. Further detail is shown at note 7 to the accounts.

How we ensure we fundraise responsibly

As a charity that receives no government funding (with the unusual exception of the coronavirus government grants), we are reliant on income given voluntarily by supporters and our partners. They are at the heart of everything that we do and achieve, and because of this, we strive to give the best experience to our supporters and the people we talk to in the delivery of our work.

Dogs Trust subscribes to the policies of the Fundraising Regulator, which oversees fundraising activity. The Fundraising Regulator investigates and, where necessary, takes appropriate action in cases of public concern. We work closely with the Fundraising Regulator and the Institute of Fundraising to help improve sector standards and ensure our activity meets the expectations of our supporters and the wider public. Full details of the Fundraising Regulator and the codes of our fundraising practice can be found at fundraisingregulator.org.uk

While our programmes have been seriously impacted by the pandemic, talking to the public in person and communicating with our existing supporters are both key in engaging people and raising vital funds for our life-saving work. These include:

- Raising funds through selling goods and services through our charity shops, rehoming centres, website and catalogue
- Raising funds through the promotion of raffles
- Raising funds through local community fundraising
- Promoting the supporting of Dogs Trust through legacies
- Raising funds via other sources such as charitable trusts, foundations or companies.

We're always looking for ways to improve our activities and find new ways to engage the public with our work. Therefore, over time this list of activities may change.

Our staff carry out these activities, but we also work with external organisations, whose expertise allows us to talk to a wider audience in a more cost-effective manner. When working with these external organisations, we ensure that contracts are in place specifying that they meet our customer service expectations and that they adhere to all the appropriate legislations and regulation, including but not limited to the Fundraising Regulator's Code of Practice, Safeguarding Vulnerable Groups Act and the Data Protection Act.

Full details of our policies can be found on our website dogstrust.org.uk

We operate further controls to try to ensure that the trust and confidence of our supporters and the public are maintained.

- We regularly monitor and review work done on our behalf.
- Where possible, every new supporter receives a courtesy call soon after signing up to check that they were happy with how they were encouraged to support us and that they understand the nature of their regular gift to Dogs Trust. The calls are recorded for monitoring and training purposes and supporters are given every opportunity to opt out if they no longer wish to take part.
- Fundraisers at our agencies all receive specific Dogs Trust training before conducting fundraising activities on our behalf.
- We undertake 'mystery shopping' to ensure the processes and experience are being delivered to the standards we expect.

In addition to these controls, a complaints log is maintained and monitored, and we keep a close eye on the pattern of complaints so improvements to our services can be made. In 2021, we received a total of 46 complaints (2020 – 27 complaints) about our fundraising. This represents one complaint for every 937,100 supporter dealings but we are always striving to reduce these numbers further. During 2021, none of these complaints required any action by the Fundraising Regulator.

Signed on behalf of the Trustee by:

Graeme Robertson
Chair
5 May 2022

Independent auditor's report to the Trustee of Dogs Trust

Opinion on the financial statements

In our opinion, the financial statements:

- give a true and fair view of the state of the Group's and of the Parent Charity's affairs as at 31 December 2021 and of the Group's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011 and Charities and Trustee Investment (Scotland) Act 2005 and regulation 6 & 8 of the Charities Accounts (Scotland) Regulations 2006, as amended.

We have audited the financial statements of Dogs Trust ("the Parent Charity") and its subsidiaries ("the Group") for the year ended 31 December 2021 which comprise the consolidated statement of financial activities, the consolidated and Parent Charity balance sheets, the consolidated cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remain independent of the Group and the Parent Charity in accordance with the ethical requirements relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions related to going concern

In auditing the financial statements, we have concluded that the Trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group and the Parent Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustee with respect to going concern are described in the relevant sections of this report.

Other information

The Trustee is responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- the information contained in the financial statements is inconsistent in any material respect with the Trustee's Annual Report; or
- proper accounting records have not been kept by the Parent Charity; or
- the Parent Charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustee

As explained more fully in the Trustee's responsibilities statement, the Trustee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustee is responsible for assessing the Group's and the Parent Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustee either intends to liquidate the Group or the Parent Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of noncompliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

As part of the audit we gained an understanding of the legal and regulatory framework applicable to the Group and the sector in which it operates, and considered the risk of acts by the Group that were contrary to applicable laws and regulations, including fraud. We considered the Group's own assessment of the risks that irregularities may occur either as a result of fraud or error, the Group's compliance with laws and regulations that have a direct impact on the financial statements such as the Charities Act 2011, Charities and Trustee Investment (Scotland) Act 2005 and other laws and regulations applicable to the group such as employment law, taxation legislation, data protection, health and safety legislation and the Animal Welfare Act 2006. We considered financial performance, key performance indicators and other performance targets.

We also considered the risks of non-compliance with requirements imposed by the Charity Commission, and other regulators, and we considered the extent to which non-compliance might have a material effect on the group financial statements. We also communicated relevant identified laws and regulations, potential fraud risks and that there were no known matters of significant non-compliance with laws and regulations, to all engagement team members including internal specialists audit teams, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

As a result of these procedures we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: donations and legacy revenue recognition.

Our tests included:

- agreeing the financial statement disclosures complied with applicable legislation
- enquiries of the Finance & General Purpose Committee, management and internal audit, review of minutes of meetings of those charged with governance
- reviewing correspondence with HMRC
- audit testing a sample of Gift Aid claims and ensuring these have been made in accordance with the regulations
- challenging assumptions made by management in their significant accounting estimates in particular in relation to the legacy accrual and shared adoption scheme provision
- enquiries of third parties, where information from that third party has been used by the Group in the preparation of the financial statements
- reviewed if any Serious Incident Reports submitted to the Charity Commission and performed an assessment of any Whistleblowing matters and
- performed audit procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

As in all of our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluations, whether there was evidence of bias in accounting estimates by management or the Board that represented a risk of material misstatement due to fraud.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at frc.org.uk/auditorsresponsibilities (this description forms part of our auditor's report).

Use of our report

This report is made solely to the Charity's Trustee, as a body, in accordance with the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the Charity's Trustee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustee as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:
BDO LLP

BDO LLP, Statutory Auditor
London, UK
Date: 02 September 2022

BDO LLP is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

Consolidated Statement of Financial Activities

for the year ended 31 December 2021

	Notes	2021 £000's Unrestricted	2021 £000's Restricted & endowment	2021 £000's Total	2020 £000's Unrestricted (restated)	2020 £000's Restricted & endowment (restated)	2020 £000's Total (restated)
Income from:							
Donations and legacies							
Donations	2	61,162	1,534	**62,696**	60,448	1,499	**61,947**
Legacies		37,772	5,513	**43,285**	32,863	3,675	**36,538**
Coronavirus government grants	3	420	1,296	**1,716**	709	4,331	**5,040**
Charitable activities							
Adoption fees		1,585	-	**1,585**	1,338	-	**1,338**
Dog School classes		709	-	**709**	414	-	**414**
Other trading activities	4	6,678	-	**6,678**	4,630	-	**4,630**
Investments	5	1,638	-	**1,638**	1,568	-	**1,568**
Other		1,165	-	**1,165**	-	-	**-**
Total income		111,129	8,343	**119,472**	101,970	9,505	**111,475**
Expenditure on:							
Raising funds							
Donations and legacies	7	22,704	67	**22,771**	17,011	219	**17,230**
Other trading activities	7	5,196	214	**5,410**	5,941	587	**6,528**
Investments	7	294	-	**294**	183	-	**183**
		28,194	281	28,475	23,135	806	23,941
Charitable activities							
For dogs	7	39,177	6,738	**45,915**	41,474	6,533	**48,007**
For dog owners	7	11,552	1,080	**12,632**	12,017	1,960	**13,977**
For dogs in the future	7	2,996	27	**3,023**	4,099	232	**4,331**
International	7	12,373	84	**12,457**	7,121	34	**7,155**
		66,098	7,929	**74,027**	64,711	8,759	**73,470**
Total expenditure	7	94,292	8,210	**102,502**	87,846	9,565	**97,411**
Net income / (losses) before gains on investments		16,837	133	**16,970**	14,124	(60)	**14,064**
Net realised gains on investments		4,754	-	**4,754**	869	-	**869**
Net unrealised gains on investments		3,954	-	**3,954**	2,111	-	**2,111**
Net income / (expenditure)		25,545	133	**25,678**	17,104	(60)	**17,044**
Other recognised gains / (losses)		(325)	-	**(325)**	11	-	**11**
Net movement in funds		25,220	133	**25,353**	17,115	(60)	**17,055**
Reconciliation of funds							
Funds brought forward 1 January	15	185,790	2,040	**187,830**	168,675	2,100	**170,775**
Funds carried forward 31 December	15	211,010	2,173	**213,183**	185,790	2,040	**187,830**

All amounts relate to continuing activities. All gains and losses recognised in the year are included in the Consolidated Statement of Financial Activities.

The notes on pages 37 to 54 form part of the financial statements.

Balance sheets

on 31 December 2021

	Notes	Consolidated 2021 £000's	Consolidated 2020 £000's	Charity 2021 £000's	Charity 2020 £000's
Fixed assets					
Tangible fixed assets	9	84,277	92,600	79,921	87,564
Investments	10	81,340	66,248	81,340	66,248
		165,617	**158,848**	**161,261**	**153,812**
Current assets					
Stock	11	449	548	235	475
Debtors	12	26,133	30,603	26,315	30,949
Investments	10	20,009	8,005	20,009	8,005
Cash at bank and in hand		20,829	16,156	18,985	15,103
		67,420	**55,312**	**65,544**	**54,532**
Creditors: amounts falling due within one year	13	**(11,301)**	**(15,638)**	**(10,855)**	**(15,274)**
Net current assets		**56,119**	**39,674**	**54,659**	**39,258**
Provisions for liabilities	14	**(8,553)**	**(10,692)**	**(8,553)**	**(10,692)**
Net assets		**213,183**	**187,830**	**207,367**	**182,378**
The funds of the Charity					
Unrestricted funds					
Revaluation reserve	15	16,422	12,493	16,422	12,493
Designated reserves: Development fund	15	41,132	31,924	41,132	31,924
Designated reserves: IT strategy	15	1,755	4,462	1,755	4,462
Designated reserves: Grants fund	15	279	5,225	279	5,225
Designated reserves: Fixed asset reserve	15	84,277	92,600	79,921	87,564
Free reserves	15	67,146	39,086	65,686	38,671
Total unrestricted funds		211,011	185,790	205,195	180,339
Restricted income funds	15	1,260	1,128	1,260	1,128
Endowment funds	15	912	912	912	912
Total Charity funds		**213,183**	**187,830**	**207,367**	**182,378**

The financial statements were approved by the Council members and authorised for issue on 5 May 2022:

G. Robertson
Chair

J. Monteith
Honorary Treasurer

The notes on pages 37 to 54 form part of the financial statements.

Consolidated cashflow statement

for the year ended 31 December 2021

	2021 £000's	2021 £000's	2020 £000's	2020 £000's
Net cash provided by operating activities		**25,532**		**18,091**
Cash flow from investing activities				
Dividends, interest and rents from investments	1,077		1,568	
Purchase of property, plant and equipment	(10,274)		(17,689)	
Proceeds from the sale of property, plant and equipment	851		-	
Purchase of fixed investments	(22,281)		(25,102)	
Proceeds from sale of fixed asset investments	22,097		40,139	
Net cash used in investing activities		**(8,530)**		**(1,084)**
Change in cash and cash equivalents in the reporting period		**17,002**		**17,007**
Cash and cash equivalents at the beginning of the reporting period		**24,161**		**7,143**
Change in cash and cash equivalents due to exchange rate movements		**(325)**		**11**
Cash and cash equivalents at the end of the reporting period		**40,838**		**24,161**

Reconciliation of net income to net cash flow from operating activities	2021 £000's	2021 £000's	2020 £000's	2020 £000's
Net income for the reporting period (as per the statement of financial activities)		**25,678**		**17,044**
Adjustments for:				
Depreciation charges	9,283		8,468	
Impairment charges	2,983		-	
Profit on disposal of fixed assets	(720)		-	
Gains on investments	(8,708)		(2,980)	
Dividends, interest and rents from investments	(1,077)		(1,568)	
Decrease in stocks	99		369	
Decrease / (Increase) in debtors	4,470		(4,210)	
(Decrease) / Increase in creditors	(4,337)		306	
(Decrease) / Increase in provisions for liabilities	(2,139)		662	
Net cash flow from operating activities		**25,532**		**18,091**

Analysis of cash and cash equivalents	2021 £000's	2020 £000's
Cash in hand	20,829	16,156
Cash on deposit	20,009	8,005
Total cash and cash equivalents	**40,838**	**24,161**

Analysis of net debt		At 1 January £000's	Cashflows £000's	At 31 December £000's
Cash	**2021**	24,161	16,677	**40,838**
	2020	7,143	17,018	**24,161**

The notes on pages 37 to 54 form part of the financial statements.

Notes to the accounts

Accounting Policies

Accounting basis

Dogs Trust is an unincorporated registered charity in England and Wales (charity number 227523) and Scotland (charity number SC037843) governed by a constitution.

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value. The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (SORP) FRS 102 – 'Accounting and Reporting by Charities (2019)' published in 2019, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Act 2011 and applicable accounting standards.

Going concern

In February 2022, Russia launched a full-scale invasion of Ukraine. This has given rise to a humanitarian and political crisis, as well as a global economic impact, causing significant falls in the UK and global stock markets. The Charity's investment portfolio saw material unrealised losses after the year-end, reflecting the volatility of the global markets. In addition, whilst from February 2022 most Covid-19 related restrictions were lifted in the England, meaning that the Charity's activities are no longer adversely affected by the restrictions, the lasting economic impact of the pandemic, together with the invasion of Ukraine has led to inflationary pressure on the economy and rising energy prices in the UK.

Council approved the budget and five year financial plan based on inflation assumptions at the time of approval. These are being monitored closely to assess the impact of economic pressures in the UK on the Charity's results. In addition, the Charity's cashflow is monitored through preparation and review of regular cashflow forecasts. Given the strength of the balance sheet, availability and liquidity of unrestricted investments and the regular monitoring of financial performance, Council believes that, while uncertainty exists, this does not pose a material uncertainty that would cast doubt on the Charity's ability to continue as a going concern. The Council therefore consider it appropriate for the accounts to be prepared on a going concern basis.

Group financial statements

The Statement of Financial Activities ("SOFA"), Balance Sheet and Cashflow Statement consolidate the financial statements of the Charity and its deemed subsidiaries, Dogs Trust Promotions Limited, Dogs Trust Ireland CLG, Dogs Trust USA Inc and Dogs Trust Worldwide (collectively "the Group"). The results of the subsidiaries are consolidated on a line by line basis. The Charity's gross income was £111m (2020: £103.7m) and surplus was £25m (2020: surplus of £12.7m).

Dogs Trust Worldwide, Dogs Trust Ireland CLG and Dogs Trust Promotions Limited are each deemed to be a subsidiary company because the majority of directors or members are Council members or senior managers of Dogs Trust and therefore, by voting rights, the Charity retains control.

Dogs Trust USA Inc is deemed a subsidiary because the President is the Chief Executive Officer of Dogs Trust and has the power to cast the majority of votes at the meetings of the board of directors.

The financial statements also include the Charity's deemed share in the net assets of Mission Rabies Limited, a charity which is treated as an associate of the Charity as two of the four, trustees of Mission Rabies Limited are also Dogs Trust Council members.

The sole Trustee of Dogs Trust is Dogs Trust Trustee Limited (company number 08996564), a non-trading company ("the Trustee"). Dogs Trust Trustee Limited does not produce consolidated financial statements because it does not control Dogs Trust, as it does not have the ability to benefit from its interest in Dogs Trust.

A separate Statement of Cash Flows has not been presented for the Charity only as it has taken advantage of the exemption afforded by FRS102.

Critical accounting estimates and judgements

To be able to prepare financial statements in accordance with FRS 102, the Trustee is required to make certain estimates and judgements that have an impact on the policies and the amount reported in the annual accounts. The estimates and judgements are based on historical experiences and other factors including expectations of future events that are believed to be reasonable at the time such estimates and judgements are made. The significant estimates and judgements are:

- Accrued income: legacy (see income policy below);
- Accruals: costs not yet invoiced (see expenditure policy below);
- Provisions: Shared Adoption Scheme and Veterinary Support Fund costs (see provisions policy below);
- Allocation of support costs (see expenditure policy below); and
- Depreciation and impairment (see fixed assets policy below).

Income

All income is included in the SOFA when the Charity is legally entitled to the income, receipt is probable, and the amount can be quantified with reasonable accuracy, and the amount can be measured reliably.

Donations and legacies
Legacy income is recognised when it satisfies the following criteria:

- There is sufficient evidence of a legacy having been left to Dogs Trust based on probate having been granted before the year end;
- For pecuniary legacy interests, notification has been received from the executor. For residuary legacy interests, we have received the confirmation of sufficient assets in the estate, in the form of either an assets and liabilities statement or estate accounts, and there are no material known outstanding disputes. For all other types of legacy interests, we have a reasonable estimate of the amount due. In each case this information must be notified to us by the date of signing the accounts;
- Where a legacy is subject to the interest of a life tenant, the income will not be recognised until the death of the life tenant; and
- Measurement of legacy income is exposed to inherent uncertainties represented by property and other investments whose value is subject to market fluctuations until realised. Dogs Trust recognises this by using the latest available estate valuation information and allowing for fluctuations with a provision against income of 5%-8% per estate, based on historic trends.

Donations are accounted for when received. No amounts are included in the financial statements for services donated by general volunteers. Gift Aid receivable is included as income when the donation is made and where there is a valid Gift Aid declaration from the donor. Membership income is accounted for over the period to which membership relates.

Government grants are recognised when the Charity is entitled to receipt:

- Coronavirus Job Retention Scheme grant is recognised in the period in which it becomes receivable. The grant is received to meet specific employee costs and therefore charged to restricted funds. Furloughed employment costs have been shown gross.
- Grants received under the Retail, Hospitality and Leisure Grant Fund have been recognised at the point of entitlement.

Charitable activities
Adoption fees received for rehoming services are included as income when the dog is rehomed.

Income for Dog School classes is accounted for when the training has taken place.

Other trading activities
Sale of goods, comprising income from the sale of new and donated goods through retail shops and online, is accounted for when the sale has taken place. Where applicable, income is recognised net of value added tax. The Charity operates a retail Gift Aid scheme for supporter goods sold that are in its charity shops on an agency basis. These sales are treated as sales of donated goods for accounting purposes. Income from raffles is recognised when the draw takes place.

Investments
Income is shown in the year for which it is received or becomes receivable.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to any given category. Costs not yet invoiced, but where goods or services have been provided, are included where the amount owed can be estimated reliably. Where timing or amount of costs are uncertain, amounts are classified as a provision. Where costs cannot be directly attributed to an activity or function, they have been allocated on a usage basis or on the basis of headcount. Support costs, such as general management, payroll administration, technology infrastructure support, human resources advisory and financing are allocated in this way.

Grant expenditure

Grants payable are accounted for as expenditure in the year in which a binding, specific commitment to make payment is entered into with the recipient. Expected future grant payments, if conditions are met by the recipient as the grant falls due, are disclosed in note 18. Where material, future grant payments are discounted to reflect present value.

Irrecoverable VAT

Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £2,000 (£800 for IT equipment) are capitalised and are stated at cost, net of depreciation. The Charity regularly reviews the net book value of its fixed assets and writes their values down (shown as an impairment) to their depreciated replacement cost, for rehoming centres, or open market value, for offices, where the net book value is higher.

Depreciation is provided on the following basis:

Freehold land	Land is not depreciated and is tested for impairment
Freehold buildings	Over 15 years straight line for rehoming centres and 25 years for offices
Assets under construction	Not depreciated until they are ready for use. Construction projects are reviewed for impairment
Motor vehicles	Over three years straight line
Equipment and fittings	Over four years straight line

Investments

Listed investments
Listed investments are included in the balance sheet initially at cost and revalued at the reporting date to bid price. Realised gains and losses on disposals in the year and unrealised gains and losses on investments at the balance sheet date are included in the Statement of Financial Activities for the relevant underlying funds. The historical cost of investments is shown in note 10 to the Financial Statements.

Investment properties
Investment properties are measured at fair value at each reporting date with changes in fair value recognised in "Net unrealised gains / (losses) in investments" in the Consolidated Statement of Financial Activities. Valuations of investment properties have been determined with professional assistance – details of the basis of the valuations are given in note 10 to the accounts.

Programme-related investments
Programme-related investments are investments made in order to directly further the charitable purposes of the Charity. Where the Charity has a significant interest in a programme related investment, it is treated as an associate included at cost, subsequently adjusted for the Charity's share in the associate's net assets under the equity method in the consolidated financial statements. The annual movement in the value of programme related investments is shown as a separate category in the investments note.

Current asset investments
Current asset investments include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes, valued at fair value.

Stocks

Stocks are valued at the lower of cost and net realisable value. Goods donated for resale are valued at estimated net realisable value based on historical trends.

Provisions

Provision for liabilities relates to the estimated future veterinary costs for dogs on the Shared Adoption Scheme and Veterinary Support Fund scheme. Under these schemes, dogs rehomed with certain medical conditions will have the approved veterinary costs covered for the treatment of that particular ailment for the rest of the dog's life. The provision for future costs is estimated based on the average cost incurred per dog on the schemes, factoring in inflation for future years, the expected number of dogs on the schemes, and the average life of a dog on the schemes.

Operating leases

Rental applicable to operating leases is charged to the SOFA over the period in which the cost is incurred.

