

# Annual Report

**April  
2025**



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

**REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED**

**30 APRIL 2025**

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CHILTERN DOG RESCUE SOCIETY

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## CHILTERN DOG RESCUE SOCIETY

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE SOCIETY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 APRIL 2025

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#### Trustees

Ian Mash	Chairman (Appointed 29/05/2024)
Steve Cherry	Treasurer
Jackie Healy	Secretary
Andrew Chapman	(Appointed 27/01/2026)
David Lewis	(Resigned 27/08/2025)
Neil Parker	(Resigned 10/09/2025)

#### Registered Charity Number

257557

#### Principal Office

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

#### Rescue Centre Manager

Josh Grace (acting manager)

#### Independent Examiner

Christopher Nisbet FCA  
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

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## CHILTERN DOG RESCUE SOCIETY

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### MANAGEMENT COMMITTEE REPORT FOR THE YEAR ENDED 30 APRIL 2025

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The Trustees present their annual report together with the financial statements of Chilterns Dog Rescue Society (the Society) for the year ended 30 April 2025. 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.

#### 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 regularly.

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## CHILTERN DOG RESCUE SOCIETY

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### MANAGEMENT COMMITTEE REPORT FOR THE YEAR ENDED 30 APRIL 2025

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#### 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.

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 Laws 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 included under professional fees in Note 5 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. Fundraising activities have been increased to help manage the financial aspects of the Society; however, fundraising is paramount and we are considering the recruitment of a fundraiser for at least 3 days per week. In addition to this we are constantly reviewing our costs and searching for the best value from our suppliers. For example, we are working to change our refuse collector to reduce costs but maintain quality. Rehoming has maintained a steady throughput but did not reach pre-pandemic levels. Publicity was maintained through our website, newsletters and via social media. We are reviewing our approach to ensure that our website and social media maintain the high levels of professionalism required by the market.

#### RESCUE CENTRE REPORT

The volume of intake applications shows no sign of abating with enquiries to rehome dogs coming from across the country. The rehoming team consider all applications very seriously, usually sending out requests for further home information, microchip details, clinical history and photographs. This assists with getting a better understanding of the rehoming needs of each dog. Typically, we need to know the reason(s) a dog is being relinquished as well as any medical, behavioural or compliance issues in order to come to a decision about how CDRS can help best. The percentage of dogs described as having complex behavioural problems or a significant bite history was alarming. Our statistics indicated that around 15% or 1 in 7 of the applications received in this period related to dogs that had bitten on at least one occasion and/or had other behaviours of major concern. This is a major issue for the Society as rehoming dangerous dogs unknowingly could impact our insurance cover and be a danger to the operation of the Society as a whole. We continue to remind all owners making intake enquiries that, should their companion pet dog display any type of aggression, whether directed towards another dog, person or other animal, it is crucial for them, as the owner, to be fully aware of all the legal responsibilities currently in effect.

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## CHILTERN DOG RESCUE SOCIETY

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### MANAGEMENT COMMITTEE REPORT FOR THE YEAR ENDED 30 APRIL 2025

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We highly recommend owners familiarise themselves with these laws, outlined under the Dangerous Dogs Act 1991 and the Animals Act 1871 so they understand the legal implications of their dog's behaviour both in public and private spaces and the liabilities when transferring keepership. Nevertheless, the waiting list at CDRS, like those of many rescue organisations, was dominated by dogs that would require significant rehabilitation before being considered for rehoming. This impacts our cost line as frequently the dog must stay with us for a longer period. The Rescue Centre also faced major challenges due to the ongoing financial crisis which has impacted so many people, not least dog owners. Work patterns have changed with more people going back to the office, working longer hours, changing jobs or becoming unemployed. Many families had to leave rented homes put up for sale and had been unable to secure new accommodation where pets were permitted. Others had been unable to afford veterinary bills or pay for food. Indeed, CDRS continues to support local dog food banks with tins and bags of food we have been donated but unfortunately cannot be included in the diet fed to the dogs in kennels. Nothing is wasted. It is not surprising that there were other consequences, including social media, relationship breakdowns, poor mental health in both children and adults and domestic abuse, which swelled the number of dogs looking for new homes. Whenever possible, CDRS supported the local pound by taking stray and abandoned dogs that remained unclaimed after the statutory 7 days. In total, 111 dogs were rehomed after an average stay of 6 weeks. We received 1007 intake enquires for dogs to enter the centre which is around 84 dogs a month or 3 dogs per day.

