

The Charity Registration Number is :- 1160985

**Barking Mad Dog Rescue**

**Report and Accounts**

**30 April 2017**

# **Barking Mad Dog Rescue**

## **Report and accounts for the year ended 30 April 2017**

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## **Barking Mad Dog Rescue**

### **Trustees' Annual Report for the year ended 30 April 2017**

The Trustees presents his Report and Accounts for the year ended 30 April 2017.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Barking Mad Dog Rescue

The charity is also known by its operating name, Barking Mad Dog Rescue

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1160985

##### ***Legal structure of the charity***

The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The trustees are all individuals.

## **Barking Mad Dog Rescue**

### **Trustees' Annual Report for the year ended 30 April 2017**

**The principal operating address, telephone number, email and web addresses of the charity are:-**

Spring House  
Little Somerford, Chippenham  
SN15 5BH

**The Trustees in office on the date the report was approved were:-**

Hilary Anderson  
Alex Shipp  
Jill bone  
Marsha Hickmott  
Anna Sommariva  
John Mundie

**The following persons served as Trustees during the year ended 30 April 2017 :-**

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Hilary Anderson	19/3/15	
Alex Shipp	19/3/15	
Jill bone	23/5/16	
Marsha Hickmott	23/5/16	
Anna Sommariva	19/3/17	
John Mundie	19/1/15	24/8/16

## **Barking Mad Dog Rescue**

### **Trustees' Annual Report for the year ended 30 April 2017**

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

To relieve the suffering and distress of dogs and cats, or any other animals in the UK and Europe which have been abused or abandoned by providing secure permanent and foster homes through our network of adoption and support and the experience and expertise of the trustees.

To educate the public as to the need for and means of achieving humane and considerate treatment of animals through practical guidance and presentations at the premises of the charity and elsewhere.

To provide animal-related therapies.

To provide training opportunities for both young people and older in the UK through the establishment of a training programme and ultimately accreditation for these through the expertise and pedagogical skills of the trustees. To promote employment opportunities for members of the public who are financially, socially or otherwise disadvantaged and unable to secure alternative employment.

To provide also relief and assistance to animals (dogs and cats) in need of nourishment, veterinary assistance, shelter and housing, who are the victims of poor animal welfare, negative legislation, political instability, war, natural disaster or ignorance, by financially and physically supporting an animal shelter, Ham and Miao in Bucharest with funding, food, veterinary treatment, adequate shelters and assistance to find suitable permanent homes for the animals as required. Through this support to have a platform to educate both the British and Romanian public as to minimal standards of animal husbandry as universally desired.

To expand an outreach educational programme into Bucharest schools through links with UK schools.

Please note: these objects have been altered September 2017, with permission of the Charities Commission.

## **Barking Mad Dog Rescue**

### **Trustees' Annual Report for the year ended 30 April 2017**

#### ***The main activities undertaken in relation to those purposes during the year.***

##### **New Proactive Progressive Team in Romania**

April 2016 saw the establishment of a new team in Constanta Romania. Constanta was seen to be in greater need of some outside led rescue work. Our relationship with Bucharest rescuers had broken down through trust issues and a lack of financial audit trail, veterinary audit trail and more. This was despite huge efforts on the part of the charity. The effectiveness as a charity was being undermined. Our offer to take over management to ensure all dogs were catered for was rebutted. The move to concentrate on Constanta offered cheaper land prices and a relationship with rescuers with a greater understanding of the needs of both the dogs and our need for accountability. We left the main rescuer in Bucharest that we had supported with new support from an established German group to ensure the dogs had continued care.

##### **New BMDR Shelter**

Through the new Constanta team, we identified land available to rent upon which to build a new shelter, over which BMDR would have complete operational control. Dogs were moved here from a hoarding situation we had intervened in. The new team proved dynamic and thorough. By July the shelter was established in Nisipari village, Constanta. Georgiana Caineanu (Gea) has proved a reliable and able leader for Romanian operations. She is both resourceful, compassionate, experienced and is an integral part of BMDR. We have established an excellent working relationship with a local vet through whom all our dogs are treated.

The supported shelter at Calarasi has grown too. BMDR would like to cap dog numbers here. Gea has set up better communications with our rescuer here, Lucia Coman (Coca) but nevertheless, it is hard for Coca to embrace the technology to communicate with us fully enough.

All dogs at both shelters have immediate access to whatever veterinary intervention is required, food and shelter. Dogs have been taken in from all different rescue situations with many different and challenging health needs. No dog has been turned away. Dogs have also been taken to Bucharest on a regular basis for operations at the hands of specialist veterinary surgeons. Other dogs have been moved to a specialised canine physiotherapy unit.

##### **Routine Rescue Activities**

Our rescue work has continued throughout the year. Dogs are routinely picked up from where they have been abandoned, from the side of the road as road traffic accident victims, from members of the public who call for help after finding them, from the village where, in the main, people have learned not to dump their dogs, from the village shop where villagers have at times left dogs for our team to pick up. This is asides from the collaborative work with the local authority of Navodari.

