

Annual Report



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

REPORT AND ACCOUNTS

FOR THE YEAR ENDED

30 APRIL 2023

**April
2023**

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 2023

Trustees

David Lewis	Chairman
Steve Cherry	Treasurer
Neil Parker	Secretary
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

CHILTERN DOG RESCUE SOCIETY

MANAGEMENT COMMITTEE REPORT FOR THE YEAR ENDED 30 APRIL 2023

The Trustees present their annual report together with the financial statements of Chilterns Dog Rescue Society (the Society) for the year ended 30 April 2023. 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 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. 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.

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 10 to the accounts.

During the year the Society's Honorary President Celia Strange passed away, having been involved with the Society for nearly 60 years. She will be sadly missed. A memorial tree will be planted at the Rescue Centre in her memory.

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.

CHILTERNS DOG RESCUE SOCIETY

MANAGEMENT COMMITTEE REPORT FOR THE YEAR ENDED 30 APRIL 2023

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.

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.

ACHIEVEMENTS AND PERFORMANCE

Part of the role of the Trustees is to ensure the Society fulfills 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.

Following the COVID pandemic the Society was finally able to re-start fundraising activities with a Quiz Night in April. Rehoming, limited during the pandemic, has slowly started to grow again but did not reach pre-pandemic levels. Publicity was maintained through our website, newsletters and via social media.

RESCUE CENTRE REPORT

The Rescue Centre continues to feel the impact of the pandemic and subsequent financial crisis in many different ways. The number of applications for dogs to come into the Rescue Centre remains at unprecedented levels with owners across the country struggling to find a place in rescue for their dog. Many of these had a poor start in life as puppies which had a detrimental effect, physically and/or psychologically, even before they entered a home. While some owners have found ways to address these issues, for many the lack of socialization and training has compounded the problem.

Recent research indicates that 34% of dogs across the UK have shown aggression towards adults and/or children. This aligns exactly with our own statistics. Figures collated from the last 1,000 intake applications, indicate that severe or multiple instances of aggression towards people, including babies and small children, is given as the principle reason for 34% of dogs people are looking to rehome. This overlaps with, but does not include, a high proportion of dogs that are aggressive towards other dogs, cats and other animals, nor does it include cases where the true reason is withheld or no explanation is given.

Every dog that comes into the care of CDRS is assessed and, where necessary, an individual behavioural programme is introduced to address issues of concern. This is not necessarily a quick or easy process and no dog can be considered for rehoming until it is safe to do so, albeit this would always be in a carefully selected environment with suitably experienced adopters.

CHILTERN DOG RESCUE SOCIETY

MANAGEMENT COMMITTEE REPORT FOR THE YEAR ENDED 30 APRIL 2023

We are constantly mindful of the constraints of the Dangerous Dogs Act, the safety of our staff and that of the public. While the reactivity and anxiety of some dogs will respond to a programme of socialisation and re-training, this work adds considerably to the burden of the Rescue Centre, increases the length of the average stay and incurs significant costs to the charity. Sadly, there are circumstances in which dogs do not achieve safe and consistent patterns of behaviour and euthanasia has to be considered as a last option.

All this adds to the current crisis as the numbers of needy dogs rises exponentially and many rescue centres are no longer adding dogs on any waiting list or are quoting waiting list times of many months. This challenging situation is expected to continue for the foreseeable future.

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, including some experienced staff who have come back to us, have found their feet quickly, supporting all aspects of the day to day activity of rescue and boarding. They are to be applauded for all their commitment and hard work, often going above and beyond their job descriptions to achieve positive outcomes for the dogs.

In such a volatile political and social climate, it would be rash to try to predict what the coming year will bring or what the challenges the Rescue Centre will be asked to meet.

However, overall we continue to be well placed to support a varied community of dogs in need, their current owners and future adopters and ensure we can respond effectively to whatever comes our way.

FINANCIAL REVIEW

This year the costs of running the Society exceeded income by approximately £122,000, excluding legacy income, site improvements and depreciation. This is the same level as last year, but still higher than desired. Contributions to this were the drop in fundraising and rehoming. The Society received legacies of £21,000 during the year for legacies reported in this financial year.

Total income exceeded expenditure for the year by £72,182 (2022 expenditure exceeded income for the year by £15,594). There were no restricted funds at the year end. (2022 £Nil).

Reserves Policy :- The investment fund includes a reserve of £300,000 to cover any significant loss in income.

Investment Policy :- Having taken professional advice funds were invested to provide an additional income stream for the day to day running of the Society.