Foreign currency

Foreign currency transactions of individual group entities are translated at the rates applicable on the transaction date. Foreign currency monetary assets and liabilities are translated at the rate of exchange ruling at the balance sheet date. All differences are included in the SOFA as other recognised gains or losses.

The results of overseas operations are translated at the average rates of exchange during the year and the balance sheet translated into sterling at the rate of exchange ruling on the balance sheet date. Exchange differences that arise from translation of the opening net assets and results of foreign subsidiary undertakings are included in reserves.

Pension costs

Pension costs comprise the costs of the Charity's contribution to its employees' pension schemes. The Charity provides a money purchase scheme which is available to all employees and, alternatively, it also contributes to certain employees' personal pension plans.

Taxation

Dogs Trust is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period. The subsidiary trading companies do not generally pay UK corporation tax because their policy is to pay qualifying donations out of taxable profits to the Charity. Foreign tax incurred by overseas subsidiaries is charged as it is incurred.

Financial instruments

The Group has financial assets and financial liabilities of a kind that qualify as basic and complex financial instruments.

Basic financial instruments comprise fixed asset investments measured at fair value through profit or loss and financial assets and liabilities that are initially recognised at transaction value and subsequently measured at the present value of future cash flows (amortised cost). Financial assets held at amortised cost comprise cash, trade debtors and other debtors. Financial liabilities held at amortised cost comprise trade creditors and other creditors.

The Charity uses foreign currency forward contracts to manage its exposure to foreign currency exchange risk. These are classified as complex and the fair value of these instruments is calculated at the balance sheet date by comparison between the rate implicit in the contract and the exchange rate at that date.

Details of financial instruments are found in note 23.

Funds

Endowment funds represent those assets which must be permanently held by the Charity. Income arising from the endowment funds can be used in accordance with the objects of the Charity and is included as unrestricted or restricted income, as specified by the donor. Any capital gains or losses arising on the investments form part of the fund.

The Frank Goddard Jackson endowment fund has been invested to contribute towards the maintenance of the Frank Goddard Jackson Veterinary Suite in future years.

Restricted funds represent funds which must be used for a specific purpose narrower than the objects of the Charity such as for specific rehoming centres and projects. Where restricted expenditure on projects exceeds restricted income, the balance is applied out of unrestricted funds, shown by a funds transfer.

1. Results from trading activities of group entities

See page 25 for details of the group structure. Dogs Trust Promotions Limited (Company number 00963277) is incorporated in the UK and its primary activity is to sell gifts and licenses. Dogs Trust Ireland CLG is a charity incorporated in Ireland (Charity number 20057978, Company number 396919) and its primary activity is to reduce and, ultimately, see the end of homeless dogs in Ireland. Dogs Trust USA Inc is a non-profit 501 (c)(3) charity registered in USA and its primary activity is to protect dogs from maltreatment, cruelty and suffering. Dogs Trust Worldwide is a charitable company incorporated in the UK (Charity number 1167663, Company number 09365971), its primary activity is to protect dogs from maltreatment, cruelty and suffering outside of the UK. Dogs Trust Foundation Bosnia is a non-profit foundation registered in Bosnia on 2 October 2020, its primary activity is to protect dogs from maltreatment, cruelty and suffering in Bosnia. Dogs Trust Foundation Bosnia was dormant during 2021. All entities have a year-end reporting date of 31 December. A summary of the trading results for these entities is shown below (the figures include intercompany trading).

	Dogs Trust Ireland CLG		**Dogs Trust Promotions Limited**		**Dogs Trust USA Inc**		**Dogs Trust Worldwide**	
	2021	**2020**	**2021**	**2020**	**2021**	**2020**	**2021**	**2020**
	£000's	**£000's**	**£000's**	**£000's**	**£000's**	**£000's**	**£000's**	**£000's**
Incoming resources								
Donations	**5,363**	5,300		-	**195**	147	**84**	48
Legacies	**997**	78		-		-		-
Merchandising	**112**	96	**1,692**	1,700		-		-
Grant from Dogs Trust Group	**472**	4,597		-	**630**	206	**4,243**	3,802
Coronavirus government grants		284						
Sale of dogs and neuter income	**101**	313		-		-		-
Interest received	**-**	-		-		-		-
Total incoming resources	**7,045**	10,668	**1,692**	1,700	**825**	353	**4,327**	3,850
Total costs	**(6,397)**	(6,285)	**(1,340)**	(1,661)	**(776)**	(423)	**(4,316)**	(3,907)
Net movement for the year	**648**	4,383	**352**	39	**49**	(70)	**11**	(57)
Qualifying charitable contribution	**-**	-	**(350)**	(38)	**-**	-	**-**	-
Retained profit/(loss) for the year	**648**	4,383	**2**	1	**49**	(70)	**11**	(57)
Funds brought forward 1 January	**4,960**	472	**21**	20	**264**	333	**210**	267
Exchange gain/(loss) on opening net assets	**(341)**	105	**-**	-	**4**	1	**-**	-
Funds carried forward 31 December	**5,267**	4,960	**23**	21	**317**	264	**221**	210
Total assets	**5,717**	5,730	**848**	368	**326**	274	**279**	210
Total liabilities	**(450)**	(770)	**(825)**	(347)	**(9)**	(10)	**(59)**	-
Total funds	**5,267**	4,960	**23**	21	**317**	264	**220**	210

2. Donations

	2021 £000's	2020 £000's
Regular donations	38,488	39,223
Appeals	3,556	3,280
Corporate donations	3,257	3,734
Gift aid	7,585	7,789
Membership subscriptions	918	866
Trusts and major donors	1,628	1,542
Other	7,264	5,513
	62,696	**61,947**

3. Government grants

	2021 £000's	2020 £000's
Coronavirus Job Retention Scheme	1,296	4,331
Retail, Hospitality and Leisure grants	420	709
	1,716	**5,040**

There are no unfulfilled conditions in respect of these grants. No other government grants were received; a waiver was received in respect of business rates. Coronavirus Job Retention Scheme grants totalling £1,296,000 (2020: £4,331,000) are treated as restricted for employee costs.

4. Other trading activities

	2021 £000's	2020 £000's
Sale of goods	5,089	3,657
Fundraising events	24	63
Raffles	1,565	910
	6,678	**4,630**

5. Investments

	2021 £000's	2020 £000's
Interest received	23	100
Dividends received	1,615	1,468
	1,638	**1,568**

6. Council members' remuneration and expenses

All Council members are directors of Dogs Trust Trustee Limited, the non-trading parent company. No Council member or any person connected with them received any remuneration during the year. No Council members were reimbursed for expenses in 2021 (2020: 3 members reimbursed £621) covering travel, subsistence and accommodation incurred in connection with their duties as members of the Council of Dogs Trust. No allowances were paid to Council members, and no direct payments to third parties were made on their behalf.

7. Analysis of expenditure

	Grants £000's	Activities undertaken directly £000's	Support costs £000's	2021 Total £000's	2020 Total £000's
Raising funds					
Donations and legacies	-	21,396	1,375	22,771	17,230
Other trading activities	-	4,352	1,058	5,410	6,528
Investments	-	294	-	294	183
	-	**26,042**	**2,433**	**28,475**	**23,941**
Charitable activities					
For dogs	-	34,599	11,316	45,915	48,007
For dog owners	-	9,435	3,197	12,632	13,977
For dogs in the future	634	1,841	548	3,023	4,331
International	3,374	8,654	429	12,457	7,155
	4,008	**54,529**	**15,490**	**74,027**	**73,470**
Total	**4,008**	**80,571**	**17,923**	**102,502**	**97,411**

Support costs totalling £17,923,000 (2020 - £17,729,000) have been allocated across the activities. These include costs associated with IT totalling £3,593,000, management and administration (finance, legal, HR, facilities and central administration costs) totalling £11,036,000, central veterinary services totalling £1,146,000 and central communications services totalling £446,000, training totalling £115,000 and contact centre costs totalling £1,587,000 The costs have been allocated based on headcount.

Of the total expenditure above £8,210,000 (2020: £9,569,000) related to restricted funds. See note 15 for a breakdown of this expenditure.

Included within support costs are governance costs of £557,000 (2020: £490,000), these include the following amounts:

	2021 £000's	2020 £000's
Audit	87	89
Other assurance services	9	9
Tax and advisory	29	30
	125	**128**

Total irrecoverable VAT was £2,299,000 (2020: £2,597,000).

Net income is stated after charging rent payable under operating leases of £903,000 (2020: £1,170,000).

Grants Payable
£489,000 (2020: £4,597,000) was granted to Dogs Trust Ireland CLG by the Charity during the year, the current year grant being in respect of a loan from the Charity, which is no longer repayable.

During the year £275,000 (2020: £207,000) was granted to Dogs Trust USA by Dogs Trust Worldwide in support of its work.

During the year £1,096,000 (2020: £1,096,000) was granted to Mission Rabies Limited in support of its work.

Grants payable to other organisations improving the lives of dogs in the UK and around the world are considered to be part of the costs of activities in furtherance of the objects of the Charity. This is because the Charity's grant programme activity is carried out through organisations, monitored by the Charity, that supports long-term benefits for dogs.

Analysis of expenditure (continued)

(a) International projects:

Grants were made to the following animal welfare organisations outside the Dogs Trust Group as detailed below:

Organisation/Project	Delivery country (Unless UK)	2021 £000's	2020 £000's
Mission Rabies	India and Malawi	1,096	1,096
Soi Dog Foundation	Thailand	649	634
WVS - International Training Centre	India	250	250
WVS - International Training Centre	Thailand	242	220
Dogstar Foundation	Sri Lanka	241	250
Aware Trust	Zimbabwe	172	155
Forgotten Animals	Russia	109	26
Mayhew Animal Home	Afghanistan	90	66
NSPCA	South Africa	52	26
Buckaroo MNI	South Africa	51	34
GAAP - Global Alliance for Animals and People	Chile	41	19
Help in Suffering	India	39	26
Animal Nepal	Nepal	35	12
BAWA	Indonesia	34	13
Dogtown	South Africa	30	-
Fundacion Amici Cannis	Ecuador	30	-
Lanta Animal Welfare	Thailand	27	13
Mdzananda Animal Clinic	South Africa	25	24
FIAPO (conference)	India	25	-
GATO (formerly ARPOL)	Lithuania	25	4
Funda Nenja	South Africa	21	11
LAPA	Russia	16	21
Animal Refuge Kansai (ARK)	Japan	15	-
Sneha's Care	Nepal	14	11
GAAP - Global Alliance for Animals and People	Guatemala	13	-
RAY - Rescue Animals from Yoke	Russia	12	-
Animal Friends of Croatia	Croatia	9	-
Darjeeling Goodwill Animal Shelter	India	9	-
Pomujre SPA	Slovenia	3	4
Simabo	Cape Verde	2	3
Central Missouri Humane Society	USA	2	-
Rescue is Life	South Africa	1	-
SPAW (return of unspent grant)	Kingdom of Tonga	-3	2
LAPA (return of unspent grant)	Russia	-3	-
WW IAHP	Australia	-	61
Obhoyaronno	Bangladesh	-	45
The Jane Goodall Institute	Nepal	-	41
HEART - Tokushima	Japan	-	30
SPCA Malta	Malta	-	22
Save the Dogs	Romania	-	20
Pets Second Home	Latvia	-	15
Project Humane Nepal	Nepal	-	14
IRS	Ukraine	-	9
Transylvania Animal Care	Romania	-	4
Animal Lebanon	Lebanon	-	4
Ukrainian Association of Animal Advocates (UAAA)	Ukraine	-	4
Humane Animal Society	India	-	2
Himalayan Animal Treatment Centre (HAT) UK	UK	-	2
TNR Trust	Malawi	-	1
IAPWA (return of unspent grant)	Malaysia	-	-24
Edinbrugh University (return of unspent grant)	Edinburgh	-	-16
Total international grants		**3,374**	**3,154**

Each organisation received one grant in the reporting period, with the exception of Mission Rabies which received five grants.

The return of unspent grant from SPAW and LAPA relate to projects that were funded by Dogs Trust Worldwide in 2020 and 2019 respectively, but not completed. The grants were therefore terminated by Dogs Trust Worldwide.

(b) Preventative work grants:

Research grants:	2021 £000's	2020 £000's
Grants were made to individuals at the following institutions to support research work:		
University of Edinburgh	305	219
University of Liverpool	213	-
University of Bristol	52	-
Royal Veterinary College	42	108
University of Surrey	-	135
University of Salford	-	96
	612	**558**
Other grants:		
Association of Dogs and Cats Homes	-	60
Emergency help grants (i)	22	30
	22	90
Total rehoming centres grants	**634**	**648**

(i) Emergency help grants bring free veterinary treatment for dogs belonging to owners who are homeless, or in housing crisis, including neutering operations, vaccination and worming, as well as non-preventative and emergency veterinary procedures.

8. Staff numbers and emoluments

The average monthly number of employees (full time equivalent) analysed by function was:	2021 number	2020 number
Rehoming centres	860	893
Fundraising, campaigns and publicity	327	346
Management and administration	92	86
	1,279	**1,325**

The average monthly number of employees (headcount) analysed by function was:	2021 number	2020 number
Rehoming centres	943	992
Fundraising, campaigns and publicity	344	386
Management and administration	94	87
	1,381	**1,465**

Their aggregate emoluments were as follows:	2021 number	2020 number
Wages and salaries	37,187	37,957
Social security costs	3,252	3,231
Pension costs	4,013	4,004
	44,452	**45,192**

Redundancy and termination payments are recognised when there is a demonstrable commitment on an individual or group basis that cannot be realistically withdrawn. Redundancy and termination costs were incurred as a result of the coronavirus pandemic. £177,000 cost (2020: £97,000) is shown in 2021 with £nil (2020: £72,000) unpaid at year-end.

Staff numbers and emoluments (continued)

Number of employees of the Group whose pay (including any redundancy and termination payments) fell within the following bands:	2021 number	2020 number
£60,001 to £70,000	14	19
£70,001 to £80,000	5	7
£80,001 to £90,000	5	3
£90,001 to £100,000	3	4
£100,001 to £110,000	5	4
£120,001 to £130,000	3	2
£160,001 to £170,000 (*)	1	1
	36	**40**

(*) this band contains the earnings of the Chief Executive in 2021 and 2020.
All the employees above received pension contributions.

	2021 £000's	2020 £000's
Employer pension contributions for all above employees	462	416

Key management employees, defined as the Leadership Team of 10 employees in the Report of the Trustee, received total remuneration as follows:

	2021 £000's	2020 £000's
Wages and salaries	1,256	1,199
Employer's NI	141	135
Employer's pension	200	194
	1,597	**1,528**

9. Tangible fixed assets

Group	Freehold land and buildings £000's	Assets under construction £000's	Motor vehicles £000's	Equipment and fittings £000's	Total £000's
Cost					
Balance at 1 January 2021	142,378	21,700	6,411	10,032	180,521
Additions	5,618	874	37	4,038	10,567
Transfers	21,602	(21,602)	-	-	-
Transfers to investment property	(8,696)	-	-	-	(8,696)
Disposals	-	-	(1,231)	(516)	(1,747)
Foreign exchange movement	(737)	-	(20)	(23)	(780)
Balance at 31 December 2021	**160,165**	**972**	**5,197**	**13,531**	**179,865**
Accumulated depreciation					
Balance at 1 January 2021	75,941	-	5,789	6,191	87,921
Depreciation charge for year	7,571	-	471	1,241	9,283
Transfers to investment property	(2,496)	-	-	-	(2,496)
Impairment charge for the year	2,983	-	-	-	2,983
Disposals	-	-	(1,136)	(480)	(1,616)
Foreign exchange rate movement	(454)	-	(18)	(15)	(487)
Balance at 31 December 2021	**83,545**	**-**	**5,106**	**6,937**	**95,588**
Net book value at 31 December 2021	**76,620**	**972**	**91**	**6,594**	**84,277**
Net book value at 31 December 2020	66,437	21,700	622	3,841	92,600

Freehold land and buildings includes freehold land of £15.4m (2020: £18.9) million that is not depreciated.

In respect of both Group and Charity, the impairment charge arises from a review of the values of our Darlington rehoming centre and London office (Edward House) in the year. The valuations were performed by independent chartered surveyors BNP Paribas Real Estate. The valuations of the Darlington rehoming centre and the London office were based on depreciated replacement cost and open market value respectively.

The transfer to investment property represents property previously occupied by Dogs Trust which is now being held for rental.

9. Tangible fixed assets (continued)

Charity	Freehold Land & Buildings £000's	Assets Under Construction £000's	Motor Vehicles £000's	Equipment & Fittings £000's	Total £000's
Cost					
Balance at 1 January 2021	130,829	21,700	6,112	9,240	167,881
Additions	5,591	874	22	3,834	10,321
Transfers	21,602	(21,602)	-	-	-
Transfers to investment property	(8,696)	0	-	-	(8,696)
Disposals	0	0	(1,231)	(516)	(1,747)
Balance at 31 December 2021	**149,326**	**972**	**4,903**	**12,558**	**167,759**
Accumulated depreciation					
Balance at 1 January 2021	68,983	-	5,514	5,820	80,317
Depreciation charge for year	7,002	-	449	1,200	8,651
Transfers to investment property	(2,496)	-	-	-	(2,496)
Impairment charge for the year	2,982	-	-	-	2,982
Disposals	-	-	(1,136)	(480)	(1,616)
Balance at 31 December 2021	**76,471**	**-**	**4,827**	**6,540**	**87,838**
Net book value at 31 December 2021	**72,855**	**972**	**76**	**6,018**	**79,921**
Net book value at 31 December 2020	61,846	21,700	598	3,420	87,564

Freehold land and buildings includes freehold land of £13.7 million (2020: £17.2 million) that is not depreciated.

10. Fixed asset investments

The Group and Charity	Listed investments and investment cash £000's	Investment properties £000's	Programme related investments £000's	2021 Total £000's	2020 Total £000's
Market value at 1 January	66,248	-	-	66,248	78,306
Less: Disposals at market value	(22,596)	-	-	(22,596)	(17,647)
Add: Acquisitions	22,133	-	148	22,281	25,102
Add / (less): Investment cash	499	-	-	499	(22,493)
Net realised gains	4,754	-	-	4,754	869
Net unrealised gains	3,954	-	-	3,954	2,111
Transfer from fixed assets	-	6,200	-	6,200	-
Market value at 31 December	**74,992**	**6,200**	**148**	**81,340**	**66,248**

Listed investments and cash investments at market value comprised:

	2021 £000's	2020 £000's
UK fixed interest securities	8,901	8,985
Equities	57,651	50,813
Other investments	6,676	5,329
Cash	1,764	1,121
	74,992	**66,248**

No individual listed investment held at 31 December 2021 or 31 December 2020 had a market value that was material to the Group.

The investment property comprises of a property previously occupied by Dogs Trust which is now being held for rental. At the date of transfer from fixed asset to investment property, a valuation was performed by independent chartered surveyors BNP Paribas Real Estate to determine the fair value of the property and the property was impaired before being transferred to an investment property (see note 8).

The programme related investment relates to the Charity's investment in Mission Rabies Limited.

The historical cost of investments held at 31 December was	**58,570**	**53,755**

	2021 £000's	2020 £000's
Cash on deposit	**20,009**	8,005

11. Stock

	Group		Charity	
	2021 £000's	2020 £000's	2021 £000's	2020 £000's
Finished goods	**449**	548	**235**	**475**

12. Debtors'

	Group		Charity	
	2021 £000's	2020 £000's	2021 £000's	2020 £000's
Trade debtors	**631**	584	**291**	529
Other debtors	**1,407**	1,469	**1,403**	1,493
VAT Claim	**1,667**	2,283	**1,527**	2,195
Amount owed by subsidiary companies	**-**	-	**800**	635
Prepayments and accrued income	**22,428**	26,267	**22,294**	26,097
Total	**26,113**	30,603	**26,315**	30,949

13. Creditors'

	Group		Charity	
	2021 £000's	**2020 £000's**	**2021 £000's**	**2020 £000's**
Trade creditors	**3,132**	6,184	**2,910**	6,056
Other creditors	**1,793**	1,320	**1,681**	1,224
Accruals and deferred income	**6,376**	8,134	**6,167**	7,894
Amounts owed to subsidiary companies	**-**	-	**127**	100
Total	**11,301**	**15,638**	**10,885**	**15,274**

Movement in deferred income	Group		Charity	
	2021 £000's	**2020 £000's**	**2021 £000's**	**2020 £000's**
Balance at 1 January	**834**	428	**834**	428
Utilised in the year	**(834)**	(428)	**(834)**	(428)
Deferred income in the year	**799**	834	**799**	834
Balance at 31 December	**799**	834	**799**	834

Deferred income is membership income received during this year but in respect of next year and raffle ticket income received in respect of raffles drawn next year.

14. Provision for liabilities

	Group		Charity	
	2021 £000's	**2020 £000's**	**2021 £000's**	**2020 £000's**
Shared Adoption Scheme	**8,553**	10,692	**8,553**	10,030

Movement in provision for liabilities	Group		Charity	
	2021 £000's	**2020 £000's**	**2021 £000's**	**2020 £000's**
Balance at 1 January	**10,692**	10,030	**10,692**	10,030
Utilised in the year	**(531)**	(1,557)	**(531)**	(1,557)
Charged to the SOFA	**(1,608)**	2,219	**(1,608)**	2,219
Balance at 31 December	**8,553**	10,692	**8,553**	10,692

Provision for liabilities relates to the estimated future veterinary costs for dogs on the Share Adoption Scheme and Veterinary Support Fund.

Under the Shared Adoption Scheme and Veterinary Support Fund, dogs rehomed with certain medical conditions will have the veterinary costs covered for the treatment of that particular ailment for the rest of the dog's life.

