



**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 rehomed)

1,924 remained in our care (2021: 1,670)

423 dogs died or put to sleep (2021: 335)



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

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)



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.

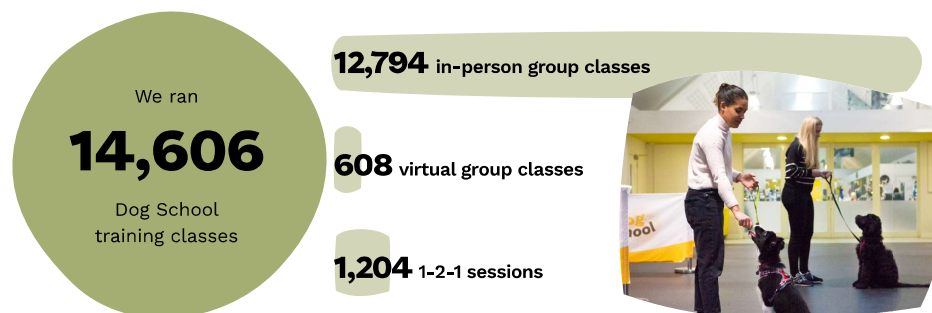
At a local level, our rehoming centres set up small scale pet foodbanks to help those requiring emergency dog food supplies. These were supported through donations from the public and through our pet food partner, Pets at Home.



Preventing problems



Behaviour and training support



We 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.

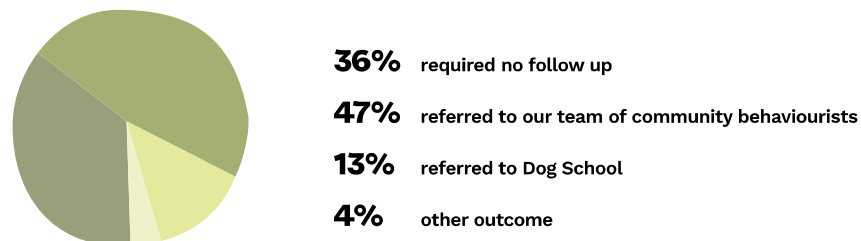
With more owners struggling to pay for dog training and behaviour support, we provided heavily subsidised Dog School classes and behavioural advice.

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:



What happened after a call?



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

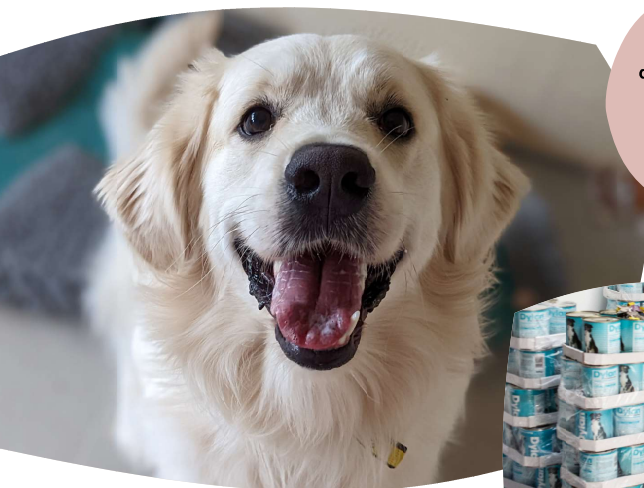
On 24 February 2022, Russia launched a military invasion of Ukraine. The ensuing war has caused devastation for millions of people, with many forced to flee their homes. For pet owners, protecting and caring for their pets often meant putting themselves at significant risk, or making desperate decisions 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 Ukrainian 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

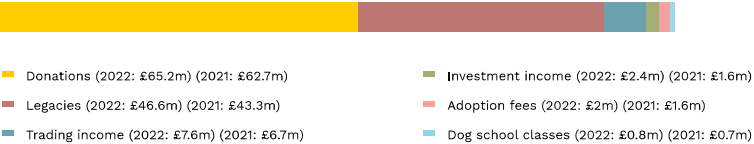
We are pleased to report an increase in income of £5.1m to £124.6m in 2022 (2021: £119.5m). We are thankful to our loyal donors, who have continued to support the charity during 2022, despite the hardships felt by many due to the cost of living crisis. Over 601,000 people donated to Dogs Trust in 2022, 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:



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.



Fundraising contribution

	2022	2022	2022	2021
£000s	Voluntary	Trading	Total	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.

