

Here for dogs and the people who love them

Dogs Trust Annual Report 2023

For the year ended 31 December 2023

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Our purpose

We believe every dog deserves to live life to the full.

Our role

We won't rest until we make the world a safe and happy place for dogs.

Our values

We're on the ball — we know our stuff and never stop learning.

We make things happen — we can do more when we do it together.

We dream big — we aim high but keep our feet on the ground.





Welcome from our Chair

As I reflect on recent years, I recognise that Dogs Trust has surfed wave upon wave of external challenges, from the pandemic to the cost of living crisis. Throughout, we have continued with our ambitious plans to be there for dogs in the UK and worldwide.

In 2023, I have been proud to see us develop our rehoming services and find even more dogs their forever homes through new initiatives. These included launching a revolutionised rehoming system, expanding our fostering services, and developing our Underdog programme, focused on helping the dogs who have been with us for more than six months find the homes right for them. The stories of dogs who have been in our care for years finding their new families brings the heart of our work to life for me. We are an organisation where people come together to enable dogs to have a second chance.

We have also expanded our prevention and training services to provide people with information and advice to help address problems before they become crises. We've continued to innovate in this space with targeted prevention work in the communities that need us most, including a new pilot programme to provide training for reactive dogs and the continued development of our Behaviour Support Line. In this work I see an organisation learning, listening, and developing, with a view to do more for dog owners who need our help to live happily with their dogs.

We've also kept campaigning for change in the UK, in a turbulent political environment. This holistic approach to supporting dogs enables Dogs Trust to make a real difference in so many dogs' lives — not just for the dogs we care for today but, crucially, for tomorrow's dogs too.

As Chair, I recognise that this work is only made possible with the stewardship of my fellow Council members. They have supported me in guiding Dogs Trust through the challenges of recent years, and I am as ever grateful for their selfless contributions to our work. It is an absolute joy for me to work with them, overseeing Dogs Trust and its committed team, dedicated to improving dog welfare. I am very proud of our achievements in 2023.

None of our work at Dogs Trust would be possible without the help of our supporters and volunteers, we simply couldn't operate without them. I am truly grateful for their commitment to our cause and continued support. Together, we will continue to make the world a better place for all dogs.



Graeme Robertson | Chair

Welcome from our Chief Executive

Dogs Trust has a proud tradition of responding when dogs are in need, from supporting dogs in air raid shelters in the Second World War to giving the dogs of Ukrainian refugees a safe place to quarantine in 2022. And 2023 has been no exception, as we have found new ways to help and support dogs and adapted to be there for dog owners.

2023 was a very busy year for us, and not without its challenges. We saw the pandemic pups we identified in our first National Dog Survey in 2021 mature into adult dogs, many with behavioural issues. The cost of living crisis continued to impact dog owners up and down the country disproportionally. And the Government's knee-jerk reaction banning American XL bully type dogs put the animal welfare sector into a tailspin.

We sadly saw more and more people look to us to rehome their dogs — we received 44,883 enquiries from people needing to hand over their dogs into our care. With our rehoming centres at capacity, we invested in growing our fostering network so we could take in more dogs, and built our Home from Home fostering base by 16% in just one year.

We also continued initiatives to help owners in need, aiming to keep dogs with the families who love them. We continued to support people through the cost of living crisis, working with FairShare, corporate partners and other dog charities to deliver nearly one million meals to food banks around the country. We also scaled up our Behaviour Support Line, the country's only helpline offering free expert help and advice to dog owners in need, and answered more than 4,750 calls from the public.

We also took another step towards realising our ambition to be there for dogs worldwide, through our merger with World Veterinary Service and Mission Rabies. This will enable us to help millions of dogs around the world, keeping them safe through vaccination programmes, education and community outreach. I've been lucky enough to see this incredible work first hand this year in Mumbai as small part of the canine rabies vaccination campaign which saw over 26,000 dogs vaccinated over five days. I was delighted to welcome this innovative team to our Dogs Trust family and look forward to working closely with them to deliver change for millions of dogs.

Against this backdrop of a changing world, we continued with our internal programme of modernisation and digital transformation, investing in our core infrastructure to enable us to work more efficiently and effectively and do more for dogs. I am so very thankful to our staff for embracing these changes, whilst continuing to deliver for Dogs Trust.

Most importantly, I would like to acknowledge the generosity of our partners, donors and our host of committed supporters, without whom our work in 2023 would not have been possible. Your steadfast trust in our work inspires us to do even more for the dogs who need us. I am so very grateful for your continued support.



Owen Sharp | Chief Executive

Our work this year

Rehoming

Dogs we cared for in 2023

Thanks to the support of our generous donors, in 2023, we cared for 13,374 dogs through our 22 rehoming centres across the UK and Ireland (2022: 12,546).

13,374 dogs cared for (2022: 12,546)

10,612 dogs successfully rehomed (2022: 9,707)

UK	**9,615** **dogs** successfully rehomed	↑ **6%** compared to 2022 (2022: 9,067)	**400** Long term dogs / Underdogs rehomed (2022: 463)
Ireland	**997** **dogs** successfully rehomed	↑ **56%** compared to 2022 (2022: 640)	

1,622 dogs remained in our care **(2022: 1,924)**

614 dogs died or put to sleep **(2022: 423)**

3,823 dogs fostered through our Home from Home scheme in the UK

2,793 dogs rehomed from foster homes in the UK
↑ **13%** compared to 2022 (2022: 2,466)



175

dogs supported via our **new Home Stay initiative in the UK**. If an owner contacts us to relinquish their dog but we don't have a kennel available, Home Stay supports them to continue caring for their dog until we can find them a new home.

How dogs came into our care in 2023

8,183 dogs handed over by their owner (2022: 7,875)

UK	**7,754**
Ireland	**429**

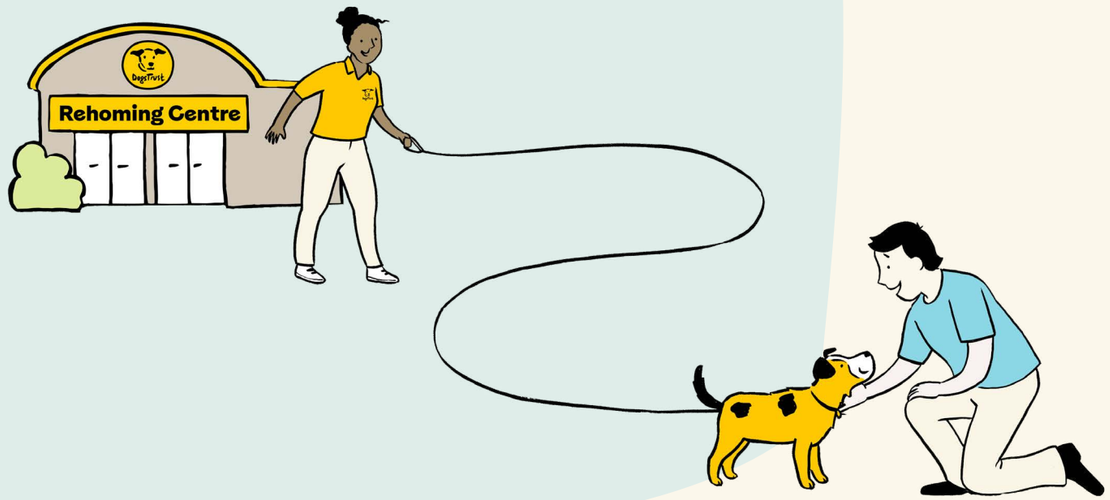
2,146 dogs handed over by an organisation (2022: 1,572)

UK	**1,493**
Ireland	**653**

588 dogs born in our rehoming centres (2022: 477)

44,883

handover enquiries in 2023



Launch of our new rehoming process

Throughout much of 2023, teams across Dogs Trust prepared to transition to a new rehoming process which aims to give all dogs a fair chance at adoption, and to help us find more dogs their forever home.

We identified that in our previous rehoming system, some dogs received hundreds of applications, leaving lots of disappointed applicants, while other dogs struggled to get any applications at all, making it hard to find them a home. To address this and make sure we could find more dogs the right home, we designed a new rehoming process. Our new rehoming process, which launched in November 2023, asks prospective adopters to apply to adopt, rather than applying for a specific dog, allowing our expert teams to match prospective adopters with a suitable four-legged friend.

Launching this new approach was a truly integrated project involving multiple teams within the organisation, from our rehoming centre and operations teams, to IT, communications and digital, and all customer facing teams. The planning, preparation, IT development, system integration, testing and staff training took several months and was a colossal team effort.

Underdogs

As we never put a healthy dog to sleep, we care for many dogs who have more specific requirements and take longer to find a home. Dogs in our care for six months or more, we call our 'Underdogs'. These dogs may need extra training, ongoing veterinary treatment, or need a very specific home set up to allow them to thrive.

We're committed to finding these Underdogs loving homes, so throughout 2023 we trialled a range of activity to test which tactics lead to the most success in rehoming them. We launched a new narrative, identity, and webpage to raise awareness across our digital channels, and a range of comms to celebrate Underdog adoptions and the people who adopt them. Underdogs also featured in activities with our corporate partnerships, introducing them to multiple new audiences.

The campaign reached hundreds of thousands of supporters through our digital channels with one Underdog directly rehomed from a Facebook appeal. And as a direct result of this activity, we've found one of our longest-term Underdogs his forever home.



Underdog Jake
(pictured with trainer Amy) moved into his new home in February 2024 after 1,725 days in our care.

Fostering

Every time a dog goes into a foster home, whether for a few days or several weeks, it ensures we have a kennel ready and waiting for the next dog who has nowhere else to go. In response to record numbers of handover calls in 2023, we sought to expand our network of volunteers for our Home from Home fostering scheme, to make sure we could be there for more dogs in need.

To do this, we developed and launched a new online application form to improve and streamline the journey for new foster carers, allowing us to keep in touch with them more efficiently throughout their fostering journey. We launched integrated communications and fundraising activity across our website, emails, social media, PR, direct mail and more, featuring testimonials from our existing foster carers to encourage more people to consider opening their home temporarily to a dog in need.



↑ 5,500
supporters applied to become fosterers, taking our number of foster carers to **over 600** and enabling us to care for even more dogs.

↑ 140,000
views of our fostering video across social media, and **over 54,000 engagements** with this topic on our social media channels.

125
pieces of media coverage, reaching a total of **9,530,636 people**, and an **AVE of £229,500.**

Thank you to Dennis Myers, Pioneer of the Dogs Trust Leaders Circle

A long-term supporter of Dogs Trust, Dennis supported 'The Big Give' (a nation-wide match-funding campaign) in 2023 with a generous donation which allowed us to leverage further support. Before this, Dennis made the first lead gift to 'Lead The Way', Dogs Trust's capital campaign, in loving memory of his wife Patricia, who sadly passed away in 2022. This incredible generosity will be celebrated with a plaque at our Basildon Rehoming Centre recognising Patricia's exceptional legacy in dog welfare.

Thank you to the BNA Charitable Incorporated Organisation

The BNA Charitable Incorporated Organisation focuses on supporting projects that make a real difference, particularly in Nottinghamshire, Lincolnshire and the surrounding areas. This year we were delighted to receive a grant of £25,000 towards Home from Home Loughborough, supporting and extending our network of volunteer foster carers in the area.

Paul Simpson, Trustee, said:

> **"We are pleased to be able to help expand Dogs Trust's fostering network. Trusted volunteer foster carers form the backbone of Dogs Trust's excellent work. We can see the real impact this project has on the lives of dogs and all who love them in the Loughborough area."**

Thank you to the John William Hay Charitable Trust

The John William Hay Charitable Trust support aged, neglected, and unwanted animals in Scotland. The Trustees have generously supported our work there and in recent years have provided £78,000 towards Freedom, Home from Home Dundee, and our West Calder rebuild project.

A Trustee said,

> **"We are pleased to support Dogs Trust's vital work in Dundee and across Scotland. Over the years, we've seen the impact their experts have made on the lives of dogs and people across the country and are looking forward to seeing what they do next."**

Preventing problems

Behaviour and training support

We helped more dogs and owners than ever before through our behaviour and training support offerings in 2023. Our Dog School, Post Adoption Support, Clinical Animal Behaviour and Community Clinical Animal Behaviour teams supported 17,632 dogs, a 23% increase on 2022.

Dog School

Dog School offers expert advice and practical training to help owners and their dogs understand each other and learn skills for life. This year we also launched a new initiative, Reactive Dog School, in response to the increase in the number of dogs with challenging behaviours, ultimately aiming to prevent relinquishment. 594 dogs attended these classes.

12,806

Dog School classes delivered

Post Adoption Support service

We provide support to all adopters for the entirety of their dog's life. After adoption, we get in touch at regular points to help dogs settle into their new homes and manage any problems that might arise. And adopters can contact us, whenever they need to, for free expert behaviour and training advice.

6,510

rehomed dogs helped through our Post Adoption Support service

Clinical Animal Behaviour

Our team of clinical animal behaviourists provide behaviour support to Dogs Trust adopters and foster carers across the UK. They offer a mixture of both virtual and in-person support for dog carers with dogs whose behaviour problems require more specialist input.

1,356

dogs supported by Clinical Animal Behaviour team

Community Clinical Animal Behaviour

Our team of community clinical animal behaviourists can provide more in-depth support and advice for all dog owners, not just Dogs Trust dogs. Our team develop a tailored behaviour support package with personalised advice from qualified animal experts. This is provided through in-person or virtual sessions, followed up with three months of email support.

2,216

dogs supported by Community Clinical Animal Behaviour team

Following a successful pilot in 2022, our **Behaviour Support Line** continued to grow this year. Our dedicated team supported 5,855 dog owners who needed help with their dog's behaviour.