15. Total funds

		Movement in funds in 2021				
£000's	**Balance 1 January 2021**	**Income**	**Expenditure**	**Transfers**	**Gains and revaluations**	**Balance 31 December 2021**
Unrestricted funds						
Revaluation reserve	**12,493**	-	-	-	3,929	**16,422**
Designated funds		-	-	-	-	
Rehoming centre development fund	31,924	-	-	9,208	-	41,132
Fund for fixed assets	92,600	-	-	(8,323)	-	84,277
Grants fund	5,225	-	(2,920)	(2,026)	-	279
IT strategy fund	4,462	-	(2,707)	-	-	1,755
Total designated funds	**134,211**	**-**	**(5,627)**	**(1,141)**	**-**	**127,443**
Free reserves	**39,086**	111,129	(88,664)	1,141	4,454	**67,146**
Total unrestricted funds	**185,790**	**111,129**	**(94,291)**	**-**	**8,383**	**211,011**
Restricted income funds						
Coronavirus Job Retention Scheme	-	1,296	(1,296)	-	-	-
Freedom	267	369	(437)	-	-	199
Hope	92	86	(159)	-	-	19
Dog School	-	16	(16)	-	-	-
Education	-	-	-	-	-	-
Puppy smuggling	15	4	(19)	-	-	-
Worldwide	-	84	(84)	-	-	-
Ballymena	9	197	(206)	-	-	-
Basildon	13	64	(40)	-	-	36
Bridgend	44	277	(283)	-	-	38
Canterbury	8	131	(131)	-	-	8
Cardiff	-	3	(1)	-	-	2
Darlington	8	197	(197)	-	-	8
Evesham	2	418	(416)	-	-	4
Glasgow	9	417	(416)	-	-	10
Ilfracombe	15	576	(567)	-	-	25
Kenilworth	4	130	(131)	-	-	3
Leeds	24	608	(591)	-	-	40
London	22	94	(93)	-	-	23
Loughborough	22	70	(74)	-	-	18
Manchester	1	256	(256)	-	-	1
Merseyside	5	219	(219)	-	-	4
Newbury	10	44	(41)	-	-	13
Salisbury	14	195	(198)	-	-	12
Shoreham	514	1,375	(1,363)	-	-	526
Shrewsbury	2	592	(510)	-	-	84
Snetterton	11	36	(32)	-	-	15
West Calder	17	173	(167)	-	-	24
Cardiff Capital Appeal	-	264	(264)	-	-	-
Darlington Capital Appeal	-	4	(4)	-	-	-
Mission Rabies	-	148	-	-	-	148
Total restricted income funds	**1,128**	**8,343**	**(8,211)**	**-**	**-**	**1,260**
Endowment funds						
Gertrude R Clarke	242	-	-	-	-	242
Frank Goddard Jackson	670	-	-	-	-	670
Total endowment funds	**912**	**-**	**-**	**-**	**-**	**912**
Total funds	**187,830**	**119,472**	**(102,502)**	**-**	**8,383**	**213,183**

Details of the use of designated funds can be found in the reserves policy on page 23.
Details of the use of endowment and restricted funds can be found in the accounting policy on page 23.

Total funds (continued)

£000's	Balance 1 January 2020	Movement in Funds in 2020 Income	Expenditure	Transfers	Gains and revaluations	Balance 31 December 2020
Unrestricted funds						
Revaluation reserve	**9,256**	**-**	**-**	**-**	**3,237**	**12,493**
Designated funds		-	-	-	-	
Rehoming centre development fund	46,265	-	-	(14,341)	-	31,924
Fund for fixed assets	83,379	-	-	9,221	-	92,600
Grants fund	1,597	-	(1,272)	4,900	-	5,225
IT strategy fund	1,500	-	(595)	3,557	-	4,462
Total designated funds	**132,741**	-	(1,867)	3,337	-	**134,211**
Free reserves	**26,678**	**101,970**	**(85,979)**	**(3,337)**	**(246)**	**39,086**
	168,675	**101,970**	**(87,846)**	**-**	**2,991**	**185,790**
Restricted income funds						
Coronavirus Job Retention Scheme	-	4,331	(4,331)	-	-	-
Freedom	-	564	(297)	-	-	267
Hope	-	187	(95)	-	-	92
Dog School	-	24	(24)	-	-	-
Education	-	1	(1)	-	-	-
Puppy smuggling	-	19	(4)	-	-	15
Worldwide	-	34	(34)	-	-	-
Ballymena	8	127	(127)	-	-	9
Basildon	40	63	(90)	-	-	13
Bridgend	19	235	(211)	-	-	44
Canterbury	7	33	(33)	-	-	8
Cardiff	71	0	(71)	-	-	-
Darlington	6	197	(195)	-	-	8
Evesham	1	446	(445)	-	-	2
Glasgow	6	284	(282)	-	-	9
Ilfracombe	11	35	(31)	-	-	15
Kenilworth	4	29	(29)	-	-	4
Leeds	28	667	(671)	-	-	24
London	21	78	(77)	-	-	22
Loughborough	16	12	(6)	-	-	22
Manchester	1	12	(12)	-	-	1
Merseyside	1	94	(90)	-	-	5
Newbury	6	51	(46)	-	-	10
Salisbury	9	13	(7)	-	-	14
Shoreham	8	1,370	(863)	-	-	514
Shrewsbury	1	106	(106)	-	-	2
Snetterton	9	380	(378)	-	-	11
West Calder	15	13	(11)	-	-	17
Cardiff Capital Appeal	900	85	(985)	-	-	-
Darlington Capital Appeal	-	13	(13)	-	-	-
Total restricted income funds	**1,188**	**9,505**	**(9,565)**	**-**	**-**	**1,128**
Endowment funds						
Gertrude R Clarke	242	-	-	-	-	242
Frank Goddard Jackson	670	-	-	-	-	670
Total endowment funds	**912**	**-**	**-**	**-**	**-**	**912**
Total funds	**170,775**	**111,475**	**(97,411)**	**-**	**2,991**	**187,830**

16. Analysis of Group net assets between funds

Represented in 2021 by:	Unrestricted £000's	Restricted £000's	Endowment £000's	Total £000's
Tangible fixed assets	84,277	-	-	84,277
Investments	100,531	148	670	101,349
Stock	449	-	-	449
Debtors	26,113	-	-	26,113
Cash at bank and in hand	19,475	1,112	242	20,829
Current liabilities	(11,301)	-	-	(11,301)
Provision for liabilities	(8,553)	-	-	(8,553)
Total net assets	**211,011**	**1,260**	**912**	**213,183**

Represented in 2020 by:	Unrestricted £000's	Restricted £000's	Endowment £000's	Total £000's
Tangible fixed assets	92,600	-	-	92,600
Investments	73,583	-	670	74,253
Stock	548	-	-	548
Debtors	30,603	-	0	30,603
Cash at bank and in hand	14,787	1,127	242	16,156
Current liabilities	(15,638)	-	-	(15,638)
Provision for liabilities	(10,692)	-	-	(10,692)
Total net assets	**185,791**	**1,127**	**912**	**187,830**

17. Operating leases

The Group and Charity had the following future minimum lease payments under non-cancellable operating leases for each of the following periods:

	2021 £000's Land and Buildings	2020 £000's Motor Vehicles	2021 £000's Total	2020 £000's Total
Within one year	1,081	268	1,348	748
Between one and five years	865	205	1,066	1,243
After five years	23	-	22	46
	1,969	**473**	**2,436**	**2,037**

18. Grant commitments

As at 31 December 2021, the following expected future grant payments to partner organisations are expected, if conditions are met by the recipient as the grant falls due:

	2021 £000's	2020 £000's
Within one year	279	3,007
Between one and five years	-	2,218
	279	**5,225**

19. Capital commitments

Council have authorised the following major development project expenditure over the next 5 years:

	Redevelopment of centres								Total
	Leeds	Bridgend £000's	Ballymena £000's	West Calder £000's	Merseyside £000's	Salisbury £000's	Glasgow £000's	Other £000's	£000's
Authorised and contracted	150,000	-	-	-	-	-	-	-	150,000
Authorised not contracted	-	5,000,000	5,880,000	8,300,000	8,500,000	352,000	1,950,000	11,000,000	40,982,000
	150,000	**5,000,000**	**5,880,000**	**8,300,000**	**8,500,000**	**352,000**	**1,950,000**	**11,000,000**	**41,132,000**

20. Contingent liabilities

The Charity has given an indemnity to repay £1.9m (2020: £2.5m) related to legacy bequests, should the relevant estates be claimed against.

21. Related party transactions

In accordance with Financial Reporting Standard 102, the related party transactions entered into by the Charity are detailed below. All transactions that arose were in the normal course of business.

The Charity was invoiced £nil (2020: £217,000) for rehoming services provided by Dogs Trust Ireland CLG, a subsidiary of the Charity. Of this amount £nil (2020: £nil) was outstanding at the year end.

During the year a grant of £178,000 (2020: £nil) was provided to Dogs Trust Ireland CLG in the year to support its work. During the year, the Charity confirmed that this grant and the financial support previously provided to Dogs Trust Ireland CLG was no longer repayable. £489,000 (2020: £4,597,000) was granted to Dogs Trust Ireland CLG in respect to this. £7,500 (2020: £313,000) was owed to the Charity from Dogs Trust Ireland CLG at the year end.

The Charity invoiced £10,000 (2020: £10,000) for office services provided to Dogs Trust Promotions Limited, a subsidiary of the charity. The Charity was owed £792,600 (2020: was owed £323,000 by) by Dogs Trust Promotions Limited at the the year end.

The Charity invoiced £667,300 (2020: £430,000) for office services provided to Dogs Trust Worldwide, a subsidiary of the Charity. During the year the charity provided £4,243,000 (2020: £3,802,000) to Dogs Trust Worldwide to support its work. The Charity owed £126,800 (2020: £100,000) to Dogs Trust Worldwide at the the year end.

Grants totalling £274,600 (2020: £206,000) were paid to Dogs Trust USA, a non-profit entity (a registered 501 (c)(3) in the USA) and deemed subsidiary of Dogs Trust, by Dogs Trust Worldwide. Of this amount none was outstanding at the year end (2020 - none). Dogs Trust USA owed £nil (2020 - £nil) to Dogs Trust Worldwide at year end (2020 - £nil).

Grants totalling £649,000 (2020: £634,000) were paid to Soi Dog Foundation, a Charity whose trustees include Mr P Daubeny, who was a director of Dogs Trust Trustee Limited in 2020. Of this amount none was outstanding at the year end.

Grants totalling £305,000 (2020: £219,000) were paid to the University of Edinburgh. Prof D Argyle and Mrs S Murphy who were directors of Dogs Trust Trustee Limited in both years, are employees of the University of Edinburgh. Of this amount none was outstanding at the year end (2020 - none).

Grants totalling £1,096,000 (2020: £1,096,000) were paid to Mission Rabies, a Charity whose trustees include Mrs C Baldwin and Mr P Daubeny, who were directors of Dogs Trust Trustee Limited in both years. Of this amount none was outstanding at the year end (2020 - none).

22. Contingent legacy income

In addition to the legacy income recognised in the SOFA, on the 31 December 2021 the Charity had been notified of 267 residuary legacies (2020: 249 residuary legacies) with a total estimated value of £16,875,000 (2020: £18,380,000). These legacies do not satisfy the criteria relating to probability and/or reliable estimate required by our accounting policy to recognise the income during the year. They are therefore disclosed here as a contingent asset.

23. Financial instruments

The Charity's financial instruments comprise fixed asset investments (see note 10) measured at fair value through profit or loss and other financial assets which comprise cash, trade debtors and other debtors (see note 12) and financial liabilities which comprise trade creditors and other creditors (see note 13), measured at amortised cost.

The Charity uses foreign exchange forward contracts to manage its exposure to foreign currency exchange risks. The fair value of these instruments is calculated at the balance sheet date by comparison between the rate implicit in the contract and the exchange rate at that date. The relevant forward exchange rate used is sterling:euro. At 31 December 2021, the Charity had outstanding forward currency commitments of €2,000,000 at average rate of €1.16 to £1 with an unrealised loss of £47,000 (2020: €nil).

24. Post balance sheet events

In February 2022 Russia invaded Ukraine causing a humanitarian and political crisis, as well as a global economic impact, giving rise to significant falls in the UK and global stock markets. The charity's investment portfolio saw material unrealised losses after the year-end, reflecting the volatility of the global markets. The main portfolio value fell from £75m at 31 December 2021 to £69.5m at 28 February 2022, representing an 8% fall in market value. The investment portfolio is being managed as part of a long-term investment strategy and its performance is being closely monitored. At the time of this report, we do not expect the invasion of Ukraine to materially affect our planned activity.

In addition, Dogs Trust Worldwide-funded projects in Russia were suspended following the invasion and no further funds will be sent until further notice. Any unspent funds have been returned to Dogs Trust Worldwide. Dogs Trust Worldwide were funding one project in Ukraine at the time of the invasion which had to cease, with an agreement that any unspent funds are to be used as part of an emergency grant to set up a logistics platform to distribute pet food to shelters and groups within Ukraine.

Thank you

Our staff and volunteers are the heart and soul of Dogs Trust. We are so lucky to have such talented and devoted teams across the organisation, whose passion for dog welfare is inspiring. Throughout 2021, we have seen our teams change the lives of hundreds of dogs and their owners around the world. A huge thank you to Team Dogs Trust.

We are very grateful to all our donors, volunteers, charitable trusts, and corporate partners for their wonderful contributions throughout the year. Specifically, we would like to thank Cottages.com and Hoseasons, staff and customers of HSBC UK, Petplan®, players of People's Postcode Lottery, Radley London, The Telegraph's Christmas Charity Appeal, MINI UK, Lily's Kitchen, Tito's Handmade Vodka, Le Chameau, PitPat, and Shark. We would also like to recognise the generous support of the BNA Charitable Incorporated Organisation, W G Harvey's Discretionary Settlement, The RS Macdonald Charitable Trust, Petplan Charitable Trust, and Julia and Hans Rausing. Special thanks to the VIP Club members of Pets at Home and their Lifelines for feeding our dogs Wainwright's dry dog food at our 21 UK rehoming centres for the ninth consecutive year.

How to help us

We rely on donations from the public to continue our work. If you'd like to support us, please consider leaving a gift in your will, sponsoring a dog or making a donation.

For more information please visit dogstrust.org.uk

Contacts

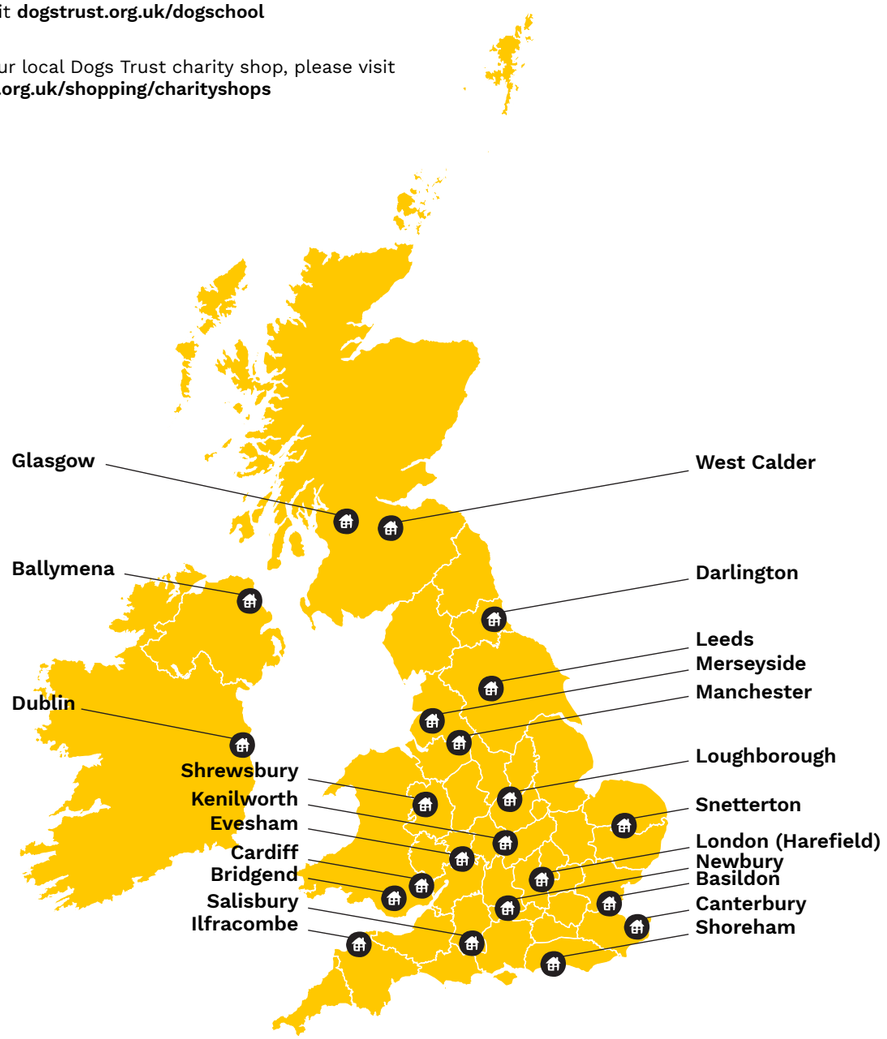
Registered address: Clarissa Baldwin House, 17 Wakley Street, London EC1V 7RQ
Tel: 020 7837 0006

Where to find us

To find opening times and directions for any of our rehoming centres, please visit **dogstrust.org.uk/our-centres**

To find your nearest Dog School, please visit **dogstrust.org.uk/dogschool**

To find your local Dogs Trust charity shop, please visit **dogstrust.org.uk/shopping/charityshops**



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DOGS TRUST LEGACY

England & Wales - Charity number 227523

Accounts

Annual Report 2020

For the year ended 31 December 2020

Helping dogs and their owners every step of the walk

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Cover image: Rehabilitation Trainer Eloise Chitty and Storm at Dogs Trust Shoreham

Our purpose

Dogs Trust is working towards the day when all dogs can enjoy a happy life, free from the threat of unnecessary destruction.

Our approach

We love dogs. That's why we do whatever we can to make sure every four-legged friend gets the love they deserve. We'll never put a healthy dog down, so our work is focused on helping dogs in need, supporting owners every step of the walk, and creating a better world for dogs in the future. It's what we've been doing since 1891 and how we've grown to become the UK's leading dog charity, helping 12,000 of our loyal friends find their forever homes every year.

Here's what we're doing in each of our three vital areas of work:

1. **We're the best place for dogs in need.**
When a dog is at risk, we help them get back on their paws with healthcare, training, rehabilitation – and lots of love, of course – at our 21 rehoming centres in the UK and Ireland, and through our fostering scheme.

2. **We're here to help dog owners every step of the walk.**
We know life with a pooch isn't always perfect, so we're ready to share trusted advice and support online, on the phone or in person, to help foster that all-important bond.

3. **We're making tomorrow's world a better place for all dogs.**
While much of our work is focused on immediately improving the lives of dogs and their owners both here and abroad, we're always trying to make life better for generations of dogs to come. We campaign on important issues like puppy smuggling, lobbying governments to make policy changes and funding long-term research projects in dog welfare. Overseas, we're vaccinating and neutering hundreds of thousands of strays and working towards eliminating rabies.

From canine carers to behaviourists, vets to fundraisers, whatever our role, we love dogs – and love the people who love dogs too. Because we couldn't do what we do without the tens of thousands of you who support us every year. Together with owners and supporters, we'll never let a dog down and we'll make sure A dog is for life®.

Welcome from our Chair

Welcome to our review of 2020 — a year we will never forget. Like many organisations, Dogs Trust faced its fair share of challenges due to the coronavirus pandemic. Many forms of fundraising stopped overnight which left us uncertain about income, and we needed to temporarily close centres to adopters and pause our public-facing Dog School training, education classes, dog welfare events — and much more.

However, with a 129-year history we know that whenever we face adversity our staff always dig deep. We found new ways to help dogs and their owners, and I'm in awe of how our staff adapted through this trying year.

Throughout the ups and downs, you — our supporters — have remained incredibly loyal, despite whatever hardships you're facing yourselves. Thank you on behalf of all of us — especially our four-legged friends in need, for your continued support. We're extremely grateful.

Graeme Robertson
Chair

Welcome from our Chief Executive

This was my first full year as Chief Executive of this incredible charity – and what a year!

The pandemic turned life upside down but our staff and volunteers have done their very best to make sure that Dogs Trust flexes and evolves, and I couldn't be prouder.

Much of our fundraising activity had to cease and in 2020 our income fell by £7 million from what we had planned for originally. Our brilliant team found innovative ways to deliver cost savings and fundraise, to make sure that we can provide support for dogs and owners, both now and in the future. While none of us know exactly what is ahead, our concern is that we may see a surge in people giving up their dogs, as we saw following the 2008 recession.

As I write, 2021 is already bringing a new set of challenges but I know, thanks to the devotion of our donors and the care and dedication of our staff and volunteers, we will always be ready to respond.

Owen Sharp
Chief Executive

Our work this year

For dogs – the best place for dogs in need

Rehoming

Through our 20 rehoming centres in the UK and one in Ireland, we provide world-class facilities and expert care and rehabilitation for dogs in need.

We like to think of our yellow Dogs Trust collar as a symbol of love and security. When a dog comes into our care, and our collar is fastened around their neck, we're saying that they'll always have a home with us. We'll make sure they get the care and attention they need to get back on their paws, from veterinary checks to any behavioural support needed, while our expert match-makers do everything they can to line up their perfect home. Our mantra is that we never put a healthy dog down.

