

Annual Report



EST 1963
**CHILTERN DOG
RESCUE SOCIETY**
PUTTING DOGS FIRST

REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2022

**April
2022**

CHILTERN'S DOG RESCUE SOCIETY

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CHILTERN DOG RESCUE SOCIETY

REFERENCE AND ADMINISTRATIVE DETAILS OF THE SOCIETY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 APRIL 2022

Trustees

David Lewis Chairman
Steve Cherry Treasurer
Neil Parker Secretary
David King (resigned January 2022)
Jackie Healy

Registered Charity Number

257557

Principal Office

Bromley Heights
St Leonards Road
Chivery, Nr Tring
Hertfordshire
HP23 6LD

Rescue Centre Manager

Sara Muncke

Independent Examiner

David Green MA (Cantab) ACA
Azets Audit Services
Suites B & D
Burnham Yard
Beaconsfield
Buckinghamshire
HP9 2JH

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

Solicitors

Harrowell & Atkins
275 High Street
Berkhamsted
Herts
HP4 1AA

Advisors to the Committee of Trustees

Sara Muncke
Celia Strange
Briony Horrocks

CHILTERN DOG RESCUE SOCIETY

MANAGEMENT COMMITTEE REPORT FOR THE YEAR ENDED 30 APRIL 2022

The Trustees present their annual report together with the financial statements of Chilterns Dog Rescue Society (the Society) for the year ended 30 April 2022. The Trustees confirm that the Annual Report and Financial Statements of the Society comply with the current statutory requirements, the requirements of the Society's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements for the charity, Financial Reporting Standard 102.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was formed in 1963 and is governed by Rules revised and unanimously approved at a Special General Meeting by the members on 20 June 2000, amended 28 February 2006 and 30th September 2015. The charity is an unincorporated association and is a Registered Charity, number 257557. The Charity is governed by a Management Committee, drawn from the local area, who are wholly sympathetic to the aims of the Charity and who are able to bring particular skills or expertise to the management of the Charity.

Management Committee meetings are held once a month to review all areas of the Society's activities. Three advisers, including the Rescue Centre Manager, are invited to the meetings to provide reports on the Rescue Centre work. Groups also work to progress the fundraising and publicity activity of the Society and provide feedback to the Trustees by the Trustee(s) involved in those groups.

The staff employed by the Society report to the Rescue Centre Manager.

The Rules of the Society provide for a minimum of 3 Trustees up to a maximum of 10 Trustees. The skills of the Trustees are kept under review and new Trustees join the Management Committee at the invitation of the current Trustees. A respect for the policies and work of the Society is taken into account when considering new Trustees. Induction of new Trustees comprises an initial meeting with the Chairman to review the Society's activities and Objects. An overview of the responsibilities of Trustees is provided and the welcome pack includes the Rules of the Society, Committee meeting minutes, the latest Annual Report and Accounts and copies of the Charity Commission documentation on Trustee responsibilities including "The Essential Trustee: What you need to Know". New Trustees are also given the opportunity to attend a course covering the responsibilities of a Trustee. The Society is indebted to these individuals for all their hard work over the year, not only in their nominated roles, but also in the many aspects involved in running the Society. During the year Jacqueline Healy joined the Committee as a Trustee.

All members of the Management Committee gave their time voluntarily and received no benefits from the Society. No expenses were reclaimed as set out in Note 8 to the accounts.

Risk Management

A full risk assessment has been performed by the Trustees to ensure all major risks to which the charity is exposed have been assessed. Their likelihood and potential impact have been considered. The major risks to the Charity have been determined as the loss of public liability insurance, loss of use due to fire damage and the possible loss of the boarding licence from Buckinghamshire Council. Procedures and policies have been put in place to manage these risks with particular attention paid to homing each dog into an appropriate home. This risk is reviewed annually.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The Objects of the Association, Chilterns Dog Rescue Society (referred to throughout this document as the Society) are the care and protection of dogs principally within the areas of Hertfordshire, Buckinghamshire and the surrounding districts (and such other areas as may subsequently be agreed upon by the Association in general meeting) which are in need of care and attention by reason of homelessness, maltreatment, poor circumstances, ill-usage or other similar causes, and the prevention of cruelty to and suffering among dogs.