5,855
customers supported

11,933
total calls

How the Behaviour Support Line helped owners in need:

29%

referred onto Community Clinical Animal Behaviour services

391

owners referred to Dog School

Feedback from Behaviour Support Line callers:

> **I felt reassured listening to the agent that she had understood exactly what the problem with my dog was. She gave examples of how this can be resolved and was realistic about how long it may take to resolve the problem.**

> **They made me feel comfortable and were very helpful! I have already seen a difference in my puppy's behaviour by following the training advice I received a few days ago! Thank you!**

Education

An important element of our prevention work is sharing behaviour advice with children and families. In 2023, our education team taught 481,209 children about safety around dogs in workshops and assemblies.

In the summer of 2023, we also launched a masterclass to educate parents and carers on how to make sure dogs and children are living safely together. This resulted in 384 people signing up and 194 parents and carers attending our limited-run summer online masterclass.



Work with dog professionals

1,635

students reached through **45 guest lectures** and workshops in universities and colleges

21

live training sessions delivered to **267 Blue Light Service personnel**

140

attendees at our **first conference** for dog professionals

In 2023, our Canine Behaviour team gave 45 guest **lectures and workshops** to universities and colleges on dog training and behavioural welfare topics, including a module on applied animal behaviour to vet nurse students at Edinburgh Napier University.

We also delivered 21 live training sessions to around 267 **Blue Light Service** personnel (police kennel staff, Border Force, Fire and Rescue, OK9 and Animal Welfare Scheme lay visitors) and military working dog units, as well as enrolling around 187 OK9 handlers onto our online modules.

We successfully piloted the first **Dogs Trust Campus** courses, which were delivered to police kennel staff. A total of 73 members of police kennel staff signed up for the pilot, which consisted of four courses. According to feedback, the police kennel staff found the course content to be excellent, professional, applicable, relevant and engaging. An attendee said: "even after 25 years of working with dogs, it's always great to learn new things. The content of each course is excellent with information set out in such an easy well-structured way."

In May 2023, we delivered our first **conference for dog professionals** with 70 delegates attending each day. Attendee feedback was very positive, rating the speakers and content of the conference as good to excellent. An attendee said:

> **It was truly lovely to see such an engaged group of like-minded people developing professional relationships, especially when so many dog professionals are self-employed and this can feel so isolating – always good to know there are people out there just like you and they're in your corner too!**



Cost of living support

In 2023, the cost of living crisis impacted every element of our lives, and the lives of our dogs too. While our own charity costs started to rise, so too did the demand for our services. We saw more and more owners whose situation was forcing them to give up a beloved dog.

Our 'dogflation' report (produced with Oxford Economics and published in January 2024), showed that the average costs of caring for a dog in the UK increased faster than for other goods and services, putting extra strain on the nation's dog owners. By December 2023, the cost of everyday dog essentials was 5% higher than the Consumer Price Index (CPI).

Our National Dog Survey, the largest survey of UK dog owners, also showed that owners had significant concerns about dog-related cost pressures. In our 2023 survey, 35% of respondents said they would consider cutting back on buying training and enrichment items to save money. 14% of people said they may cut back on emergency vet care. And 60% of people who had been considering getting another dog said they were less likely to do so, due to the rising cost of living.

Dog owners' biggers concerns about dog-related cost pressures



As a charity, we wanted to be there for those owners, delivering our traditional services but also expanding our work to help keep more dogs with their owners. To make this possible, we launched our 'Cost of Loving' appeal. Even when they were also being impacted by the crisis, the public still gave generously to help others in need and volunteered their voices and their time too.

- Working with Fairshare and other charities, and thanks to several of our corporate partners, we delivered nearly one million meals for dogs in Fairshare food banks.
- 100,000 people supported our Paws the VAT campaign, calling on the Government to cut VAT on dog food and vet fees.
- Our 'Cost of Loving' appeal received over £2.5m in donations.
- Nearly 2,500 supporters volunteered to become fosterers, enabling us to grow our capacity and care for even more dogs.



Veterinary support

In February 2023, we launched a new **Temporary Relief Fund** to help owners at the point of relinquishing their dog due to the inability to afford veterinary costs. We contributed more than £28,000 towards those costs, enabling 38 dogs to stay with their families.

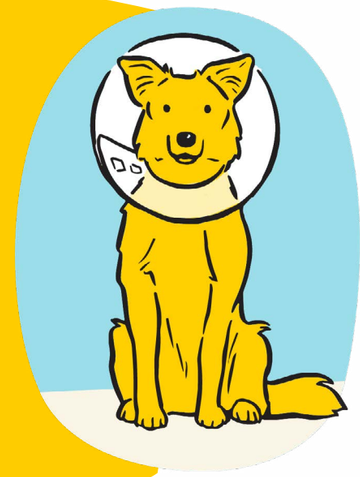
We also developed our existing **Emergency Fund**, moving to a new Salesforce application form in February 2023 which has transformed the way we process applications and significantly increased the volume we can manage. In 2023, we processed 706 applications, compared to 297 in 2022, contributing nearly £75,000 towards emergency veterinary costs.

Thank you to Petplan Charitable Trust

The Petplan Charitable Trust has a mission to promote the health and welfare of animals in the UK and beyond. They have given Dogs Trust £213,500 in grants over the years, generously supporting our rescue, rehabilitation and recovery work throughout the UK. This year they gave £10,000 to our Temporary Relief Fund, which supports dog owners who are at the point of giving up their pet because of unforeseeable veterinary costs.

David Simpson, Chair of Petplan Charitable Trust said:

> **"We are delighted to have been able to support Dogs Trust's life-changing work through the years. With cost-of-living hitting dog owners especially hard, initiatives like the Temporary Relief Fund are essential, so that we can help keep dogs and their families together wherever possible."**



American Bully XL ban

In September 2023, the UK Government announced its intention to ban American Bully XL type dogs in England and Wales. Though we recognised the need for action to protect the public from out-of-control dogs, we were hugely disappointed that the Government continued to focus on specific breeds, rather than on prevention. Throughout the last quarter of 2023, we met regularly with the Government to mitigate the impact of the ban as much as possible. We briefed MPs as part of the Dog Control Coalition on our opposition to Breed Specific Legislation and the impact of the ban on dog owners.

We launched a coordinated response, focused on supporting dog owners affected by the ban, to give them the best chance of staying with their dog.

We rapidly issued advice to guide owners through new rules and the exemption process, including a dedicated webpage and email programme, infographics and videos shared across our social media channels, and numerous media. To help American Bully XL type dog owners prepare their dog for the ban, we made online muzzle training available for free. We communicated the launch of our new Companion Club, offering owners third party public liability insurance which is essential to securing an exemption for their dog.

500
owners attended **free muzzle training webinars**

290,000
views of our **dedicated American Bully XL information page**

63
pieces of content across **social media**, with **3.1 million impressions**

10,000s
of dog owners **signed up** to our **Companion Club**

Outreach: Freedom

Thanks to our incredibly supportive donors, our dedicated Freedom team were able to help hundreds of families get to safety from domestic abuse by offering free, confidential dog fostering.

258

dogs **fostered** by **volunteers** across the UK

191

dogs and their families **helped to get to freedom**

210

dogs **reunited** with owners

In April, we relaunched our Freedom Project in the Midlands, to bring us closer to achieving our vision of offering the whole of the UK access to this service. There was limited support for pet owners fleeing domestic abuse in the region, and most domestic abuse organisations were attempting to refer their clients to us. Our first dog was fostered in June, with 29 dogs fostered throughout the region up to the end of 2023, supporting 19 people to find freedom from abuse.

Our South East and East Anglia Freedom team were thrilled to secure £30,000 in new funding thanks to a past foster carer who chose Dogs Trust as charity of the year for his guild.

Outreach: Together Through Homelessness

In 2023, we were proud to mark the 10,000th dog to be supported with free vet care, through **Together Through Homelessness** (formerly called our Hope Project). It was a busy year for our team, who saw a 91% increase in dogs needing our support, compared to 2022.

10,000th

dog supported with **free vet care**

1,929

veterinary treatments funded for **1,025 dogs** across the UK

413

homelessness services supported to **provide support across** the UK

15

homelessness services endorsed as pet friendly and now welcoming dogs

> **It's absolutely amazing that this scheme is available – it's hard to explain how much it means. Together Through Homelessness was our last hope, everyone else hadn't been able to help. I don't know what I would have done if they hadn't got back to me as there were no other options for us. I'm so grateful this scheme exists and supports people wherever they are. Everyone I have spoken to that is a part of the TTH team have just been incredibly kind and extremely helpful.**
>
> Together Through Homelessness client, whose two dogs are supported on our scheme

In January of 2023 we launched a pilot of our **Pet Friendly Housing** project in Scotland, working with housing associations and other Registered Social Landlords in Scotland to improve the outcomes for pet owners accessing housing. This is a three-year pilot being funded by People's Postcode Lottery and is the first of its kind in the UK.

Following the first year of scoping which included carrying out a survey of Registered Social Landlords in Scotland, in the second year of the pilot we will be working with our first partner housing association to support them with all aspects of being pet friendly.



Thank you to Peter and Jan Winslow, Patrons of the Dogs Trust Leaders Circle

Peter and Jan are lifelong dog lovers and have generously supported Dogs Trust for several years, particularly Freedom and our rehoming work. In 2023, Peter and Jan supported 'The Big Give,' a nationwide match-funding campaign, as match donors. Their generous support inspired many others to give, surpassing our 'Big Give' target and ensuring that survivors of domestic abuse can find refuge, confident that their pet is safe and well cared for until they can be reunited.

Thank you to Diane and Henry Englehardt, Moondance Foundation

The Moondance Foundation is a family charitable foundation, set up by Diana and Henry Englehardt. In 2023 the foundation generously supported Freedom, funding two roles to allow us to run the service effectively in Wales. We are very grateful they have continued their support into 2024.

Diane Briere de l'isle Englehardt, Founder & Chair of Moondance said:

> **We are delighted to support Freedom in Wales, helping people when they need it most and supporting their welfare and wellbeing.**

Research

Our research work helps inform and drive our strategy by understanding how we can practically improve the lives of dogs. Our ongoing projects include:

- **Generation Pup** is a groundbreaking study of dog health, behaviour and welfare. Since we started the study in 2016, we've recruited 8,700 puppies towards our target of 10,000 puppies.
- The **National Dog Survey** allows us to learn about the needs of the nation's dogs and how we can support them. In 2023, the survey was completed by 244,478 people.
- Our **Post Adoption Support** project collects data from our post-adoption phone calls, helping inform our support for adopters.
- Our **Post Adoption Welfare Study** tracks the wellbeing of dogs adopted from us throughout their lives. Owners complete surveys to help us understand how we can best support them and prevent health and behaviour problems for their dogs.

In 2023:

45

internal reports were produced to inform Dogs Trust's work

19

presentations were made on **research topics** to **national** and **international audiences**

9

peer-reviewed papers were **published** in **scientific journals**

Research topics included:

How long do dogs live?

Our study of dog life expectancy analysed data about more than 580,000 dogs from charities, vet groups, breed registries and pet insurance companies. We found that dogs have a median life expectancy of 12.5 years and confirmed that flat-faced breeds have a shorter life expectancy.

Relinquishment of dogs

We surveyed 201 people who had relinquished their dogs and found that 56% of owners had to do so because of their dogs' behaviour. Of those, 66% felt that advice and support with training could have helped them keep their dog. Owners of dogs that had been relinquished described the emotional devastation of having to give up their dog. We don't want anyone to be in that heartbreaking situation.

How do fireworks affect dogs?

Our Fireworks Survey found that dogs showed more fear of fireworks when their owners described firework displays as louder and closer, lasting longer, and over several days. In a collaboration with the University of Salford, we found that dogs showed more fearful behaviours when fireworks included low-frequency (deep rumbling) rather than high-frequency (squeaky or screeching) sounds. Unfortunately, it's harder to block low-frequency sounds from the home (e.g. by closing windows/curtains). Analysis of the experiences of dogs in our Generation Pup study shows that early exposure to sounds at around 12-15 weeks of age makes them less likely to show fear of fireworks when they are 2.5 years old. Later exposure does not have the same protective effect.





International impact

International grants and Global Champions programme

Thanks to the hard work and dedication of our partners around the world, Dogs Trust Worldwide achieved great results in 2023, including:

Neutering and vaccination:

114,292

dogs **neutered**

Training and education:

289

vets trained

Grants:

11

grants **approved** for projects in **Europe**

161,767

dogs **vaccinated** against **rabies**

277,061

children educated about **staying safe** around dogs

10

grants **approved** for projects in **Asia, Africa** and the **Americas**

2023 saw a successful round of small grant funding through the Global Champions Fund, with 35 applications received for the European fund (funded by Purina Europe) and 36 non-European applications. These resulted in 11 grants approved for projects in Europe (total of £101,140, covering eight countries) and 10 grants outside of Europe (total of £102,621, covering eight countries).

We also provided small **emergency grants** to support projects in Turkey following the February 2023 earthquake and a project in Lithuania supporting Ukrainian refugees with their dogs.

Sharing expertise:

240

delegates from **31 countries attended the 23rd International Companion Animal Welfare Conference**

12

delegates from **eight countries attended our International Training Programme**

15

delegates from **seven countries attended our European specific Training Programme**

Our online **International Training Programme (ITP)** took place in March (for non-European delegates) and we held the first **European specific Training Programme (ETP)** online in September. These programmes were a series of 20+ online presentations and workshops held over one week (Europe) and two weeks (outside of Europe) covering subjects from surveying street dogs, canine behaviour, veterinary surgical protocols, best practices in fundraising and the use of social media.

International Companion Animal Welfare Conference (ICAWC) is usually held as a face-to-face conference in different European countries, bringing together the companion animal welfare community to share experiences, challenges and solutions, and keep up to date with the latest developments.