Boarding income remains strong but obviously needs to be managed so as not to impact our rescue work and the Society stopped taking on new boarding clients during the year. The legacy income in the last two years means the Society is financially sound.

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.

CHILTERN DOG RESCUE SOCIETY

MANAGEMENT COMMITTEE REPORT FOR THE YEAR ENDED 30 APRIL 2023

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 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. We continue 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.

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 that 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;
- make judgements and estimates that are reasonable and prudent;
- 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 disclose with reasonable accuracy at any time the financial position of the Society and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Signed on behalf of the Management Committee



David Lewis
Chairman

11 October 2023

CHILTERN DOG RESCUE SOCIETY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHILTERN DOG RESCUE SOCIETY FOR THE YEAR ENDED 30 APRIL 2023

I report to the Charity Trustees on my examination of the financial statements of the Society for the year ended 30 April 2023 which are set out on pages 7 to 21.

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.



D GREEN MA (Cantab) ACA

Azets Audit Services
Suites B & D
Burnham Yard
Beaconsfield
Buckinghamshire
HP9 2JH

Date: 11 October 2023

CHILTERN DOG RESCUE SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total Funds 2023 £	Total funds 2022 £
INCOME FROM:					
Donations, grants and legacies	2	-	329,375	329,375	239,003
Charitable activities	3	-	18,904	18,904	22,864
Other trading activities		-	88,573	88,573	60,808
Investments	4	-	5,897	5,897	2,098
TOTAL INCOME		-	442,749	442,749	324,773
EXPENDITURE ON:					
Raising funds	5	-	4,742	4,742	7,833
Charitable activities	5/6	-	368,453	368,453	332,534
Investment management costs	7		1,153	1,153	-
TOTAL EXPENDITURE		-	374,348	374,348	340,367
Net gains/(losses) on investments	8	-	3,781	3,781	-
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS	10	-	72,182	72,182	(15,594)
Transfers between Funds	17	-	-	-	-
NET INCOME/ (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		-	72,182	72,182	(15,594)
NET MOVEMENT IN FUNDS		-	72,182	72,182	(15,594)
RECONCILIATION OF FUNDS:					
Total funds brought forward		-	2,800,842	2,800,842	2,816,436
TOTAL FUNDS CARRIED FORWARD		-	2,873,024	2,873,024	2,800,842

The notes on pages 10 to 21 form part of these financial statements.

CHILTERN DOG RESCUE SOCIETY

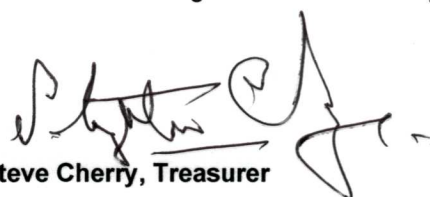
BALANCE SHEET AS AT 30 APRIL 2023

	Note	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible assets	12		1,874,074		1,904,249
Investments – at Market value	13		647,898		-
CURRENT ASSETS					
Debtors	14	185,206		17,692	
Cash at bank and in hand	15	<u>179,800</u>		<u>894,403</u>	
		365,006		912,095	
CREDITORS: amounts falling due within one year	16	<u>(13,954)</u>		<u>(15,502)</u>	
NET CURRENT ASSETS			<u>351,052</u>		<u>896,593</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,873,024</u>		<u>2,800,842</u>
NET ASSETS			<u>2,873,024</u>		<u>2,800,842</u>
CHARITY FUNDS					
Restricted funds	17		-		-
Unrestricted funds	17		<u>2,873,024</u>		<u>2,800,842</u>
TOTAL FUNDS			<u>2,873,024</u>		<u>2,800,842</u>

The financial statements were approved by the Trustees on 11 October 2023 and signed of their behalf by:



David Lewis, Chairman



Steve Cherry, Treasurer

The notes on pages 10 to 21 form part of these financial statements.

CHILTERN DOG RESCUE SOCIETY

**STATEMENT OF CASH FLOWS
AS AT 30 APRIL 2023**

	Note	2023 £	2022 £
Cash flows from operating activities	(a)	(32,080)	401,685
Investment Income received		5,897	2,098
Purchase of investments		(650,000)	-
Purchase of tangible fixed assets		(40,532)	-
Proceeds on disposal of investments		1,100	-
Fair value movement of investments		1,012	-
Change in cash and cash equivalents in the year		<u>(714,603)</u>	<u>403,783</u>
Cash and equivalents at the beginning of the year		894,403	490,620
Cash and equivalents at the end of the year		<u>179,800</u>	<u>894,403</u>
		<u>(714,603)</u>	<u>403,783</u>