Clearly, due to the pandemic, 2020 was a different year for our rehoming. Restrictions meant that we couldn't rehome in the same way.

We closed our centres and paused rehoming in the first lockdown for four weeks until we could be sure we could protect our staff and visitors. Plus, we had to pause taking in dogs, unless for extreme welfare reasons, to reduce possible contact with the virus.

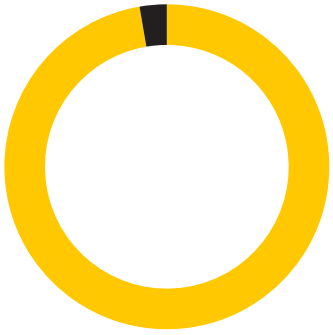
We quickly set up virtual matching and 'handovers at home' to safely deliver dogs to new owners, while staying socially distant.

Overall the number of dogs we were able to rehome in 2020 was less than the year before. This was in part due to the restrictions and the limitations this put on our ability to physically get dogs and owners to meet. But it was also due to the fact that in 2020 fewer dogs were surrendered to us, leaving us a smaller number of dogs to rehome. We believe this was a result of more people being at home. Behaviour issues, such as separation anxiety, are the main reason dogs are given up to us. With changes to owner routines, such as spending less time separated from their dogs, fewer dogs have shown separation anxiety and other problem behaviours which lead to relinquishment.

Our non-urgent veterinary services such as neutering and vaccination were reduced, though staff in our central pharmacy ensured the dogs in need of our support continued to receive their vital medications by post to all parts of the UK, come rain or shine.

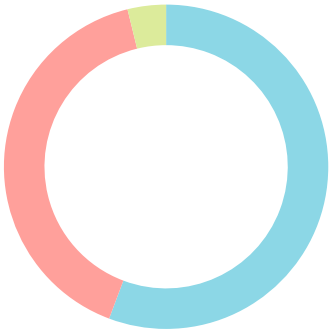
5% of our successful adoptions were long-term dogs

In 2020 we cared for 10,416 dogs at our 21 rehoming centres across the UK and Ireland



- **8,473** Dogs successfully rehomed (2019: 11,790)
- **252** Dogs died or put to sleep* (2019: 292)

* We never destroy a healthy dog.



- **4,425** Handed over by their owner (2019: 6,815)
- **3,213** Handed over by an organisation (2019: 5,082)
- **304** Dogs born in our rehoming centres (2019: 338)

Finding a home for Sponsor Dog Benny

In July, Sponsor Dog Benny the Lurcher finally found a forever family. His new family, Malcolm and Jem, first connected with Benny through our Sponsor A Dog scheme, and quickly decided to offer him a permanent home. We arranged multiple socially distanced meetings at our Shoreham centre, with Benny's carers watching from a distance as the couple started to bond with him. After several weeks, our staff took Benny to see Malcolm and Jem's home, and helped them get ready to welcome him into their lives. We never gave up hope that one day we could find owners who understood Benny's needs. And now this lucky Lurcher has his perfect home.

Our contact centre staff worked from home, fielding more calls than ever. The number of rehoming calls for November 2020 was 107% higher compared to February 2020 (pre lockdown), and 78% higher than November 2019. We had 1,000 enquiries for a single litter of Dachshunds and the contact centre marked its 2 millionth call since opening in 2014. To cope with demand we trialled a new online rehoming enquiry form, which is set to stay, as we take the positives from this extraordinary situation.

The unprecedented desire to care for a dog has been welcome news for some of our rehoming centre residents, who have previously been overlooked. High demand has seen more dogs who have been with us several years rehomed, including some of our Sponsor Dogs, which has been an unexpected benefit of the crisis.

We also saw more dogs rehomed through our foster scheme. Our Home from Home volunteer foster carers open their houses and their hearts to dogs who find themselves without a permanent home and who might not suit a kennel environment. We support our foster carers every step of the way and provide food, bedding and any other practical things they need. We'll also cover the costs of any veterinary treatment. In 2020 our incredible foster volunteers cared for 1,934 individual dogs, and we rehomed 1,342 dogs thanks to the foster scheme, compared with 1,308 in 2019.

We're extremely grateful to our volunteers who work across much of the charity. In rehoming alone they dedicated around 31,500 hours, despite the pandemic restricting much of our volunteer-led activity.

Interactions for 2020

398,355 Inbound calls taken (2019: 376,447)

79,645 Emails received (2019: 45,187)

45,745 Post Adoption outbound calls (2019: 60,869)

14,361 Facebook direct messages (2019: 8,400)

Top 5 reasons people contacted us

140,758 Interested in rehoming a specific dog

43,170 Interested in general rehoming

26,556 Owner needing to hand over a dog

26,042 Making a donation of pre-loved items

11,085 Making financial donation

Post-adoption support

One thing that sets Dogs Trust apart from many other dog adoption organisations is the promise that we are there for life, with dedicated behavioural support for our adopted dogs. We provide vital advice and support to adopters at crucial stages of their rehoming journey. To help dogs adjust to their new routines, this advice has been needed more than ever during a year of lockdowns with owners present more than usual. During the pandemic (from February to December) our team gave advice to adopters across 16,851 calls.

The Puppy Pilot

In 2020, we saw a 66% increase (compared with 2019) in puppies needing help from our Puppy Pilot scheme. The scheme cares for, rehabilitates and responsibly rehomes pups that have been seized and quarantined having been smuggled into the country by unscrupulous dealers keen to profit from high puppy prices. Despite the lockdown restrictions, the illegal puppy smuggling trade shows little sign of slowing and the pilot continues to support those pups in need.

Support for other animal rescues and professionals

In 2020 we continued to work closely with other animal rescue organisations. We jointly formed an emergency grant fund with partners including the Association of Dogs and Cats Homes and the Petplan Charitable Trust to help other charities in need. We wrote new operating model guidelines for the sector and shared best practice guides and templates for risk assessments and ways of working with smaller organisations to help them with their response to the virus. And we helped the RSPCA and SSPCA care for dogs rescued in raids on establishments, following concerns for animal welfare.

We also held two online events to share best practice in behavioural rehabilitation, aiming to ensure more dogs remain in a forever home. The Rehoming Charity Conference was attended by 340 professionals in the rescue charity world and covered topics such as the management and rehabilitation of dogs that are reactive to other dogs. The Veterinary Student Seminar Day (co-sponsored by the British Veterinary Behaviour Association) was attended by over 160 people and helped vet students understand some of the key aspects of dog behaviour, equipping them with the skills and knowledge to make lives better for dogs.

With the help of our colleagues in animal welfare we believe we can make more of an impact on the lives of dogs, now and in the future.

Rehoming centre developments

We want to make sure our centres are the best in the world for dogs who need rehoming and rehabilitation. We also want to make sure we're present in enough locations support local authorities, who otherwise may have no option other than to put healthy dogs to sleep.

Planned building work to some of our centres, and the development of our brand new Cardiff centre, were delayed due to the pandemic restrictions. Cardiff has been delayed by six months due to the Covid-19 restrictions, and will now open later in 2021.

We've been renovating kennels in our Kenilworth centre, including repurposing eight kennels into four specialist training and behaviour rehabilitation kennels. This will complement the repurposing of former staff accommodation into four 'real life rooms' to help transition the dogs in our care into home environments.

Despite a six-month delay to the rebuild of our Darlington centre, work has progressed well, and the rebuild was completed in February 2021 and the site returned to normal operations from March 2021.

For dog owners – helping dog owners every step of the walk

Dogs are at the heart of everything we do — but where would dogs be without their wonderful owners? Much of our work is rooted in providing as much help and support as possible for dog owners as well as dog lovers, who may be thinking about welcoming a new furry family member.

We know that owning a dog isn't always a walk in the park. We aim to set dog owners up with as much knowledge as possible, as well as provide solutions to the bumps along the path of dog ownership.

Dog School

Our national network of classes is designed to teach dog owners the basics of training their dog, and give them the skills and knowledge to create a life-long bond with their pooch. We help owners understand their dogs and avoid the development of behaviour that can lead to problems further down the line.

Our classes are normally face-to-face but when the pandemic hit we moved everything online. We provided lots of information and videos for clients on the website, alongside virtual classes run by our expert teams. When restrictions lifted, we held smaller classes with appropriate social distancing, managing to teach over 14,800 owners overall in 2020. Our staff did an amazing job, repeatedly adapting to the changing external situation, and we're grateful to our customers for bearing with us and getting to grips with all the changes.

Gemma Smith (Head Coach at Dog School London) and Megana Nedungadi (Clinical Animal Behaviourist) with Mabel.

Freedom Project

Our Freedom Project is a dog-fostering service for people fleeing domestic abuse and going into refuge or emergency accommodation. The service has been running for 16 years and has helped over 1,800 dogs and their owners escape domestic abuse.

In 2020, there was an increase in domestic abuse offences as well as calls to support services, and domestic homicides in England and Wales tripled in the early weeks of lockdown.

Very sadly, our services have been needed more than ever: we saw an upsurge in visits to our website and we fostered a record number of dogs during August as restrictions started to lift.

In 2020, through our Freedom Project, we helped 170 people flee abuse. This important service runs in Greater London, the Home Counties, Yorkshire, the North East, the North West, Scotland, and in 2020, we expanded into East Anglia.

A huge thank you to all the volunteers who foster dogs through the project. We simply couldn't run the service without you.

Hope Project

We believe that no one should have to choose between their dog and having a safe place to sleep, but many people experiencing homelessness are left with that decision as many housing providers don't accept dogs. When faced with the choice of a roof over their head or being parted with their best friend, for many, there is no choice – their dog will always come first.

Our Hope Project gives homelessness service providers free, practical help and advice so they can make changes that will make the world of difference to dog owners experiencing homelessness — and ensure that people and their pets can stay together.

When the UK first went into lockdown, rough sleepers and other people experiencing homelessness were accommodated in hotels and emergency housing so they could adhere to government guidance on isolation and hygiene. However, many of these accommodations were worried about accepting dogs. We provided tailored support and guidance to hotels and homelessness services on accepting and managing dogs.

We also offered:

- **Emergency dog food and essential items like collars, leads, toys and bedding**
- **Free emergency vet care for any dog that became unwell, as well as transportation to the vet practice**
- **Temporary private boarding for dogs belonging to homeless people if they needed to access hospital treatment due to Covid-19.**

In Scotland, we worked closely with the Simon Community on a unique project to improve dog-friendly provision in homelessness services across Scotland.

We also developed a guide for homeless dog owners on how to care for their dogs and what to do if they needed to self-isolate.

Paul and Blake

Paul and his pooch Blake were staying in a dog-friendly hostel until the pandemic hit, forcing them to move into a hotel as part of the government's 'Everyone In' scheme. Paul explains, "I have found living in the hotel room very difficult and isolating. I genuinely don't think I would have been able to cope without Blake. He is the only constant in my life, he's my best friend and he perks me up every day. I don't get lonely because I have him. It's a huge relief knowing that if Blake gets ill, I won't need to worry about paying the bills. I wouldn't be able to afford it without you! It's also been lovely to receive parcels with food, a winter coat and other dog treats."

Education

We deliver educational programmes to children and young people across the UK, focusing primarily on two key themes: responsible dog ownership and being safe around dogs. One of our key activities is to encourage primary children to show appropriate behaviour around dogs to ensure safe interactions. However, with schools closing for large periods of 2020, and with restrictions in place when they did open again, we ran a large proportion of our workshops virtually. This switch did reduce the number of children we were able to reach, from 422,178 in 2019 to 112,602 in 2020, but the feedback has been very positive.

The team have used the time available to review activities, for example using research to understand how the impact of workshops could be increased. As a result, they've been developing materials for other audiences (like parents and childminders) to have even greater benefits for dogs.

> Great informative session that involved the children and allowed time for them to discuss and voice their own thoughts...The children left the session being able to share what they had learned and expressed how much they enjoyed the experience
>
> **– Primary school teacher, following a virtual workshop.**

Advice and awareness

As well as our projects that reach dog owners directly, we're also active in the public sphere, working with the media and through other communications channels, to get important messages out to millions of dog owners.

In 2020 we reworked our famous statement to help people realise A Dog is For Life, Not Just For Lockdown, we educated people on how not to be 'dogfished' or duped by unscrupulous sellers, and we advised owners how to prevent their pet from developing separation anxiety when they returned to work, to name just a few initiatives.

We also launched a campaign to shine a light on the work we do to change dogs' lives and support their owners. As part of this campaign we highlighted how those thinking of buying a dog can 'change the tale' and avoid fuelling the puppy smuggling trade. The campaign was backed by celebrities, including Graham Norton.

Change the tale

Changing the tale for River

River is a stray who arrived at Dogs Trust just before Christmas. He was so scared and anxious he barely left his crate for the first few weeks. But our training and behaviour advisors persevered, and with gentle care and encouragement River is growing in confidence. We'll continue helping him into 2021, showing him the world isn't such a scary place.

For dogs in the future – making tomorrow's world a better place for dogs

While much of our work is focused on immediately improving the lives of dogs and their owners, we're always looking to the future, and how we can further protect the welfare of dogs long term. Whether it's our work to influence owners, professionals or politicians to improve dog welfare, or our research to better understand the behaviour and health of dogs — we're here to make sure tomorrow's world is a better place for our four-legged friends.

Public Affairs

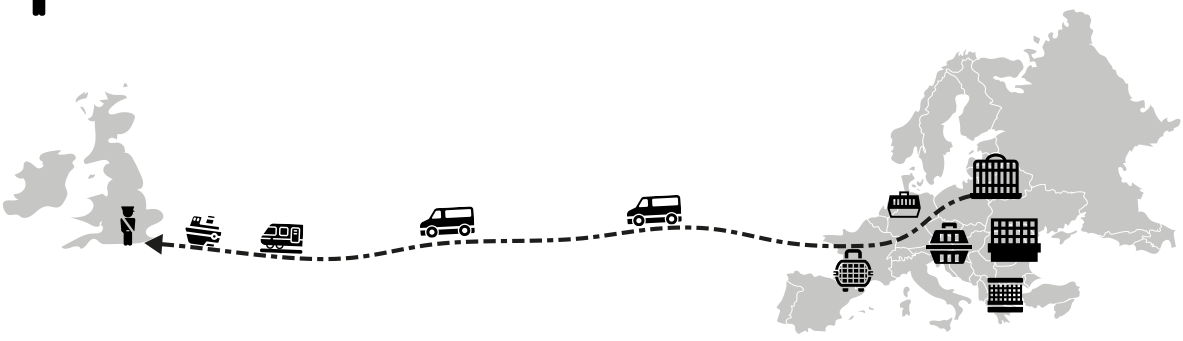
While we reacted to change in 2020, we also continued our work to be agents of positive change. A major concern for us continues to be puppy smuggling. Between the start of lockdown and the end of the year, we rescued 261 puppies and 15 heavily pregnant mums (who had a further 65 pups). The desire for dogs during lockdown continues to fuel these unscrupulous sellers and their poor welfare practices. We put pressure on the government to end puppy smuggling and created a parliamentary Puppy Smuggling Taskforce with 80 MPs signing up in just a few months.

We held virtual meetings with MPs to make them aware of this and other issues, and the Environment Minister announced a consultation, promising that proposals to improve standards are imminent. We also responded to government consultations on topics such as housing and the impact of the pandemic, to improve life for dogs now and tomorrow.

We produced a 20 page booklet to demonstrate the puppy smuggling problem and galvanise MPs to join our taskforce.

Map depicting the 20-30 hour journey of an illegally imported puppy from Central or Eastern Europe to the UK

- Puppies bred in horrific conditions
- Unscrupulous vets falsifying data on pet passports, offering to sedate puppies to smuggle them through the border, providing EU passports and microchips for puppies from unlisted third countries
- No food, insufficient water, no exercise, no toilet breaks
- Ineffective border controls and enforcement of Pet Travel Scheme at UK ports
- Lack of sufficient penalties to deter the illegal trade



Research

We believe that research is fundamental in helping us make evidence-based decisions that influence dog welfare and making sure that our activities have the optimum impact. In 2020, many of our long-term projects continued, including our ground-breaking Generation Pup study. This project follows thousands of puppies throughout their lives, to help us understand more about the factors that lead to the development of health and behaviour conditions later in life. We now have nearly 5,000 puppies signed up. In 2020, three papers on topics such as 'owner perception of problem behaviours' were published in peer-reviewed journals.

Another focus this year has been our 'Choosing My Dog' research project, a survey completed by more than 11,000 respondents, to help us understand the decision-making process around how people choose a dog. The team have submitted two papers from this project already, and analysis is ongoing to gather more insights to help us influence those planning to acquire a dog in the future. We also developed research in record time to investigate the impacts of lockdown. A massive response to surveys and diaries has given us a wealth of data to understand the impacts of the pandemic on UK dogs and their owners. We've already used this to issue warnings to dog owners around separation anxiety through our communications work. We expect more helpful information to come out of this study as we move into 2021.

Dogs Trust Worldwide

Dogs Trust Worldwide provides grants, alongside our expertise and support, to improve dog welfare internationally. We do this through population management, rabies elimination, rehoming, education, innovation and reducing exploitation of our four-legged friends, while also providing emergency relief.

Our international work continues to go from strength to strength. Despite the challenges of 2020, Dogs Trust Worldwide-supported projects have achieved impressive results. We were able to neuter 90,000 dogs, to help manage the stray dog population, and vaccinate 282,000 dogs against rabies, a devastating disease for both dogs and humans.

Many of the organisations whose projects Dogs Trust Worldwide supports have faced unprecedented hurdles in continuing their work during the pandemic. These include pausing services because of local lockdown restrictions, sharp rises in requests for assistance in caring for dogs, roaming dogs going hungry due to a lack of tourists or the drying up of an organisation's own donations and volunteer pools. These factors, and many more, destabilised several of the groups that we support and the communities they serve.

Over the eight months since the start of the pandemic we've been able to provide £64,667 in emergency grants and the re-allocation of project funds to 14 organisations across eight countries who expressed the need for relief during this difficult time. For instance, we provided urgent funding for emergency dog-feeding programmes.

We were quick to provide support to emergency rescue work in Australia for the bush fires in February and in Lebanon following the Beirut explosion in the summer of 2020.

We've been improving conditions for dogs in Bosnia since 2013. This year we officially founded the Dogs Trust Worldwide Foundation Bosnia which gives us greater future possibilities to further build on the incredible achievements we've had in the country to date.

Helping dogs in Bangladesh

Dogs Trust Worldwide began supporting Obhoyaronno Bangladesh Animal Welfare Foundation's catch, neuter, vaccinate and release programme in 2018. That year they neutered, vaccinated and parasite treated 1,928 roaming dogs in a Northern zone of Dhaka. In 2020, a further grant helped them treat another 2,000 roaming dogs to reach a 75% sterilization rate in the area.

Dogs Trust Ireland

Through our Dublin-based rehoming centre and training, plus campaigning and education work in the community, Dogs Trust CLG in Ireland plays an important role in improving the lives of dogs in the Republic.

As in the UK, the Ireland team adapted to coronavirus-restrictions to carry out virtual matching and socially distant rehoming, also seeing success in matching long-term dogs with new owners.

The biggest challenge was that we could no longer transfer dogs to the UK to be rehomed, due to travel restrictions. To counter this, we now rehome dogs all over Ireland using foster families and boarding kennels and currently have over 800 approved foster families. This has worked so well that we're making it a permanent initiative.

Fostering has many benefits, one being that it has reduced the number of dogs returned to Dogs Trust Ireland, as people had the chance to spend time with a dog before making a full commitment to adopt. We also used our additional fosterers to offer support to frontline workers, if they needed their dogs cared for on a short-term basis. This generated huge media interest and as a result contributed to our fundraising efforts.

Just as in the UK, the demand for dogs grew exponentially as people wanted company during lockdown or could finally be at home to have the dog that they had dreamed of for their family. Over the summer months adoption applications went from an average of 700 to 7,000.

An unexpected benefit was that the move from in-person to online Dog School classes allowed us to reach people from all over Ireland, who wouldn't have been able to attend before, and to reach a wider range of dogs.

Our awareness and engagement work in Ireland continued in full flow. The team had nearly 40,000 signatures on the Christmas campaign petition #soldapup, to raise awareness of the terrible trade in puppy mills, and have been crowned one of Facebook's top five digital fundraising charities in Ireland.

Protecting dogs like Bailey

Springer Spaniel Bailey was falsely advertised for sale online as a Cockapoo, for €1,150. When Bailey was purchased, he was covered in lice — an indication of the poor conditions he originated from. To protect dogs like Bailey, Dogs Trust Ireland's #SoldAPup campaign called on the Government to enforce laws introduced in February 2020, which ban the illegal sale of dogs and puppies across Ireland.

Financial review

Income has remained at a consistent level of £111.5m in 2020 (2019: £109.5m). Note however, that this is substantially below the originally budgeted income of £117.7m, with severe reductions in retail trading income, rehoming adoption fees and Dog School class income (collectively £6.4m income in 2020, a drop of £3.5m from 2019's total of £9.9m). These face-to-face activities have all had to partially close in 2020 because of the Covid-19 pandemic. We are thankful to our loyal donors, who have continued to support the charity during the pandemic, giving a total of £98.5m in 2020 (2019: £97.8m), despite the hardships felt by many.

Expenditure has decreased 16% overall, from £116.6m to £97.4m due to the limited activities which could be performed during the pandemic. Capital expenditure was also reduced to conserve cashflow, as described below, with £9 million of spend delayed or cancelled from 2020. Fundraising expenditure has decreased more than charitable expenditure, a decrease of 22% from 2019 to £23.9m, this was due to the pandemic limiting our planned face-to-face fundraising activity. Retail trading costs were largely non-cancellable (for example, shop leases and salaries) therefore causing a significant loss on trading activities in 2020. Charitable expenditure has decreased by 15% to £73.5m (2019: £86.1m), most notably in our charitable category 'For dogs', which includes rehoming activity, as this has been significantly disrupted during 2020.