In 2023, 240 delegates from 31 countries attended the 23rd ICAWC held in Cyprus. Sessions included panel discussions on disaster response and disaster preparedness. Presentations included those from our partners Soi Dog Foundation, Dogstar Foundation, Help in Suffering, Dogtown South Africa and Save the Dogs.

Tracy McQuarrie, Founder and Managing Director of Dogtown South Africa, said:

> **Winning the ITP award and presenting at ICAWC has opened so many doors for us.**



Worldwide Veterinary Service and Mission Rabies

In May 2023, Dogs Trust merged with Worldwide Veterinary Service (WVS) and Mission Rabies, marking an important milestone in the global fight against rabies. Together, we will transform the welfare standards for dogs and other animals worldwide through collaboration on a range of activity, including spay and neuter projects, disaster response, vet training, and community outreach.

WVS and Mission Rabies in 2023

Neutering and vaccination:

953,233

rabies vaccinations delivered directly and in conjunction with partners

70,024

animals **sterilised** and **treated**

854

aid parcels dispatched globally

Training and education:

3,430

veterinarians trained through our training programmes

1.2 million

children educated through rabies education programme

1.4 million

children, teachers and community members **reached**

↑ 71,000

WVS Academy users

In 2023, the impact of WVS's initiatives have been both profound and far-reaching. WVS's integration into the Dogs Trust family has intensified our joint efforts to deliver practical and impactful results, especially in training and veterinary care, underscoring our commitment to sustainable dog welfare globally.

Throughout the year, our teams have directly treated and sterilised 70,024 animals and have been pivotal in training 3,430 veterinarians across our comprehensive humane surgical training programs. This training took place in diverse settings, including our International Training Centres (ITCs) in India, Malawi, Thailand and Ecuador, through residential courses, mobile units, and extensive outreach campaigns.

Our logistical efforts saw the dispatch of 854 veterinary aid parcels, ensuring essential medical supplies reached areas of critical need. In a significant push towards educational outreach, we directly engaged with 1,439,121 children, teachers, and community members, enhancing awareness, and fostering a culture of animal welfare.

Under the banner of our global flagship, the **Mission Rabies** project, we have taken proactive strides against rabies. This initiative has been a testament to our innovative use of technology for epidemiological mapping, crucial for disease elimination strategies. Our collaboration with the Centers for Disease Control and Prevention and the World Health Organization has positioned WVS as a pivotal figure in the quest for global elimination of canine-transmitted rabies, with our achievements gaining recognition in prestigious publications such as The Lancet and Nature. Notably, our work has led to Goa becoming the first rabies-controlled state in India. The vaccination drives spearheaded by the International Rabies Taskforce have been a cornerstone of our efforts, with 838,615 dogs vaccinated, significantly reducing the risk of rabies transmission, and safeguarding communities.

Additionally, the WVS Academy has reached over 71,000 users, generating significant engagement through our courses, particularly the field TNVR course, which alone attracted 459 participants. Our Large Animal Projects also made considerable impacts, with 817 veterinarians trained and direct treatments provided to 7,895 equines and 2,409 livestock animals.

The vaccination drives spearheaded by the International Rabies Taskforce have been a cornerstone of our efforts, with 838,615 dogs vaccinated, significantly reducing the risk of rabies transmission and safeguarding communities.

2023 has been a landmark year for WVS. Under the guidance of the driven Dogs Trust board, we have not only expanded our operational footprint but also deepened our impact, saving thousands of human lives and improving the health and welfare of hundreds of thousands of dogs around the world. Through direct action, WVS continues to champion the cause of animal welfare, making a lasting difference where it matters most.

Dogs Trust Bosnia

Dogs Trust Worldwide Foundation Bosnia's work in 2023:

Neutering and vaccination:

5,144

dogs **neutered** and **vaccinated**

51

vets trained in high quality surgical sterilisation through **9 training courses**

Training and education:

56,682

children taught to **stay safe** around dogs through the **education programme** in schools

297

dogs and their owners **completed Dog School**

Dogs Trust's work in Bosnia is now implemented through a legally registered entity in Bosnia and Herzegovina, Dogs Trust Worldwide Foundation Bosnia.

In 2023, we completed an external impact assessment of our 10 years in Bosnia and Herzegovina (BiH), which showed that our initial objective, to help local authorities establish a sustainable Dog Population Management (DPM) System and implement no-kill Animal Welfare Law, was largely being achieved.

Our six programmes in the region — neutering campaigns, veterinary training, education in schools, Dog School, fostering to adoption, and marketing and public awareness — are demonstrating how a humane and holistic dog population management approach can solve a stray dog problem with clear quantifiable results. Dogs Trust's work in BiH can be a model for the wider Balkans and possibly other eastern Europe regions.

Throughout 2023, the team was active in the community, helping important stakeholders to improve dog welfare and raising awareness with the wider public through media campaigns, social media posts, publications and events.



Dogs Trust Ireland

Rehoming

Thanks to our generous supporters and adopters, Dogs Trust Ireland cared for 1,428 dogs in 2023 and found new homes for 997, 71 of which were long term dogs.

1,458
dogs **cared for**

997
dogs **successfully rehomed**

↑ 392
more dogs **cared for** than in 2022

Dogs taken in from every county in Ireland

71
long-term dogs successfully rehomed

↑ 70%
increase of **dogs neutered** via **voucher scheme**

In 2023, Dogs Trust Ireland planned, piloted and launched a new cross-departmental iPets Team (Improving Postal, Electronic, and Telephone Services). This new way of working moved customer facing roles out of the Dublin-based rehoming centre and fundraising environments, into a focused service team. This newly established team have seen the abandon call rate reduced from 75% to 8% and are gathering rich data on surrender requests and the problems dog lovers are facing. This data will be invaluable to help target interventions now and in the future.

> **There is no better feeling in the world than adopting a long-term dog and watching him come out of his shell over a period of months. What was once a dog who liked his own space is now a dog who demands all our love and attention, and sleeps with his head on our laps. To say the experience has been rewarding is a vast understatement, the joy adopting this dog has brought to our lives is immeasurable.**

Adopter of long-term resident Dougal, Dogs Trust Ireland



Fundraising

Dogs Trust Ireland had an amazing year for **Sponsor a Dog**, recruiting almost 10,000 new regular donors and bringing the total number of regular donors to over 30,000. The programme also won the 'Best Supporter Experience' award at the national Charities Institute Ireland, Charity Excellence Awards.

30,000
total **regular donors, raising €4,539,500**

10,000
new regular **sponsors, 133%** of **target**

Sponsor a Dog programme won the 'Best Supporter Experience' award at the **national Charities Institute Ireland, Charity Excellence Awards**

In 2023, Dogs Trust Ireland successfully launched **'The Big Paws with Dogs Trust'**, their first mass participation event. This new fundraising and engagement proposition followed on from the success of 2022's grief campaign 'Not Just a Dog', which struck a chord with dog lovers who know the toll of losing a beloved pet.

The event aimed to connect with the wider dog-owning population in Ireland by creating the missing rituals and the meaningful marker our dog family deserves when they leave our lives. The magical event was a huge accomplishment with people all over Ireland coming together to celebrate their love of dogs.

1,200
dog lovers **took part** in the **inaugural event,** with **one attendee raising €1,500**

45%
of **attendees** were a **brand-new audience** that came to grieve their loved dogs

50%
of **new volunteering network recruited** and **retained** through the event

> **I wanted to honour the memory of my dog and meet fellow dog lovers who understand.**

Participant in The Big Paws with Dogs Trust



Training and prevention work

2023 saw the launch of Dogs Trust Ireland's **new Training and Engagement department.** This new team amalgamated the existing Education and Community and Dog School teams under one umbrella with the core objective of preventing problems becoming crises, by engaging with broad and diverse audiences across Ireland. The newly formed Training and Engagement department collaborated on a pitch and proposal for funding with the Philanthropy team and successfully secured the largest gift to date to support this vision in becoming a reality.

The team **reached almost 200,000** people across Ireland with their education, training and responsible dog ownership programme. A social media survey about dog ownership and challenges received over 6,000 respondents, their most engaged survey to date.

Greater action is needed in Ireland to promote and enforce responsible dog breeding and ownership, improve traceability of dogs and in the identification of the early signs of dog aggression. In 2023, Dogs Trust Ireland welcomed Department of Community and Rural Development Minister Heather Humphreys to their rehoming centre in Dublin and was invited to join the Working Group reviewing the Control of Dogs Act.

Improving welfare in sourcing and breeding

Puppy smuggling

Our Public Affairs team worked tirelessly throughout 2023 to keep the issue of puppy smuggling on the Government's agenda via various campaigns.

↑ 77,000 Dogs Trust **supporters signed up** and **took action to call** on the **Government to tackle** the **issue of puppy smuggling**

19 **puppy smuggling related questions were tabled by Dogs Trust**, and puppy smuggling in general was **mentioned 50 times** in the House of Commons.

Timeline of 2023:

March
- We launched our 'Write to the Prime Minister' supporter action, and over 60,000 Dogs Trust supporters wrote to the Prime Minister to urge him to pass the Animal Welfare (Kept Animals) Bill. Paula Boyden our Veterinary Director and Waffle, who was found with her siblings in a cardboard box at Dover and rescued via our Puppy Pilot, hand delivered the letter to No. 10 Downing Street

May
- Sadly, the Bill was dropped, with the Government committing to bring forward a single-issue Puppy Smuggling Bill shortly
- We were invited to give evidence to the Environment, Food and Rural Affairs Committee's 'Pet Welfare & Abuse' inquiry focused on pet imports and puppy smuggling

October
- We launched a second campaign action, asking our supporters to write to their local MP to urge the Government to introduce the legislation, and delivered an illustrated book to all 650 MPs, telling the stories of dogs rescued via our Puppy Pilot scheme and their horrific journeys to the UK. The book 'Tragic Tales & The Decade of Delay' highlighted our 10-year campaign to tackle puppy smuggling and our ongoing asks for the Government. Over 17,000 people wrote to their MPs and 120 MPs supported the campaign

November
- We were disappointed that the Government had not included a single-issue Puppy Smuggling Bill in the Kings Speech.

December
- Selaine Saxby, a longstanding member of our Puppy Smuggling Taskforce and MP for North Devon, with our Ilfracombe rehoming centre in her constituency, was selected in a Private Members Ballot and agreed to table The Animal Welfare (Import of Dogs, Cats and Ferrets) Bill. (The Bill received its second reading in March 2024, but due to the general election being called in May, the bill could no longer pass in this parliament. We will resume our work in this area when the next parliament is formed.)

Greyhound racing

In September 2022, we announced a change in our position on greyhound racing and called for an end to the sport, with a lead-in period to allow time for all ex-racing greyhounds to be found loving homes.

Throughout 2023, we worked collaboratively to campaign for a phased end to greyhound racing with a primary focus in Wales, which only has one racetrack. We joined up with the RSPCA, Blue Cross, Greyhound Rescue Wales and Hope Rescue to form the Cut the Chase Coalition. Together, we launched a campaign for our supporters to be able to take action and write to their Member of the Senedd (MS) to call for an end to greyhound racing. We briefed MSs ahead of a debate on greyhound racing and attended the Plaid Cymru, Welsh Labour party and Welsh Conservative conferences to share our concerns around greyhound racing with politicians and party members, many of whom didn't even realise racing was still happening in Wales. We were delighted when the Welsh Government opened a consultation in December, calling for evidence to justify or negate consideration of a phased ban on greyhound racing.

Cut the Chase campaign in Wales

9,461

Emails sent by our collective supporters, **reaching all members of the Senedd**.

27 out of 60

MSs have **publicly supported** our **Cut the Chase** campaign in Wales

In Scotland, where there is also only one remaining operational racetrack, we responded to a Rural Affairs and Islands (RAI) Committee consultation on greyhound racing and gave oral evidence to the Committee in the Scottish Parliament in May. We used both opportunities to evidence the serious welfare issues for greyhounds involved in the racing industry throughout their lives. We were pleased when the Scottish Government then opened a consultation in July on the statutory licensing of greyhound tracks. We used this opportunity to instead urge the Government to end greyhound racing in Scotland.

Reach, engagement and influence

To become a global force for good in dog welfare, a key aim of our work is to grow our audience base and engage meaningfully with dog lovers, and anyone who lives with, works with, or cares for dogs. In 2023 we did this with a variety of campaigns and targeted work.

Press, social media and digital experience

Through our range of PR activity in 2023, we reached an estimated 1.03 billion people (up from 970 million in 2022) and achieved 14,748 mentions of Dogs Trust (up from 11,047 in 2022). The volume of people we are now reaching is a critical factor in enabling us to become, and remain, a household name in the UK.

In July 2023, our Basildon rehoming centre was proud to host **Lost Dogs Live**, a brand-new Channel Five prime-time show, presented by national treasure Clare Balding. Described by The Sun as 'Crimewatch for dogs', the show was spread over three episodes in July 2023 on the UK's third-largest commercial channel, which reaches 40 million viewers every month. The programme was a huge success and will be returning in 2024. Clare Balding said:

> **"The rehoming centre staff are so patient and do everything they can to comfort and entertain the dogs in their care, with lots of support from volunteers as well. If you can help, please do visit the Dogs Trust website."**

In the annual 2023 Cision report we came in at number seven for social media across the sector – up five places from position 12 in 2022. This achievement has elevated us into the top 10 social charity brands, alongside organisations like the National Trust and the RSPCA. Remarkably, this success comes from our small social media team's deep understanding of our audiences and their ability to leverage trends to keep us highly relevant. The recent 'Salience Index 2023: online charities report' backs up our results in the Cision report where we were pleased to see us ranking 4th for the top social scores.

We were also pleased to see the **dogstrust.org.uk** website come in at position 10. Throughout 2023 we have sought to continually enhance our website content and user experience. Traffic to our website from search engines has increased 5% year on year and holds a higher search visibility percentage by at least 10% than our competitors. Users tell us they find the website "easy to read and user-friendly" and "full of helpful advice".