CHILTERN DOG RESCUE SOCIETY

MANAGEMENT COMMITTEE REPORT FOR THE YEAR ENDED 30 APRIL 2022

This provides benefit to the public by re-homing dogs they are no longer able to keep for a variety of reasons and re-homing them to suitable homes. We review our aims and objectives each year. This review looks at what we achieved and the outcome of our work in the previous 12 months. The review looks at the success of each activity and the benefit that has arisen. The review also helps us ensure our aims, objectives and activities remain focused on our Objects.

The worldwide COVID-19 pandemic resulted in closure of the Rescue Centre on occasions to protect staff and volunteers. This had a major impact on all our activities.

None of our work could have been achieved without the tremendous help and assistance from all the people who give up their time to help the Society. The volunteers showed great patience and understanding during the year with the limited opportunities there were for them to help the Society.

ACHIEVEMENTS AND PERFORMANCE

Part of the role of the Trustees is to ensure the Society fulfils its obligations under Employment and Health & Safety Law and the Management Committee continues to use Peninsula Business Services Limited. This provides support to the Society in order to meet its obligations under employment, health and safety legislation and reduces this large burden on the Management Committee thus limiting risk to the Society. This has proven to be of great value and the cost is itemised under professional fees in Note 8 in the accounts.

We also ensured that we address any concerns that people have about our activities and a complaints procedure is in place should people wish to raise a concern. During the year no complaints were received.

The COVID-19 pandemic resulted in the canceling of all fundraising events during the year and the closure of the Rescue Centre on occasion. Staff were furloughed where possible to help manage the financial position of the Society. Relevant protocols were put in place to ensure the welfare of staff, volunteers and the dogs. The Society has made huge strides forwards over the last 20 years led by the Trustees. David King joined the Committee in 2002 and was party to dealing with some difficult challenges including the move to a permanent site owned by the Society and the building of a 5 star Rescue Centre. During the year David King stood down as a Trustee and his sterling service and support is greatly appreciated

RESCUE CENTRE REPORT

The Rescue Centre continues to feel the impact of the pandemic in many different ways. Last year there was a sharp upward curve in the number of applications for dogs to come into the Rescue Centre and this shows no sign of leveling out yet. This can be explained, in part, by the high number of puppies that were bought by people while they were furloughed or working from home. Some came from accredited breeders but, when demand outstripped supply, people turned to other sources to get a dog quickly. Puppy farms across Britain and in Eastern Europe were quick to cash in and this resulted in tens of thousands of puppies ending up in homes with families who felt this was the right time to add a dog to their life. There is no doubt these puppies were bought with the best intentions and large amounts of money changed hands. However, a poor start disadvantaged many physically and/or psychologically before they even entered a home, something that has quickly become apparent to vets, behaviourists and rescue organisations across the UK and including CDRS.

The issues are exacerbated because so many novice owners and impulse buyers seemed unaware of the importance of early socialisation and training or did not have regular access to effective services to help them. This has resulted in a tsunami of dogs with anxious, reactive or aggressive behaviour. Around 75% of owners asking CDRS for help have young dogs that no longer suit their circumstances or are perceived as unsafe to stay in their current home. Whenever there is a possibility of achieving a safe, legal and successful outcome, CDRS continues to offer appointments to dogs in need of additional support with a view to intake, rehabilitation and rehoming.

CHILTERN DOG RESCUE SOCIETY

MANAGEMENT COMMITTEE REPORT FOR THE YEAR ENDED 30 APRIL 2022

These lockdown dogs often require an extended period in kennels before rehoming can be considered. This is to allow time for further assessment, training, socialisation and the identification of a suitable adopter. This has increased the stay time from around 4 weeks to as much as 5 months. As a result, the overall number of dogs this year is still lower than pre-pandemic; nevertheless the Rescue Centre is generally full and, at times, a waiting list has to be implemented.