From November 1st 2024, to March 31st 2025, we received 435 intake enquires with 63 (14.5%) of these showing aggression. So, during this period 1 in 7 dog enquires needed to be rehomed due to aggression.

With no early prospect of improvement, the small rescue and rehoming team of 12 full and part time staff at the Rescue Centre, well supported by the Trustees and many volunteers, continues to put the needs of the dogs first. We believe that our approach achieves the happy, safe, long-term outcomes that everyone desires.

Recent months have seen our Chairman and Centre Manager step aside after many years of devoted service which saw the Charity develop to its current & effective functioning position. We are immensely grateful for all the time and focused effort they input throughout that long length of time. There is currently an acting Chairman plus newly recruited Trustees to join those who remain on the Board. These appointments will be formally processed at our next AGM in accordance to our Governance Rules.



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## CHILTERN DOG RESCUE SOCIETY

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### MANAGEMENT COMMITTEE REPORT FOR THE YEAR ENDED 30 APRIL 2025

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#### FINANCIAL REVIEW

The cash outlay in the year on operating expenditure exceeded the cash receipts of the Society by approximately £142,000, excluding legacy income, site improvements and depreciation. This is the same as last year. The Society received legacies of £163,000 during the year for legacies reported in this financial year.

Total expenditure exceeded income for the year by £57,114. (2024 expenditure exceeded income for the year by £57,816). There were no restricted funds as at the year end. (2024 £nil).

Reserves Policy :- There is a reserve of £300,000 to cover any significant loss in income, which is currently part of the investment fund.

Investment Policy :- Having taken professional advice funds were invested to provide an additional income stream for the day to day running of the Society and the Society is seeing a good return on this.

Boarding income remains strong but obviously needs to be managed so as not to impact on 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, is reviewed for the previous year and new targets set for the coming year. This provides the basis for salary and wage rises awarded.

#### PLANS FOR THE FUTURE

The changing and deteriorating, social and economic state of the country is impacting on 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 further fundraising activities.

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.

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CHILTERNNS DOG RESCUE SOCIETY

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MANAGEMENT COMMITTEE REPORT  
FOR THE YEAR ENDED 30 APRIL 2025

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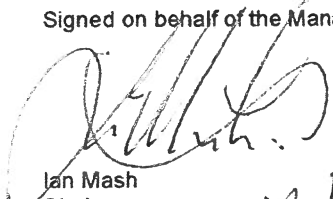
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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 Charities Act 2011. 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

  
Ian Mash  
Chairman  
22/2/26

23 February 2026



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## CHILTERN DOG RESCUE SOCIETY

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### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHILTERN DOG RESCUE SOCIETY FOR THE YEAR ENDED 30 APRIL 2025

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I report to the Charity Trustees on my examination of the financial statements of the Society for the year ended 30 April 2025 which are set out on pages 8 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.

*Christopher Nisbet*

Christopher Nisbet FCA

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

23 February 2026

CHILTERN DOG RESCUE SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2025

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total Funds 2025 £	Total funds 2024 £
<b>INCOME FROM:</b>					
Donations, grants and legacies	2	-	231,614	231,614	221,375
Charitable activities	3	-	22,753	22,753	26,644
Other trading activities		-	117,430	117,430	92,816
Investments	4	-	26,941	26,941	24,214
<b>TOTAL INCOME</b>		-	398,738	398,738	365,049
<b>EXPENDITURE ON:</b>					
Raising funds	5	-	5,612	5,612	10,228
Charitable activities	5/6	-	436,724	436,724	410,830
Investment management costs	7		4,933	4,933	5,771
<b>TOTAL EXPENDITURE</b>		-	447,269	447,269	426,829
Net (losses)/gains on investments	8	-	(8,583)	(8,583)	3,964
<b>NET EXPENDITURE BEFORE TRANSFERS</b>	10	-	(57,114)	(57,114)	(57,816)
Transfers between Funds	17	-	-	-	-
<b>NET EXPENDITURE BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		-	(57,114)	(57,114)	(57,816)
<b>NET MOVEMENT IN FUNDS</b>		-	(57,114)	(57,114)	(57,816)
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		-	2,815,208	2,815,208	2,873,024
		-	2,758,094	2,758,094	2,815,208
<b>TOTAL FUNDS CARRIED FORWARD</b>					


The notes on pages 11 to 22 form part of these financial statements.