##### **Other Work**

Each month we have sent food to two other shelters, 1.2 tonnes to each.

The mini shelter in Bucharest has been supported with some dogs adopted. However, it has proved difficult to manage as the incumbent rescuer failed to understand the need for timely intervention and communication. Operations here are being wound down as a result. Dogs were not being adopted due to the above and yet the costs to keep them here were high. BMDR has taken the care of these dogs onto a sponsored basis. A contract has been drawn up. Each dog will have lifetime support or until adopted. The rescuer has been asked to take on no new dogs in BMDR's name.

## **Barking Mad Dog Rescue**

### **Trustees' Annual Report for the year ended 30 April 2017**

#### **Collaboration with Local Authorities and Involvement of Local People**

##### **Castelu**

From the outset, our working relationship with the Mayor of our district, Castelu, has been good. The mayor is keen to work more closely with us. The deputy mayor too, is a dog lover. Hilary met with her in June and she has intimated that she is looking forward to such time as BMDR can develop a shared educational domestic animal welfare programme throughout the district's schools. The Mayor has helped the BMDR team on the ground on several occasions with practical help through lending his heavy machinery. The local police chief too has personally thanked Hilary for the work BMDR is undertaking.

In the village of Nisipari itself, attitudes have swung round from initial suspicion to acceptance and help. Many dogs from the village who would otherwise have been abandoned, have been brought into our care. Also people have brought pups found abandoned by others.

##### **Navodari**

Since October, BMDR's collaboration with the local authority of Navodari, Constanta has become embedded with regard to their stray dog management. Our intervention has seen the sacking of two vicious vets and the contract for veterinary services given to one who professes to have taken the job on with no pressure to perform euthanasia of healthy dogs. Our dilemma remains as we can only take a finite number of dogs. The dogs in the public shelter of Navodari are ours to save but the number being caught are putting huge pressures on our resources.

## **Barking Mad Dog Rescue**

### **Trustees' Annual Report for the year ended 30 April 2017**

#### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

Barking Mad Dog Rescue has taken the commission's public benefit guidance into account when making any decision it is relevant to.

#### **What difference did we make? And to whom?**

BMDR has rescued and is caring for several hundred abandoned dogs in Romania. We have shared details of our compassionate work at every level we can to spread awareness and understanding. We have shown that we are providing small scale solutions to a seemingly insolvable situation in Romania. The dogs are the frontline beneficiaries. They would otherwise be dead.

#### **Adoptions of dogs to the UK and Germany through trusted third-party network.**

The adopters benefit too through building a relationship with their adopted dog, staying fit, learning new skills, sharing the experience as a family if it is a family adoption (most are). Several adoptions have been by older people.

"Adopting XXXX has changed my life. I was so lonely before."

Raising awareness of our humane work through social media, local groups and website usage thus inclusion, ownership and involvement.

BMDR has a substantial following on social media for a small charity and this is growing. The charity promotes an ethos of inclusion for its followers and there is opportunity for everyone to become involved at many levels. The shelter dogs are well known throughout our Friends Group on Facebook.

Most of our group activities allow involvement by many people. People are invited to participate. Many of our followers join in via fundraising right through to saving dogs from horrific situations. This has meant we are raising awareness whilst promoting inclusion. This in turn generates a feel good factor and a sense of collective achievement through these group activities.



## **Barking Mad Dog Rescue**

### **Trustees' Annual Report for the year ended 30 April 2017**

#### **Promotion of good animal husbandry.**

Attitudes at local level are beginning to show signs of change. Also group activity has allowed sharing of solutions to animal health problems and behavioural and training issues.

#### **Better Understanding**

Better understanding for the wider group of the challenges faced by those rescuers and well-meaning people in Romania. Better understanding for the wider group of impact of poverty on choices available for animal owners in Romania and UK.

#### **Group Fundraising – inclusion, ownership and collective achievement.**

Most fundraising to facilitate above is done through group activities. This too has involved inclusion at many levels. Through our fundraising activities, we also have a collective feel good factor. Several of our key volunteers have issues with anxiety yet participate to the full and very effectively as part of the group.

#### **Investment in Romania through monies spent on services and local suppliers**

Romania is a country where poverty is endemic. Our dog shelters in Nisipari and Calarasi are funded solely (at this stage) through our UK efforts. Those dogs need food, veterinary care and day to day care all sourced at local level.

#### **Village Families**

At Christmas 2016, through our supporters, BMDR sent 250 shoeboxes full of Christmas gifts for the children in the village. Children and families came from all around. Regularly aid is sent out too for these families, in the form of clothing, baby items (prams etc) and even a new bike too, all

The trustees have had regard to the Charity Commission's guidance on public benefit in managing

## **Barking Mad Dog Rescue**

### **Trustees' Annual Report for the year ended 30 April 2017**

#### ***The contribution of volunteers during the year.***

Volunteers are the life blood of Barking Mad Dog Rescue. This is on two fronts, both fundraising and facilitating dog adoption.