As in the previous two years, no international dogs have been accepted directly from their country of origin and, indeed, Great Britain has suspended the commercial import of dogs, including rescue ones from Belarus, Poland, Romania and Ukraine due to the risk to human and animal health and cases of non-compliances. However, in the country at large, dogs continue to be brought in from abroad, as strays or from puppy farms. This year, there has been an increase in intake enquiries for dogs originating from overseas, including Turkey, Spain, Cyprus, Romania and Bosnia. In the main, photos of these dogs are first viewed on social media and then their importation is arranged by one of many supporter groups. There is no opportunity for the new owners to meet their new dog before it arrives or for the dogs to have a period of assessment or adjustment before they begin their new lives in the UK. CDRS, along with other rescues, is now trying to manage the consequences of this transfer process because the groups importing the dogs are rarely able to find new permanent or foster homes if the original placement fails.

The challenges encountered during the past year are further increased by political and economic volatility and a sense of impending financial crisis. The fear many have about the price of food, fuel, housing, vet care etc and their ability to meet spiraling costs impacts the stability of day to day life, affects relationships, destroys mental health and, of course, impacts the security of their dogs. This is a situation we foresee getting much worse and it seems likely that these are the very same reasons the number of applications to adopt dogs has also declined since life started to return to the new 'normal.'

Following a period of furlough, all Canine Carers returned to the Rescue Centre to continue with the usual duties. Since then, there have been some changes as some of our longer term staff have found new jobs working with animals in other industries as a result of their experience at CDRS. We wish them well. Fortunately, our more recent appointments have found their feet quickly and have fitted in well, supporting all aspects of the day to day activity of rescue and boarding.

No one knows what the coming year will bring or the nature and extent of the challenges the Rescue Centre will be asked to meet. However, overall we continue to be well placed to support a large and varied community of dogs in need, their current owners and future adopters.

FUNDRAISING

The continuing COVID-19 pandemic led to the decision to cancel all the fundraising events during this year.

Despite this, CDRS fundraising raised £35,242 which includes third party fundraising activity of £9,812 for the year to the end of April 2022. This was vital income during the current challenging times and an amazing achievement considering all events were cancelled. A massive thank you to all of those who supported us.

The figure for donations this year is £48,286 which is due to the generosity of members and the public but significantly down on previous years as personal finances tighten.

The Society is very grateful to all the individuals and groups for their interest and support at this time when there are so many competing good causes.

CHILTERN DOG RESCUE SOCIETY

MANAGEMENT COMMITTEE REPORT FOR THE YEAR ENDED 30 APRIL 2022

PUBLICITY

It is important that the profile of the Society is maintained and improved through its publicity during the year. The Society continues to publicise its activities through its newsletters, website, Facebook, posters, magazines and newspaper advertising and social media.

The Society's website is proving the most effective manner of publicising the Society and its activities. It contributes to the re-homing of dogs by making the Rehoming Welcome Pack and Adoption Application widely available. It also hosts details of some of the dogs looking for new homes as well as any special appeals that may benefit individual dogs. There were limited volunteer opportunities during the year. We continue to receive very positive feedback on the layout, content and ease of use of the website as well as very positive online reviews from visitors to the Society.

The Kennel Sponsorship scheme continues to attract revenue, £8,908, and provides very useful publicity about the nature and extent of our work with the dogs in our care.

The Society received, and continues to receive, endorsements from a wide area with people approaching us in preference to other places on the basis of recommendations from vets, other rescue organisations, trainers and supporters. The Society also regularly gets 5 star ratings in online reviews by visitors to the Rescue Centre.