Notes to the cash flow statement

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

Net income/(expenditure)	72,182	(15,594)
Adjustments for:		
Depreciation charges	70,707	66,654
Profit on disposal of investments	(10)	-
Investment income received	(5,897)	(2,098)
(Increase)/decrease in debtors	(167,514)	347,230
Decrease/(increase) in creditors	(1,548)	5,493
Net cash provided by / (used in) operating activities	<u>(32,080)</u>	<u>401,685</u>

(b) Analysis of cash and cash equivalents

Cash at bank and in hand	<u>179,800</u>	<u>894,403</u>
	<u>179,800</u>	<u>894,403</u>

CHILTERNS DOG RESCUE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

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 2023

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 2023

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 2023 £	Unrestricted Funds 2023 £	Total funds 2023 £	Total funds 2022 £
Membership and donations	-	56,513	56,513	48,286
JRS Government Grant	-	-	-	5,428
Collecting tins	-	1,853	1,853	932
Legacies	-	271,010	271,010	184,357
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	-	329,376	329,376	239,003
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30 April 2022	-	239,003	239,003	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

3. INCOME FROM CHARITABLE ACTIVITIES

	Total funds 2023 £	Total funds 2022 £
Core (unrestricted)	<hr/> 18,904 <hr/>	<hr/> 22,864 <hr/>

CHILTERN DOG RESCUE SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

4. INVESTMENT INCOME

	Total funds 2023 £	Total funds 2022 £
Interest received (unrestricted)	1,610	1,236
Investment income (dividends and interest unrestricted)	4,287	-
	<u>5,897</u>	<u>1,236</u>

5. DIRECT COSTS

	Fundraising expenses £	Governance £	Core £	Restricted Costs 2023 £	Total 2023 £	Total 2022 £
Events and C&G Fundraising	2,541	-	-	-	2,541	4,683
Kennelling costs	-	-	7,734	-	7,734	2,650
Veterinary fees	-	-	17,923	-	17,923	7,746
Dog equipment/food	2,201	-	-	-	2,201	3,150
Van running costs	-	-	1,467	-	1,467	2,606
Heat and light	-	-	22,363	-	22,363	13,476
Admin, telephone and Postage	-	-	5,247	-	5,247	6,688
Accountancy fees	-	3,748	-	-	3,748	6,539
Professional fees	-	2,688	-	-	2,688	2,390
Wages and salaries	-	-	189,325	-	189,325	167,681
Mileage/Dog training	-	-	19	-	19	224
Boarding/Dog refunds	-	-	385	-	385	-
	<u>4,742</u>	<u>6,436</u>	<u>244,463</u>	<u>-</u>	<u>255,641</u>	<u>217,833</u>
At 30 April 2022	<u>7,833</u>	<u>8,929</u>	<u>201,071</u>	<u>-</u>	<u>217,833</u>	

6. SUPPORT COSTS

	Core Costs 2023 £	Restricted Costs 2023	Total 2023 £	Total 2022 £
Utility costs	995	-	995	2,674
Office expenses	1,230	-	1,230	971
Advertising and publicity	3,362	-	3,362	8,072
Insurances	5,477	-	5,477	4,537
Bank charges and interest	1,538	-	1,538	819
Repairs and renewals	24,044	-	24,044	19,799
Miscellaneous expenses	4,372	-	4,372	3,935
Site improvements	5,829	-	5,829	15,073
Depreciation	70,707	-	70,707	66,654
	<u>117,554</u>	<u>-</u>	<u>117,554</u>	<u>122,534</u>
At 30 April 2022	<u>122,534</u>	<u>-</u>	<u>122,534</u>	

CHILTERN DOG RESCUE SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

7. INVESTMENT MANAGEMENT COSTS	2023	2022
	£	£
Investment management charges	<u>1,153</u>	<u>-</u>
8. NET GAINS/(LOSSES) ON INVESTMENTS	2023	2022
	£	£
Realised gains/(losses) on investments	10	-
Unrealised gains/(losses) on investments	<u>3,771</u>	<u>-</u>
	<u>3,781</u>	<u>-</u>
9. GOVERNANCE COSTS	Total Funds 2023	Total funds 2022
	£	£
Direct costs – Governance	<u>6,436</u>	<u>8,929</u>
10. NET INCOME / (EXPENDITURE)		
This is stated after charging:		
	2023	2022
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	70,707	66,654
Accountancy fees – Independent Examination	<u>2,350</u>	<u>2,250</u>
During the year, no Trustees received any remuneration (2022 - £NIL).		
During the year, no Trustees received any benefits in kind (2022 - £NIL).		
During the year, no Trustees received any reimbursement of expenses (2022 - £NIL).		
11. STAFF COSTS		
Staff costs were as follows:		
	2023	2022
	£	£
Remuneration paid to employees	180,226	161,702
Employers NI	7,335	3,935
Employers Pension	1,764	2,044
Mileage allowance and travel costs for the transportation and training of dogs	19	224
	<u>189,344</u>	<u>167,905</u>

CHILTERN DOG RESCUE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

11. STAFF COSTS (continued)

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

	2023	2022
	No.	No.
Caring services (full & part time)	11	9

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

The remuneration and benefits received by key management personnel was £115,319 (2022: £119,365) during the year.