Where our income came from

It wouldn't be possible to carry out the work we do without the generosity of our supporters – over 589,000 people donated to Dogs Trust in 2020 – and our amazing volunteers who help in the delivery of our work.

As a one-off item during the Covid-19 pandemic, we also received government support under the Coronavirus Job Retention Scheme (£4.3m) and the Retail, Hospitality and Leisure Grant Fund (£0.7m). This support helped offset the £7.7m loss in budgeted 2020 income for those areas of the charity that had to cease activity because of the pandemic.

In order to continue our mission, we work hard to increase and diversify our sources of funding. In 2020, our income of £111.5m came from the following:

- Donations (2020: £62.0m) (2019: £61m)
- Legacies (2020: £36.5m) (2019: £37m)
- Coronavirus government grants (2020: £5m) (2019: £nil)
- Trading income (2020: £4.6m) (2019: £7.1m)
- Investment income (2020: £1.6m) (2019: £1.9m)
- Adoption fees (2020: £1.3m) (2019: £1.9m)
- Dog School classes (2020: £0.4m) (2019: £0.8m)

Where the money is spent

Our total expenditure for the year was £97.4m. These costs are split between charitable activities and expenditure to enable us to generate income. These costs were lower than our budget predictions as much of our public-facing work couldn't happen.

- For dogs (£48m)
- For dog owners (£14m)
- For dogs in the future (£4.3m)
- International (£7.2m)
- Fundraising on donations and legacies (£17.2m)
- Other trading activities (£6.5m)
- Investments (£0.2m)

For dogs – the best place for dogs in need: rehoming centre costs in UK and Ireland (staff, premises, maintenance, vehicle costs, veterinary costs) and canine behaviour work.

For dog owners – helping dog owners every step of the walk: our programmes including Dog School, Freedom Project, Hope Project, education and professional development work.

For dogs in the future – making tomorrow's world a better place for dogs: public affairs activity and research work.

International work: our long-term programme in Bosnia, as well as grants to support approved overseas projects by Dogs Trust Worldwide.

Donations and legacies: we continue to invest in a variety of areas to fund our future work.

Other trading activities: the cost of running our charity shop network, catalogues and raffles.

Fundraising contribution

£000s	2020 Voluntary	2020 Trading	2020 Total	2019 Total
Income	98,485	4,630	103,115	105,789
Costs	17,223	6,521	23,744	28,041
Net contribution from fundraising	81,262	(1,891)	79,371	77,748

Our targets

We measure our success using internal statistics including:

Measure	2020	2019
Dogs rehomed by our rehoming centres	7,663	11,079
Dogs trained through Dog Schools	9,936	18,113
Number of children attending education workshops	112,602	422,178

The severe impact of Covid-19 on our activities is evidenced in the above statistics. Without this disruption, we would have expected numbers to have risen from 2019 measures.

Capital expenditure

Work on our Darlington centre and our new rehoming centre in Cardiff is expected to be completed in 2021, following a slowdown of construction in 2020 intentionally to preserve cashflow and in line with Covid-19 restrictions on the construction sector. Total spend on these major capital projects during 2020 was £11m. Work also continues on the refurbishment of the London office to bring this up to date for the future: the first time the office has had a significant modernisation. This is expected to be completed in 2021.

Financial position at year end

Net assets are now £187.8m compared to £170.8m in 2019: see the reserves policy following for details of how we plan to use these funds. Tangible fixed assets increased by £9.2m to £92.6m (2019: £83.4m) from capital expenditure (see above) offset against depreciation for the year.

Our shares investment portfolio, remarkably, saw gains in 2020 despite the Covid-19 pandemic, although below our benchmark of 11% return. Realised and unrealised gains totalled £3.0m (2019: £8.6m), taking the value from £56.3m in 2019 to £66.2m in 2020 (this total includes a cash injection of £7m). During these times of uncertainty, we released our cash from fixed deposits to be available within 60 days, reducing total deposits from £22m in 2019 to £8m. Cash on demand increased as a result, from £7.1m in 2019 to £16.2m. Other variances are less significant.

Performance of Group

See page 21 for details of the Dogs Trust Group.
Dogs Trust Promotions Limited's total turnover was £1.7m (2019: £1.6m).

Dogs Trust CLG ("Dogs Trust Ireland") received a grant of £4.6m from the Charity, writing off its historic loan funding the purchase of the Dublin rehoming centre as this was no longer deemed repayable, in addition to £6.1m (2019: £5.6m) of donations and other income.

Dogs Trust Worldwide received a grant of £3.8m (2019: £4.2m) from the Charity. Dogs Trust USA Inc. received a grant of £0.2m (2019: £0.3m) from Dogs Trust Worldwide to support its work, and external donations of £0.3m (2019: £0.3m); with this it made £0.2m (2019: £0.2m) of grants to charitable organisations. Further detail on the results of these subsidiaries is shown in note 1 to the accounts.

In 2020, we made the difficult decision to make 21 roles redundant. Sadly, this resulted in 20 staff leaving, 13 in 2020 and the remaining seven in early 2021 after serving their notice. Coronavirus had a significant impact on some of our activity in 2020 and we could see that this impact would run well into 2021. We had to make the difficult decision to close seven of our less profitable shops and our Harefield tea-room. We also stopped activity of Dogmobile, our mobile unit that promoted rehoming, as the restrictions meant we could no longer be out in the community to encourage rehoming and we couldn't see a time when that would restart. Two roles were also made redundant in our publications team as we moved to digital methods of communicating to save costs and more clearly demonstrate impact. Redundancy is regrettable and always a last resort, after exploring other options. We're very grateful to those colleagues for all they did for Dogs Trust during their time with us and wish them well in the future.

Future plans

The charity plans activity looking five years ahead based on current forecasts. This includes major projects approved in principle by the Council, which are disclosed at note 18. We are reviewing all our planned projects in light of Covid-19 to ensure these are still of most beneficial impact for the charity. Online and remote service provision for our beneficiaries, as well as alternative methods of fundraising to mitigate the drop in face-to-face fundraising, are being trialled and are anticipated to become part of our long-term offering.

Reserves policy

The consolidated total funds are £187.8m (2019: £170.8m), of which £2m (2019: £2.1m) is restricted or endowed, and £12.5m (2019: £9.3m) is a revaluation reserve showing the cumulative uplift in the value of investments during the year.

The Charity holds the following designated funds:

Rehoming centre development fund

The Charity's constitution allows the acquisition of a site and the construction on it of a new rehoming centre only once a full and balanced report recommending the acquisition has first been submitted to the Council by the Finance and General Purposes Committee.

This fund is set aside for future capital expenditure on the Charity's operations (as approved by Council for the next five years). This stood at £31.9m at 31 December 2020 (see note 18 of the accounts).

Fund for tangible fixed assets

This represents the land, buildings, motor vehicles and equipment owned and used by the Charity to run its centres and administer the organisation. At 31 December 2020 this totalled £92.6m (2019: £83.4m) (see note 8 of the accounts).

Grants fund

This is set aside for expected future grant payments to partner organisations, agreed with the partner in principle but subject to our satisfactory monitoring of the funds released to date. At 31 December 2020 this totalled £5.2m (2019: £1.6m) (see note 17 of the accounts).

IT strategy fund

An investment in the Charity's technology platform and application landscape is required to ensure this is fit for the future. At 31 December 2020 this totalled £4.5m (2019: £1.5m).

Free reserves

The reserves policy is used to ensure that the Charity and Group remain financially viable, even if impacted by any unanticipated short-term financial shortfall. It is reviewed annually or as a change in financial situation requires.

Dogs Trust has regular cash inflows from generous donors and those leaving gifts in their will. The group also has regular cash outflows in terms of maintaining rehoming centres, activities and programmes that promote dog welfare. While there are long-term spending commitments in place, these form the minority of the total group spend.

Council monitors the financial wellbeing of the Charity by reviewing total available cash and investments rather than free reserves, because in the event of a funding shortfall it would be this which provides the ability and stability to see the Charity through the difficult period.

The amount of cash and investments readily convertible to cash within 30 days must be sufficient to cover the Group's normal operational, or distressed, cash outflows for a minimum of three months. This would allow the Council to determine any required changes to ensure the group's longer-term financial stability (for example to find alternative provision for dogs being cared for), and management to implement the changes, while drawing on the cash and investments.

Higher amounts of cash and investments can be held on a short-term basis. However, the Group's Five Year Plan must accommodate a plan to spend any levels higher than 12 months of Group cash outflows by the end of the review period.

The amount of cash and investments readily convertible to cash within 30 days at 31 December 2020 was £90.4m (2019: £85.4m), which would cover 10.6 months' cash outflows. This is more than the three month minimum period, as the cost savings made in 2020 will be used to support the reduced fundraising income anticipated in 2021-25 as a result of the pandemic. Free reserves, for comparison, were £39.1m, as shown on the Balance Sheet.

Investment policy

The Council has the power to retain any money or investments belonging to the Charity, or to sell them and re-invest the proceeds as it thinks fit, subject to the approval of the Charity Commission and the Office of the Scottish Charity Regulator if required by law. Council has the power to appoint and delegate its investment powers to an investment manager legally authorised to carry on investment business under the Financial Services Act 2012. Investments include cash held on deposit.

The Charity's investment policy seeks to achieve a balance between income and capital growth. The management of the Charity's invested assets has been delegated to professional fund managers. Council requires the fund manager to ensure that it does not invest in any companies which undertake or contract out any experiments, or other scientific procedures on dogs, which may cause pain, suffering, distress or lasting harm. This restriction also extends to research that is contracted out.

Governance

Public benefit

Dogs Trust exists to ensure that all dogs get the love they deserve and ultimately live happy lives, free from the threat of unnecessary destruction. We do this through our work that directly impacts dogs and supports their owners, making tomorrow's world a better place for our four-legged friends.

Dogs can play a vital role in keeping humans physically and mentally happy and healthy, so while it's certainly true that Dogs Trust charitable activities focus firmly on dog welfare, we believe our contributions towards public benefit (as defined by the Charity Commission) extend into the following areas:

- Providing a wonderful friend, in the form of a dog. Each year many people contact us to share their appreciation for their Dogs Trust dog and how the love and affection they receive from their hound has improved their lives.
- Helping make people fitter and healthier through rehoming and/or fostering dogs, thus providing the catalyst to take regular exercise.
- Helping children to better understand dog behaviour and dog safety, through our education activity.
- Helping the general public and society as a whole, through rehoming some of our dogs to police forces and prison services, to work as sniffer or defence dogs.
- Helping individuals to manage their mental and/or physical health problems when we rehome our dogs via organisations dedicated to assistance dogs. Furthermore, some of our adopted dogs have gone on to qualify as Pets As Therapy dogs, bringing comfort and fun to the sick in hospital, nursing homes and hospices.
- Helping individuals and families to escape a violent partner, by fostering their dog while they flee to safety, through our Freedom Project. Several individuals have told us that they would not leave their violent partner for fear of them harming or killing their dog – our service offers a lifeline.
- Helping homeless dog owners, or those experiencing a housing crisis, to have peace of mind that they can get veterinary help for their dog should they need it. We help owners and dogs to stay together, by encouraging homelessness organisations to accept dogs in their premises, through our Hope Project.
- Helping people make informed choices about how to go about buying a puppy, through our dog buying advice campaigns and providing behavioural advice to dog owners which is constantly enhanced via our extensive canine research programmes.
- Enabling those who love dogs, but are not in a position to own one permanently, by supporting them to volunteer as a foster carer through our Home From Home scheme.
- Providing peace of mind to dog owners, by promising to care for their dog in the event of their death, via our Canine Care Card scheme and supporting dog adopters where dogs have pre-existing conditions by covering some or all of the future costs for those conditions via our Shared Adoption Scheme.
- Helping prevent human deaths caused by rabies, through our major grants to the Mission Rabies programme in India and Malawi, via Dogs Trust Worldwide.

Governance structure

Dogs Trust ("The Charity") is an unincorporated registered charity in England and Wales (charity number 227523) and Scotland (number SC037843), governed by a constitution embodying its rules and principles.

The corporate trustee, Dogs Trust Trustee Limited ("the Trustee"), is the sole trustee and non-trading parent company of Dogs Trust.

These consolidated accounts incorporate the results of:

- The Charity;
- Dogs Trust CLG, a charitable company registered in Ireland (charity number 20057978, company number 396919);
- Dogs Trust Worldwide, a charitable company registered in England and Wales (charity number 1167663, company number 09365971);
- Dogs Trust USA Inc, a non-profit 501 (c)(3) entity registered in the USA (EIN number 82-2390086); and
- Dogs Trust Promotions Limited, a company registered in England and Wales (company number 00963277).

Further detail on the objects and performance of the Charity's subsidiaries is shown in note 1 to the accounts.

The Charity has three other dormant subsidiaries:

- Dogs Trust Limited, a company registered in England and Wales (company number 04877537);
- NCDL Limited, a company registered in England and Wales (company number 03798787); and
- Sponsor a Dog Limited, a company registered in England and Wales (company number 03601279).

Dogs Trust Foundation Bosnia, a subsidiary of Dogs Trust Worldwide, was registered in Bosnia on 2 October 2020. The Foundation was dormant during 2020.

The Charity is registered with the Office of the Scottish Charity Regulator (SC037843). Dogs Trust operates rehoming centres in Glasgow and West Calder. Youth education programmes and Dog Schools are run throughout Scotland and Dogs Trust receives income from Scottish supporters.

Trustee and Council members

Dogs Trust Trustee Limited has a board of 14 unpaid directors, referred to as our Council. The Council meets a minimum of four times a year and acts as the Charity's governing body with powers to delegate day-to-day management to Dogs Trust Leadership Team, as defined on page 25.

Directors of Dogs Trust Trustee Limited

Mr Graeme Robertson (Chair)

Mr Philip Daubeny (Vice Chair)

Mr Edward Chandler BVetMed., FRCVS (Vice President)

Mr James Monteith (Honorary Treasurer and Chair of F&GP)

Prof David Argyle BVMS PhD DECVIM-CA (Oncology) FRSE FRCVS

Mrs Clarissa Baldwin CBE

Mr John Beveridge QC (resigned 1 November 2020)

Mrs Veronica Carbone

Mr Robert Colvill

Mrs Suzanne Murphy BVMS MSc DECVIM-CA MRCVS

Mr Timothy Pearey MA ACMA

Mr Michael Radford LLB OBE

Mr Ian Rose LLB

Mrs Nicola Canavan

Mrs Louise Allum BSc MA VetMB PGCert(VetEd) Grad Cert Shelter Medicine FHEA MRCVS

member of the Finance and General Purposes Committee (F&GP)

member of the Canine Welfare Grants Committee (CWGC)

Dogs Trust would like to thank Mr John Beveridge QC, who stepped down in November 2020, for his contributions to the charity throughout his many years of service.

Committees of the Council

The Dogs Trust Council has two advisory committees, the Finance and General Purposes Committee, which meets at minimum twice a year and advises the Council on finance, audit and risk matters, and the Canine Welfare Grants Committee, which meets once a year and has oversight of the grant funding of scientifically based research projects which aim to improve the lives of dogs. Each committee has a terms of reference set out by the Council and makes its recommendations directly to the Council at each meeting.

Both committees increase the frequency of their meetings as required to ensure effective oversight of the Charity. During the coronavirus pandemic the Council and its committees met on a more frequent basis – as often as necessary to ensure effective risk management and business continuity.

Appointment process

Eligibility for membership of the Council is open to any duly nominated member of the Charity. Prospective Council members must be paid-up members of the Charity nominated and seconded by other Charity members and sponsored by a member of the Council. New Council members receive an induction course covering all the operations and activities of Dogs Trust and may attend seminars and training courses on relevant subjects.

All Council members serve for a period of three terms of three years each, with the exception of Officers of the Charity, whose terms do not automatically expire.

Charity Governance Code

The Dogs Trust Council operates under the principles of the Charity Governance Code and has adopted many of the recommendations from within the code, including:

- Improvements to board effectiveness and decision-making via increased detail in agendas, papers, actions and record keeping.
- An updated Code of Conduct that sets out clear policies on Council member values, conflicts of interest and expenses.
- Updates to key policies such as whistleblowing and safeguarding. In 2020 Dogs Trust appointed a Lead Trustee for Safeguarding, who has oversight of safeguarding obligations and represents the Council in managing those obligations.
- Updates to delegated authorities to further clarify financial authority delegated from Council to management.
- A review of Dogs Trust strategy and priorities for the coming years.

The Trustee's responsibilities regarding the accounts

The Trustee is responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustee to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the Trustee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the group and charity and of the incoming resources and application of resources, including the income and expenditure, of the group and charity for that period.

In preparing these financial statements, the Trustee is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and accounting 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 the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 and Trustee Investment (Scotland) Act 2005 and the Charity (Accounts and Reports) Regulation 2008. It is 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.

Financial statements are published on the Charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the Charity's website is the responsibility of the Trustee. The Trustee's responsibility also extends to the ongoing integrity of the financial statements contained therein.

The Trustee has taken all the steps that it ought to have taken to make itself aware of any information needed by the Charity's auditors for the purposes of their audit and to establish that the auditors are aware of that information. The Trustee is not aware of any relevant audit information of which the auditors are unaware.

Risk management

The Trustee is responsible for ensuring there are appropriate risk management and internal control systems in place to manage the major risks to which the Charity is exposed. This is actioned via review of the effectiveness of the Charity's risk management policy.

The risk management policy is in place to enable the management, as opposed to the elimination, of risks. The policy is designed to enhance the ability of the Charity to achieve its objectives.

The risk management policy includes the following processes and controls:

- A comprehensive risk register developed and enacted at departmental level and subject to top-down review by the leadership team.
- Annual review of the risk register, and the accompanying statements, by Council.
- The risk register draws upon risks submitted by department but is prioritised by consequences that could have a significant material impact on the Charity, including a severe immediate or prolonged reduction in income or disruption to our services.

The table below details the principal risks and uncertainties facing the Charity and the measures in place to manage these.

Key category	Summary of risks	Management
Strategy	- Number of dogs available for rehoming is significantly reduced, or exceeds the Charity's capacity. - Strategic areas unable to be fulfilled due to external factors.	- Regular dialogue with key partners to mitigate against future issues. - Strategy and five-year plan regularly reviewed and approved by Council. - Regular assessment of the impacts and performance of the Charity's activities.
Dog welfare	- Treatment of dogs in the Charity's care goes against our agreed ways of working. - A health outbreak at one of the Charity's sites. - A supply chain issue results in compromised dog welfare.	- Regular handling training for staff. - The Charity's policies and procedures are kept up to date. - Clinical decisions documented. - Scientific Advisory Board provides external research perspective. - Pharmacy stockpiles key medication, if necessary. - Employer liability insurance.
Income/asset generation	- Changes in public giving trends/external conditions/regulation reduces or potentially reduces income significantly. - Economic conditions/changes give rise to significant losses to the Charity's assets.	- Diversification of income streams. - Proactive monitoring/discussions with trade unions, Fundraising Regulator and competitors. - Forward contracts purchased. - F&GP Committee reviews and scrutinises investments to ensure best value.
Governance	- Conflicts of interest are not appropriately managed. - A change in law or regulation makes current operations obsolete or compromised.	- Council members disclose any conflicts ahead of each meeting. - A Register of Interests is maintained. - Internal and external audits undertaken. - Company Secretary attends regulatory briefings. - External legal advice sought for high-impact decisions.
PR & external	- Supply chain reputational issue. - The Charity's name, brand or funding is used negatively. - Adverse reaction to the Charity's messaging. - A claim is made against the Charity (either validly or not).	- Due diligence for new and existing suppliers. - Supplier written contracts in place. - Trademarks registered. - Review process for external messages. - Crisis plan regularly updated and communicated.

Key Category	Summary of risks	Management
People	- An issue or concern is raised by an employee. - Failure to attract, motivate and retain the best employees, especially during the Covid-19 pandemic. - Non-compliance with laws, regulations or contractual terms by employees or volunteers.	- Whistleblowing, safeguarding and H&S policies in place and updated regularly. - Training for all staff on safeguarding and health and safety. - Performance management processes in place. - Job descriptions updated annually. - Salaries benchmarked against other charities. - External advisors used to inform contracts, decisions and processes. - Staff wellbeing initiatives are regularly reviewed and feedback collected from staff surveys.
Health and safety	- An employee or volunteer is seriously injured while at work. - A third party is seriously injured while visiting one of the Charity's sites or events or while encountering one of the Charity's dogs. - Dog or human disease outbreak at one of the Charity's sites or events.	- Isolation and cleaning procedures in place. - Operation procedures kept up to date. - Lone workers given personal safety devices. - Communication systems and alarms on site. - Crisis management plan updated annually. - Adopters informed of specific behavioural issues. - Employer liability insurance.
Security and systems	- Data on the Charity's systems is compromised. - The Charity's technology fails/is not fit for purpose. - Physical site security is severely compromised. - Goods/services are not procured effectively.	- Modernised IT Strategy being implemented to bring CRM and systems up to date. - Data backed up and checked regularly. - Penetration testing and phishing simulation testing with actions followed up. - System security, firewalls and regular password updates in place. - Locks, safes, CCTV alarms.
Covid-19	- Significant reduction in donations or legacy income due to economic conditions or social restrictions. - Staff or volunteer welfare adversely affected by pandemic working conditions. - Heightened risk of loss or theft of the Charity's assets or data. - A key postholder or employee with critical business tasks contracts Covid-19.	- Temporary move from F2F to digital fundraising. - Short-term cost reductions. - Robust risk assessments for reintroduction of activities. - Test and trace and Covid-19 notices at all sites. - Regular CEO briefings to ensure staff are informed and engaged. - Government updates proactively reviewed by the Coronavirus Action Team. - Key postholders and workstreams have contingency plans in place.