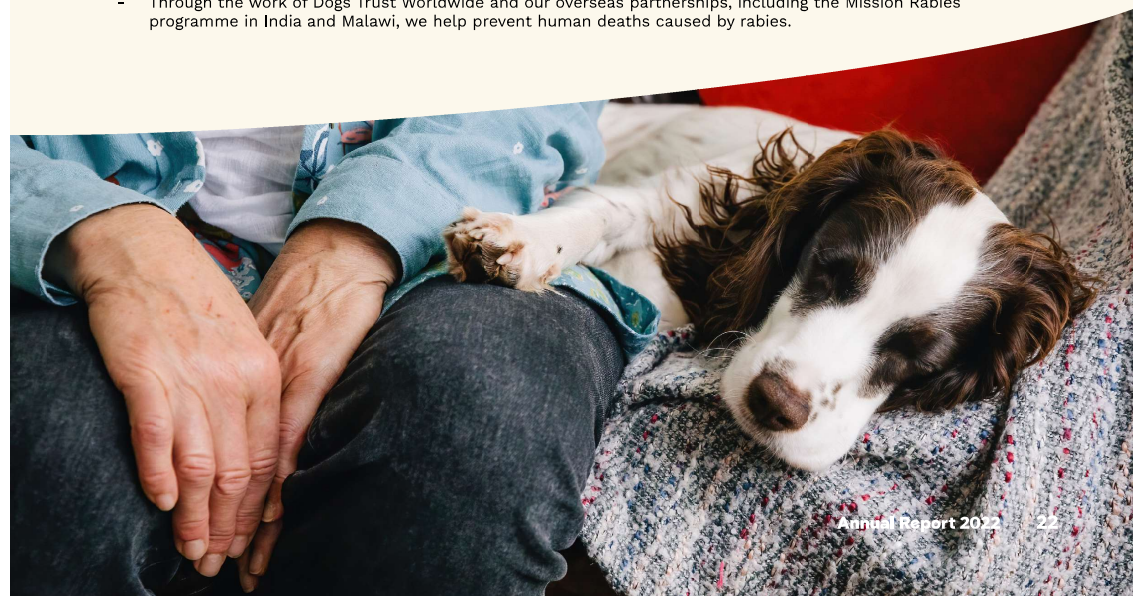
The Charity's investment policy seeks to achieve a balance between income and capital growth. The management of the Charity's invested assets has been delegated to professional fund managers. Council requires the fund manager to ensure that it does not invest in any companies which undertake or contract 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 DECVM-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 DECVM-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	<ul style="list-style-type: none">- Reserves policy is reviewed quarterly- Five-year financial plan and in-year forecast is updated quarterly
Ineffective management of organisational projects	<ul style="list-style-type: none">- Project management methodology and tools used for major projects- Internal communications strategy used- Regular review by senior staff
Major data breach	<ul style="list-style-type: none">- 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	<ul style="list-style-type: none">- 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	<ul style="list-style-type: none">- 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	<ul style="list-style-type: none">- 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	<ul style="list-style-type: none">- Programme of testing new fundraising products and initiatives maintained- Independent market assessments of Dogs Trust market positioning
Inability to meet demand	<ul style="list-style-type: none">- 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

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		Charity	
		2022 £000's	2021 £000's (restated)	2022 £000's	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	2021
	£000's	£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

	2022	2021
	£000's	£000's
Reconciliation of net income to net cash flow from operating activities		
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

	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 management 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)
Pomurje 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:

	2022 £000's	2021 £000's
Research grants:		
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

	Listed investments and investment cash £000's	Investment properties £000's	Programme related investments £000's	2022 Total £000's	2021 Total £000's
The Group and Charity					
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 31 December 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
	Group		Charity	
	2022 £000's	2021 £000's	2022 £000's	2021 £000's
Movement in deferred income				
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
	Group		Charity	
	2022 £000's	2021 £000's	2022 £000's	2021 £000's
Movement in provision for liabilities				
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	Movement in funds in 2022					Balance 31 December 2022
	Balance 1 January 2022	Income	Expenditure	Transfers	Gains and losses	
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	Movement in Funds in 2021					Balance 31 December 2021
	Balance 1 January 2021	Income	Expenditure	Transfers	Gains and losses	
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
Authorised and contracted	2,880	-	-	-	-	-	-	-	2,880
Authorised not contracted	-	1,382	896	1,300	10,300	352	9,900	5,500	30,780
	2,880	1,382	896	1,300	10,300	352	9,900	5,500	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 outstanding 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 outstanding 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 outstanding 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 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 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 Chateau, 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

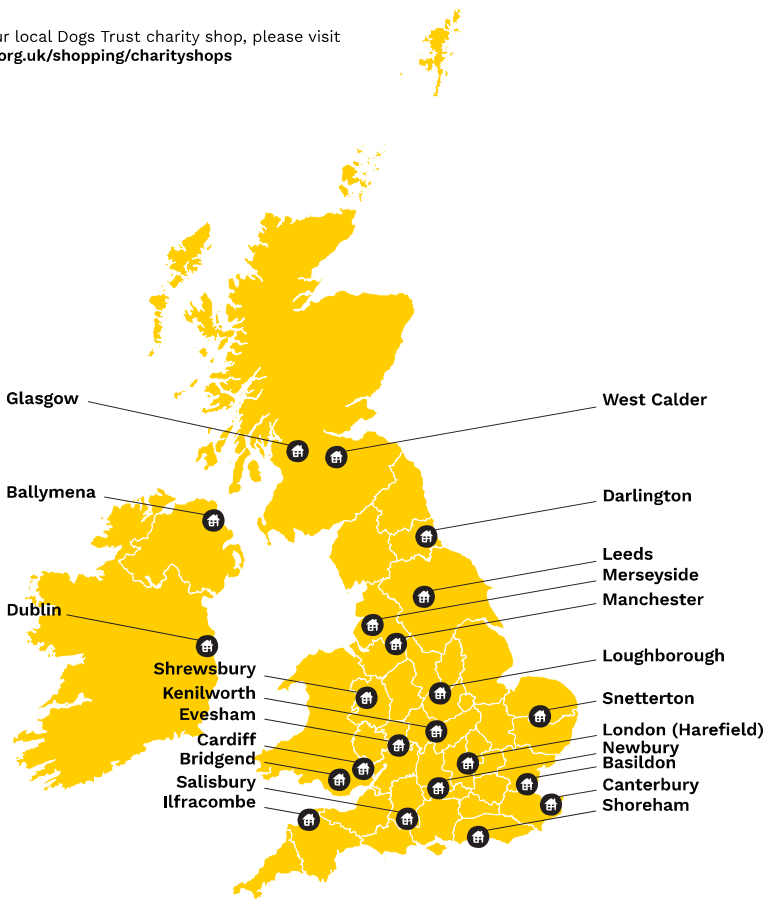
Registered address: Clarissa Baldwin House, 17 Wakley Street, London EC1V 7RQ
Tel: 020 7837 0006

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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