##### **Fundraising.**

The majority of our fundraising is done through social media in the form of online auctions and appeals. These are facilitated by a team of volunteers ably managed by two experienced key volunteers who give much of their time to ensure their smooth running and fundraising success. The contribution of these two key volunteers in terms of monies raised is calculable but their contribution in terms of commitment and dedication and hence dogs' lives saved is immeasurable. To try to make this comparable with a certain amount of hypothetical staff hours is not possible. Add to the mix, compassion, passion and dedication and this is what the fundraising team have given to Barking Mad Dog Rescue. Their contribution has allowed a guaranteed monthly income where other donations can be varied and unreliable.

##### **Dog Adoptions**

The adoptions team of volunteers has allowed the smooth facilitation of 279 dogs in this financial period. The contribution of this team too has been beyond what anyone could ask if it were an employee role only. Changes in the adoption team over this period has led to a stable and experienced group who understands the needs of our dogs and their prospective adoptive homes better. This team works on a rota basis in their free time and although each team member is assigned one duty day per week, every one gives far more than that. It is fair to say, it is a parallel, all-consuming way of life around which team member volunteers have to juggle family, home and work. This, like the dedicated fundraising volunteer team, is incalculable. Passion and care are involved from the outset.

Other volunteers include home checkers and those who help with the bi annual aid run.

## **Barking Mad Dog Rescue**

### **Trustees' Annual Report for the year ended 30 April 2017**

#### **The main achievements and performance of the charity during the year.**

##### **Barking Mad Dog Rescue has achieved significant milestones 2016 – 2017**

- The primary achievement is the establishment of a dog shelter in Romania which is wholly controlled and directed by BMDR itself through a Romanian team on the ground who are both trustworthy and very effective.
- Close partnership working with a veterinary surgery locally to our shelter in Constanta. The vets are a husband and wife team who are utterly dedicated to helping stray and abandoned dogs.
- Rescue, care and veterinary intervention for 700 dogs in that time period
- Rehoming of 279 of those dogs rescued
- Donation of 24 tonnes of good quality dog food donated elsewhere in Romania to needy dogs
- Two large consignments of aid, coordinated pickups throughout the UK, packing and dispatch to Romania. (This is ongoing.)
- Strengthened structures internally with a stronger adoption team.
- Visits throughout the year by volunteer groups to the shelters in Romania

#### ***Fundraising activities during the year.***

Fundraising has been mainly through our strong following on social media, in the form of auctions, competitions and appeals. The monthly auctions are very well supported. Some devolved fundraising too has taken part by kind individuals and groups.

## **Barking Mad Dog Rescue**

### **Trustees' Annual Report for the year ended 30 April 2017**

***The difference the charity's performance during the year has made to the beneficiaries of the charity.***

Dogs have been rescued from all sorts of differing, mainly horrific circumstances.

In this time period we have rehomed 279 dogs and at the end of March had approx. 420 dogs in our shelters. Thus 700 dogs have been saved from life on the streets and potential death in that time. This is not including the 350 other dogs who rely on us sending food to the shelters they are in two different locations in Romania.

Children from the village have begun to be involved in our work. December 16 saw the delivery from the UK of 250 shoeboxes for the local children as presents from the dogs. Local people have begun slowly to change their attitudes to the village dogs.

Collaborative work began with two local authorities, one smaller and more local and one larger.

Changes for the better are very apparent in the public shelter of Navodari. When we first saved some dogs from the squalor of this killing station, conditions were far from humane. Whilst compared to UK standards it may not measure up, for Romania, things have improved to the fact, the dogs are fed, cleaned and have clean drinking water every day. On top of this, BMDR is informed when the dogs are captured. This means they can receive a top up of good food from our team and vaccines immediately.

The Charity Commission has given permission for the Object clauses to be narrowed to focus on Romania. The scale of the problem in that country means it will be years before we would be able to reach out to other Eastern European Countries.

See elsewhere too in the report where BMDR had to back away from focusing on the Bucharest shelter where a financial audit trail was becoming increasingly difficult to obtain.

## **Barking Mad Dog Rescue**

### **Trustees' Annual Report for the year ended 30 April 2017**

#### ***The degree to which the achievements and performance during the year have benefited wider society.***

We at Barking Mad Dog Rescue believe that compassion should know no borders. Animals are voiceless. If a country cannot for whatever reasons, provide a humane solution for its four legged inhabitants, then it is up to others to reach out to find solutions. Although BMDR operates principally at this stage in Romania, our knock on from charitable work is far reaching. Not only do the adopters of the dogs allow a conduit of compassion to trickle through to the end country where the dog is adopted but through social media news of our humane work and the idea that solutions can be found, is gratifying and uplifting.