CHILTERN DOG RESCUE SOCIETY

**BALANCE SHEET  
AS AT 30 APRIL 2025**

	Note	£	2025 £	£	2024 £
<b>FIXED ASSETS</b>					
Tangible assets	12		1,740,110		1,808,155
Investments – at Market value	13		836,350		746,108
<b>CURRENT ASSETS</b>					
Debtors	14	74,492		166,354	
Cash at bank and in hand	15	<u>122,193</u>		<u>106,965</u>	
		196,685		273,319	
<b>CREDITORS: amounts falling due within one year</b>	16	<u>(15,051)</u>		<u>(12,374)</u>	
<b>NET CURRENT ASSETS</b>			<u>181,634</u>		<u>260,945</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>2,758,094</u>		<u>2,815,208</u>
<b>NET ASSETS</b>			<u>2,758,094</u>		<u>2,815,208</u>
<b>CHARITY FUNDS</b>					
Restricted funds	17		-		-
Unrestricted funds	17		2,758,094		2,815,208
<b>TOTAL FUNDS</b>			<u>2,758,094</u>		<u>2,815,208</u>

The financial statements were approved by the Trustees on 23 February 2026 and signed of their behalf by:

  
Ian Mash Chairman 23/2/26

The notes on pages 11 to 22 form part of these financial statements.

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**CHILTERN'S DOG RESCUE SOCIETY**

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**STATEMENT OF CASH FLOWS  
AS AT 30 APRIL 2025**

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	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>	(a)	<b>78,454</b>	1,225
Investment Income received		26,941	24,214
Purchase of investments		(103,600)	(100,000)
Purchase of tangible fixed assets		(-)	(-)
Proceeds on disposal of investments		4,850	5,700
Fair value movement of investments		<u>8,583</u>	<u>(3,974)</u>
Change in cash and cash equivalents in the year		<u><b>15,228</b></u>	<u><b>(72,835)</b></u>
Cash and equivalents at the beginning of the year		<b>106,965</b>	179,800
Cash and equivalents at the end of the year		<u><b>122,193</b></u>	<u>106,965</u>
		<u><b>15,228</b></u>	<u><b>(72,835)</b></u>

**Notes to the cash flow statement**

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

Net expenditure	(57,114)	(57,816)
Adjustments for:		
Depreciation charges	68,045	65,919
Gain/(loss) on disposal of investments	(78)	64
Investment income received	(26,941)	(24,214)
Decrease/(Increase) in debtors	91,862	18,852
Increase/(decrease) in creditors	2,680	(1,580)
Net cash provided by / (used in) operating activities	<u><b>78,454</b></u>	<u><b>1,225</b></u>

(b) Analysis of cash and cash equivalents

Cash at bank and in hand	<u><b>122,193</b></u>	<u>106,965</u>
	<u><b>122,193</b></u>	<u>106,965</u>

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## CHILTERN DOG RESCUE SOCIETY

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

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#### 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.

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## CHILTERN DOG RESCUE SOCIETY

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

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#### 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.

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**CHILTERN DOG RESCUE SOCIETY**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

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**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 2025 £	Unrestricted Funds 2025 £	Total funds 2025 £	Total funds 2024 £
Membership and donations	-	52,869	52,869	68,628
Collecting tins	-	834	834	675
Legacies	-	177,911	177,911	152,072
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	-	231,614	231,614	221,375
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2024	-	221,375	221,375	

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Total funds 2025 £	Total funds 2024 £
Core (unrestricted)	<u>22,753</u>	<u>26,644</u>