Building foundations for our future

Our work is ambitious, it's designed to make a big difference to the lives of dogs around the world. So, we need strong foundations in place to succeed, from people and organisational development to technology and innovation.

In 2023, our **People** teams have been focused on delivering a range of innovative and supportive initiatives to make Dogs Trust a great place to work and volunteer. Our **staff survey**, completed by around 80% of our employees, has told us that our people feel able to be themselves at work (81%) and are highly motivated (83%), with 65% describing Dogs Trust as a great place to work. We've been working on our Reward programme and have reduced working hours for three quarters of our people. We've also introduced a new recognition scheme to recognise and celebrate people who have really lived our values and delivered an outstanding impact.

We've invested heavily in **leadership development**, with over 100 leaders from across the charity attending an ongoing development programme, starting with our Leadership Team. We've developed a new training programme for managers, and for aspiring managers to develop the skills they need to be our future leaders. We've also introduced an internal and cross-charity mentoring programme for our managers with over 30 people signed up to be mentors or mentees.

We're ambitious to make Dogs Trust an inclusive, supportive place to work. We've developed an innovative range of **wellbeing and inclusion policies**, that offer support to our people when they need it. We've clearly signed our commitment to support our people and offer practical help, for example time off to cope with a disability or domestic abuse.

All our People initiatives embrace our values - we're on the ball, we make things happen, and we dream big - and help to make Dogs Trust a place where people can thrive.



This year has seen tremendous growth and development of **our intranet, the Pawtal**, which connects staff across the charity enabling collaboration, information sharing, strong community and staff wellbeing. In 2023, 91% of staff used the Pawtal every month, engaging with news, blogs on a diverse range of subjects, updates on key projects, new community groups and staff networks.

As part of our **EEDI strategy** and action plan, which was introduced in 2022, we launched six colleague networks in May 2023 *(Disability, Ethnicity and cultural heritage, Gender equality, Neurodiversity, Parents and carers, LGBTQIA+)*. Together, these brilliant networks have over 400 members who discuss and develop initiatives to support others, including producing blogs that share personal experiences to educate and inform colleagues. They run various events for members to meet colleagues from across the charity and for the wider organisation to raise awareness.

Our finance and IT teams worked incredibly hard throughout 2023 to procure and establish a **new finance system** to drive organisational efficiencies which launched in early 2024.

Sustainability

We have recently started our sustainability journey at Dogs Trust. By the end of 2023, we had completed our Carbon Pawprint Project by calculating our carbon footprint for the first time, conducted a materiality assessment to identify the most important sustainability issues of our stakeholders, raised thousands of pounds through recycling schemes, and planted an additional 1,110 trees at our centres.

To build on this work and take our commitment to the next level, we have developed the Sustainability Action Plan, our overarching five-year strategy that will help us become a sustainability leader and achieve net zero by 2050. The action plan and supporting Environmental and Sustainability Policy will launch in early 2024 and represent the next stage of our journey to become a more sustainable charity.

Streamlined energy and carbon reporting (SECR)

Reporting period – 1 January to 31 December 2023

Carbon use 2023 (reporting year)

Scope 1 emissions (tCO2e)

↓36%

1,435

2019 (baseline year): 2,254

Scope 2 emissions (tCO2e)

↓18%

780

2019 (baseline year): 947

Scope 1 & 2 total emissions (tCO2e)

↓31%

2,215

2019 (baseline year): 3,201

Carbon intensity

1.67 tCO2e
per employee

Energy use

9,200,169 kWh

Energy saving

We undertook the following energy efficiency measures during the year:

- Installing electric vehicle (EV) charging points across most of our UK rehoming centres
- Installing additional solar (PV) panels at rehoming centres which were yet to have any
- Replacing lighting with LED lights as part of refurbishments and upgrades for our sites
- Operating waste recycling and aiming to divert as much waste as possible from landfill
- Minimising employee travel and flights by using video conferencing and hybrid working
- Calculating our carbon footprint for the first time to identify improvement opportunities
- Completing the ESOS (Energy Savings Opportunity Scheme) audit/assessment for phase 3
- Raising awareness through our Green Team to reduce the 'carbon pawprint' of employees.

Methodology

We have followed the 2019 HM Government Environmental Reporting Guidelines. We have also used the GHG Reporting Protocol – Corporate Standard and have used the 2023 UK Government's Conversion Factors for Company Reporting.

Vehicle emissions, where relevant, have been calculated using:

- Passenger vehicles: an average size for cars and vans
- Delivery vehicles: average laden for HGVs.

Natural gas consumption has been calculated using a kWh conversion factor on a gross CV basis, as per most energy bills.

In assessing whether the 40,000 kWh threshold is met, we have considered, all the energy from gas, electricity, and transport fuel usage in the UK that we are responsible for.

Computations have been completed using an online calculator supplied by CertifiedCarbon.com.



Financial review

We are pleased to report an increase in income of £11.4m to £136m in 2023 (2022: £124.6m).

Over 520,274 people donated to Dogs Trust in 2023, giving a total of £113.5m (2022: £106.9m) in donations with an additional £8m claimed through Gift Aid.

Our work is only possible because of our amazing supporters and donors; we are endlessly thankful for their unwavering generosity.

In 2023, we were fortunate to receive a total of £54.7m left as **legacies** from incredibly generous supporters who remembered Dogs Trust in their wills. To learn more about leaving a legacy to Dogs Trust, visit **dogstrust.org.uk/support-us/wills-legacies**

We've also had great success in our **charity shops** in 2023, generating record income for the second year in a row through 'rehoming' unwanted clothes and goods to new owners. Our small but perfectly formed network of 31 shops sold over 850,000 items to over 500,000 people last year, raising £4.6m. The Covid-19 pandemic decimated our network of shops so it's wonderful to see our retail team bounce back so brilliantly. This success wouldn't be possible without the network of dedicated volunteers who help keep our shops open and our amazing donors who last year gave over 200,000 bags of donated stock to keep our shelves full and tails wagging.

Expenditure has increased by £21.1m in 2023, from £117.5m in 2022 to £138.6m as we continue to invest in our core activities.

Where our money came from

In order to continue our mission, we work hard to increase and diversify our sources of funding. In 2023, our income of £136m came from the following:



- Donations: £66.8m (2022: £65.2m)
- Legacies: £54.7m (2022: £46.6m)
- Trading income: £7.2m (2022: £7.6m)
- Investment income: £2.6m (2022: £2.4m)
- Adoption fees: £2.4m (2022: £2m)
- Dog school classes: £1.2m (2022: £0.8m)
- Other income: £1.3m (2022: £0.04m)

Where the money is spent

Our total expenditure for the year was £138.6m. These costs are split between charitable activities and expenditure to enable us to generate income.



Rehoming: £55.5m (2022: £49.6m)	rehoming centre costs in UK (staff, premises, maintenance, vehicle costs, veterinary costs), clinical services and our veterinary support schemes.
Fundraising on donations and legacies: £33.1m (2022: £28.3m)	we continue to invest in a variety of areas to fund our future work.
Preventing problems: £18m (2022: £15.3m)	our programmes including Dog School, clinical behaviour, Freedom Project, Hope Project, community engagement and education, research, intervention development and professional development work.
International impact: £21.8m (2022: £14.8m)	costs relating to our work in Ireland and Bosnia, as well as grants to support approved overseas projects by Dogs Trust Worldwide and Dogs Trust USA and through Worldwide Veterinary Service.
Other trading activities: £5.1m (2022: £5.6m)	the cost of running our charity shop network, catalogues and raffles.
Reach, engagement and influence: £3.7m (2022: £2.7m)	publicity, communications and public relations and digital activity.
Improving welfare in sourcing and breeding: £1.2m (2022: £1m)	public affairs activity and campaigns.
Investments: £0.3m (2022: £0.3m)	

Fundraising contribution

£000s	2023 Voluntary	2023 Trading	2023 Total	2022 Total
Income	121,461	7,152	128,613	119,371
Costs	33,066	5,096	38,162	33,871
Net contribution from fundraising	88,395	2,056	90,451	85,500

Our targets

We measure our success using internal statistics including:

Measure	2023	2022
Dogs rehomed by our rehoming centres	10,588	9,067
Dog School classes delivered	12,806	14,606

Capital expenditure

Work on our Ballymena centre continued – the development will include a new intake building featuring 20 kennels. The redevelopment is due to complete in 2024. The significant investment in the Charity's technology platform and application landscape also continued in 2023, with the new finance system going live in January 2024.

Total spend on capital projects during 2023 was £13m.

Financial position at year end

Net assets are now £209.1m compared to £209.9m in 2022: see the reserves policy following for details of how we plan to use these funds.

Fixed assets increased by £4.4m to £90.8m (2022: £86.5m) from capital expenditure offset against depreciation for the year.

Our investment property was impaired by £960,000 during the year following an external valuation, reflecting the current challenging conditions of the property market.

The value of our shares investment portfolio improved in 2023 following a turbulent 2022. The value increased to £68.9m (2022: £65.9m). The portfolio achieved net gains of £3m compared to net losses of £9.1m in 2022.

Performance of Group

See page 31 for details of the Dogs Trust Group. Dogs Trust Promotions Limited's total turnover was £0.5m (2022: £0.9m).

Dogs Trust Ireland CLG ("Dogs Trust Ireland") received a grant of £2.8m (2022: £0.7m) from the Charity, in addition to £6.1m (2022: £5.9m) of donations and other income.

Dogs Trust Worldwide received a grant of £6.7m (2022: £6.4m) from the Charity. Dogs Trust USA Inc. received a grant of £nil (2022: £0.8m) from Dogs Trust Worldwide to support its work.

Dogs Trust Bosnia Foundation received a grant of £1.6m (2022: £1m) from Dogs Trust Worldwide to support its work.

Worldwide Veterinary Service joined the Dogs Trust group in 2023 and received a grant of £2.9m in support of its work.

Further detail on the results of these subsidiaries is shown in note 1 to the accounts.

Future plans

In 2024, as part of a group restructure, Dogs Trust and Dogs Trust Worldwide are working under one shared charity number, with assets of Dogs Trust having transferred to Dogs Trust Worldwide and Dogs Trust Worldwide renamed Dogs Trust. This ensures that Dogs Trust operates through a more fit-for-purpose corporate structure i.e. an incorporated charitable company. This was agreed by Dogs Trust's members at the AGM in September 2022 and the transfer took place on 1 July 2024.

Reserves policy

The consolidated total funds are £209.1m (2022: £209.9m), of which £1.6m (2022: £2.8m) is restricted or endowed, and £1.3m (2022: £1m) is a revaluation reserve showing the cumulative uplift in the value of investments during the year.

The Charity holds the following designated funds:

Rehoming centre development fund

The Charity's constitution allows the acquisition of a site and the construction on it of a new rehoming centre only once a full and balanced report recommending the acquisition has first been submitted to the Council by the Finance and General Purposes Committee.

This fund is set aside for future capital expenditure on the Charity's operations (as approved by Council for the next five years). This stood at £41.9m at 31 December 2023 (see note 19 of the accounts).

Fund for tangible and intangible fixed assets

This represents the land, buildings, motor vehicles, equipment and software owned and used by the Charity to run its centres and administer the organisation. At 31 December 2023 this totalled £90.8m (2022: £86.4m) (see note 8 of the accounts).

Grants fund

This is set aside for expected future grant payments to partner organisations, agreed with the partner in principle but subject to our satisfactory monitoring of the funds released to date. At 31 December 2023 this totalled £2m (2022: £1.8m) (see note 17 of the accounts).

CBR Bursary fund

This is set aside for expected future payments to bursary recipients, if conditions are met by the recipients as the payments fall due. At 31 December 2023 this totalled £0.1m (2022: £0.1m).

Free reserves

The reserves policy is used to ensure that the Charity and Group remain financially viable, even if impacted by any unanticipated short-term financial shortfall. It is reviewed annually or as a change in financial situation requires.

Dogs Trust has regular cash inflows from generous donors and those leaving gifts in their will. The group also has regular cash outflows in terms of maintaining rehoming centres, activities and programmes that promote dog welfare. While there are long-term spending commitments in place, these form the minority of the total group spend.

Council monitors the financial wellbeing of the Charity by reviewing total available cash and investments rather than free reserves, because in the event of a funding shortfall it would be this which provides the ability and stability to see the Charity through the difficult period.

The amount of cash and investments readily convertible to cash within 30 days must be sufficient to cover the Group's normal operational, or distressed, cash outflows for a minimum of three months. This would allow the Council to determine any required changes to ensure the group's longer term financial stability (for example to find alternative provision for dogs being cared for), and management to implement the changes, while drawing on the cash and investments.

Higher amounts of cash and investments can be held on a short-term basis. However, the Group's Five Year Plan must accommodate a plan to spend any levels higher than 12 months of Group cash outflows by the end of the review period.

The amount of cash and investments readily convertible to cash within 30 days at 31 December 2023 was £95.7m (2022: £87m), which would cover over 7 months' cash outflows. Free reserves, for comparison, were £81.4m, as shown on the Balance Sheet.

Investment policy

The Council has the power to retain any money or investments belonging to the Charity, or to sell them and re-invest the proceeds as it thinks fit, subject to the approval of the Charity Commission and the Office of the Scottish Charity Regulator if required by law. Council has the power to appoint and delegate its investment powers to an investment manager legally authorised to carry on investment business under the Financial Services Act 2012. Investments include cash held on deposit.

The Charity's investment policy seeks to achieve a balance between income and capital growth. The management of the Charity's invested assets has been delegated to professional fund managers. Council requires the fund managers to ensure that they do not invest in any companies which undertake or contract out any experiments, or other scientific procedures on dogs, which may cause pain, suffering, distress or lasting harm. This restriction also extends to research that is contracted out.