FINANCIAL REVIEW

This year the costs of running the Society exceeded income by approximately £119,000, excluding legacy income, site improvements and depreciation. This is significantly greater than in recent years. Contributions to this were the drop in donations, fundraising and rehoming.

The Society received legacies of £6,000 during the year for legacies reported in this financial year. The Society income received in this financial year also reflects funds from historical legacies in excess of that originally anticipated totalling £178,357. Total expenditure exceeded income for the year by £15,594 (2021 income exceeded expenditure by £331,212). There were no restricted funds as at the year-end (2021 £Nil).

Boarding income is strong but obviously needs to be managed so as not to impact our rescue work.

All staff have annual reviews where performance, compared to targets set, are reviewed for the previous year and new targets set for the coming year. This provides the basis for salary and wage rises awarded.

Reserves Policy :- There is a reserve of £300,000 to cover any significant loss in income.

Investment Policy :- With an increase in available funds the Society sought financial advice about cautiously investing some of the funds, whilst retaining accessibility, with the view to producing a better income stream than is currently being earned. The Society intends to follow this advice.

The legacy income in the last two years means the Society is financially sound.

CHILTERN DOG RESCUE SOCIETY

MANAGEMENT COMMITTEE REPORT FOR THE YEAR ENDED 30 APRIL 2022

PLANS FOR THE FUTURE

The changing and deteriorating, social and economic state of the country is impacting the numbers of dogs needing our support and on the donations and funding we might expect to receive.

With this in mind, staff and volunteers will continue with efforts to minimise costs and improve income. The Society will look to re-introduce fundraising events and it is the intention to maintain, if not increase, the level of publicity and fundraising.

At all times the safety and wellbeing of staff, volunteers and visitors will be of paramount importance and the Society is well placed to respond quickly and appropriately to any sudden changes brought about by the pandemic. The Society will continue its efforts to meet intake requests, despite in the increase in difficult cases and particularly for dogs made homeless due to illness or bereavement and to manage the expectations of people hoping to adopt a dog at this time.

The Society is well respected in its field and aims to build on this success in the coming financial year. The overall favourable position in which the Society entered the lockdowns will enable it to maintain its work in the care and protection of dogs, to explore new ways to generate funds and, where necessary, to adapt the work it undertakes in rescue and rehoming to align even more closely with the wide ranging demands for our help as a dog rescue organisation.

CHILTERN DOG RESCUE SOCIETY

MANAGEMENT COMMITTEE REPORT FOR THE YEAR ENDED 30 APRIL 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations. Charity law requires the Trustees to prepare financial statements for each financial year. Under the law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the Society and of the surplus or deficit of the Society for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 Society will continue in operation.

The Trustees are responsible for keeping proper Accounting records that disclosed with reasonable accuracy at any time the financial position of the Society and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Declaration

The management committee declare that they have approved the management committee report.

Signed on behalf of the Management Committee by:



David Lewis
Chairman

30 November 2022

CHILTERN DOG RESCUE SOCIETY

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 APRIL 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHILTERN DOG RESCUE SOCIETY

I report to the Charity Trustees on my examination of the financial statements of the Society for the year ended 30 April 2022 which are set out on pages 9 to 22.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Azets Audit Services

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D GREEN MA (Cantab) ACA

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Suites B & D
Burnham Yard
Beaconsfield
Buckinghamshire
HP9 2JHH

9 December 2022

CHILTERN DOG RESCUE SOCIETY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2022**