People say that the world is one huge global market. That also must apply to other, non-commercial work as well. Young people can follow in our example. Older people can watch, through social media, the impact of our work. By focusing on solutions and publishing our success stories, people can be uplifted, gratified and motivated.

"You have restored my faith in humanity"

"Love your positive posts and outlook - such a hard situation yet you make the best of it. This will surely encourage folk to support you! Others sometimes indicate they are ready to give up, but I much prefer your attitude. Well done."

At the start of this year, 1st April 2016, we had the bones of an idea for forming our own shelter and taking better control of the direction of our rescue work in Romania. We have achieved most of our short term practical goals. In the execution of these, we have engaged people at local level in Romania, across Europe and throughout the UK, raising awareness, encouraging participation and setting achievable targets through small steps.

#### ***The significant charitable activities undertaken in the year.***

- Establishment of a dog shelter in Nispari, Constana – from bare land to adequate housing for 400 dogs
- Rescuing several hundred dogs in desperate need
- Rehoming successfully a significant number of these rescued dogs
- Providing safe haven, good quality food, veterinary attention and day to day care
- Collaborative work with two local authorities:

One is providing a humane solution for the dogs taken from the streets of Navodari town/district

The second is with the administration of Castelu building solutions to stray dog management in that local authority area.

- Several visits to the shelter by groups of volunteers from the UK and Germany
- Sending Christmas shoeboxes to 250 children in the village

#### ***How the achievements during the year measure up to the objectives set.***

This year has surpassed our objectives in many ways. It has also led us to understand that much of our work involves the ability to think on our feet. We are in control of our own operations in Romania and our reputation in the locality is growing.

Internal structures have undergone review and have been strengthened further.

## **Barking Mad Dog Rescue**

### **Trustees' Annual Report for the year ended 30 April 2017**

#### ***The performance of material fundraising activities during the year against the fundraising objectives set.***

Fundraising has been steady and has covered costs to date.

Dog sponsorship by individuals still needs further review and development.

Phoenix Healthcare remains a dedicated corporate sponsor and their generous monthly donation allows the funding of the Calarasi shelter.

Further corporate sponsorship still needs to be pursued.

Some corporate sponsorship has happened through donations in kind.

#### **Structure, governance and management of the charity**

#### ***The methods used to recruit and appoint new charity trustees.***

Charity Trustees are nominated by existing trustees and a vote is cast. Trustees need to have a good understanding of the problems facing Romania's animals, plus the country's political structure. BMDR uses the Charity Commission recommended procedures for the induction and training of new Trustees to the role.

Bankers	NatWest 30 High Street Chippenham SN15 3HB
Solicitors	Interface Legal Advisory Service 40 Wykeham Road London NW4 2SU
Accountants	Whitehill Business Services Ltd Hopewell House Whitehill Lane Royal Wootton Bassett SN4 7DB

## **Barking Mad Dog Rescue**

### **Trustees' Annual Report for the year ended 30 April 2017**

#### **Financial review**

##### ***The charity's financial position at the end of the year ended 30 April 2017***

The financial position of the charity at 30 April 2017 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Net (expenditure)/income</b>	<b>(9,081)</b>	<b>14,731</b>
<hr/>		
Unrestricted Revenue Funds available for the general purposes of the charity	6,702	15,782
<hr/>		
<b>Total Funds</b>	<b>6,702</b>	<b>15,782</b>

##### ***Financial review of the position at the reporting date, 30 April 2017 .***

The trustees consider the financial performance by the charity during the year to have been satisfactory.

##### ***Policies on reserves.***

It is necessary to have reserves to cover emergency situations in Romania and unexpected vet bills in the UK. With emergencies frequent and of varying degrees, in Romania, it is very difficult to save for material changes and capital expenditure. This highlighted the need for concentration on independent revenue streams. However, with fundraising growing stronger and greater public involvement in the wellbeing of our dogs, BMDR will aim to have a minimum amount in reserve to cover unexpected vet bills and whatever emergencies arise.

##### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund

## **Barking Mad Dog Rescue**

### **Trustees' Annual Report for the year ended 30 April 2017**

#### ***Significant events which have affected the financial performance and the financial position.***

There have been events which have had both a positive and redirection approach for our finances in this year.

The establishment of such a strong and trustworthy small team in Romania meant that the focus shifted from looking for a suitable location for our own shelter to establishing that shelter. This has meant raising money for materials, rent and the running costs. This has allowed a primary focus. The shelter running costs are multistranded.

A visit to the local authority public 'shelter' in Navodari in September had a huge impact. Witnessing neglect and state sponsored starvation on such a scale, was a turning point. To step away and 'unsee' the skeletal family pets and stray dogs alike, bloodied from fighting, and diseased, packed into tiny pens with scant food and no water, was unconscionable.

Despite reserving these dogs to stay their inhumane execution, aside from the 14 we took as immediate rescues, the state killed them anyway. We acted immediately to lodge complaints with the City hall. Our intervention meant that no dogs since have been killed there. This has meant a far greater influx of dogs and a far greater need for funds for food, care and veterinary treatment.