Going concern

As set out in note 24, in September 2022 members of the Charity voted in favour of the proposed resolution to transfer the assets and liabilities of Dogs Trust to a limited company, this being Dogs Trust Worldwide. This ensures that Dogs Trust can operate through a more fit-for-purpose corporate structure. The transfer took place on 1 July 2024. As part of the group restructure, Dogs Trust and Dogs Trust Worldwide are now working under one shared charity number and as a result, the activity of Dogs Trust has significantly reduced as Dogs Trust Worldwide (renamed Dogs Trust) now includes the majority of the activity formerly performed by Dogs Trust. The Charity's lottery and raffle activity remains in Dogs Trust for the foreseeable future for operational reasons.

It is expected that within 12 months of these financial statements being approved, the remaining activity and assets and liabilities (relating to the Charity's lottery and raffle activity) will be transferred to a new entity, therefore the Charity does not technically meet the criteria for preparing financial statements on a going concern basis and as a consequence these financial statements have been prepared on a basis other than as a going concern. However, the underlying activities remain the same post transition, and Council are satisfied that no fair value adjustments are required as result of the restructure. As part of the transition, Council have reviewed the budgets, cashflow forecasts and forecast reserves levels of Dogs Trust Worldwide (renamed Dogs Trust) for the next 12 months and are satisfied that it is financially robust and no creditor or third party will suffer financial loss as a result of the restructure.

There remains a possibility that the remaining lottery and raffle activity will not be transferred to a new entity within 12 months of these financial statements being approved. Council are satisfied, having reviewed financial forecasts, that the Charity has sufficient financial resources to continue as a going concern for the foreseeable future and at least 12 months from the date these financial statements have been approved.

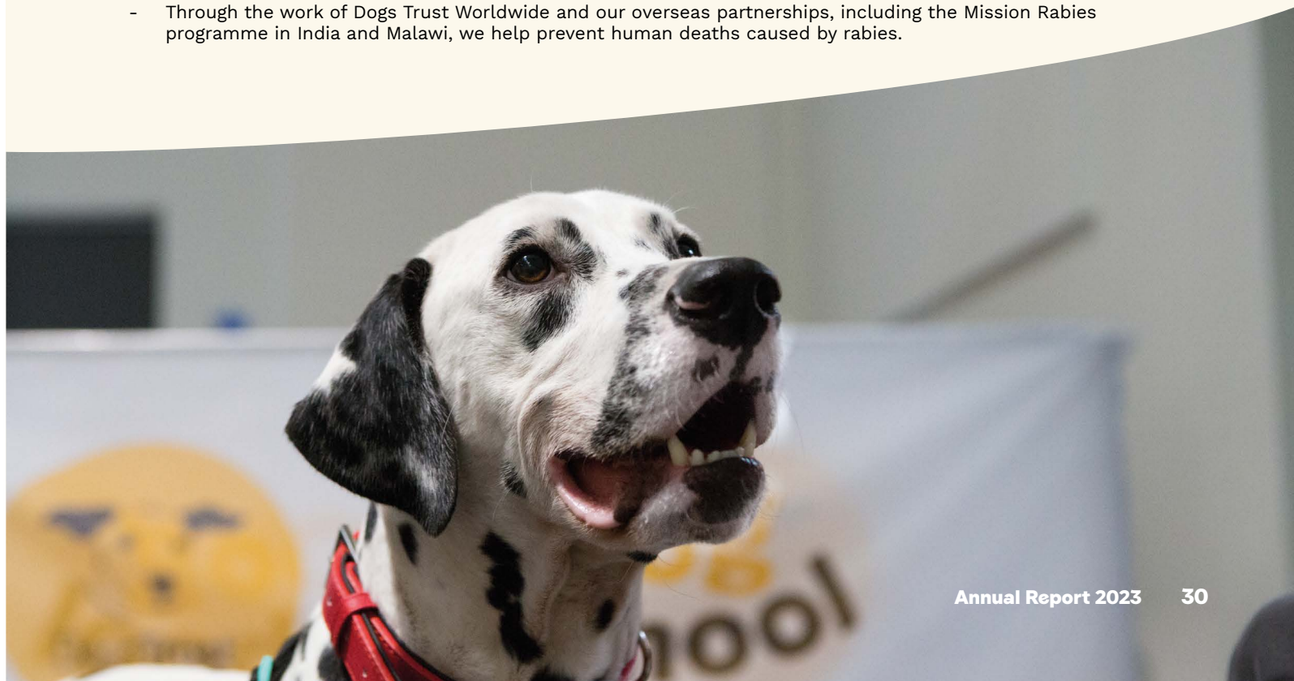
Structure, Governance and Management

Public benefit

Dogs Trust believes that every dog deserves to live life to the full, free from the threat of unnecessary destruction. With the help of thousands of donors and volunteers, we exist to help make the world a safe and happy place for dogs, which we do by helping those in need, seeking to prevent problems for dogs in the future, and working to improve dog welfare around the world.

As a nation of dog lovers, we know what a difference a dog makes. A four-legged friend can bring so much to our lives, and help us feel happy, healthy, and fulfilled. That's why so much of our work is focused on supporting owners every step of the walk. We believe our contributions towards public benefit (as defined by the Charity Commission) are most significant in the following areas:

- Our rehoming centres around the UK match thousands of people every year with canine companions, providing them with a valuable four-legged friend and family member. Every year we receive feedback from many of those who have adopted and fostered dogs from us to tell us how the love and companionship of their Dogs Trust dog has improved their lives. We also help people make informed choices about acquiring a dog by other means, for example via a responsible breeder.
- We provide a broad range of advice and guidance — including practical support like Dog School classes and our Behaviour Support Line — to help existing dog owners care for their dogs, practice responsible dog ownership, and take appropriate steps to address problem behaviours. This offering is constantly enhanced through our extensive research programmes, aiming to help all dog owners enjoy safe and happy lives with their dogs.
- We offer support and advice to anyone struggling to care for their dog, and when it's the best thing for everyone, we take in dogs and find them new homes. Dogs are brought to us for all sorts of reasons, including by people who are struggling due to changes in accommodation, financial problems, relationship breakdowns, and family crises. We don't charge and never judge, offering peace of mind and a safe, reliable way to relinquish a dog.
- Every year our community education work helps thousands of children to better understand dog behaviour and how to stay safe around dogs, aiming to reduce the risk of injury from dog bites.
- We provide free, confidential dog fostering for people experiencing domestic abuse, allowing them to find freedom. This vital service has been a lifeline for hundreds of people in difficult situations, who may not otherwise have been able to escape without leaving their dog in danger.
- We provide advice and financial assistance for vet bills to dog owners experiencing homelessness or in housing crisis. We help owners and dogs to stay together, by equipping homelessness organisations to accept dogs on their premises.
- Our Canine Care Card scheme provides peace of mind for dog owners, with the promise that we will care for their dog in the event of their death or ill health.
- Occasionally we rehome dogs as working or assistance dogs, to organisations like the police, Service Dogs UK, and other public services, thus contributing to the safety, security and wellbeing of the public.
- Through the work of Dogs Trust Worldwide and our overseas partnerships, including the Mission Rabies programme in India and Malawi, we help prevent human deaths caused by rabies.



Governance structure

Dogs Trust (“the Charity”) is an unincorporated registered charity in England and Wales (charity number 227523) and Scotland (number SC037843), governed by a constitution embodying its rules and principles.

The corporate trustee, Dogs Trust Trustee Limited (“the Trustee”), is the sole trustee and non-trading parent company of Dogs Trust.

These consolidated accounts incorporate the results of:

- The Charity;
- Dogs Trust Worldwide, a charitable company registered in England and Wales (charity number 1167663, company number 09365971);
- Dogs Trust Worldwide Foundation Bosnia, a non-profit foundation registered in Bosnia and Herzegovina (registration number RF-191 4202827460008), subsidiary of Dogs Trust Worldwide incorporated on 2 October 2020 and which started trading during 2022;
- Dogs Trust Ireland CLG, a charitable company registered in Ireland (charity number 20057978, company number 396919);
- Dogs Trust USA Inc, a non-profit 501 (c)(3) entity registered in the USA (EIN number 82-2390086); and
- Dogs Trust Promotions Limited, a company registered in England and Wales (company number 00963277).
- Worldwide Veterinary Service, a charitable company registered in England and Wales (charity number 1100485, company number 04773693);

Further detail on the objects and performance of the Charity’s subsidiaries is shown in note 1 to the accounts.

The Charity has four other dormant or non-trading subsidiaries:

- Dogs Trust Lotteries Limited, a company registered in England and Wales (company number 14015851);
- Dogs Trust Limited, a company registered in England and Wales (company number 04877537);
- NCDL Limited, a company registered in England and Wales (company number 03798787); and
- Sponsor a Dog Limited, a company registered in England and Wales (company number 03601279).

The Charity is registered with the Office of the Scottish Charity Regulator (SC037843). Dogs Trust operates rehoming centres in Glasgow and West Calder. Youth education programmes and Dog Schools are run throughout Scotland and Dogs Trust receives income from Scottish supporters.

In September 2022, Dogs Trust members voted in favour of the proposed resolution to transfer the assets and liabilities of Dogs Trust to a Company and Registered Charity with the same or similar charitable objects, this being Dogs Trust Worldwide. The transfer took place on 1 July 2024.

Trustee and Council members

Dogs Trust Trustee Limited has a Board of 14 unpaid directors, referred to as our Council. The Council meets a minimum of four times a year, or as often as necessary to carry out its duties. The Council acts as the Charity’s governing body with powers to delegate day to-day management to Dogs Trust’s Leadership Team, as defined on page 35.

Directors of Dogs Trust Trustee Limited

Mr Graeme Robertson (Chair)

Mr Philip Daubeny (Vice Chair)

Mr James Monteith (Honorary Treasurer and Chair of F&GP), (resigned in September 2023)

Prof David Argyle BVMS PhD DECVIM-CA (Oncology) FRSE FRCVS
(Chair of the Canine Welfare Grants Committee)

Mrs Veronica Carbone

Mrs Suzanne Murphy BVMS MSc DECVIM-CA MRCVS

Mr Timothy Pearey MA ACMA

Mr Ian Rose LLB

Mrs Nicola Canavan

Mrs Louise Allum BSc MA VetMB PGCert(VetEd) Grad Cert Shelter Medicine FHEA MRCVS

Ms Hayley Parmenter

Mr Rob Alexander

Mr Nigel Morrison,
(appointed in September 2023)

Mr Will Galgey,
(appointed in September 2023)

Ms Joanne Howard,
(appointed in September 2023)

Committees of the Council

The Dogs Trust Council has two advisory committees, the Finance and General Purposes Committee, which meets at minimum twice a year and advises the Council on finance, governance, audit and risk matters, and the Canine Welfare Grants Committee, which meets once a year and has oversight of the grant funding of scientifically based research projects which aim to improve the lives of dogs. Each committee has a terms of reference set out by the Council, and each makes its recommendations to the Council at each meeting.

Both committees increase the frequency of their meetings as required to ensure effective oversight of the Charity.

Appointment process

Eligibility for membership of the Council is open to any duly nominated member of the Charity. Prospective Council members must be paid-up members of the Charity, nominated and seconded by other Charity members and sponsored by a member of the Council. New Council members are selected based on an analysis of skills required on the Board, following a skills assessment review and interview process.

New Council members receive an induction course covering all the operations and activities of Dogs Trust and are expected to view online seminars and training courses on relevant subjects, including their responsibilities as trustees.

The Council implemented term limits for its trustees in 2019. From 2019, all Council members serve for a period of three terms of three years each, with the exception of Officers of the Charity, whose terms do not automatically expire.

Charity Governance Code

The Dogs Trust Council operates under the principles of the Charity Governance Code and has adopted several recommendations from within the code.

The Trustee’s responsibilities regarding the accounts

The Trustee is responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustee to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law, the Trustee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and Charity and of the incoming resources and application of resources, including the income and expenditure, of the Group and Charity for that period.

In preparing these financial statements, the Trustee is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustee is responsible for keeping adequate accounting records that are sufficient to show and explain Dogs Trust’s transactions and disclose with reasonable accuracy at any time the financial position of Dogs Trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charity (Accounts and Reports) Regulation 2008. It is also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on the Dogs Trust website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the website is the responsibility of the Trustee. The Trustee’s responsibility also extends to the ongoing integrity of the financial statements contained therein.

The Trustee has taken all the steps that it ought to have taken to make itself aware of any information needed by Dogs Trust’s auditors for the purposes of their audit and to establish that the auditors are aware of that information. The Trustee is not aware of any relevant audit information of which the auditors are unaware.

Risk management

The Trustee is responsible for ensuring there are appropriate risk management and internal control systems in place to manage the major risks to which the Charity is exposed. Dogs Trust's approach to risk aims to enable the management and mitigation, as opposed to the elimination, of organisational risks, allowing the charity to continue to meet its objectives.

The following processes and controls were in place during the year:

- A comprehensive strategic-level review of risk was performed by Dogs Trust Management Board, facilitated by the internal governance team. Risks were clarified, summarised and their impact and likelihood assessed, along with development of appropriate mitigating actions.
- This review led to a complete refresh of the risk register during the year and the refreshed register was reviewed by F&GP Committee in November 2023.

The table below details the principal risks and uncertainties facing Dogs Trust and the measures in place to manage these.

Risk	Strategies in place to manage risk
Financial stability is threatened	- Reserves policy is reviewed regularly - Review of five-year financial plan is underway - Major new programme of efficiency savings established
Cyber attack and/or major data breach	- Programme to test systems and staff response - Seeking accreditation for PCI and cyber essentials compliance - Senior forum meets regularly to review any concerns
Member of staff or public is seriously harmed by a Dogs Trust dog	- Pre-screening of dogs before acceptance to charity - Comprehensive dog handling policies and programme of staff training - Post-adoption support calls with owner following rehoming
Inability to recruit or retain key staff	- Staff remuneration assessed against market benchmarks - Review and refresh of people policies
Failure to adapt to trends of donors/ audiences	- Programme of testing new fundraising products and initiatives maintained - Independent market assessments of Dogs Trust market positioning
Inability to meet demand	- Review ways to reduce waiting lists - Review new adoption processes to maximise re-homes
Deterioration in veterinary provision	- Working closely with our in-house vets to support them - Strategic review of an alternative model for veterinary care
Reputation damage	- Crisis communications processes and toolkit in place - Run crisis planning simulations

It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.