		Restricted funds 2022 £	Unrestricted funds 2022 £	Total Funds 2022 £	Total funds 2021 £
	Note				
INCOME FROM:					
Donations, grants and legacies	2	-	239,003	239,003	570,852
Charitable activities	3	-	22,864	22,864	21,508
Other trading activities		-	60,808	60,808	27,633
Investments	4	-	2,098	2,098	1,236
TOTAL INCOME		-	324,773	324,773	621,229
EXPENDITURE ON:					
Raising funds	5	-	7,833	7,833	1,937
Charitable activities	5/6	-	332,534	332,534	288,080
TOTAL EXPENDITURE		-	340,367	340,367	290,017
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS	8	-	(15,594)	(15,594)	331,212
Transfers between Funds	14	-	-	-	-
NET (EXPENDITURE)/ INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		-	(15,594)	(15,594)	331,212
NET MOVEMENT IN FUNDS		-	(15,594)	(15,594)	331,212
RECONCILIATION OF FUNDS:					
Total funds brought forward		-	2,816,436	2,816,436	2,485,224
TOTAL FUNDS CARRIED FORWARD		-	2,800,842	2,800,842	2,816,436

The notes on pages 12 to 22 form part of these financial statements.

CHILTERN DOG RESCUE SOCIETY

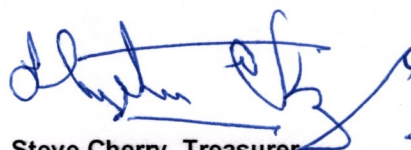
BALANCE SHEET AS AT 30 APRIL 2022

	Note	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	10		1,904,249		1,970,903
CURRENT ASSETS					
Debtors	11	17,692		364,922	
Cash at bank and in hand	12	<u>894,403</u>		<u>490,620</u>	
		912,095		855,542	
CREDITORS: amounts falling due within one year	13	<u>(15,502)</u>		<u>(10,009)</u>	
NET CURRENT ASSETS			<u>896,593</u>		<u>845,533</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,800,842</u>		<u>2,816,436</u>
NET ASSETS			<u>2,800,842</u>		<u>2,816,436</u>
CHARITY FUNDS					
Restricted funds	14		-		-
Unrestricted funds	14		<u>2,800,842</u>		<u>2,816,436</u>
TOTAL FUNDS			<u>2,800,842</u>		<u>2,816,436</u>

The financial statements were approved by the Trustees on 30 November 2022 and signed of their behalf by:



David Lewis, Chairman



Steve Cherry, Treasurer

The notes on pages 12 to 22 form part of these financial statements.

CHILTERN DOG RESCUE SOCIETY

**STATEMENT OF CASH FLOWS
AS AT 30 APRIL 2022**

	Note	2022 £	2021 £
Cash flows from operating activities		401,685	414,235
Investment Income received	(a)	2,098	1,236
Purchase of tangible fixed assets		-	(74,262)
		<u>403,783</u>	<u>341,209</u>
Change in cash and cash equivalents in the year		<u>403,783</u>	<u>341,209</u>
Cash and equivalents at the beginning of the year		490,620	149,411
Cash and equivalents at the end of the year		<u>894,403</u>	<u>490,620</u>
		<u>403,783</u>	<u>341,209</u>

Notes to the cash flow statement

(a) Reconciliation of net income/(expenditures) to cash inflow from operating activities

Net income/(expenditure)	(15,594)	331,212
Adjustments for:		
Depreciation charges	66,654	66,431
Investment income received	(2,098)	(1,236)
Decrease in debtors	347,230	13,880
Increase in creditors	5,493	3,948
	<u>401,685</u>	<u>414,235</u>
Net cash provided by / (used in) operating activities	<u>401,685</u>	<u>414,235</u>

(b) Analysis of cash and cash equivalents

Cash at bank and in hand	894,403	490,620
	<u>894,403</u>	<u>490,620</u>

CHILTERNNS DOG RESCUE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:-

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and subsequent updates and Charities Act 2011.

Chilterns Dog Rescue Society constitutes a public benefit entity as defined by FRS 102.

The presentation currency used in the accounts is £.

1.2 INCOME

All income is recognised in the Statement of Financial Activities (SOFA) once the Society has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

1.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

1. ACCOUNTING POLICIES (continued)

1.4 TANGIBLE FIXED ASSETS AND DEPRECIATION

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Property improvements	-	10% straight line
Equipment	-	10% straight line
Motor vehicles	-	25% straight line
Land	-	No depreciation
Buildings	-	2% straight line

1.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Society; this is normally upon notification of the interest paid or payable by the Bank.