#### ***Risks and uncertainties facing the charity.***

With Brexit looming BMDR is unsure of how this will affect the movement of adopted dogs into the UK. Other than this, BMDR does not foresee other problems. Many UK charities support communities overseas. Post Brexit the weakness of sterling meant some adjustment had to be made for costs. This may repeat itself as Brexit day grows closer.

#### ***Factors likely to affect future financial performance .***

It is imperative that independent sustainable revenue generation is set up. Thus BMDR will have reliable income and an understanding of projected income.



## **Barking Mad Dog Rescue**

### **Trustees' Annual Report for the year ended 30 April 2017**

#### ***Plans For the Future***

**Summary of plans for the future and the trustees' perspective of the future direction of the charity.**

- New eco shelter up and running. Accommodation on campus for workers and tourists/volunteers alike
- Spaying and neutering campaigns running regularly throughout the year in the local area
- Education programme rolled out in Castelu schools
- Further cooperation with Navodari City Hall for sustainable, joint solution to the stray dog programme
- Regular media campaigns to encourage responsible dog ownership in Constanta
- Further independent revenue streams funding rescue work alongside donations
- Establishment of sister charity in Romania has led to donations and interest in Romania itself.
- Further awareness in the UK
- UK rehoming centre open for adoptions, awareness, educational purposes, with add on café and attractions to raise money.
- The Trustees are unanimous in their support for the direction Barking Mad Dog Rescue is taking.

#### **Employment of disabled persons**

BMDR has no employees. Our volunteers are from all over the UK as much of our work is internet based. This means inclusion for able bodied and disabled alike. We have several volunteers who suffer with mental health issues and this does not preclude participation in our team.

#### **Third party indemnity provisions**

BMDR has third party indemnity cover.

#### **Strategic report**

##### **Three Years**

- New eco shelter up and running. Accommodation on campus for workers and tourists/volunteers alike
- Spaying and neutering campaigns running regularly throughout the year in the local area
- Education programme rolled out in Castelu schools
- Further cooperation with Navodari City Hall for sustainable, joint solution to the stray dog programme
- Regular media campaigns to encourage responsible dog ownership in Constanta
- Further independent revenue streams funding rescue work alongside donations
- Establishment of sister charity in Romania has led to donations and interest in Romania itself.
- Further awareness in the UK
- UK rehoming centre open for awareness, educational purposes, with add on café and attractions to raise money.

Five years as above but reaching out further in Romania with our work. Embedding and further growth in the UK.

## **Barking Mad Dog Rescue**

### **Trustees' Annual Report for the year ended 30 April 2017**

#### **Statement of Trustees's Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and 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 charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 22/1/18.

**HILARY ANDERSON**  
Trustee

## **Barking Mad Dog Rescue**

### **Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 30 April 2017**

I report on the financial statements of the charity on pages 19 to 34 for the year ended 30 April 2017 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW), effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 26.

#### **Respective responsibilities of the Trustees and the Independent Examiner**

As described on page 16, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 145 of the Act;
- b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act and;
- c) state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

## **Barking Mad Dog Rescue**

### **Independent Examiner's Statement, Report and Opinion**

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that :-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with with Section 130 of The Charities Act 2011;

when preparing accounts on an accruals basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with The Charities Act 2011. and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Karen Dixon - Independent Examiner  
AAT Certified

3c Hopewell House  
Whitehill Industrial Estate  
Royal Wootton Bassett  
Wiltshire  
SN4 7DB

This report was signed on 22/1/18

## Barking Mad Dog Rescue - Statement of Financial Activities for the year ended 30 April 2017

### Statement of Financial Activities for the year ended 30 April 2017

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2017 £	2017 £	2017 £	2016 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	139,452	-	139,452	70,213
Charitable activities	A2	79,380	-	79,380	76,605
Other trading activities	A3	1,317	-	1,317	612
<b>Total income</b>	<b>A</b>	<b>220,149</b>	<b>-</b>	<b>220,149</b>	<b>147,430</b>
<b>Expenditure on:</b>					
Raising funds	B1	1,367	-	1,367	105
Charitable activities	B2	227,863	-	227,863	132,594
<b>Total expenditure</b>	<b>B</b>	<b>229,230</b>	<b>-</b>	<b>229,230</b>	<b>132,699</b>
<b>Net (expenditure)/income for the year</b>		<b>(9,081)</b>	<b>-</b>	<b>(9,081)</b>	<b>14,731</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>(9,081)</b>	<b>-</b>	<b>(9,081)</b>	<b>14,731</b>
<b>Net movement in funds</b>		<b>(9,081)</b>	<b>-</b>	<b>(9,081)</b>	<b>14,731</b>
<b>Reconciliation of funds:-</b>	<b>E</b>				
<b>Total funds brought forward</b>		<b>15,782</b>	<b>-</b>	<b>15,782</b>	<b>1,051</b>
<b>Total funds carried forward</b>		<b>6,701</b>	<b>-</b>	<b>6,701</b>	<b>15,782</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 26 to 34 form an integral part of these accounts.