Policies

Remuneration policy

Governance of pay at Dogs Trust
Council is responsible for Dogs Trust's pay policy, as well as deciding the salaries of the Chief Executive and the Leadership Team. Council delegates this responsibility for Chief Executive pay to the Chair and Vice Chair, who report back to F&GP Committee, and for Leadership Team pay to the F&GP Committee directly.

The F&GP oversees the administration of Dogs Trust's pay policy and may take external advice as well as recommendations from the Chief Executive, the Finance Director and the Director of HR, provided that their pay is not being discussed.

Dogs Trust pay policy
In setting overall pay levels for our staff, Dogs Trust takes account of pay practice in other similarly sized charities, and, where necessary, private sector organisations for specialist and technical roles (for example in IT, finance, veterinary and rehoming roles).

We aim for a sustainable and consistent pay policy that meets the diverse requirements of Dogs Trust and a pay practice that ensures that individual pay decisions are supported by a performance management process that applies to all employees in the organisation.

The objective of this policy is to ensure that Dogs Trust can attract and retain the right people with the right skills to deliver its work. The policy also ensures that the Chief Executive, leadership team and employees are provided with appropriate remuneration to encourage optimum performance and are rewarded in a fair and reasonable manner for their individual contributions to the overall success of the Charity.

Key principles applicable to all levels of pay at Dogs Trust

- Individual pay is reviewed annually and takes into account performance, market conditions, any relevant new qualifications or skills developed and internal pay relativities. A recognition scheme is operated using cash rewards for exceptional contributions outside an individual's normal job role;
- Annual pay budgets take into account affordability, economic trends, and external market pay movement;
- Pay is reviewed consistently using the same approach for all staff, including the leadership team and the Chief Executive; and
- All national pay standards are met, including the National Living Wage.

Leadership team in 2023

Name	Role
Owen Sharp	Chief Executive
Louisa Simons	Chief Operating Officer and Deputy Chief Executive
Paula Boyden	Veterinary Director
Suzie Carley	Executive Director of Dogs Trust Ireland CLG
Rachel Casey	Director of Strategy and Transformation
Adam Clowes	Operations Director
Nick Daniel	Marketing Director
Tessa Drysdale	Human Resources Director (resigned 31 January 2023)
James Hiley	Finance Director (resigned 30 June 2023)
Karen Reed	Executive Director of Dogs Trust Worldwide

The Leadership Team, led by the Chief Executive, is responsible for the day-to-day running of the Charity under authority delegated by Council to the Chief Executive. It proposes to Council where the Charity should invest its time, money and expertise. It proposes an annual budget to the Finance and General Purposes Committee and the Council for approval and monitors financial performance accordingly.

Grant expenditure policy

We award grants to other organisations ("partner organisations" or "institutions") as part of delivering our charitable activities. We undertake a formal appraisal of the project and partner organisation before making the grant, subject to specific grant agreements with the partners. We monitor and evaluate progress and if we are not satisfied that the grant is being managed according to the agreement, we can delay or discontinue it. In 2023 we spent £5.2m (2022: £3.9m) in grants to external partner organisations in relation to our international work, and £0.6m (2022: £0.6m) in relation to our veterinary and other work. Further detail is shown at note 6 to the accounts.

How we ensure we fundraise responsibly

As a charity that receives no government funding (with the unusual exception of the coronavirus government grants in 2021), we are reliant on income given voluntarily by supporters and our partners. They are at the heart of everything that we do and achieve and, because of this, we strive to give the best experience to our supporters and the people we talk to in the delivery of our work.

Dogs Trust subscribes to the policies of the Fundraising Regulator, which oversees fundraising activity. The Fundraising Regulator investigates and, where necessary, takes appropriate action in cases of public concern. We work closely with the Fundraising Regulator and the Institute of Fundraising to help improve sector standards and ensure our activity meets the expectations of our supporters and the wider public. Full details of the Fundraising Regulator and the codes of our fundraising practice can be found at **fundraisingregulator.org.uk**.

Talking to the public in person and communicating with our existing supporters are both key in engaging people and raising vital funds for our life-saving work. These include:

- Raising funds through selling goods and services through our charity shops, rehoming centres, website and catalogue
- Raising funds through the promotion of raffles
- Raising funds through local community fundraising
- Promoting the supporting of Dogs Trust through legacies
- Raising funds via other sources such as charitable trusts, foundations or companies.

We're always looking for ways to improve our activities and find new ways to engage the public with our work. Therefore, over time this list of activities may change.

Our staff carry out these activities, but we also work with external organisations, whose expertise allows us to talk to a wider audience in a more cost-effective manner. When working with these external organisations, we ensure that contracts are in place specifying that they meet our customer service expectations and that they adhere to all the appropriate legislations and regulation, including but not limited to the Fundraising Regulator's Code of Practice, Safeguarding Vulnerable Groups Act and the Data Protection Act. Full details of our policies can be found on our website **dogstrust.org.uk.**

We operate further controls to try to ensure that the trust and confidence of our supporters and the public are maintained:

- We regularly monitor and review work done on our behalf.
- Where possible, every new supporter receives a courtesy call soon after signing up to check that they were happy with how they were encouraged to support us and that they understand the nature of their regular gift to Dogs Trust. The calls are recorded for monitoring and training purposes and supporters are given every opportunity to opt out if they no longer wish to take part.
- Fundraisers at our agencies all receive specific Dogs Trust training before conducting fundraising activities on our behalf.
- We undertake 'mystery shopping' to ensure the processes and experience are being delivered to the standards we expect.

In addition to these controls, a complaints log is maintained and monitored, and we keep a close eye on the pattern of complaints so improvements to our services can be made. In 2023, we received a total of 50 complaints (2022 – 63 complaints) about our fundraising. During 2023, none of these complaints required any action by the Fundraising Regulator.

Signed on behalf of the Trustee by:



Graeme Robertson
Chair
5 September 2024

Independent auditor's report to the Trustee of Dogs Trust

Opinion

We have audited the financial statements of Dogs Trust ('the parent entity) and its subsidiaries ('the group') for the year ended 31 December 2023 which comprise the Consolidated Statement of Financial Activities, Consolidated and Charity Balance Sheets, Consolidated Cashflow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent entity's affairs as at 31 December 2023 and of the group's deficit, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter – Basis of preparation in respect of going concern

We draw attention to the disclosures in the Trustees' Report and the Accounting Policies within the Notes to these financial statements, which indicate that on 1 July 2024 substantially all the assets and liabilities of Dogs Trust were transferred to Dogs Trust Worldwide. All transferred activities are continuing within Dogs Trust Worldwide (renamed Dogs Trust).

It is expected that within 12 months of these financial statements being approved, the remaining activity and assets and liabilities (relating to the Charity's lottery and raffle activity) will be transferred to a new entity. The trustees therefore do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2023.

Accordingly, the financial statements have been prepared on a basis other than going concern as described in the Trustees' Report and the Accounting Policies. Our opinion is not modified in respect of this matter.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' Annual Report; or
- sufficient and proper accounting records have not been kept by the Parent Charity; or
- the Parent Charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the Trustee

As explained more fully in the trustees' responsibilities statement set out on page 32, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and the parent entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: **www.frc.org.uk/auditorsresponsibilities**. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the group and parent entity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 and The Charities and Trustee Investment (Scotland) Act 2005, together with the Charities SORP (FRS102) 2019. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the group and parent entity's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the group and parent entity for fraud. The laws and regulations we considered in this context for the UK operations were UK taxation legislation, employee legislation, health and safety legislation and the animal welfare and veterinary legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income from corporates and Trusts, timing of recognition of membership income, timing of recognition of legacy income, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit, and the Finance and General Purposes Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Crowe U.K. LLP

Crowe U.K. LLP
Statutory Auditor
London
Date: 19th September 2024

Crowe U.K. LLP is eligible for appointment as auditor of the charity under regulation 10(2) of the Charities Accounts (Scotland) Regulations by virtue of its eligibility under section 1212 of the Companies Act 2006.



Consolidated Statement of Financial Activities

for the year ended 31 December 2023

		2023 £000's	2023 £000's	2023 £000's	2022 £000's	2022 £000's	2022 £000's
	Notes	Unrestricted	Restricted & endowment	Total	Unrestricted	Restricted & endowment	Total
Income from:							
Donations and legacies							
Donations	2	65,809	990	**66,799**	62,727	2,501	**65,228**
Legacies		49,497	5,165	**54,662**	42,197	4,361	**46,558**
Charitable activities							
Adoption fees		2,440	-	**2,440**	2,012	-	**2,012**
Dog School classes		1,108	-	**1,108**	804	-	**804**
Other		283		**283**	-	-	**-**
Other trading activities	3	7,152	-	**7,152**	7,585	-	**7,585**
Investments	4	2,625	-	**2,625**	2,369	-	**2,369**
Other		976	-	**976**	42	-	**42**
Total income		129,890	6,155	**136,045**	117,736	6,862	**124,598**
Expenditure on:							
Raising funds							
Donations and legacies	6	33,066	-	**33,066**	28,252	-	**28,252**
Other trading activities	6	5,096	-	**5,096**	5,619	-	**5,619**
Investments	6	350	-	**350**	276	-	**276**
		38,512	-	38,512	34,147	-	34,147
Charitable activities							
Rehoming	6	48,593	6,881	**55,474**	44,124	5,486	**49,610**
Preventing Problems	6	17,816	217	**18,033**	14,651	653	**15,304**
International Impact	6	21,501	272	**21,773**	14,705	127	**14,832**
Improving welfare in sourcing and breeding	6	1,206	-	**1,206**	962	4	**966**
Reach, engagement and influence	6	3,651	-	**3,651**	2,664	-	**2,664**
		92,767	7,370	**100,137**	77,106	6,270	**83,376**
Total expenditure	6	131,279	7,370	**138,649**	111,253	6,270	**117,523**
Net (losses) / income before gains on investments		(1,389)	(1,215)	**(2,604)**	6,483	592	**7,075**
Net gains / (losses) on investments	9	2,073	-	**2,073**	(10,643)	-	**(10,643)**
Net (expenditure)		684	(1,215)	**(531)**	(4,160)	592	**(3,568)**
Other recognised (losses) / gains		(188)	-	**(188)**	238	-	**238**
Net movement in funds		496	(1,215)	**(719)**	(3,922)	592	**(3,330)**
Reconciliation of funds							
Funds brought forward 1 January	14	207,088	2,765	**209,853**	211,010	2,173	**213,183**
Funds carried forward 31 December	14	207,584	1,550	**209,134**	207,088	2,765	**209,853**

All amounts relate to continuing activities. All gains and losses recognised in the year are included in the Consolidated Statement of Financial Activities.

The notes on pages 43 to 61 form part of the financial statements.

Balance sheets

on 31 December 2023

	Notes	Consolidated 2023 £000's	Consolidated 2022 £000's	Charity 2023 £000's	Charity 2022 £000's
Fixed assets					
Tangible fixed assets	8	76,043	77,682	72,908	74,103
Intangible fixed assets	8	14,803	8,772	14,067	8,069
Investments	9	72,604	70,741	72,604	70,741
		163,450	**157,195**	**159,579**	**152,913**
Current assets					
Stock	10	450	423	382	235
Debtors	11	33,878	31,877	34,717	32,707
Investments	9	-	20,000	-	20,000
Cash at bank and in hand		26,876	21,092	22,748	18,185
		61,204	**73,392**	**57,847**	**71,127**
Creditors: amounts falling due within one year	12	**(11,966)**	**(14,546)**	**(10,826)**	**(13,629)**
Net current assets		**49,238**	**58,846**	**47,021**	**57,498**
Provisions for liabilities	13	**(3,554)**	**(6,188)**	**(3,554)**	**(6,188)**
Net assets		**209,134**	**209,853**	**203,046**	**204,223**
The funds of the Charity					
Unrestricted funds					
Revaluation reserve	14	1,312	967	1,312	967
Designated reserves: Development fund	14	31,916	33,600	31,916	33,600
Designated reserves: Grants fund	14	1,976	1,799	1,976	1,799
Designated reserves: Fixed asset reserve	14	90,847	86,454	86,975	82,172
Designated reserves: CBR Bursary reserve	14	102	121	102	121
Free reserves	14	81,431	84,147	79,215	82,799
Total unrestricted funds		207,584	207,088	201,496	201,458
Restricted income funds	14	638	1,853	638	1,853
Endowment funds	14	912	912	912	912
Total Group/Charity Funds		**209,134**	**209,853**	**203,046**	**204,223**

The financial statements were approved by the Council members and authorised for issue on 5 September 2024:

G. Robertson
Chairman of the Council

R. Alexander
Honorary Treasurer

The notes on pages 43 to 61 form part of the financial statements.