1.6 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Society anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

CHILTERN DOG RESCUE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

1. ACCOUNTING POLICIES (continued)

1.9 FINANCIAL INSTRUMENTS

The Society only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Society and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Society for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.11 SIGNIFICANT JUDGEMENTS & ESTIMATES

The preparation of financial statements requires management to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on a continuing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

2. INCOME FROM DONATIONS, GRANTS AND LEGACIES

	Restricted funds 2022 £	Unrestricted Funds 2022 £	Total funds 2022 £	Total funds 2021 £
Membership and donations	-	48,286	48,286	69,147
JRS Government Grant	-	5,428	5,428	54,574
Collecting tins	-	932	932	344
Legacies	-	184,357	184,357	446,787
	-	239,003	239,003	570,852
	-	570,852	570,852	
At 30 April 2021	-	570,852	570,852	

3. INCOME FROM CHARITABLE ACTIVITIES

	Total funds 2022 £	Total funds 2021 £
Core (unrestricted)	22,864	21,508

CHILTERN DOG RESCUE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

4. INVESTMENT INCOME

	Total funds 2022 £	Total funds 2021 £
Interest received (unrestricted)	2,098	1,236

5. DIRECT COSTS

	Fundraising expenses £	Governance £	Core £	Restricted Costs 2022 £	Total 2022 £	Total 2021 £
Events and C&G Fundraising	4,683	-	-	-	4,683	1,788
Kennelling costs	-	-	2,650	-	2,650	2,393
Veterinary fees	-	-	7,746	-	7,746	3,648
Dog equipment/food	3,150	-	-	-	3,150	149
Van running costs	-	-	2,606	-	2,606	1,309
Heat and light	-	-	13,476	-	13,476	13,131
Admin, telephone and Postage	-	-	6,688	-	6,688	5,693
Accountancy fees	-	6,539	-	-	6,559	3,430
Professional fees	-	2,390	-	-	2,390	2,389
Wages and salaries	-	-	167,681	-	167,681	144,427
Mileage/Dog training	-	-	224	-	224	89
	7,833	8,929	201,071	-	217,833	178,446
At 30 April 2021	1,937	5,819	170,690	-	178,446	

6. SUPPORT COSTS

	Core Costs 2022 £	Restricted Costs 2022	Total 2022 £	Total 2021 £
Utility costs	2,674	-	2,674	2,092
Office expenses	971	-	971	725
Advertising and publicity	8,072	-	8,072	7,509
Insurances	4,537	-	4,537	4,642
Bank charges and interest	819	-	819	664
Repairs and renewals	19,799	-	19,799	14,524
Miscellaneous expenses	3,935	-	3,935	1,027
Site improvements	15,073	-	15,073	13,957
Depreciation	66,654	-	66,654	66,431
	122,534	-	122,534	111,571
At 30 April 2021	111,571	-	111,571	

CHILTERN DOG RESCUE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

7. GOVERNANCE COSTS

	Total Funds 2022 £	Total funds 2021 £
Direct costs – Governance	8,929	5,819

8. NET INCOME / (EXPENDITURE)

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets: - owned by the charity	66,654	66,431
Accountancy fees – Independent Examination	2,250	1,500

During the year, no Trustees received any remuneration (2021 - £NIL).

During the year, no Trustees received any benefits in kind (2021 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2021 - £NIL).

9. STAFF COSTS

Staff costs were as follows:

	2022 £	2021 £
Remuneration paid to employees	161,702	134,126
Employers NI	3,935	8,115
Employers Pension	2,044	2,186
Mileage allowance and travel costs for the transportation and training of dogs	224	89
	167,905	144,516

The average number of persons employed by the Society during the year was as follows:

	2022 No.	2021 No.
Caring services (full & part time)	9	8

No employee received remuneration amounting to more than £60,000 in either year.