CHILTERN DOG RESCUE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025

4. INVESTMENT INCOME				Total funds 2025 £	Total funds 2024 £	
Interest received (unrestricted)				180	273	
Investment income (dividends and interest unrestricted)				26,761	23,941	
				<u>26,941</u>	<u>24,214</u>	
5. DIRECT COSTS						
	Fundraising expenses £	Governance £	Core £	Restricted Costs 2025 £	Total 2025 £	Total 2024 £
Events and						
C&G Fundraising	1,851	-	-	-	1,851	5,192
Kennelling costs	-	-	11,787	-	11,787	11,364
Veterinary fees	-	-	14,736	-	14,736	16,795
Dog equipment/food	3,761	-	-	-	3,761	5,036
Van running costs	-	-	1,545	-	1,545	1,233
Heat and light	-	-	22,130	-	22,130	17,955
Admin, telephone and Postage	-	-	6,103	-	6,103	6,179
Accountancy fees	-	3,827	-	-	3,827	3,615
Professional fees	-	2,814	-	-	2,814	5,861
Wages and salaries	-	-	237,277	-	237,277	232,160
Mileage/Dog training	-	-	139	-	139	-
Boarding/Dog refunds	-	-	614	-	614	797
	<u>5,612</u>	<u>6,641</u>	<u>294,331</u>	<u>-</u>	<u>306,584</u>	<u>306,187</u>
At 30 April 2024	<u>10,228</u>	<u>9,476</u>	<u>286,483</u>	<u>-</u>	<u>306,187</u>	
6. SUPPORT COSTS						
			Core Costs 2025 £	Restricted Costs 2025	Total 2025 £	Total 2024 £
Utility costs			224	-	224	289
Office expenses			1,586	-	1,586	2,272
Advertising and publicity			8,344	-	8,344	6,798
Insurances			7,043	-	7,043	6,364
Bank charges and interest			2,583	-	2,583	2,266
Repairs and renewals			19,064	-	19,064	24,909
Miscellaneous expenses			4,397	-	4,397	4,284
Site improvements			24,466	-	24,466	1,770
Depreciation			68,045	-	68,045	65,919
			<u>135,752</u>	<u>-</u>	<u>135,752</u>	<u>114,871</u>
At 30 April 2024			<u>114,871</u>	<u>-</u>	<u>114,871</u>	

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**CHILTERN DOG RESCUE SOCIETY**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

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<b>7. INVESTMENT MANAGEMENT COSTS</b>	<b>2025</b>	<b>2024</b>
	£	£
Investment management charges	<u>4,933</u>	<u>5,771</u>
<b>8. NET LOSSES)/GAINS ON INVESTMENTS</b>	<b>2025</b>	<b>2024</b>
	£	£
Realised Gains/(losses) on investments	78	(64)
Unrealised (losses)/gains on investments	<u>(8,661)</u>	<u>4,028</u>
	<u>(8,583)</u>	<u>3,964</u>
<b>9. GOVERNANCE COSTS</b>	<b>Total Funds 2025</b>	<b>Total funds 2024</b>
	£	£
Direct costs – Governance	<u>6,641</u>	<u>9,476</u>
<b>10. NET INCOME / (EXPENDITURE)</b>		
This is stated after charging:		
	<b>2025</b>	<b>2024</b>
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	<b>68,045</b>	65,919
Accountancy fees – Independent Examination	<u>2,550</u>	<u>2,450</u>
<b>11. STAFF COSTS</b>		
Staff costs were as follows:		
	<b>2025</b>	<b>2024</b>
	£	£
Remuneration paid to employees	<b>224,863</b>	219,604
Employers NI	<b>11,134</b>	10,489
Employers Pension	<b>1,280</b>	2,067
	<u>237,277</u>	<u>232,160</u>

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**CHILTERN DOG RESCUE SOCIETY**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

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**11. STAFF COSTS (continued)**

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

	<b>2025</b>	2024
	<b>No.</b>	No.
Caring services (full & part time)	<b>11</b>	10

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

The remuneration and benefits received by key management personnel was £138,795 (2024: £123,221) during the year.

**12. TANGIBLE FIXED ASSETS**

	<b>Freehold property £</b>	<b>Equipment £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>COST</b>				
At 1 May 2024	2,416,798	2,677	11,159	<b>2,430,634</b>
Additions	-	-	-	-
At 30 April 2025	2,416,798	2,677	11,159	<b>2,430,634</b>
<b>DEPRECIATION</b>				
At 1 May 2024	610,472	848	11,159	<b>622,479</b>
Charge for the year	67,777	268	-	<b>68,045</b>
At 30 April 2025	678,249	1,116	11,159	<b>690,524</b>
<b>NET BOOK VALUE</b>				
At 30 April 2025	1,738,549	1,561	-	<b>1,740,110</b>
At 30 April 2024	1,806,326	1,829	-	<b>1,808,155</b>

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

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**CHILTERN'S DOG RESCUE SOCIETY**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

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**13. INVESTMENTS**

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

£

Opening balance as at 1 May 2024	746,075
Additions	103,600
Disposals	(4,772)
Unrealised loss	(8,661)
	<u>836,242</u>
Closing balance as at 30 April 2025	<u>836,242</u>
Disposal proceeds	<u>4,850</u>
Profit on disposal	<u>78</u>