Consolidated cashflow statement

for the year ended 31 December 2023

	2023 £000's	2023 £000's	2022 £000's	2022 £000's
Net cash provided by operating activities		**(3,891)**		**8,611**
Cash flow from investing activities				
Dividends, interest and rents from investments	2,625		2,369	
Purchase of property, plant and equipment	(12,680)		(10,936)	
Proceeds from the sale of property, plant and equipment	250		16	
Purchase of fixed investments	(67,893)		(24,045)	
Proceeds from sale of fixed asset investments	72,090		26,970	
Net cash used in investing activities		**(5,608)**		**(5,626)**
Change in cash and cash equivalents in the reporting period		**(9,499)**		**2,985**
Cash and cash equivalents at the beginning of the reporting period		**44,061**		**40,838**
Change in cash and cash equivalents due to exchange rate movements		**(188)**		**238**
Cash and cash equivalents at the end of the reporting period		**34,374**		**44,061**

Reconciliation of net income to net cash flow from operating activities	2023 £000's	2023 £000's	2022 £000's	2022 £000's
Net income for the reporting period (as per the statement of financial activities)		**(531)**		**(3,568)**
Adjustments for:				
Depreciation charges	8,501		8,752	
Loss / (profit) on disposal of fixed assets	79		(9)	
Gains / losses on investments	(2,073)		10,643	
Dividends, interest and rents from investments	(2,625)		(2,369)	
Decrease in stocks	(27)		26	
Decrease in debtors	(2,001)		(5,744)	
(Decrease) / Increase in creditors	(2,580)		3,245	
Decrease in provisions for liabilities	(2,634)		(2,365)	
Net cash flow from operating activities		**(3,891)**		**8,611**

Analysis of cash and cash equivalents	2023 £000's	2022 £000's
Cash in hand	26,876	21,092
Cash on deposit and in investments	7,498	22,969
Total cash and cash equivalents	**34,374**	**44,061**

Analysis of net debt		At 1 January £000's	Cashflows £000's	At 31 December £000's
Cash	**2023**	44,061	(9,687)	**34,374**
	2022	40,838	3,223	**44,061**

The notes on pages 43 to 61 form part of the financial statements.

Notes to the accounts

Accounting Policies

Accounting basis

Dogs Trust is an unincorporated registered charity in England and Wales (charity number 227523) and Scotland (charity number SC037843) governed by a constitution.

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value. The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (SORP) FRS 102 – 'Accounting and Reporting by Charities (2019)' published in 2019, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Act 2011 and applicable accounting standards.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Group financial statements

The Statement of Financial Activities ("SOFA"), Balance Sheet and Cashflow Statement consolidate the financial statements of the Charity and its deemed subsidiaries, Dogs Trust Promotions Limited, Dogs Trust Ireland CLG, Dogs Trust USA Inc and Dogs Trust Worldwide, Worldwide Veterinary Service and indirect subsidiary Dogs Trust Worldwide Foundation Bosnia (collectively "the Group"). The results of the subsidiaries are consolidated on a line by line basis. The Charity's gross income was £126m (2022: £117m) and loss was £1.3m (2022: loss of £3.1m).

Dogs Trust Worldwide, Dogs Trust Ireland CLG, Worldwide Veterinary Service and Dogs Trust Promotions Limited are each deemed to be a subsidiary company because the majority of directors or members are Council members or senior managers of Dogs Trust and therefore, by voting rights, the Charity retains control.

Dogs Trust USA Inc is deemed a subsidiary because the President is the Chief Executive Officer of Dogs Trust and Dogs Trust can appoint the President.

Dogs Trust Worldwide Foundation Bosnia is a deemed subsidiary of Dogs Trust Worldwide as Dogs Trust Worldwide is the Founder of Dogs Trust Worldwide Foundation Bosnia and the members of the Steering Committee of Dogs Trust Worldwide Foundation Bosnia are all appointed by the Founder.

The financial statements also include the Charity's deemed share in the net assets of Mission Rabies Limited, a charity which is treated as an associate of the Charity as two of the four, trustees of Mission Rabies Limited are also Dogs Trust Council members. On 1 May 2023, Mission Rabies Limited merged with Worldwide Veterinary Service (WVS) and Dogs Trust became the sole member of WVS. Both charities therefore formed part of the Dogs Trust group from 1 May 2023 and Mission Rabies Limited ceased to be treated as an associate of the Charity.

The sole Trustee of Dogs Trust is Dogs Trust Trustee Limited (company number 08996564), a non-trading company ("the Trustee"). Dogs Trust Trustee Limited does not produce consolidated financial statements because it does not control Dogs Trust, as it does not have the ability to benefit from its interest in Dogs Trust.

A separate Statement of Cash Flows has not been presented for the Charity only as it has taken advantage of the exemption afforded by FRS102.

Critical accounting estimates and judgements

To be able to prepare financial statements in accordance with FRS 102, the Trustee is required to make certain estimates and judgements that have an impact on the policies and the amount reported in the annual accounts. The estimates and judgements are based on historical experiences and other factors including expectations of future events that are believed to be reasonable at the time such estimates and judgements are made. The significant estimates and judgements are:

- Accrued income: legacy (see income policy below);
- Accruals: costs not yet invoiced (see expenditure policy below);
- Provisions: Shared Adoption Scheme and Veterinary Support Fund costs (see provisions policy below);
- Allocation of support costs (see expenditure policy below); and
- Depreciation and impairment (see fixed assets policy below);
- WVS receives donations of veterinary medicines which are close to their expiry dates. Such medicines can only be used if they are distributed to the charity's ultimate beneficiaries prior to expiration; if the medicines cannot be so used they have to be disposed of. No value is attributed to such donations, due to their very short lives their net realisable value is considered to be £nil.

Going Concern

As set out in note 24, n September 2022 members of the Charity voted in favour of the proposed resolution to transfer the assets and liabilities of Dogs Trust to a limited company, this being Dogs Trust Worldwide. This ensures that Dogs Trust can operate through a more fit-for-purpose corporate structure. The transfer took place on 1 July 2024. As part of the group restructure, Dogs Trust and Dogs Trust Worldwide are now working under one shared charity number and as a result, the activity of Dogs Trust has significantly reduced as Dogs Trust Worldwide (renamed Dogs Trust) now includes the majority of the activity formerly performed by Dogs Trust. The Charity's lottery and raffle activity remains in Dogs Trust for the foreseeable future for operational reasons.

It is expected that within 12 months of these financial statements being approved, the remaining activity and assets and liabilities (relating to the Charity's lottery and raffle activity) will be transferred to a new entity, therefore the Charity does not technically meet the criteria for preparing financial statements on a going concern basis and as a consequence these financial statements have been prepared on a basis other than as a going concern. However, the underlying activities remain the same post transition, and Council are satisfied that no fair value adjustments are required as result of the restructure. As part of the transition, Council have reviewed the budgets, cashflow forecasts and forecast reserves levels of Dogs Trust Worldwide (renamed Dogs Trust) for the next 12 months and are satisfied that it is financially robust and no creditor or third party will suffer financial loss as a result of the restructure.

There remains a possibility that the remaining lottery and raffle activity will not be transferred to a new entity within 12 months of these financial statements being approved. Council are satisfied, having reviewed financial forecasts, that the Charity has sufficient financial resources to continue as a going concern for the foreseeable future and at least 12 months from the date these financial statements have been approved.

Income

All income is included in the SOFA when the Charity is legally entitled to the income, receipt is probable, and the amount can be quantified with reasonable accuracy, and the amount can be measured reliably.

Donations and legacies
Legacy income is recognised when it satisfies the following criteria:

- There is sufficient evidence of a legacy having been left to Dogs Trust based on probate having been granted before the year end;
- For pecuniary legacy interests, notification has been received from the executor. For residuary legacy interests, we have received the confirmation of sufficient assets in the estate, in the form of either an assets and liabilities statement or estate accounts, and there are no material known outstanding disputes. For all other types of legacy interests, we have a reasonable estimate of the amount due. In each case this information must be notified to us by the date of signing the accounts;
- Where a legacy is subject to the interest of a life tenant, the income will not be recognised until the death of the life tenant; and
- Measurement of legacy income is exposed to inherent uncertainties represented by property and other investments whose value is subject to market fluctuations until realised. Dogs Trust recognises this by using the latest available estate valuation information and allowing for fluctuations with a provision against income of 5%-8% per estate, based on historic trends.

Donations are accounted for when received. No amounts are included in the financial statements for services donated by general volunteers. Gift Aid receivable is included as income when the donation is made and where there is a valid Gift Aid declaration from the donor. Membership income is accounted for over the period to which membership relates.

Charitable activities
Adoption fees received for rehoming services are included as income when the dog is rehomed.

Income for Dog School classes is accounted for when the training has taken place.

Other trading activities
Sale of goods, comprising income from the sale of new and donated goods through retail shops and online, is accounted for when the sale has taken place. Where applicable, income is recognised net of value added tax. The Charity operates a retail Gift Aid scheme for supporter goods sold that are in its charity shops on an agency basis. These sales are treated as sales of donated goods for accounting purposes. Income from raffles is recognised when the draw takes place.

Investments
Income is shown in the year for which it is received or becomes receivable.

Other income
Income is shown in the year for which it is received or becomes receivable. The surplus on the disposal of tangible fixed assets is calculated as the difference between the sale proceeds net of sale costs and the net book value of the asset immediately prior to disposal. It is accounted for once legal completion of the disposal has taken place.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to any given category. Costs not yet invoiced, but where goods or services have been provided, are included where the amount owed can be estimated reliably. Where timing or amount of costs are uncertain, amounts are classified as a provision. Where costs cannot be directly attributed to an activity or function, they have been allocated on a usage basis or on the basis of headcount. Support costs, such as general management, payroll administration, technology infrastructure support, human resources advisory and financing are allocated in this way.

Grant expenditure

Grants payable are accounted for as expenditure in the year in which a binding, specific commitment to make payment is entered into with the recipient. Expected future grant payments, if conditions are met by the recipient as the grant falls due, are disclosed in note 17.

Irrecoverable VAT

Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets are stated at cost, net of depreciation. The Charity regularly reviews the net book value of its fixed assets and writes their values down (shown as an impairment) to their depreciated replacement cost, for rehoming centres, or open market value, for offices, where the net book value is higher.

Depreciation is provided on the following basis:

Freehold land	Land is not depreciated and is tested for impairment
Freehold buildings	Over 15 years straight line for rehoming centres and 25 years for offices
Assets under construction	Not depreciated until they are ready for use. Construction projects are reviewed for impairment
Motor vehicles	Over three years straight line
Equipment and fittings	Over four years straight line

Intangible fixed assets

Intangible fixed assets are stated at cost, net of amortisation and any provision for Impairment.

Amortisation is calculated to write off the cost of intangible fixed assets by equal annual instalments over their expected useful economic lives on the following basis:

- Software and other intangible assets: Over four years straight line
- Amortisation is not charged on assets in the course of construction until they are complete.

Investments

Listed investments
Listed investments are included in the balance sheet initially at cost and revalued at the reporting date to bid price. Realised gains and losses on disposals in the year and unrealised gains and losses on investments at the balance sheet date are included in the Statement of Financial Activities for the relevant underlying funds. The historical cost of investments is shown in note 9 to the Financial Statements.

Investment properties
Investment properties are measured at fair value at each reporting date with changes in fair value recognised in “Net unrealised gains / (losses) in investments” in the Consolidated Statement of Financial Activities. Valuations of investment properties have been determined with professional assistance details of the basis of the valuations are given in note 9 to the accounts.

Programme-related investments
Programme-related investments are investments made in order to directly further the charitable purposes of the Charity. Where the Charity has a significant interest in a programme related investment, it is treated as an associate included at cost, subsequently adjusted for the Charity’s share in the associate’s net assets under the equity method in the consolidated financial statements. The annual movement in the value of programme related investments is shown as a separate category in the investments note.

Current asset investments
Current asset investments include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes, valued at fair value.

Stocks

Stocks are valued at the lower of cost and net realisable value. Goods donated for resale are valued at estimated net realisable value based on historical trends.

Provisions

Provision for liabilities relates to the estimated future veterinary costs for dogs on the Shared Adoption Scheme and Veterinary Support Fund scheme. Under these schemes, dogs rehomed with certain medical conditions will have the approved veterinary costs covered for the treatment of that particular ailment for the rest of the dog’s life. The provision for future costs is estimated based on the average cost incurred per dog on the schemes, factoring in inflation for future years, the expected number of dogs on the schemes, and the average life of a dog on the schemes.

Operating leases

Rental applicable to operating leases is charged to the SOFA over the period in which the cost is incurred.

Foreign currency

Foreign currency transactions of individual group entities are translated at the rates applicable on the transaction date. Foreign currency monetary assets and liabilities are translated at the rate of exchange ruling at the balance sheet date. All differences are included in the SOFA as other recognised gains or losses.

The results of overseas operations are translated at the average rates of exchange during the year and the balance sheet translated into sterling at the rate of exchange ruling on the balance sheet date. Exchange differences that arise from translation of the opening net assets and results of foreign subsidiary undertakings are included in reserves.

Pension costs

Pension costs comprise the costs of the Charity’s contribution to its employees’ pension schemes. The Charity provides a money purchase scheme which is available to all employees and, alternatively, it also contributes to certain employees’ personal pension plans.

Taxation

Dogs Trust is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period. The subsidiary trading companies do not generally pay UK corporation tax because their policy is to pay qualifying donations out of taxable profits to the Charity. Foreign tax incurred by overseas subsidiaries is charged as it is incurred.

Financial instruments

The Group has financial assets and financial liabilities of a kind that qualify as basic and complex financial instruments.

Basic financial instruments comprise fixed asset investments measured at fair value through profit or loss and financial assets and liabilities that are initially recognised at transaction value and subsequently measured at the present value of future cash flows (amortised cost). Financial assets held at amortised cost comprise cash, trade debtors and other debtors. Financial liabilities held at amortised cost comprise trade creditors and other creditors.

The Charity uses foreign currency forward contracts to manage its exposure to foreign currency exchange risk. These are classified as complex and the fair value of these instruments is calculated at the balance sheet date by comparison between the rate implicit in the contract and the exchange rate at that date.

Details of financial instruments are found in note 23.

Funds

Endowment funds represent those assets which must be permanently held by the Charity. Income arising from the endowment funds can be used in accordance with the objects of the Charity and is included as unrestricted or restricted income, as specified by the donor. Any capital gains or losses arising on the investments form part of the fund.