# Barking Mad Dog Rescue - Statement of Financial Activities for the year ended 30 April 2017

	SORP Ref	Prior Year Unrestricted Funds 2016 £	Prior Year Restricted Funds 2016 £	Prior Year Total Funds 2016 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	-	-	70,213
Charitable activities	A2	-	-	76,605
Other trading activities	A3	-	-	612
Investments	A4	-	-	-
Other	A5	-	-	-
<b>Total income</b>	<b>A</b>	<b>-</b>	<b>-</b>	<b>147,430</b>
<b>Expenditure on:</b>				
Raising funds	B1	-	-	105
Charitable activities	B2	-	-	132,594
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
<b>Total expenditure</b>	<b>B</b>	<b>-</b>	<b>-</b>	<b>132,699</b>
Net gains on investments	B4	-	-	-
<b>Net income for the year</b>		<b>-</b>	<b>-</b>	<b>14,731</b>
<b>Transfers between funds</b>	<b>C</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>		<b>-</b>	<b>-</b>	<b>14,731</b>
<b>Other recognised gains/(losses)</b>		<b>-</b>	<b>-</b>	<b>-</b>
Net gains on revaluation of fixed assets	D1	-	-	-
Net actuarial gains on defined pension benefit schemes	D2	-	-	-
Costs of fundamental reorganisation or restructuring	D3	-	-	-
Extraordinary items	D3	-	-	-
<b>Net movement in funds</b>		<b>-</b>	<b>-</b>	<b>14,731</b>
<b>Reconciliation of funds:-</b>	<b>E</b>			
<b>Total funds brought forward</b>		<b>1,051</b>	<b>-</b>	<b>1,051</b>
<b>Total funds carried forward</b>		<b>1,051</b>	<b>-</b>	<b>15,782</b>

All activities derive from continuing operations

**Barking Mad Dog Rescue - Statement of Financial Activities for the year ended 30 April 2017**

**Barking Mad Dog Rescue - Statement of Financial Activities for the year ended 30 April 2017**

**Barking Mad Dog Rescue - Resources applied in the year ended 30 April 2017 towards fixed assets for Charity use:-**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Funds generated in the year as detailed in the SOFA	<u>(9,081)</u>	<u>14,731</u>
<b>Net resources available to fund charitable activities</b>	<b><u>(9,081)</u></b>	<b><u>14,731</u></b>

**The notes attached on pages 26 to 34 form an integral part of these accounts.**



## Barking Mad Dog Rescue - Statement of Financial Activities for the year ended 30 April 2017

### Movements in revenue and capital funds for the year ended 30 April 2017

#### Revenue accumulated funds

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Last year Total Funds 2016 £
Accumulated funds brought forward	15,782	-	15,782	1,051
Recognised gains and losses before transfers	(9,081)	-	(9,081)	14,731
	<b>6,701</b>	<b>-</b>	<b>6,701</b>	<b>15,782</b>
<b>Closing revenue funds</b>	<b>6,701</b>	<b>-</b>	<b>6,701</b>	<b>15,782</b>

Summary of funds	Unrestricted and Designated funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Last Year Total Funds 2016 £
Revenue accumulated funds	6,701	-	6,701	15,782

The notes attached on pages 26 to 34 form an integral part of these accounts.

**Barking Mad Dog Rescue - Statement of Financial Activities for the year ended 30 April 2017**

**Barking Mad Dog Rescue  
Income and Expenditure Account for the year ended 30 April 2017 as required by the  
Companies Act 2006**

	2017 £	2016 £
<b>Income</b>		
Income from operations	194,774	133,719
Gift aid donations received from subsidiary undertaking	25,375	13,711
Investment income		
<b>Gross income in the year before exceptional items</b>	<b>220,149</b>	<b>147,430</b>
<b>Gross income in the year including exceptional items</b>	<b>220,149</b>	<b>147,430</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	222,119	131,301
Fundraising costs	1,367	105
Governance costs	5,744	1,293
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>229,230</b>	<b>132,699</b>
<b>Net income before tax in the financial year</b>	<b>(9,081)</b>	<b>14,731</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>(9,081)</b>	<b>14,731</b>
<b>Retained surplus for the financial year</b>	<b>(9,081)</b>	<b>14,731</b>
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 26 to 34 form an integral part of these accounts.