It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Policies

Remuneration policy

Governance of pay at Dogs Trust
Council is responsible for Dogs Trust's pay policy, as well as deciding the salaries of the chief executive and the leadership team. Council delegates this responsibility to the Finance and General Purposes Committee (F&GP).

The F&GP oversees the administration of Dogs Trust's pay policy, evaluates executive performance and decides on any changes to leadership team pay. The committee meets twice a year and may take external advice as well as recommendations from the chief executive, the finance director and the director of HR, provided that their pay is not being discussed.

Dogs Trust pay policy
In setting overall pay levels for our staff, Dogs Trust takes account of pay practice in other similarly sized charities, and, where necessary, private sector organisations for specialist and technical roles (for example in IT, finance, veterinary and rehoming roles).

We aim for a sustainable and consistent pay policy that meets the diverse requirements of Dogs Trust and a pay practice that ensures that individual pay decisions are supported by a performance management process that applies to all employees in the organisation.

The objective of this policy is to ensure that Dogs Trust can attract and retain the right people with the right skills to deliver its work. The policy also ensures that the chief executive, leadership team and employees are provided with appropriate remuneration to encourage optimum performance and are rewarded in a fair and reasonable manner for their individual contributions to the overall success of the Charity.

Key principles applicable to all levels of pay at Dogs Trust

- Dogs Trust encourages and rewards good performance. Individual pay is reviewed annually and takes into account performance, market conditions, any relevant new qualifications or skills developed and internal pay relativities. A recognition scheme is operated using cash rewards for exceptional contributions outside an individual's normal job role;
- Annual pay budgets take into account affordability, economic trends and external market pay movement;
- Pay is reviewed consistently using the same approach for all staff, including the leadership team and the chief executive; and
- All national pay standards are met, including the National Living Wage.

Leadership team in 2020

Name	Role
Owen Sharp	Chief Executive
Paula Boyden	Veterinary Director
Becky Bristow	Executive Director of Dogs Trust CLG
Rachel Casey	Director of Canine Behaviour and Research
Adam Clowes	Operations Director
Nick Daniel	Marketing Director
Tessa Drysdale	Human Resources Director
James Hiley	Finance Director (appointed 16 March 2020)
Brett Llewellyn	Interim Finance Director (resigned 13 March 2020)
Karen Reed	Executive Director of Dogs Trust Worldwide
Emma Sheppard	Communications and Digital Director

The leadership team, led by the Chief Executive, is responsible for the day-to-day running of the Charity under authority delegated by Council to the Chief Executive. It proposes to Council where the Charity should invest its time, money and expertise. It proposes an annual budget to the Finance and General Purposes Committee and the Council for approval and monitors financial performance accordingly.

Grant expenditure policy

We award grants to other organisations ("partner organisations" or "institutions") as part of delivering our charitable activities. We undertake a formal appraisal of the project and partner organisation before making the grant, subject to specific grant agreements with the partners. We monitor and evaluate progress and if we are not satisfied that the grant is being managed according to the agreement, we can delay or discontinue it. In 2020 we spent £3.2m (2019: £3.3m) in grants to partner organisations in relation to our international work, and £0.6m (2019: £0.9m) in relation to our veterinary and other work. Further detail is shown at note 6 to the accounts.

How we ensure we fundraise responsibly

As a charity that receives no government funding (with the unusual exception of the coronavirus government grants), we are reliant on income given voluntarily by supporters and our partners. They are at the heart of everything that we do and achieve. And, because of this, we strive to give the best experience to our supporters and the people we talk to in the delivery of our life-saving work.

Dogs Trust subscribes to the policies of the Fundraising Regulator, which oversees fundraising activity. The Fundraising Regulator investigates and, where necessary, takes appropriate action in cases of public concern. We work closely with the Fundraising Regulator and the Institute of Fundraising to help improve sector standards and ensure our activity meets the expectations of our supporters and the wider public. Full details of the Fundraising Regulator and the codes of our fundraising practice can be found at **fundraisingregulator.org.uk**

While our programmes have been seriously impacted by the pandemic, as a charity, talking to the public in person and communicating with our existing supporters are both key in engaging people and raising vital funds for our life-saving work. These include:

- Raising funds through selling goods and services through our charity shops, rehoming centres, website and catalogue
- Raising funds through the promotion of raffles
- Raising funds through local community fundraising
- Promoting the supporting of Dogs Trust through legacies
- Raising funds via other sources such as charitable trusts, foundations or companies.

We're always looking for ways to improve our activities and find new ways to engage the public with our work. Therefore, over time this list of activities may change.

Our staff carry out these activities, but we also work with external organisations, whose expertise allows us to talk to a wider audience in a more cost-effective manner. And, when working with these external organisations, we ensure that contracts are in place specifying that they meet our customer service expectations and that they adhere to all the appropriate legislations and regulation; including but not limited to the Fundraising Regulator's Code of Practice, Safeguarding Vulnerable Groups Act and the Data Protection Act.

Full details of our policies can be found on our website **dogstrust.org.uk**
We operate further controls to try to ensure that the trust and confidence of our supporters and the public are maintained:

- We regularly monitor and review work done on our behalf
- Where possible every new supporter receives a courtesy call soon after signing up to check that they were happy with how they were encouraged to support us and that they understand the nature of their regular gift to Dogs Trust. The calls are recorded for monitoring and training purposes and supporters are given every opportunity to opt out if they no longer wish to take part
- Fundraisers at our agencies all receive specific Dogs Trust training before conducting fundraising activities on our behalf
- We undertake 'mystery shopping' to ensure the processes and experience are being delivered to the standards we expect.

In addition to these controls, a complaints log is maintained and monitored, and we keep a close eye on the pattern of complaints so improvements to our services can be made. In 2020, we received a total of 27 complaints (2019 – 58 complaints) about our fundraising. This represents one complaint for every 937,100 supporter dealings but we are always striving to reduce these numbers further. During 2020, none of these complaints required any action by the Fundraising Regulator.

Signed on behalf of the Trustee by:

Graeme Robertson
Chair
7 May 2021

Independent auditor's report to the Trustee of Dogs Trust

Opinion on the financial statements

In our opinion, the financial statements:

- give a true and fair view of the state of the Group's and of the Parent Charity's affairs as at 31 December 2020 and of the Group's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011 and Charities and Trustee Investment (Scotland) Act 2005 and regulation 6 & 8 of the Charities Accounts (Scotland) Regulations 2006, as amended in 2010.

We have audited the financial statements of Dogs Trust ("the Parent Charity") and its subsidiaries ("the Group") for the year ended 31 December 2020 which comprise the consolidated statement of financial activities, the consolidated and parent charity balance sheets, the consolidated cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group and the Parent Charity in accordance with the ethical requirements relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions related to going concern

In auditing the financial statements, we have concluded that the Trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group and the Parent Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustee with respect to going concern are described in the relevant sections of this report.

Other information

The Trustee is responsible for the other information. The other information comprises the information included in the Annual Report & Accounts, other than the financial statements and our auditor's report thereon. The other information comprises: The Chair and Chief Executive Welcomes and the Annual Report of the Trustee. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 requires us to report to you if, in our opinion;

- the information contained in the financial statements is inconsistent in any material respect with the Trustee's Annual Report; or
- proper accounting records have not been kept by the Parent Charity; or
- the Parent Charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustee

As explained more fully in the Trustee's responsibilities statement, the Trustee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustee is responsible for assessing the Group's and the Parent Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustee either intends to liquidate the Group or the parent Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of the audit we gained an understanding of the legal and regulatory framework applicable to the Group and the sector in which it operates, and considered the risk of acts by the Group that were contrary to applicable laws and regulations, including fraud. We considered the Group's own assessment of the risks that irregularities may occur either as a result of fraud or error, the Group's compliance with laws and regulations that have a direct impact on the financial statements such as the Charities Act 2011, Charities and Trustee Investment (Scotland) Act 2005 and other laws and regulations applicable to the group such as employment law, taxation legislation, data protection, health and safety legislation and the Animal Welfare Act 2006. We considered financial performance, key performance indicators and other performance targets. We also considered the risks of non-compliance with requirements imposed by the Charity Commission, and other regulators, and we considered the extent to which non-compliance might have a material effect on the group financial statements.

We also communicated relevant identified laws and regulations, potential fraud risks and that there were no known matters of significant non-compliance with laws and regulations, to all engagement team members including internal specialists audit teams, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

As a result of these procedures we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: donations and legacy revenue recognition.

Our tests included:

- agreeing the financial statement disclosures complied with applicable legislation
- enquiries of the Finance & General Purpose Committee, management and internal audit, review of minutes of meetings of those charged with governance
- reviewing correspondence with HMRC
- audit testing a sample of gift aid claims and ensuring these have been made in accordance with the regulations
- challenging assumptions made by management in their significant accounting estimates in particular in relation to the legacy accrual and shared adoption scheme provision
- enquiries of third parties, where information from that third party has been used by the Group in the preparation of the financial statements
- reviewed if any Serious Incident Reports submitted to the Charity Commission and performed an assessment of any Whistleblowing matters and
- performed audit procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

As in all of our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluations, whether there was evidence of bias in accounting estimates by management or the Board that represented a risk of material misstatement due to fraud.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's Trustee, as a body, in accordance with the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the Charity's Trustee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustee as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:
BDO LLP

BDO LLP, statutory auditor
London, UK
Date: 03 June 2021

BDO LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

Dogs Trust
Consolidated Statement of Financial Activities

for the year ended 31 December 2020

	Notes	2020 £000's Unrestricted	2020 £000's Restricted & endowment	2020 £000's Total	2019 £000's Unrestricted (restated)	2019 £000's Restricted & endowment (restated)	2019 £000's Total (restated)
Income from:							
Donations and legacies							
Donations		60,448	1,499	**61,947**	58,049	2,767	**60,816**
Legacies		32,863	3,675	**36,538**	33,454	3,569	**37,023**
Coronavirus government grants	2	709	4,331	**5,040**	-	-	**-**
Charitable activities							
Adoption fees		1,338	-	**1,338**	1,863	-	**1,863**
Dog School classes		414	-	**414**	834	-	**834**
Other trading activities	3	4,630	-	**4,630**	7,140	-	**7,140**
Investments	4	1,568	-	**1,568**	1,866	-	**1,866**
Total income		101,970	9,505	**111,475**	103,206	6,336	**109,542**
Expenditure on:							
Raising funds							
Donations and legacies	6	17,011	219	**17,230**	23,807	-	**23,807**
Other trading activities	6	5,941	587	**6,528**	6,466	-	**6,466**
Investments	6	183	-	**183**	244	-	**244**
		23,135	806	**23,941**	30,517	-	**30,517**
Charitable activities							
For dogs	6	41,474	6,533	**48,007**	53,599	5,928	**59,527**
For dog owners	6	12,017	1,960	**13,977**	12,487	728	**13,215**
For dogs in the future	6	4,099	232	**4,331**	4,611	-	**4,611**
International	6	7,121	34	**7,155**	8,675	34	**8,709**
		64,711	8,759	**73,470**	79,372	6,690	**86,062**
Total expenditure	6	87,846	9,565	**97,411**	109,889	6,690	**116,579**
Net income / (losses) before gains on investments		14,124	(60)	**14,064**	(6,683)	(354)	**(7,037)**
Net realised gains on investments		869	-	**869**	1,670	-	**1,670**
Net unrealised gains on investments		2,111	-	**2,111**	6,901	-	**6,901**
Net income / (expenditure)		17,104	(60)	**17,044**	1,888	(354)	**1,534**
Other recognised gains / (losses)		11	-	**11**	1,110	-	**1,110**
Net movement in funds		17,115	(60)	**17,055**	2,998	(354)	**2,644**
Reconciliation of funds							
Funds brought forward 1 January	14	168,675	2,100	**170,775**	165,677	2,454	**168,131**
Funds carried forward 31 December	14	185,790	2,040	**187,830**	168,675	2,100	**170,775**

All amounts relate to continuing activities.
The notes on pages 33 to 51 form part of the financial statements.

Dogs Trust
Balance sheets

on 31 December 2020

	Notes	Consolidated 2020 £000's	Consolidated 2019 £000's	Charity 2020 £000's	Charity 2019 £000's
Fixed assets					
Tangible fixed assets	8	92,600	83,379	87,564	78,358
Investments	9	66,248	78,305	66,248	78,305
		158,848	**161,684**	**153,812**	**156,663**
Current assets					
Stock	10	548	917	475	790
Debtors	11	30,603	26,393	30,949	30,769
Investments	9	8,005	-	8,005	-
Cash at bank and in hand		16,156	7,143	15,103	6,435
		55,312	**34,453**	**54,532**	**37,994**
Creditors: amounts falling due within one year	12	**(15,638)**	**(15,332)**	**(15,274)**	**(14,932)**
Net current assets		**39,674**	**19,121**	**39,258**	**23,062**
Provisions for liabilities	13	**(10,692)**	**(10,030)**	**(10,692)**	**(10,030)**
Net assets		**187,830**	**170,775**	**182,378**	**169,695**
The funds of the Charity					
Unrestricted funds					
Revaluation reserve	14	12,493	9,256	12,493	9,256
Designated reserves: Development fund	14	31,924	46,265	31,924	46,265
Designated reserves: IT Strategy	14	4,462	1,500	4,462	1,500
Designated reserves: Grants fund	14	5,225	1,597	5,225	1,597
Designated reserves: Fixed asset reserve	14	92,600	83,379	87,564	83,379
Free reserves	14	39,086	26,678	38,671	25,598
Total unrestricted funds		185,790	168,675	180,339	167,595
Restricted income funds	14	1,128	1,188	1,128	1,188
Endowment funds	14	912	912	912	912
Total Charity funds		**187,830**	**170,775**	**182,379**	**169,695**

The financial statements were approved by the Council members and authorised for issue on 7 May 2021:

G. Robertson
Chair

J. Monteith
Honorary Treasurer

The notes on pages 33 to 51 form part of the financial statements.

Dogs Trust
Consolidated cashflow statement

for the year ended 31 December 2020

	2020		2019	
	£000's	£000's	£000's	£000's
Net cash provided by operating activities		**18,091**		**5,369**
Cash flow from investing activities				
Dividends, interest and rents from investments	1,568		1,863	
Purchase of property, plant and equipment	(17,689)		(16,677)	
Proceeds from the sale of property, plant and equipment	-		24	
Purchase of fixed investments	(25,102)		(15,696)	
Proceeds from sale of fixed asset investments	40,139		24,683	
Net cash used in investing activities		**(1,084)**		**(5,803)**
Change in cash and cash equivalents in the reporting period		**17,007**		**(434)**
Cash and cash equivalents at the beginning of the reporting period		**7,143**		**6,467**
Change in cash and cash equivalents due to exchange rate movements		**11**		**1,110**
Cash and cash equivalents at the end of the reporting period		**24,161**		**7,143**

Reconciliation of net income to net cash flow from operating activities	2020		2019	
	£000's	£000's	£000's	£000's
Net income for the reporting period (as per the statement of financial activities)		**17,044**		**1,534**
Adjustments for:				
Depreciation charges	8,468		8,638	
Profit on disposal of fixed assets	-		(14)	
Gains on investments	(2,980)		(8,571)	
Dividends, interest and rents from investments	(1,568)		(1,863)	
Decrease/(increase) in stocks	369		(414)	
(Increase) in debtors	(4,210)		(1,549)	
Increase in creditors	306		5,923	
Increase in provisions for liabilities	662		1,685	
Net cash flow from operating activities		**18,091**		**5,369**

Analysis of cash and cash equivalents	**2020 £000's**	**2019 £000's**
Cash in hand	16,156	7,143
Cash on deposit	8,005	-
Total cash and cash equivalents	**24,161**	**7,143**

Analysis of net debt		**At 1 January £000's**	**Cashflows £000's**	**At 31 December £000's**
Cash	**2020**	7,143	17,018	**24,161**
	2019	6,467	676	**7,143**

The notes on pages 33 to 51 form part of the financial statements.

Changing the tale for Flo

In the midst of the pandemic, Flo was found in a field, terrified and alone. She was just 10 weeks old. We have no idea how long she'd been left to fend for herself, and she was in a bad way. If she hadn't been found and brought to us, she probably wouldn't have made it. Thanks to our dedicated staff, Flo is now happy, healthy and safe.

Change the tale

Notes to the accounts

Accounting Policies

Accounting basis

Dogs Trust is an unincorporated registered charity in England and Wales (charity number 227523) and Scotland (charity number SC037843) governed by a constitution.

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value. The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (SORP) FRS 102 – 'Accounting and Reporting by Charities (2019)' published in 2019, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Act 2011 and applicable accounting standards.

The 2019 consolidated Statement of Financial Activities has been restated to attribute charitable spend between the refreshed charitable activity headings, with no change to the overall total – see note 6. The 2019 consolidated Statement of Financial Activities has also been restated to reclassify income from Dog School classes from Trading Activities to Charitable Activities – see note 3.

Going concern

In December 2019, coronavirus started circulating across the world, and was declared a global pandemic in March 2020. On 5 January 2021, the UK government announced a further national lockdown. A 'roadmap' for easing Covid-19 restrictions in England has been announced, with the aim of restrictions being lifted by 21 June 2021 at the earliest.

The pandemic has caused a significant change to the activities of the charity during 2020 and into 2021: our rehoming centres and shops have been closed to the public, other customer-facing activities have been paused including much of our fundraising, and our office staff are working remotely.

Income has been adversely affected from that originally planned in the 2020 and 2021 budget, but offset by reduction in costs and receipt of government support.

Given the strength of the balance sheet and availability and liquidity of unrestricted investments, Council believes that, while uncertainty exists, this does not pose a material uncertainty that would cast doubt on the charity's ability to continue as a going concern. The Council therefore consider it appropriate for the accounts to be prepared on a going concern basis.

Group financial statements

The Statement of Financial Activities ("SOFA"), Balance Sheet and Cashflow Statement consolidate the financial statements of the Charity and its deemed subsidiaries, Dogs Trust Promotions Limited, Dogs Trust CLG, Dogs Trust USA Inc and Dogs Trust Worldwide (collectively "the Group"). The results of the subsidiaries are consolidated on a line by line basis. The Charity's gross income was £103.7m (2019: £105m) and surplus was £12.7m (2019: surplus of £3.9m).

Dogs Trust Worldwide, Dogs Trust CLG and Dogs Trust Promotions Limited are each deemed to be a subsidiary company because the majority of directors or members are Council members or senior managers of Dogs Trust and therefore, by voting rights, the Charity retains control.

Dogs Trust USA Inc is deemed a subsidiary because the President is the Chief Executive Officer of Dogs Trust.

The sole Trustee of Dogs Trust is Dogs Trust Trustee Limited (company number 08996564), a non-trading company ("the Trustee"). Dogs Trust Trustee Limited does not produce consolidated financial statements because it does not control Dogs Trust, as it does not have the ability to benefit from its interest in Dogs Trust.

A separate Statement of Cash Flows has not been presented for the Charity only as it has taken advantage of the exemption afforded by FRS102.

Critical accounting estimates and judgements

To be able to prepare financial statements in accordance with FRS 102, the Trustee is required to make certain estimates and judgements that have an impact on the policies and the amount reported in the annual accounts. The estimates and judgements are based on historical experiences and other factors including expectations of future events that are believed to be reasonable at the time such estimates and judgements are made. The significant estimates and judgements are:

- Accrued income: legacy (see income policy below);
- Accruals: costs not yet invoiced (see expenditure policy below);
- Provisions: Shared Adoption Scheme costs (see provisions policy below);
- Allocation of support costs (see expenditure policy below); and
- Depreciation and impairment (see fixed assets policy below).

Income

All income is included in the SOFA when the Charity is legally entitled to the income, receipt is probable, and the amount can be quantified with reasonable accuracy, and the amount can be measured reliably.

Donations and legacies
Legacy income is recognised when it satisfies the following criteria:

- There is sufficient evidence of a legacy having been left to Dogs Trust based on probate having been granted before the year end;
- For pecuniary legacy interests, notification has been received from the executor. For residuary legacy interests, we have received the confirmation of sufficient assets in the estate and there are no material known outstanding disputes. For all other types of legacy interests, we have a reasonable estimate of the amount due. In each case this information must be notified to us by the date of signing the accounts;
- Where a legacy is subject to the interest of a life tenant, the income will not be recognised until the death of the life tenant; and
- Measurement of legacy income is exposed to inherent uncertainties represented by property and other investments whose value is subject to market fluctuations until realised. Dogs Trust recognises this by using the latest available estate valuation information and allowing for fluctuations with a provision against income of 5%-8% per estate, based on historic trends.

Donations are accounted for when received. No amounts are included in the financial statements for services donated by general volunteers. Gift Aid receivable is included in income when the donation is made and where there is a valid Gift Aid declaration from the donor. Membership income is accounted for over the period to which membership relates.

Government grants are recognised when the Charity is entitled to receipt:

- Coronavirus Job Retention Scheme grant is recognised in the period in which it becomes receivable. The grant is received to meet specific employee costs and therefore charged to restricted funds. Furloughed employment costs have been shown gross.
- Grants received under the Retail, Hospitality and Leisure Grant Fund have been recognised at the point of entitlement, which is when received and there is no material uncertainty remaining which may indicate grants need to be repaid.