12. TANGIBLE FIXED ASSETS

	Freehold property	Equipment	Motor vehicles	Total
	£	£	£	£
COST				
At 1 May 2022	2,376,266	2,677	11,159	2,390,102
Additions	40,532	-	-	40,532
At 30 April 2023	2,416,798	2,677	11,159	2,430,634
DEPRECIATION				
At 1 May 2022	474,382	312	11,159	485,853
Charge for the year	70,439	268	-	70,707
At 30 April 2023	544,821	580	11,159	556,560
NET BOOK VALUE				
At 30 April 2023	1,871,977	2,097	-	1,874,074
At 30 April 2022	1,901,884	2,365	-	1,904,249

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

CHILTERN DOG RESCUE SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

13. INVESTMENTS

Investments at MARKET VALUE (Excludes cash and+ foreign currencies)

£

Opening balance as at 1 May 2022	-
Additions	650,000
Disposals	(1,090)
Equalisation of investments	(4,870)
Unrealised gain	3,771
Closing balance as at 30 April 2023	<u>647,811</u>
Disposal proceeds	<u>1,100</u>
Profit on disposal	<u>10</u>

Analysis of Fair (Market) value of all investments	2023	2022
	£	£
Securities	647,811	-
Cash held	87	-
	<u>647,898</u>	<u>-</u>

The fair value of investments is determined by reference to the mid-value of the investments held within the fund for identical assets in an active market at the balance sheet date.

Cost value of all investments as at 30 April 2023 **£644,127**

Cost value of all investments as at 30 April 2022 £-

14. DEBTORS	2023	2022
	£	£
VAT repayable	2,341	211
Other debtors	6,552	7,992
Prepayments & accrued income	<u>176,313</u>	<u>9,489</u>
	<u>185,206</u>	<u>17,692</u>

CHILTERN DOG RESCUE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

15. CASH AT BANK AND IN HAND

	2023 £	2022 £
Cash in hand:		
Cash balances	125	340
	<hr/>	<hr/>
Sub total	125	340
	<hr/>	<hr/>
Cash at Bank:		
Nat West Bank Current Account	5,546	18,834
CAF Current Account	40,033	75,190
CAF Redevelopment Account	134,096	70,039
Shawbrook	-	730,000
	<hr/>	<hr/>
Sub total	179,675	894,063
	<hr/>	<hr/>
Total	179,800	894,403
	<hr/> <hr/>	<hr/> <hr/>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	7,230	10,042
Other taxation and social security	3,336	2,184
Accruals and deferred income	3,388	3,276
	<hr/>	<hr/>
	13,954	15,502
	<hr/> <hr/>	<hr/> <hr/>

CHILTERN DOG RESCUE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

17. STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 May 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 April 2023 £
DESIGNATED FUNDS					
Designated Funds - all funds	-	-	-	-	-
GENERAL FUNDS					
General Funds - all funds	2,800,842	442,749	(370,567)	-	2,873,024
Total Unrestricted funds	2,800,842	442,749	(370,567)	-	2,873,024
RESTRICTED FUNDS					
Restricted funds – all funds	-	-	-	-	-
Total restricted funds	-	-	-	-	-
Total of funds	2,800,842	442,749	(370,567)	-	2,873,024

Net gains/(losses) on investments are included in expenditure.

CHILTERN DOG RESCUE SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

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

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

Net gains/(losses) on investments are included in expenditure.

CHILTERN DOG RESCUE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	1,874,074	1,874,074
Investments – at Market value	-	647,898	647,898
Current assets	-	365,006	365,006
Creditors due within one year	-	(13,954)	(13,954)
	-	2,873,024	2,873,024

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR 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

CHILTERN'S DOG RESCUE SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

19. 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	894,403	(714,603)	-	179,800
Total cash and cash equivalents	894,403	(714,603)	-	179,800
Loans	-	-	-	-
Total net debts	894,403	(714,603)	-	179,800

20. CAPITAL COMMITMENTS

The Charity has the following capital commitments

2023 £	2022 £
-	-