# **Barking Mad Dog Rescue - Balance Sheet as at 30 April 2017**

	SORP		2017	2016
	Note	Ref	£	£
<b>Current assets</b>		B		
Debtors	6	B2	-	13,711
Cash at bank and in hand		B4	7,172	2,542
<b>Total current assets</b>			<u>7,172</u>	<u>16,253</u>
<b>Creditors: amounts falling due within one year</b>	7	C1	<u>(471)</u>	<u>(470)</u>
<b>Net current assets</b>			6,701	15,783
<b>The total net assets of the charity</b>			<u>6,701</u>	<u>15,783</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

## **Restricted funds**

## **Unrestricted Funds**

Unrestricted Revenue Funds	12	D3	6,702	15,782
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## **Designated Funds**

<b>Total charity funds</b>			<u>6,702</u>	<u>15,782</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The trustee acknowledges his responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 18.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

## **HILDARY ANDERSON**

Trustee

Approved by the board of trustees on 22/1/18

The notes attached on pages 26 to 34 form an integral part of these accounts.

# Barking Mad Dog Rescue

## Notes to the Accounts for the year ended 30 April 2017

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW), effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value donations, sponsorship & fundraising

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

##### **Income recognition**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

##### **Membership subscriptions**

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

# **Barking Mad Dog Rescue**

## **Notes to the Accounts for the year ended 30 April 2017**

### ***Policies relating to expenditure on goods and services provided to the charity.***

#### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

#### **Volunteers**

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note4.

### ***Policies relating to assets, liabilities and provisions and other matters.***

#### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

## **2 Liability to taxation**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

## **3 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

## **4 The contribution of volunteers**

The charity depends on the support of its volunteers, which is much appreciated. The charity had an average of 12 Volunteers who donated an average of 6 hours each per week of their time. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

## **5 Remuneration and payments to Trustees and persons connected with them**

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

## Barking Mad Dog Rescue

### Notes to the Accounts for the year ended 30 April 2017

#### 6 Debtors

	2017	2016
	£	£
Other debtors	-	13,711

#### 7 Creditors: amounts falling due within one year

	2017	2016
	£	£
Trade creditors	471	470

#### 8 Loans to trustees included in debtors

There are NONE

#### 9 Guarantees made by the charity on behalf of trustees

There are NONE

#### 10 Income and Expenditure account summary

	2017	2016
	£	£
At 1 May 2016	15,782	1,051
(Loss)/surplus after tax for the year	(9,081)	14,731
At 30 April 2017	<u>6,701</u>	<u>15,782</u>

#### 11 Particulars of how particular funds are represented by assets and liabilities

##### At 30 April 2017

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Investments at valuation:-				
Current Assets	7,172	-	-	7,172
Current Liabilities	(471)	-	-	(471)
	<u>6,701</u>	<u>-</u>	<u>-</u>	<u>6,701</u>

##### At 1 May 2016

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Investments at valuation:-				
Current Assets	16,253	-	-	16,253
Current Liabilities	(470)	-	-	(470)
	<u>15,783</u>	<u>-</u>	<u>-</u>	<u>15,783</u>

## Barking Mad Dog Rescue

### Notes to the Accounts for the year ended 30 April 2017

#### 12 Change in total funds over the year as shown in Note 11 , analysed by individual funds

	Funds brought forward from 2016	Movement in funds in 2017	Transfers between funds in 2017	Funds carried forward to 2018
	£	See Note 13 £	See Note 0 £	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	15,782	(9,081)	-	6,701
<b>Total unrestricted and designated funds</b>	<b>15,782</b>	<b>(9,081)</b>	<b>-</b>	<b>6,701</b>
<b>Total charity funds</b>	<b>15,782</b>	<b>(9,081)</b>	<b>-</b>	<b>6,701</b>

#### 13 Analysis of movements in funds over the year as shown in Note 12

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2017 £	2017 £	2017 £	2017 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	220,149	(229,230)	-	(9,081)
	<b>220,149</b>	<b>(229,230)</b>	<b>-</b>	<b>(9,081)</b>

Gains and losses are detailed in notes 0,0, 0, 0 and 0

#### 14 The purposes for which the funds as detailed in note 12 are held by the charity are:-

##### Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Revenue Funds	Not applicable
Designated Fixed Asset Funds	Not applicable

##### Restricted funds:-

Restricted Fixed Asset Funds	Not applicable
Restricted Revaluation Reserve	Not applicable

#### 15 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

## Barking Mad Dog Rescue

Detailed analysis of income and expenditure for the year ended 30 April 2017 as required by the SORP 2015

*This analysis is classsified by conventional nominal descriptions and not by activity.*

### 16 Donations and Legacies

SORP Ref	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	58,524	-	58,524	5,499
Gift aid donation from subsidiary undertaking	25,375	-	25,375	13,711
<b>Total donations and gifts from individuals</b>	<b>83,899</b>	<b>-</b>	<b>83,899</b>	<b>19,210</b>
<b>Sponsorship</b>				
Small sponsorship gifts individually less than £1000	55,553	-	55,553	51,003
<b>Total sponsorship income</b>	<b>55,553</b>	<b>-</b>	<b>55,553</b>	<b>51,003</b>
<b>Total Donations and Legacies A1</b>	<b>139,452</b>	<b>-</b>	<b>139,452</b>	<b>70,213</b>