Charitable activities
Adoption fees received for rehoming services are included as income when the dog is rehomed.

Income for Dog School classes is accounted for when the training has taken place.

Other trading activities
Sale of goods, comprising income from the sale of new and donated goods through retail shops and online, is accounted for when the sale has taken place. Where applicable, income is recognised net of value added tax. The Charity operates a retail Gift Aid scheme for supporter goods sold that are in its charity shops on an agency basis. These sales are treated as sales of donated goods for accounting purposes. Income from raffles is recognised when the draw takes place.

Investments
Income is shown in the year for which it is received or becomes receivable.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to any given category. Costs not yet invoiced, but where goods or services have been provided, are included where the amount owed can be estimated reliably. Where timing or amount of costs are uncertain, amounts are classified as a provision. Where costs cannot be directly attributed to an activity or function, they have been allocated on a usage basis or on the basis of headcount. Support costs, such as general management, payroll administration, technology infrastructure support, human resources advisory and financing are allocated in this way.

Grant expenditure

Grants payable are accounted for as expenditure in the year in which a binding, specific commitment to make payment is entered into with the recipient. Expected future grant payments, if conditions are met by the recipient as the grant falls due, are disclosed in note 17.

Irrecoverable VAT

Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets are stated at cost, net of depreciation. The Charity regularly reviews the net book value of its fixed assets and writes their values down (shown as an impairment) to their depreciated replacement cost, for rehoming centres, or open market value, for offices, where the net book value is higher.

Depreciation is provided on the following basis:

Freehold land	Land is not depreciated and is tested for impairment
Freehold buildings	Over 15 years straight line for rehoming centres and 25 years for offices
Assets under construction	Not depreciated until they are ready for use. Construction projects are reviewed for impairment
Motor vehicles	Over three years straight line
Equipment & fittings	Over four years straight line

Investments

Listed investments are included in the balance sheet initially at cost and revalued at the reporting date to bid price. Realised gains and losses on disposals in the year and unrealised gains and losses on investments at the balance sheet date are included in the Statement of Financial Activities for the relevant underlying funds. The historical cost of investments is shown in note 9 to the Financial Statements.

Current asset investments include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes, valued at fair value.

Stocks

Stocks are valued at the lower of cost and net realisable value. Goods donated for resale are valued at estimated net realisable value based on historical trends.

Provisions

Provision for liabilities relates to the estimated future veterinary costs for dogs on the shared adoption scheme. Under this scheme, dogs rehomed with certain medical conditions will have the approved veterinary costs covered for the treatment of that particular ailment for the rest of the dog's life. The provision for future costs is estimated based on the average cost incurred per dog already on the scheme (£1.9m total cost in 2020), factoring in the expected growth in the number of dogs admitted (3.9%), and the average life of a dog on the scheme (4.2 years). To date, 18,638 dogs have been enrolled on the scheme.

Operating leases

Rental applicable to operating leases is charged to the SOFA over the period in which the cost is incurred.

Foreign currency

Foreign currency transactions of individual group entities are translated at the rates applicable on the transaction date. Foreign currency monetary assets and liabilities are translated at the rate of exchange ruling at the balance sheet date. All differences are included in the SOFA as other recognised gains or losses.

The results of overseas operations are translated at the average rates of exchange during the year and the balance sheet translated into sterling at the rate of exchange ruling on the balance sheet date. Exchange differences that arise from translation of the opening net assets and results of foreign subsidiary undertakings are included in reserves.

Pension costs

Pension costs comprise the costs of the Charity's contribution to its employees' pension schemes. The Charity provides a money purchase scheme which is available to all employees and, alternatively, it also contributes to certain employees' personal pension plans.

Taxation

Dogs Trust is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period. The subsidiary trading companies do not generally pay UK corporation tax because their policy is to pay qualifying donations out of taxable profits to the Charity. Foreign tax incurred by overseas subsidiaries is charged as it is incurred.

Financial instruments

The Group has financial assets and financial liabilities of a kind that qualify as basic and complex financial instruments.

Basic financial instruments comprise fixed asset investments measured at fair value through profit or loss and financial assets and liabilities that are initially recognised at transaction value and subsequently measured at the present value of future cash flows (amortised cost). Financial assets held at amortised cost comprise cash, trade debtors and other debtors. Financial liabilities held at amortised cost comprise trade creditors and other creditors.

The charity uses foreign currency forward contracts to manage its exposure to foreign currency exchange risk. These are classified as complex and the fair value of these instruments is calculated at the balance sheet date by comparison between the rate implicit in the contract and the exchange rate at that date.

Details of financial instruments are found in note 22.

Funds

Endowment funds represent those assets which must be permanently held by the Charity. Income arising from the endowment funds can be used in accordance with the objects of the Charity and is included as unrestricted or restricted income, as specified by the donor. Any capital gains or losses arising on the investments form part of the fund.

The Frank Goddard Jackson endowment fund has been invested to contribute towards the maintenance of the Frank Goddard Jackson Veterinary Suite in future years.

Restricted funds represent funds which must be used for a specific purpose narrower than the objects of the Charity such as for specific rehoming centres and projects. Where restricted expenditure on projects exceeds restricted income, the balance is applied out of unrestricted funds, shown by a funds transfer.

1. Results from trading activities of group entities

See page 21 for details of the group structure. Dogs Trust Promotions Limited (Company number 00963277) is incorporated in the UK and its primary activity is to sell gifts and licenses. Dogs Trust CLG is a charity incorporated in Ireland (Charity number 20057978, Company number 396919) and its primary activity is to reduce and, ultimately, see the end of homeless dogs in Ireland. Dogs Trust USA Inc is a non-profit 501 (c)(3) charity registered in USA and its primary activity is to protect dogs from maltreatment, cruelty and suffering. Dogs Trust Worldwide is a charitable company incorporated in the UK (Charity number 1167663, Company number 09365971), its primary activity is to protect dogs from maltreatment, cruelty and suffering outside of the UK. Dogs Trust Foundation Bosnia is a non-profit foundation registered in Bosnia on 2 October 2020, its primary activity is to protect dogs from maltreatment, cruelty and suffering in Bosnia. Dogs Trust Foundation Bosnia was dormant during 2020. All entities have a year-end reporting date of 31 December. A summary of the trading results for these entities is shown below (the figures include intercompany trading).

	Dogs Trust CLG		**Dogs Trust Promotions Limited**		**Dogs Trust USA Inc**		**Dogs Trust Worldwide**	
	2020	**2019**	**2020**	**2019**	**2020**	**2019**	**2020**	**2019**
	£000's	**£000's**	**£000's**	**£000's**	**£000's**	**£000's**	**£000's**	**£000's**
Incoming resources								
Donations	**5,300**	4,360	**-**	-	**147**	287	**48**	38
Legacies	**78**	280	**-**	-	**-**	-	**-**	-
Merchandising	**96**	-	**1,700**	1,561	**-**	-	**-**	-
Grant from Dogs Trust Group	**4,597**	2,386	**-**	-	**206**	256	**3,802**	4,205
Coronavirus government grants	**284**	-	**-**	-	**-**	-	**-**	-
Sale of dogs and neuter income	**313**	965	**-**	-	**-**	-	**-**	-
Interest received	**-**	22	**-**	-	**-**	-	**-**	-
Total incoming resources	**10,668**	8,013	**1,700**	1,561	**353**	543	**3,850**	4,243
Total costs	**(6,285)**	(8,083)	**(1,661)**	(1,307)	**(423)**	(316)	**(3,907)**	(4,250)
Net movement for the year	**4,383**	(70)	**39**	254	**(70)**	227	**(57)**	(7)
Qualifying charitable contribution	**-**	-	**(38)**	(259)	**-**	-	**-**	-
Retained profit/(loss) for the year	**4,383**	(70)	**1**	(5)	**(70)**	227	**(57)**	(7)
Funds brought forward 1 January	**472**	552	**20**	25	**333**	109	**267**	274
Exchange gain/(loss) on opening net assets	**105**	(10)	**-**	-	**1**	(3)	**-**	-
Funds carried forward 31 December	**4,960**	472	**21**	20	**264**	333	**210**	267
Total assets	**5,730**	5,599	**368**	419	**274**	452	**210**	312
Total liabilities	**(770)**	(5,127)	**(347)**	(399)	**(10)**	(119)	**-**	(45)
Total funds	**4,960**	472	**21**	20	**264**	333	**210**	267

2. Government grants

	2020 £000's	2019 £000's
Coronavirus Job Retention Scheme	4,331	-
Retail, Hospitality and Leisure grants	709	-
	5,040	**-**

There are no unfulfilled conditions in respect of these grants. No other government grants were received; a waiver was received in respect of business rates. Coronavirus Job Retention Scheme grants totalling £4,331,000 (2019: £nil) are treated as restricted for employee costs.

3. Other trading activities

	2020 £000's	2019 (Restated) £000's
Sale of goods	3,657	5,736
Fundraising events	63	202
Raffles	910	1,202
	4,630	**7,140**

Dog School income of £834,000 has been restated from Sale of goods to Charitable Activities in 2019 to better reflect the nature of the activity.

4. Investments

	2020 £000's	2019 £000's
Interest received	100	307
Dividends received	1,468	1,559
	1,568	**1,866**

5. Council members' remuneration and expenses

All Council members are directors of Dogs Trust Trustee Limited, the non-trading parent company. No Council member or any person connected with them received any remuneration during the year. Three Council members were reimbursed for expenses totalling £621 (2019: 11 members reimbursed £5,060) covering travel, subsistence and accommodation incurred in connection with their duties as members of the Council of Dogs Trust. No allowances were paid to Council members, and no direct payments to third parties were made on their behalf.

6. Analysis of expenditure

	Grants £000's	Activities undertaken directly £000's	Support costs £000's	2020 Total £000's	2019 Total (restated) £000's
Raising funds					
Donations and legacies	-	15,984	1,246	17,230	23,807
Other trading activities	-	5,391	1,137	6,528	6,466
Investments	-	183	-	183	244
	-	**21,558**	**2,383**	**23,941**	**30,517**
Charitable activities					
For dogs	60	36,514	11,433	48,007	59,527
For dog owners	-	10,858	3,119	13,977	13,215
For dogs in the future	588	3,338	405	4,331	4,611
International	3,154	3,612	389	7,155	8,709
	3,802	**54,322**	**15,346**	**73,470**	**86,062**
Total	**3,802**	**75,880**	**17,729**	**97,411**	**116,579**

2019 costs have been restated to better attribute charitable spend between the refreshed charitable activity headings, with no change to the overall total.

Support costs totalling £17,729,000 (2019 - £18,174,000) have been allocated across the activities. These include costs associated with IT totalling £2,940,000, management and administration (finance, legal, HR and central administration costs) totalling £9,795,000, property totalling £3,616,000, central veterinary services totalling £1,002,000 and central communications services totalling £376,000. The costs have been allocated based on headcount.

Of the total expenditure above £9,565,000 (2019: £6,690,000) related to restricted funds. See note 14 for a breakdown of this expenditure.

Included within support costs are governance costs of £490,000 (2019: £669,000), these include the following amounts:

	2020 £000's	2019 £000's
Audit	89	80
Other assurance services	9	6
Tax and advisory	30	8
	128	**94**

Total irrecoverable VAT was £2,597,000 (2019: £2,457,000).

Net income is stated after charging rent payable under operating leases of £1,170,000 (2019: £1,072,000).

£4,597,000 (2019: £2,320,000) was granted to Dogs Trust CLG by the Charity during the year, the current year grant being in respect of a historic loan from the Charity, which is no longer repayable.

During the year, £207,000 (2019: £256,000) was granted to Dogs Trust USA by Dogs Trust Worldwide in support of its work.

Grants payable to other organisations improving the lives of dogs in the UK and around the world are considered to be part of the costs of activities in furtherance of the objects of the Charity. This is because the Charity's grant programme activity is carried out through organisations, monitored by the Charity, that support long-term benefits for dogs.

Analysis of expenditure (continued)

(a) International projects:

Grants were made to the following animal welfare organisations outside the Dogs Trust Group as detailed below:

Organisation/Project	Delivery country (Unless UK)	2020 £000's	2019 £000's
Mission Rabies	India & Malawi	1,096	1,096
Soi Dog Foundation	Thailand	634	593
Dogstar Foundation	Sri Lanka	250	313
WVS - International Training Centre	India	250	250
WVS - International Training Centre	Thailand	220	220
Aware Trust	Zimbabwe	155	153
Mayhew International	Afghanistan	66	140
WW IAHP	Australia	61	30
Obhoyaronno	Bangladesh	45	6
The Jane Goodall Institute	Nepal	41	-
Buckaroo MNI	South Africa	34	10
HEART - Tokushima	Japan	30	-
Forgotten Animals	Russia	26	47
NSPCA	South Africa	26	15
Help in Suffering	India	26	39
Mdzananda Animal Clinic	South Africa	24	-
SPCA Malta	Malta	22	-
LAPA	Russia	21	13
Save the Dogs	Romania	20	-
GAAP - Global Alliance for Animals and People	Chile	19	-
The Pets Second Home	Latvia	18	-
Project Humane Nepal	Nepal	14	-
BAWA	Indonesia	13	102
Lanta Animal Welfare	Thailand	13	-
Animal Nepal	Nepal	12	30
Sneha's Care	Nepal	12	-
Funda Nenja	South Africa	11	12
IRS	Ukraine	9	14
Transylvania Animal Care	Romania	4	-
Pomurje SPA	Slovenia	4	9
ARPOL	Lithuania	4	29
Animals Lebanon	Lebanon	4	-
Ukrainian Association of Animal Advocates (UAAA)	Ukraine	4	-
Simabo	Cape Verde	3	-
SPAW	Kingdom of Tonga	3	28
Humane Animal Society	India	2	-
Himalayan Animal Treatment Centre (HAT) UK	UK	2	-
TNR Trust	Malawi	1	-
GAAP	Guatemala	-	30
Fundacion Amici Cannis	Ecuador	-	22
FOMAW	Mexico	-	19
Alliance of Animals and People (AAP)	India	-	17
Animal Friends Croatia	Croatia	-	9
UVP	Slovakia	-	9
Animal Rights Committee	Georgia	-	6
FIAPO	India	-	6
EVAC	Egypt	-	5
MBWA	Tanzania	-	4
IAPWA (return of unspent grant)	Malaysia	(24)	9
Edinburgh University (return of unspent grant)	Edinburgh	(16)	9
Other International grants	Croatia	-	9
Total International grants		**3,154**	**3,279**

Each organisation received one grant in the reporting period, with the exception of Mission Rabies which received five grants for difference projects.

The return of unspent grant from Edinburgh University relates to a project that was funded by Dogs Trust Worldwide in 2016 and 2017 but not completed. The grant was therefore terminated by Dogs Trust Worldwide.

The return of unspent grant from IAPWA relates to a project that was funded by Dogs Trust Worldwide in 2015 but funds were subsequently found to have been misappropriated. The full amount of the grant has been refunded by IAPWA.

(b) Preventative work grants:

Research grants:	**2020 £000's**	**2019 (Restated) £000's**
Grants were made to individuals at the following institutions to support research work:		
University of Edinburgh	219	312
University of Liverpool	-	186
University of Bristol	-	163
Animal Health Trust	-	64
Royal Veterinary College	108	87
Royal School of Veterinary	-	22
University of Lincoln	-	32
University of Nottingham	-	21
University of Surrey	135	-
University of Salford	96	-
University of Cambridge	-	20
	558	**907**
Other grants:		
Association of Dogs and Cats Homes	60	-
Emergency help grants (i)	30	42
	90	42
Total rehoming centres grants	**648**	**949**

(i) Emergency help grants bring free veterinary treatment for dogs belonging to owners who are homeless, or in housing crisis, including neutering operations, vaccination and worming, as well as non-preventative and emergency veterinary procedures.

7. Staff numbers and emoluments

The average monthly number of employees (full time equivalent) analysed by function was:	2020 number	2019 number
Rehoming centres	893	904
Fundraising, campaigns and publicity	346	303
Management and administration	86	81
	1,325	**1,288**

The average monthly number of employees (headcount) analysed by function was:	2020 number	2019 number
Rehoming centres	992	1,004
Fundraising, campaigns and publicity	386	340
Management and administration	87	83
	1,465	**1,427**

Their aggregate emoluments were as follows:	2020 £000's	2019 £000's
Wages and salaries	37,957	36,972
Social security costs	3,231	3,140
Pension costs	4,004	3,713
	45,192	**43,825**

Redundancy and termination payments are recognised when there is a demonstrable commitment on an individual or group basis that cannot be realistically withdrawn. Redundancy costs were incurred as a result of the coronavirus pandemic. £97,000 cost (2019: £nil) is shown in 2020 with £72,000 unpaid at year-end.

Number of employees of the group who earned from:	2020 number	2019 number
£60,001 to £70,000	19	14
£70,001 to £80,000 (**)	7	8
£80,001 to £90,000	3	5
£90,001 to £100,000	4	4
£100,001 to £110,000	4	1
£110,001 to £120,000 (**)	-	1
£120,001 to £130,000	2	3
£160,001 to £170,000 (*)	1	-
	40	**36**

(*) this band contains the earnings of the Chief Executive in 2020, and (**) in 2019. The Chief Executive changed in 2019 from Jim Monteith to Owen Sharp. Owen started in July 2019 and Jim retired in October 2019. The salary bands reflect salary actually paid to an individual, not the full annual salary, therefore the figure temporarily shows a lower amount for the Chief Executive's salary in 2019.

All the employees above received pension contributions.

Staff numbers and emoluments (continued)

	2020 £000's	2019 £000's
Employer pension contributions for all above employees	416	405

Key management employees, defined as the Leadership Team of 10 employees in the Report of the Trustee, received total remuneration as follows:

	2020 £000's	2019 £000's
Wages and salaries	1,199	1,016
Employer's NI	135	125
Employer's pension	194	146
	1,528	**1,287**

8. Tangible fixed assets

Group	Freehold land & buildings £000's	Assets under construction £000's	Motor vehicles £000's	Equipment & fittings £000's	Total £000's
Cost					
Balance at 1 January 2020	140,387	7,870	6,259	9,244	163,760
Additions	1,379	13,830	138	2,002	17,349
Transfers	-	-	-	-	-
Disposals	-	-	-	(1,232)	(1,232)
Foreign exchange movement	612	-	14	18	644
Balance at 31 December 2020	**142,378**	**21,700**	**6,411**	**10,032**	**180,521**
Accumulated depreciation					
Balance at 1 January 2020	69,445	-	4,926	6,010	80,381
Depreciation charge for year	6,215	-	850	1,403	8,468
Disposals	-	-	-	(1,232)	(1,232)
Foreign exchange rate movement	281	-	13	10	304
Balance at 31 December 2020	**75,941**	**-**	**5,789**	**6,191**	**87,921**
Net book value at 31 December 2020	**66,437**	**21,700**	**622**	**3,841**	**92,600**
Net book value at 31 December 2019	70,942	7,870	1,333	3,234	83,379

Freehold land and buildings includes freehold land of £18.9m that is not depreciated.

Tangible fixed assets (continued)

Charity	Freehold Land & Buildings £000's	Assets Under Construction £000's	Motor Vehicles £000's	Equipment & Fittings £000's	Total £000's
Cost					
Balance at 1 January 2020	129,450	7,870	6,010	8,824	152,154
Additions	1,379	13,830	102	1,648	16,959
Transfers	-	-	-	-	-
Disposals	-	-	-	(1,232)	(1,232)
Balance at 31 December 2020	**130,829**	**21,700**	**6,112**	**9,240**	**167,881**
Accumulated depreciation					
Balance at 1 January 2020	63,390	-	4,706	5,700	73,796
Depreciation charge for year	5,593	-	808	1,352	7,753
Disposals	-	-	-	-1,232	(1,232)
Balance at 31 December 2020	**68,983**	**-**	**5,514**	**5,820**	**80,317**
Net book value at 31 December 2020	**61,846**	**21,700**	**598**	**3,420**	**87,564**
Net book value at 31 December 2019	66,060	7,870	1,304	3,124	78,358

Freehold land and buildings includes freehold land of £17.2m (2019: £17.2m) that is not depreciated.

9. Fixed asset investments

	2020 £000's	2019 £000's
Market value at 1 January	53,782	46,559
Investment cash at 1 January	24,523	32,162
	78,305	78,721
Less: Disposals at market value	(17,647)	(16,183)
Add: Acquisitions at cost	25,102	15,696
Less: Investment cash	(22,492)	(8,500)
Net realised gains	869	1,670
Net unrealised gains	2,111	6,901
Total market value	**66,248**	**78,305**

Investments at market value comprised:

	2020 £000's	2019 £000's
UK fixed interest securities	8,985	7,558
Equities	50,813	41,997
Other investments	5,329	4,293
Cash	1,121	24,457
	66,248	**78,305**
The historical cost of investments held at 31 December was	53,755	69,049

No individual investment held at 31 December 2020 or 31 December 2019 had a market value that was material to the Group.