**Analysis of Fair (Market) value of all investments**

	2025	2024
	£	£
Securities	632,942	646,175
Liquid funds	203,300	99,900
Cash held	108	33
	<u>836,350</u>	<u>746,108</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 2025**

£837,138

Cost value of all investments as at 30 April 2024

£738,195

**14. DEBTORS**

	2025	2024
	£	£
VAT repayable	1,174	1,443
Other debtors	200	100
Prepayments & accrued income	<u>73,118</u>	<u>164,811</u>
	<u>74,492</u>	<u>166,354</u>

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CHILTERN'S DOG RESCUE SOCIETY

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025

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15. CASH AT BANK AND IN HAND

	2025 £	2024 £
<b>Cash in hand:</b>		
Cash balances	-	132
	<hr/>	<hr/>
Sub total	-	132
	<hr/>	<hr/>
<b>Cash at Bank:</b>		
Nat West Bank Current Account	709	732
CAF Current Account	31,048	18,817
CAF Redevelopment Account	90,436	87,284
	<hr/>	<hr/>
Sub total	122,193	106,833
	<hr/>	<hr/>
	<hr/>	<hr/>
Total	122,193	106,965
	<hr/>	<hr/>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	7,623	5,534
Other taxation and social security	3,310	3,243
Accruals and deferred income	4,118	3,597
	<hr/>	<hr/>
	15,051	12,374
	<hr/>	<hr/>

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CHILTERN DOG RESCUE SOCIETY

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025

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17. STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 May 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 April 2025 £
<b>DESIGNATED FUNDS</b>					
Designated Funds - all funds	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>GENERAL FUNDS</b>					
General Funds - all funds	2,815,208	398,738	(455,852)	-	2,758,094
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted funds	2,815,208	398,738	(455,852)	-	2,758,094
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>RESTRICTED FUNDS</b>					
Restricted funds – all funds	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	2,815,208	398,738	(455,852)	-	2,758,094
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

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**CHILTERN DOG RESCUE SOCIETY**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

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**17. STATEMENT OF FUNDS (continued)**

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 May 2023 £	Income £	Expenditure £	Transfers in/out £	30 April 2024 £
<b>DESIGNATED FUNDS</b>					
Designated Funds - all funds	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>GENERAL FUNDS</b>					
General Funds - all funds	2,873,024	365,049	(422,865)	-	2,815,208
	<u>2,873,024</u>	<u>365,049</u>	<u>(422,865)</u>	<u>-</u>	<u>2,815,208</u>
Total Unrestricted Funds	2,873,024	365,049	(422,865)		2,815,208
	<u>2,873,024</u>	<u>365,049</u>	<u>(422,865)</u>		<u>2,815,208</u>
<b>RESTRICTED FUNDS</b>					
Restricted funds – all funds	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total restricted funds	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total of funds	2,873,024	365,049	(422,865)		2,815,208
	<u><u>2,873,024</u></u>	<u><u>365,049</u></u>	<u><u>(422,865)</u></u>	<u><u>-</u></u>	<u><u>2,815,208</u></u>

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



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CHILTERN DOG RESCUE SOCIETY

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025

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18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	1,740,110	1,740,110
Investments – at market value	-	836,350	836,350
Current assets	-	196,685	196,685
Creditors due within one year	-	(15,051)	(15,051)
	-	2,758,094	2,758,094

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	1,808,155	1,808,155
Investments – at market value	-	746,108	746,108
Current assets	-	273,319	273,319
Creditors due within one year	-	(12,374)	(12,374)
	-	2,815,208	2,815,208

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CHILTERN DOG RESCUE SOCIETY

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025

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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	106,965	15,228	-	122,193
Total cash and cash equivalents	106,965	15,228	-	122,193
Loans	-	-	-	-
Total net debts	106,965	15,228	-	122,193

20. CAPITAL COMMITMENTS

The Charity has the following capital commitments

2025 £	2024 £
-	-

21. TRUSTEES REMUNERATION & EXPENSES

During the year, no Trustees received any remuneration (2024 - £NIL).

During the year, no Trustees received any benefits in kind (2024 - £NIL).

During the year, one Trustee received reimbursement of expenses for sundry expenses totalling £65 (2024 - £NIL).

22. RELATED PARTY TRANSACTIONS

There were no related party transactions during the period (2024: £NIL).