### 17 Income from charitable activities - Trading Activities

SORP Ref	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
<b>Primary purpose and ancillary trading</b>				
Sale of goods and services in accordance with the charity's objects	71,306	-	71,306	76,284
Ticket Sales	8,074	-	8,074	321
<b>Total Primary purpose and ancillary trading</b>	<b>79,380</b>	<b>-</b>	<b>79,380</b>	<b>76,605</b>



## Barking Mad Dog Rescue

### Detailed analysis of income and expenditure for the year ended 30 April 2017 as required by the SORP 2015

#### 18 Total Income from charitable activities

	SORP Ref	Current year Unrestricted Funds £ 2017	Current year Restricted Funds £ 2017	Current year Total Funds £ 2017	Prior Year Total Funds £ 2016
Total income from charitable trading		79,380	-	79,380	76,605
<b>Total from charitable activities</b>	<b>A2</b>	<b>79,380</b>	<b>-</b>	<b>79,380</b>	<b>76,605</b>

#### 19 Income from other, non charitable, trading activities

	SORP Ref	2017 Current year Unrestricted Funds 2017 £	2017 Current year Restricted Funds 2017 £	2017 Current year Total Funds 2017 £	2016 Prior Year Total Funds 2016 £
Trading activities to raise funds for the charity		873	-	873	612
Income from fundraising events		444	-	444	-
<b>Total from other activities</b>	<b>A3</b>	<b>1,317</b>	<b>-</b>	<b>1,317</b>	<b>612</b>

#### 20 Expenditure on charitable activities - Charitable trading

	SORP Ref	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Cost of goods for primary purpose trading		198,761	-	198,761	124,378
Cost of goods for primary purpose trading		263	-	263	32
<b>Total charitable trading costs</b>	<b>B2b</b>	<b>199,024</b>	<b>-</b>	<b>199,024</b>	<b>124,410</b>

## Barking Mad Dog Rescue

Detailed analysis of income and expenditure for the year ended 30 April 2017 as required by the SORP 2015

### 21 Expenditure on charitable activities- Grant funding of activities

	SORP Ref	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Grants made to organisations		196	-	196	825
<b>Total grantmaking costs</b>	<b>B2c</b>	<b>196</b>	<b>-</b>	<b>196</b>	<b>825</b>

#### Breakdown of Grants made to organisations

	SORP Ref	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Soi Dog Uk		196	-	196	825
		<b>196</b>	<b>-</b>	<b>196</b>	<b>825</b>

## Barking Mad Dog Rescue

Detailed analysis of income and expenditure for the year ended 30 April 2017 as required by the SORP 2015

### 22 Support costs for charitable activities

SORP Ref	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
<b>Employee costs not included in direct costs</b>				
Employees' liability insurance	751	-	751	-
<b>Volunteer costs</b>				
Travel and subsistence - volunteers	2,534	-	2,534	2,231
<b>Administrative overheads</b>				
Postage	424	-	424	20
Software licences and expenses	8	-	8	65
Advertising and marketing	783	-	783	323
Equipment, repairs, expenses and	467	-	467	119
Admin costs spare (1)	13,917	-	13,917	1,339
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
Legal fees	-	-	-	40
Management fees	1,410	-	1,410	-
<b>Financial costs</b>				
Bank charges	62	-	62	-
Bank charges	2,543	-	2,543	1,929
<b>Support costs before reallocation</b>	<b>22,899</b>	<b>-</b>	<b>22,899</b>	<b>6,066</b>
<b>Total support costs</b>	<b>22,899</b>	<b>-</b>	<b>22,899</b>	<b>6,066</b>

The basis of allocation of costs between activities is described under accounting policies

### 23 Other Expenditure - Governance costs

SORP Ref	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Reporting Accountant fees	5,505	-	5,505	1,293
Trustees' indemnity insurance	239	-	239	-
<b>Total Governance costs</b>	<b>5,744</b>	<b>-</b>	<b>5,744</b>	<b>1,293</b>

## Barking Mad Dog Rescue

Detailed analysis of income and expenditure for the year ended 30 April 2017 as required by the SORP 2015

### 24 Total Charitable expenditure

	SORP Ref	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Total charitable trading costs	B2b	199,024	-	199,024	124,410
Total grantmaking costs	B2c	196	-	196	825
Total support costs	B2d	22,899	-	22,899	6,066
Total Governance costs	B2e	5,744	-	5,744	1,293
<b>Total charitable expenditure</b>	<b>B2</b>	<b>227,863</b>	<b>-</b>	<b>227,863</b>	<b>132,594</b>

### 25 Expenditure on raising funds and costs of investment management

	SORP Ref	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Fundraising trading costs		1,367	-	1,367	105
<b>Total fundraising costs</b>	<b>B1</b>	<b>1,367</b>	<b>-</b>	<b>1,367</b>	<b>105</b>