	2020 £000's	2019 £000's
Cash on deposit	8,005	-

10. Stock

	Group		Charity	
	2020 £000's	2019 £000's	2020 £000's	2019 £000's
Finished goods	**548**	917	**475**	**790**

11. Debtors' analysis

	Group		Charity	
	2020 £000's	2019 £000's	2020 £000's	2019 £000's
Trade debtors	**584**	775	**529**	497
Other debtors	**1,469**	956	**1,493**	956
VAT Claim	**2,283**	2,458	**2,195**	2,342
Amount owed by subsidiary companies	**-**	-	**635**	4,903
Prepayments & accrued income	**26,267**	22,204	**26,097**	22,071
Total	**30,603**	26,393	**30,949**	30,769

12. Creditors' analysis

	Group		Charity	
	2020 £000's	**2019 £000's**	**2020 £000's**	**2019 £000's**
Trade creditors	**6,184**	6,115	**6,056**	5,884
Other creditors	**1,320**	2,207	**1,224**	2,059
Accruals & deferred income	**8,134**	7,010	**7,894**	6,705
Amounts owed to subsidiary companies	**-**	-	**100**	284
Total	**15,638**	**15,332**	**15,274**	**14,932**

Movement in deferred income	Group		Charity	
	2020 £000's	**2019 £000's**	**2020 £000's**	**2019 £000's**
Balance at 1 January	**428**	396	**428**	396
Utilised in the year	**(428)**	(396)	**(428)**	(396)
Deferred income in the year	**834**	428	**834**	428
Balance at 31 December	**834**	428	**834**	428

Deferred income is membership income received during this year but in respect of next year and raffle ticket income received in respect of raffles drawn next year.

13. Provision for liabilities

	Group		Charity	
	2020 £000's	**2019 £000's**	**2020 £000's**	**2019 £000's**
Shared adoption scheme	**10,692**	10,030	**10,692**	10,030
	10,692	10,030	**10,692**	10,030

Movement in provision for liabilities	Group		Charity	
	2020 £000's	**2019 £000's**	**2020 £000's**	**2019 £000's**
Balance at 1 January	**10,030**	8,345	**10,030**	8,345
Utilised in the year	**(1,557)**	(1,949)	**(1,557)**	(1,949)
Charged to the SOFA	**2,219**	3,634	**2,219**	3,634
Balance at 31 December	**10,692**	10,030	**10,692**	10,030

Provision for liabilities relates to the estimated future veterinary costs for dogs on the shared adoption scheme.

Under the shared adoption scheme, dogs rehomed with certain medical conditions will have the veterinary costs covered for the treatment of that particular ailment for the rest of the dog's life.

14. Total funds

£000's	Balance 1 January 2020	Movement in funds in 2020				Balance 31 December 2020
		Income	Expenditure	Transfers	Gains and revaluations	
Unrestricted funds						
Revaluation reserve	**9,256**	-	-	-	3,237	**12,493**
Designated funds						
Rehoming Centre Development Fund	46,265	-	-	(14,341)	-	31,924
Fund for Fixed Assets	83,379	-	-	9,221	-	92,600
Grants Fund	1,597	-	(1,272)	4,900	-	5,225
IT Strategy Fund	1,500	-	(595)	3,557	-	4,462
Total designated funds	**132,741**	**-**	**(1,867)**	**3,337**	**-**	**134,211**
Free reserves	**26,678**	101,970	(85,979)	(3,337)	(246)	**39,086**
Total unrestricted funds	**168,675**	**101,970**	**(87,846)**	**-**	**2,991**	**185,790**
Restricted income funds						
Coronavirus Job Retention Scheme	-	4,331	(4,331)	-	-	-
Freedom Project	-	564	(297)	-	-	267
Hope Project	-	187	(95)	-	-	92
Dog School	-	24	(24)	-	-	-
Education	-	1	(1)	-	-	-
Puppy smuggling	-	19	(4)	-	-	15
Worldwide	-	34	(34)	-	-	-
Ballymena	8	127	(127)	-	-	8
Basildon	40	63	(90)	-	-	13
Bridgend	19	235	(211)	-	-	43
Canterbury	7	33	(33)	-	-	7
Cardiff	71	0	(71)	-	-	-
Darlington	6	197	(195)	-	-	8
Evesham	1	446	(445)	-	-	2
Glasgow	6	284	(282)	-	-	8
Ilfracombe	11	35	(31)	-	-	15
Kenilworth	4	29	(29)	-	-	4
Leeds	28	667	(671)	-	-	24
London	21	78	(77)	-	-	22
Loughborough	16	12	(6)	-	-	22
Manchester	1	12	(12)	-	-	1
Merseyside	1	94	(90)	-	-	5
Newbury	6	51	(46)	-	-	11
Salisbury	9	13	(7)	-	-	15
Shoreham	8	1,372	(863)	-	-	517
Shrewsbury	1	106	(106)	-	-	1
Snetterton	9	380	(378)	-	-	11
West Calder	15	13	(11)	-	-	17
Cardiff Capital Appeal	900	85	(985)	-	-	-
Darlington Capital Appeal	-	13	(13)	-	-	-
Total restricted income funds	**1,188**	**9,505**	**(9,565)**	**-**	**-**	**1,128**
Endowment funds						
Gertrude R Clarke	242	-	-	-	-	242
Frank Goddard Jackson	670	-	-	-	-	670
Total endowment funds	**912**	**-**	**-**	**-**	**-**	**912**
Total funds	**170,775**	**111,475**	**(97,411)**	**-**	**2,991**	**187,830**

Details of the use of designated funds can be found in the reserves policy on page 19.
Details of the use of endowment and restricted funds can be found in the accounting policy on page 36.

Total funds (continued)

£000's	Balance 1 January 2019	Movement in Funds in 2019				Balance 31 December 2019
		Income	Expenditure	Transfers	Gains and revaluations	
Unrestricted funds						
Revaluation reserve	**3,216**	**-**	**-**	**-**	**6,040**	**9,256**
Designated funds						
Rehoming Centre Development Fund	58,265	-	-	(12,000)	-	46,265
Fund for Fixed Assets	75,350	-	-	8,029	-	83,379
Grants Fund	1,271	-	-	326	-	1,597
IT Strategy Fund	-	-	-	1,500	-	1,500
Total designated funds	**134,886**	-	-	(2,145)	-	**132,741**
Free reserves	**27,575**	**103,206**	**(109,889)**	**2,145**	**3,641**	**26,678**
Total unrestricted Funds	**165,677**	**103,206**	**(109,889)**	**-**	**9,681**	**168,675**
Restricted income funds						
Freedom Project	-	462	(462)	-	-	-
Hope Project	-	183	(183)	-	-	-
Dog School	-	70	(70)	-	-	-
Education	-	13	(13)	-	-	-
Worldwide	-	34	(34)	-	-	-
Ballymena	4	132	(128)	-	-	8
Basildon	63	205	(228)	-	-	40
Bridgend	21	198	(200)	-	-	19
Canterbury	3	34	(30)	-	-	7
Cardiff	-	75	(4)	-	-	71
Darlington	5	328	(327)	-	-	6
Evesham	1	236	(236)	-	-	1
Glasgow	7	567	(568)	-	-	6
Ilfracombe	4	265	(258)	-	-	11
Kenilworth	4	129	(129)	-	-	4
Leeds	22	295	(289)	-	-	28
London	32	37	(48)	-	-	21
Loughborough	6	148	(138)	-	-	16
Manchester	1	23	(23)	-	-	1
Merseyside	4	209	(212)	-	-	1
Newbury	6	128	(128)	-	-	6
Salisbury	2	49	(42)	-	-	9
Shoreham	5	411	(408)	-	-	8
Shrewsbury	-	293	(292)	-	-	1
Snetterton	444	360	(795)	-	-	9
West Calder	8	333	(326)	-	-	15
Cardiff Capital Appeal	-	1,015	(115)	-	-	900
Darlington Capital Appeal	900	104	(1,004)	-	-	-
Total restricted income funds	**1,542**	**6,336**	**(6,690)**	**-**	**-**	**1,188**
Endowment funds						
Gertrude R Clarke	242	-	-	-	-	242
Frank Goddard Jackson	670	-	-	-	-	670
Total endowment funds	**912**	**-**	**-**	**-**	**-**	**912**
Total funds	**168,131**	**109,542**	**(116,579)**	**-**	**9,681**	**170,775**

Donations for the Cardiff Capital Appeal include £900,000 received from players of People's Postcode Lottery.

15. Analysis of Group net assets between funds

Represented in 2020 by:	Unrestricted £000's	Restricted £000's	Endowment £000's	Total £000's
Tangible fixed assets	92,600	-	-	92,600
Investments	73,583	-	670	74,253
Stock	548	-	-	548
Debtors	30,603	-	-	30,603
Cash at bank and in hand	14,787	1,127	242	16,156
Current liabilities	(15,638)	-	-	(15,638)
Provision for liabilities	(10,692)	-	-	(10,692)
Total net assets	**185,791**	**1,127**	**912**	**187,830**

Represented in 2019 by:	Unrestricted £000's	Restricted £000's	Endowment £000's	Total £000's
Tangible fixed assets	83,379	-	-	83,379
Investments	77,635	-	670	78,305
Stock	917	-	-	917
Debtors	25,863	288	242	26,393
Cash at bank and in hand	6,243	900		7,143
Current liabilities	(15,332)	-	-	(15,332)
Provision for liabilities	(10,030)	-	-	(10,030)
Total net assets	**168,675**	**1,188**	**912**	**170,775**

16. Operating leases

The Group and Charity had the following future minimum lease payments under non-cancellable operating leases for each of the following periods:

	2020 £000's	2019 £000's
Land and buildings		
Within one year	748	810
Between one and five years	1,243	1,184
After five years	46	-
	2,037	**1,994**

17. Grant commitments

As at 31 December 2020, the following expected future grant payments to partner organisations are expected, if conditions are met by the recipient as the grant falls due:

	2020 £000's	2019 £000's
Within one year	3,007	1,272
Between one and five years	2,218	325
	5,225	**1,597**

18. Capital commitments

Council have authorised the following major development project expenditure over the next five years:

	Redevelopment of centres				New centres	Total
	Ballymena £000's	Canterbury £000's	Darlington £000's	Other £000's	Cardiff £000's	£000's
Authorised and contracted	-	168	463	467	2,842	3,940
Authorised not contracted	3,484	-	-	24,500	-	27,984
	3,484	**168**	**463**	**24,967**	**2,842**	**31,924**

The uncontracted commitments were released at the start of the coronavirus pandemic; Other redevelopment is that now recommitted by Council, with relative priorities of projects to be redetermined in light of the outcomes of the pandemic.

19. Contingent liabilities

The Charity has given an indemnity to repay £2.5m (2019: £2.2m) related to legacy bequests, should the relevant estates be claimed against.

20. Related party transactions

In accordance with Financial Reporting Standard 102, the related party transactions entered into by the Charity are detailed below. All transactions that arose were in the normal course of business.

The Charity was invoiced £217,000 (2019: £1,140,000) for rehoming services provided by Dogs Trust CLG, a subsidiary of the Charity. Of this amount £nil (2019: £158,000) was outstanding at the year end.

During the year, the Charity confirmed that the financial support previously provided to Dogs Trust CLG was no longer repayable. The financial support to date of £4,597,000 was granted to Dogs Trust CLG. No further grant (2019: £2,320,000) was provided to Dogs Trust CLG in the year to support its work. £313,000 (2019: £4,452,000) was owed to the Charity from Dogs Trust CLG at the year end.

The Charity invoiced £10,000 (2019: £10,000) for office services provided to Dogs Trust Promotions Limited, a subsidiary of the Charity. The Charity was owed £323,000 by (2019: was owed £361,000 by) Dogs Trust Promotions Limited at the year end.

The Charity invoiced £430,000 (2019: £651,000) for office services provided to Dogs Trust Worldwide, a subsidiary of the Charity. During the year, the Charity provided £3,802,000 (2019: £4,205,000) to Dogs Trust Worldwide to support its work. The Charity owed £100,000 (2019: £284,000) to Dogs Trust Worldwide at the year end.

Grants totalling £206,000 (2019: £256,000) were paid to Dogs Trust USA, a non-profit entity (a registered 501 (c)(3) in the USA) and deemed subsidiary of Dogs Trust, by Dogs Trust Worldwide. Of this amount, none was outstanding at the year end (2019 — none). Dogs Trust USA owed £nil (2019 - £91,000) to Dogs Trust Worldwide at year end (2019 — £91,000).

Grants totalling £634,000 (2019: £593,000) were paid to Soi Dog Foundation, a charity whose Trustees include Mr P Daubeny, who was a director of Dogs Trust Trustee Limited in 2019. Of this amount none was outstanding at the year end.

Grants totalling £219,000 (2019: — 312,000) were paid to the University of Edinburgh. Prof D Argyle and Mrs S Murphy who were directors of Dogs Trust Trustee Limited in both years, are employees of the University of Edinburgh. Of this amount none was outstanding at the year end (2019 - none).

Grants totalling £1,096,000 (2019: £1,096,000) were paid to Mission Rabies, a charity whose Trustees include Mrs C Baldwin and Mr P Daubeny, who were directors of Dogs Trust Trustee Limited in both years. Of this amount none was outstanding at the year end (2019 — none).

21. Contingent legacy income

In addition to the legacy income recognised in the SOFA, on the 31 December 2020 the Charity had been notified of 249 residuary legacies (2019: 170 residuary legacies) with a total estimated value of £18,379,621 (2019: £12,060,207). These legacies do not satisfy the criteria relating to probability and/or reliable estimate required by our accounting policy to recognise the income during the year. They are therefore disclosed here as a contingent asset.

22. Financial instruments

The Charity's financial instruments comprise fixed asset investments (see note 9) measured at fair value through profit or loss and other financial assets which comprise cash, trade debtors and other debtors (see note 11) and financial liabilities which comprise trade creditors and other creditors (see note 12), measured at amortised cost.

The Charity uses foreign exchange forward contracts to manage its exposure to foreign currency exchange risks. The fair value of these instruments is calculated at the balance sheet date by comparison between the rate implicit in the contract and the exchange rate at that date. The relevant forward exchange rate used is sterling:euro. At 31 December 2020, the Charity had outstanding forward currency commitments of €nil (2019: €6m at average rate of €1.10 to £1 with an unrealised loss of £336,000).

Changing the tale for Polly Pocket

This tiny Chihuahua is Polly Pocket. She was found as a stray last year, and clearly had trouble walking. Our vets found both her kneecaps were prone to dislocating ('bilateral luxating patellae'). She's had her first surgery to correct one leg and is recovering in a foster home until we're able to perform the second.

Change the tale

Thank you

We are very grateful to all our donors, volunteers, charitable trusts, and corporate partners for their wonderful contributions throughout the year. Specifically, we would like to thank Cottages.com and Hoseasons, staff and customers of HSBC UK, Petplan®, players of People's Postcode Lottery, Radley London, and Shark. We would also like to recognise the generous support of the BNA Charitable Incorporated Organisation, The RS Macdonald Charitable Trust, Petplan Charitable Trust, Julia and Hans Rausing and The Andrew Smiley Charitable Trust. Special thanks to the VIP Club members of Pets at Home and their Lifelines for feeding our dogs Wainwright's dry dog food at our 20 UK rehoming centres for the eighth consecutive year.

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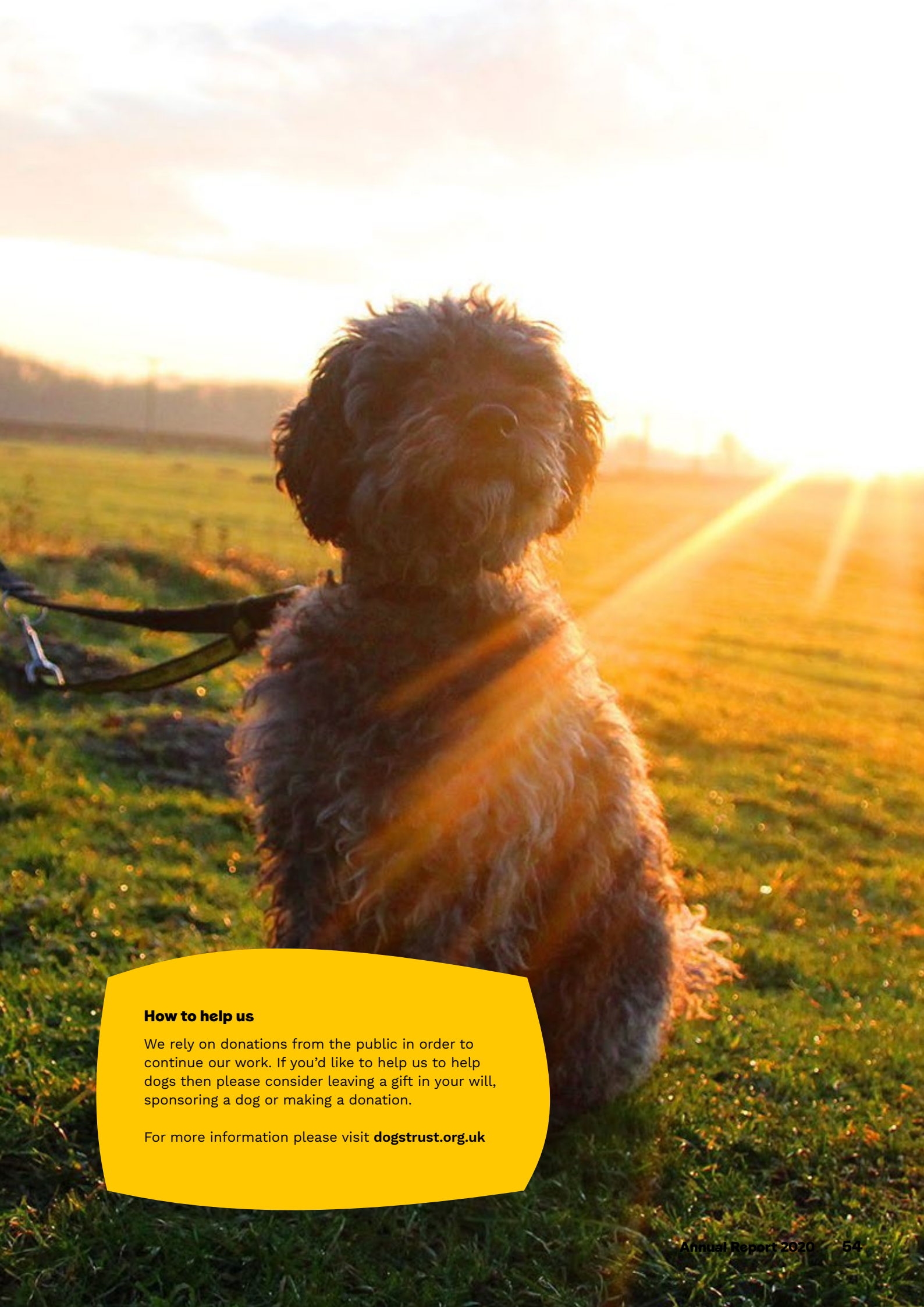
Where to find us

To find opening times and directions for any of our rehoming centres, please visit **dogstrust.org.uk/our-centres**
To find your nearest Dog School, please visit **dogstrust.org.uk/dogschool**
To find your local Dogs Trust charity shop, please visit **dogstrust.org.uk/shopping/charityshops**

Image credits

Cover	Rehabilitation Trainer Eloise Chitty and Storm. Taken by Ella Bowden-Williams, Media Assistant at Dogs Trust Shoreham
Page 1	Left: Canine Carer Emily Hawker with Poppy. Taken by Heather Cook, CC2 Media Assistant at Dogs Trust Loughborough Right: Lad at his foster home. Taken by Zoe Taylor, foster carer for Dogs Trust Harefield
Page 3	Taken by Richard Murgatroyd
Page 4	Taken by Richard Murgatroyd
Page 5	Canine Carer Meg Griffiths with Maddox. Taken by Ella Bowden-Williams, Media Assistant at Dogs Trust Shoreham
Page 6	Benny at Dogs Trust Shoreham. Taken by Paul Memuth
Page 7	'Illegal Beagles' rescued through our Puppy Pilot. Taken by Beth Walsh
Page 8	Taken by James Lincoln
Page 9	Hope Project client Paul and his dog Blake. Taken by Richard Murgatroyd
Page 10	River. Taken by Kevin Johnson, Media Assistant at Dogs Trust Leeds.
Page 11	Yorkie puppies rescued through our Puppy Pilot. Taken by Beth Walsh
Page 12	Left: Melvin at Dogs Trust Manchester. Dogs Trust Right: Training and Behaviour Advisor Kat with Snoopy. Taken by Kevin Johnson, Media Assistant at Dogs Trust Leeds
Page 13	Left:: Soi Dog Foundation, Thailand. Dogs Trust Worldwide Right: Animals Lebanon. Dogs Trust Worldwide
Page 14	Obhoyaronno Bangladesh Animal Welfare Foundation. Dogs Trust Worldwide
Page 15	Left: Canine Carer Christine Hurney with Strider. Dogs Trust Ireland Right: Canine Carer Kim Murphy with Sponsor Dog Pluto. Dogs Trust Ireland
Page 16	Bailey. Taken by Fran Veale
Page 32	Flo. Taken by Kevin Johnson, Media Assistant at Dogs Trust Leeds
Page 52	Polly Pocket. Taken by Kevin Johnson, Media Assistant at Dogs Trust Leeds
Page 54	Biggles. Taken by Kevin Johnson, Media Assistant at Dogs Trust Leeds



How to help us

We rely on donations from the public in order to continue our work. If you'd like to help us to help dogs then please consider leaving a gift in your will, sponsoring a dog or making a donation.

For more information please visit **dogstrust.org.uk**

We're for dogs.
For the scruffiest mutts
The handsomest hounds
The most faithful of faithful friends.
We're for those waggy tails
The talkative ears
And eyes that never judge.
But not every dog gets back the love they need.
So we're changing that - together.
When a dog is in distress
We care for them.
When a dog needs a home
We find them a loving family.
When an owner needs a helping hand (or paw)
- or they just can't cope -
We're ready to step in.
For every dog, for every owner
we're by their side
through thick and thin - throughout their lives.
Because the bond they have is special to us.
It changes lives, making each day happier and more complete.
It's why we believe a dog is for life®.

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