The remuneration and benefits received by key management personnel was £119,365 (2021: £115,578) during the year.

CHILTERN DOG RESCUE SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022**

10. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Motor vehicles £	Total £
COST				
At 1 May 2021	2,376,266	2,677	11,159	2,390,102
Additions	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2022	2,376,266	2,677	11,159	2,390,102
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 May 2021	407,995	45	11,159	419,199
Charge for the year	66,387	268	-	66,654
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2022	474,382	313	11,159	485,853
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 30 April 2022	1,901,884	2,365	-	1,904,249
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30 April 2021	1,963,072	2,632	-	1,970,903
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Included in freehold property is land at cost of £30,000 which is not depreciated.

11. DEBTORS

	2022 £	2021 £
VAT repayable	211	15,318
Other debtors	7,992	14,269
Prepayments & accrued income	9,489	335,335
	<hr/>	<hr/>
	17,692	364,922
	<hr/> <hr/>	<hr/> <hr/>

CHILTERN DOG RESCUE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

12. CASH AT BANK AND IN HAND

	2022	2021
	£	£
Cash in hand:		
Cash balances	340	170
	<hr/>	<hr/>
Sub total	340	170
	<hr/>	<hr/>
Cash at Bank:		
Nat West Bank Current Account	18,834	92
CAF Current Account	75,190	52,899
HSBC	-	5,357
CAF Redevelopment Account	70,039	2,102
Shawbrook	730,000	430,000
	<hr/>	<hr/>
Sub total	894,063	490,450
	<hr/>	<hr/>
Total	894,403	490,620
	<hr/>	<hr/>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	10,042	6,001
Other taxation and social security	2,184	2,003
Accruals and deferred income	3,276	2,005
	<hr/>	<hr/>
	15,502	10,009
	<hr/>	<hr/>

CHILTERN DOG RESCUE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

14. STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 May 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 April 2022 £
DESIGNATED FUNDS					
Designated Funds - all funds	-	-	-	-	-
GENERAL FUNDS					
General Funds - all funds	2,816,436	324,773	(340,367)	-	2,800,842
Total Unrestricted funds	2,816,436	324,773	(340,367)	-	2,800,842
RESTRICTED FUNDS					
Restricted funds – all funds	-	-	-	-	-
Total restricted funds	-	-	-	-	-
Total of funds	2,816,436	324,773	(340,367)	-	2,800,842

CHILTERN DOG RESCUE SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022**

14. STATEMENT OF FUNDS (continued)
STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 May 2020 £	Income £	Expenditure £	Transfers in/out £	30 April 2021 £
DESIGNATED FUNDS					
Designated Funds - all funds	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
GENERAL FUNDS					
General Funds - all funds	2,485,224	621,229	(290,017)	-	2,816,436
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted Funds	2,485,224	621,229	(290,017)		2,816,436
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
RESTRICTED FUNDS					
Restricted funds – all funds	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	2,485,224	621,229	(290,017)		2,816,436
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

CHILTERN DOG RESCUE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT
YEAR

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	1,904,249	1,904,249
Current assets	-	912,095	912,095
Creditors due within one year	-	(15,502)	(15,502)
	-	2,800,842	2,800,842

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	1,970,903	1,970,903
Current assets	-	855,542	855,542
Creditors due within one year	-	(10,009)	(10,009)
	-	2,816,436	2,816,436

CHILTERN DOG RESCUE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

16. ANALYSIS OF CHANGES IN NET DEBT

	Balance at beginning of year £	Cash Flow £	Other changes £	Balance at end of year £
Cash at bank and in hand	490,620	403,783	-	894,403
Total cash and cash equivalents	490,620	403,783	-	894,403
Loans	-	-	-	-
Total net debts	490,620	403,783	-	894,403

17. CAPITAL COMMITMENTS

The Charity has the following capital commitments

2022 £	2021 £
-	-