The Frank Goddard Jackson endowment fund has been invested to contribute towards the maintenance of the Frank Goddard Jackson Veterinary Suite in future years.

Restricted funds represent funds which must be used for a specific purpose narrower than the objects of the Charity such as for specific rehoming centres and projects. Where restricted expenditure on projects exceeds restricted income, the balance is applied out of unrestricted funds, shown by a funds transfer.



1. Results from trading activities of group entities

See page 31 for details of the group structure. Dogs Trust Promotions Limited (Company number 00963277) is incorporated in the UK and its primary activity is to sell gifts and licenses. Dogs Trust Ireland CLG is a charity incorporated in Ireland (Charity number 20057978, Company number 396919) and its primary activity is to reduce and, ultimately, see the end of homeless dogs in Ireland. Dogs Trust USA Inc is a non-profit 501 (c)(3) charity registered in USA and its primary activity is to protect dogs from maltreatment, cruelty and suffering. Dogs Trust Worldwide is a charitable company incorporated in the UK (Charity number 1167663, Company number 09365971), its primary activity is to protect dogs from maltreatment, cruelty and suffering outside of the UK. Dogs Trust Foundation Bosnia is a non-profit foundation registered in Bosnia on 2 October 2020, its primary activity is to protect dogs from maltreatment, cruelty and suffering in Bosnia. Worldwide Veterinary Service (WVS) is a charitable company incorporated in the UK (Charity number 1100485, Company number 04773693), its primary activity is to relieve the suffering and distress of animals throughout the world. On 1 May 2023, Dogs Trust became the sole member of WVS. All entities have a year-end reporting date of 31 December. A summary of the trading results for these entities is shown below (the figures include intercompany trading).

	Dogs Trust Ireland CLG		**Dogs Trust Promotions Limited**		**Dogs Trust USA Inc**		**Dogs Trust Worldwide**		**Dogs Trust Worldwide Foundation Bosnia**		**Worldwide Veterinary Service**	
	2023	**2022**	**2023**	**2022**	**2023**	**2022**	**2023**	**2022**	**2023**	**2022**	**2023**	**2022**
	£000's	**£000's**	**£000's**	**£000's**	**£000's**	**£000's**	**£000's**	**£000's**	**£000's**	**£000's**	**£000's**	**£000's**
Incoming resources												
Donations	**5,518**	5,019	**-**	-	**99**	443	**214**	83	**-**	-	**709**	-
Legacies	**346**	675	**-**	-	**-**	-	**-**	-	**-**	-	**61**	-
Merchandising	**55**	93	**477**	1,725	**20**	5	**-**	-	**100**	-	**27**	-
Grant from Dogs Trust group	**2,844**	711	**-**	-	**-**	817	**6,725**	6,355	**1,644**	1,025	**2,934**	-
Gift-in-kind from Dogs Trust group	**-**	-	**-**	-	**475**	-	**-**	-	**-**	-	**-**	-
Sale of dogs and neuter income	**157**	82	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-
Interest received	**-**	-	**-**	-	**-**	-	**-**	-	**5**	-	**19**	-
Other	**66**	-	**-**	-	**47**	-	**-**	-	**-**	-	**309**	-
Total incoming resources	**8,986**	6,580	**477**	1,725	**641**	1,265	**6,939**	6,438	**1,749**	1,025	**4,059**	-
Total costs	**(9,375)**	(7,757)	**(351)**	(1,288)	**(1,240)**	(920)	**(6,854)**	(6,400)	**(1,865)**	(624)	**(4,000)**	-
Net movement for the year	**(389)**	(1,177)	**126**	437	**(599)**	345	**85**	38	**(116)**	401	**59**	-
Qualifying charitable contribution	**-**	-	**(124)**	(435)	**-**	-	**-**	-	**-**	-	**-**	-
Retained profit/(loss) for the year	(389)	(1,177)	2	2	(599)	345	85	38	**(116)**	401	**59**	-
Funds brought forward 1 January	**4,340**	5,267	**25**	23	**708**	317	**259**	221	**415**	-	**1,511**	-
Exchange gain/(loss) on opening net assets	**(99)**	250	**-**	-	**13**	46	**-**	-	**(42)**	14	**-**	-
Funds carried forward 31 December	**3,852**	4,340	**27**	25	**122**	708	**344**	259	**257**	415	**1,570**	-
Total assets	**4,725**	5,197	**1,248**	1,626	**481**	853	**480**	301	**502**	451	**1,667**	-
Total liabilities	**(873)**	(857)	**(1,221)**	(1,601)	**(359)**	(145)	**(136)**	(42)	**(245)**	(36)	**(97)**	-
Total funds	**3,852**	4,340	**27**	25	**122**	708	**344**	259	**257**	415	**1,570**	-

2. Donations

	2023 £000's	**2022 £000's**
Regular donations	40,091	39,011
Appeals	3,187	3,385
Non-recurring donations	6,959	5,462
Corporate donations	4,366	5,751
Gift aid	8,133	7,811
Membership subscriptions	1,081	958
Trusts and major donors	2,982	2,850
	66,799	**65,228**

3. Other trading activities

	2023 £000's	**2022 £000's**
Sale of goods	5,557	6,309
Fundraising events	132	35
Raffles	1,463	1,241
	7,152	**7,585**

4. Investments

	2023 £000's	**2022 £000's**
Interest received	1,280	424
Dividends received	1,345	1,945
	2,625	**2,369**

5. Council members' remuneration and expenses

All Council members are directors of Dogs Trust Trustee Limited, the non-trading parent company. No Council member or any person connected with them received any remuneration during the year. Five Council members were reimbursed for expenses in 2023 totalling £3,464 (2022: two Council members were reimbursed £5,500) covering travel, subsistence and accommodation incurred in connection with their duties as members of the Council of Dogs Trust. No allowances were paid to Council members, and no direct payments to third parties were made on their behalf.

6. Analysis of expenditure

	Grants £000's	Activities undertaken directly £000's	Support costs £000's	2023 Total £000's	2022 Total £000's
Raising funds					
Donations and legacies	-	31,273	1,793	33,066	28,252
Other trading activities	-	4,131	965	5,096	5,619
Investments	-	350	-	350	276
	-	**35,754**	**2,758**	**38,512**	**34,147**
Charitable activities					
Rehoming	-	43,523	11,951	55,474	49,610
Preventing Problems	677	12,935	4,421	18,033	15,304
International Impact	5,170	16,512	91	21,773	14,832
Improving welfare in sourcing and breeding	-	980	226	1,206	966
Reach, engagement and influence	-	3,125	526	3,651	2,664
	5,847	**77,075**	**17,215**	**100,137**	**83,376**
Total	**5,847**	**112,829**	**19,973**	**138,649**	**117,523**

Support costs totalling £19,973,000 (2022 - £16,072,000) have been allocated across the activities. These include costs associated with IT totalling £4,039,000, managment and administration (finance, legal, HR, facilities, programme office and central administration costs) totalling £11,508,000, central veterinary services totalling £1,845,000 and central communications services totalling £497,000, training totalling £187,000 and contact centre costs totalling £1,897,000 The costs have been allocated based on headcount.

Of the total expenditure above £7,370,000 (2022: £6,270,000) related to restricted funds. See note 14 for a breakdown of this expenditure.

Included within support costs are governance costs of £756,000 (2022: £528,000), these include the following amounts:

Group auditor's remuneration	2023 £000's	2022 £000's
Audit	134	97
Other assurance services	4	10
Tax and advisory	19	13
	157	**120**

The audit fee of £134,000 includes £80,000 payable to Crowe U.K. LLP for the audit of the Charity, £23,000 payable to BDO LLP for the audit of Dogs Trust Ireland CLG and £31,000 payable to Crowe U.K. LLP for the audit of other subsidiaries.

Total irrecoverable VAT was £2,886,000 (2022: £2,722,000).

Net income is stated after charging rent payable and vehicle and printing lease costs under operating leases of £1,500,000 (2022: £1,090,000).

During the year the Charity paid grants to its subsidiaries in support of their work. Please see note 21 for further details.

Grants payable to other organisations improving the lives of dogs in the UK and around the world are considered to be part of the costs of activities in furtherance of the objects of the Charity. This is because the Charity's grant programme activity is carried out through organisations, monitored by the Charity, that supports long-term benefits for dogs.

Analysis of expenditure (continued)

(a) International projects:

Grants were made to the following animal welfare organisations outside the Dogs Trust group as detailed below:

Organisation/Project	Delivery country (Unless UK)	2023 £000's	2022 £000's
Soi Dog Foundation	Thailand	1,293	833
Mission Rabies	India, Cambodia and Malawi	813	1,095
Dogstar Foundation	Sri Lanka	573	239
Blantyre Society for the Protection and Care of Animals (BSPCA)*	Malawi	493	-
AR Sofia	Bulgaria	474	18
WVS - International Training Centre	India	308	504
Aware Trust	Zimbabwe	236	201
Pan Animalia Galapagos (PAG)*	Galapagos Islands	177	-
WVS - International Training Centre	Thailand	110	220
MAYHEW ANIMAL HOME	Afghanistan	90	71
Help in Suffering	India	69	53
Wildlife Friends Foundation	Thailand	60	15
Lanta Animal Welfare	Thailand	53	39
Darjeeling Goodwill Animal Shelter	India	35	10
Worldwide Organisation for Animal Health (WOAH)	France	31	0
Society for the Protection of Animals LJUBIMCI	Serbia	31	0
Animals Asia Foundation	China	30	15
Socratus Collective Wisdom Corporation	India	25	-
KURTARAN EV DERNEGI	Turkey	19	-
Canadian Animal Task Force	Canada	15	15
ACC Mostar	Bosnia	11	-
Mdzananda Animal Clinic	South Africa	11	-
Lucky Animal Protection Shelter	Pakistan	11	-
Animal Rescue Cambodia (ARC)*	Cambodia	11	-
Amici Cannis	Ecuador	10	49
Rex Foundation	Hungary	10	-
TANZANIA ANIMAL WELFARE SOCIETY	Tanzania	10	-
NOE ALLATOTTHON ALAPITVANY	Hungary	10	-
Malta SPCA	Malta	10	-
Cat Care Community	Latvia	10	-
Association HATHI	France	10	-
Koninklijke Hondenbescherming (Royal Association for the Protection of Dogs)	The Netherlands	10	-
Chats du Quercy	France	10	-
EDUCATION FOR AFRICAN ANIMALS WELFARE	Tanzania	10	-
Transylvania Animal Care	Romania	9	16
Red De Apoyo Canino	Venezuela	7	-
Wildlife and Welfare	Turkey	6	16
RSPCA Victoria	Australia	5	8
Association Hearts of Gold	Serbia	4	-
GATO (formerly ARPOL)	Lithuania	4	21
Animal Nepal	Nepal	3	35
RZESZOWSKIE STOWARZYSZENIE OCHRONY ZWIERZAT	Poland	2	-
Resue is Life	South Africa	1	-
HELPING ORGANISATION FOR PEOPLE, ENVIRONMENT AND ANIMAL TRUST	India	1	-
Bali Animal Welfare	Indonesia	1	-
Beta Zrenjanin	Serbia	1	-
Bethlehem Animal and Environment Association	Palestine	(7)	13
Other grant payments under £10,000*		54	-
FIAPO (conference)	India	-	10
Mayhew Animal Home	Afghanistan	-	64
Fiji SPCA	Fiji	-	42
NSPCA	South Africa	-	38
BAWA	Indonesia	-	35
Sneha's Care	Nepal	-	32
Animal Refuge Kansai (ARK)	Japan	-	30

Analysis of expenditure (continued)
(a) International projects (continued):

Organisation/Project	Delivery country (Unless UK)	2023 £000's	2022 £000's
UPAW	Ukraine	-	30
Funda Nenja	South Africa	-	23
Animal ID Ukraine - IRS	Ukraine	-	18
Red Panda	Romania	-	16
Dogtown	South Africa	-	15
Project Humane Nepal	Nepal	-	14
Save the Dogs	Romania	-	11
Animal Welfare Society Stellenbosch	South Africa	-	11
GAAP – Global Alliance for Animals and People	Chile	-	10
Fundacja Ostatnia Szansa	Poland	-	10
SOS Animal Portugal	Portugal	-	10
Nova Scotia SPCA	Canada	-	9
Sharko Foundation	Bulgaria	-	9
Zambezi Animal Welfare Services	Zambia	-	8
Asociatia Sache	Romania	-	6
SPAW (return of unspent grant)	Kingdom of Tonga	-	5
Pomujre SPA	Slovenia	-	3
Mbwa Wa Africa Animal Rescue	Tanzania	-	2
Forgotten Animals (return of unspent funds)	Russia	-	(46)
Total international grants		**5,170**	**3,901**

Each organisation received one grant in the reporting period, with the exception of Mission Rabies which received five grants.

The grant to Bethlehem Animal and Environment Association was over-accrued in the prior year.

Grant payments to Mission Rabies and WVS represent grants paid prior to 1 May 2023. From 1 May 2023, WVS received group funding from Dogs Trust in support of its work, as detailed in note 21.

*These payments represent grants paid by WVS post 1 May 2023.

(b) Preventative work grants:

Research grants:	2023 £000's	2022 £000's
Grants were made to individuals at the following institutions to support research work:		
University of Edinburgh	97	91
University of Liverpool	141	140
Royal Veterinary College	100	100
University of Lincoln	97	92
The Royal (Dick) School of Veterinary Studies	185	190
	620	**613**
Other grants:		
Emergency help grants (i)	57	27
	57	**27**
Total preventative work grants	**677**	**640**

(i) Emergency help grants bring free veterinary treatment for dogs belonging to owners who are homeless, or in housing crisis, including neutering operations, vaccination and worming, as well as non-preventative and emergency veterinary procedures.

7. Staff numbers and emoluments

The average monthly number of employees (full time equivalent) analysed by function was:	2023 number	2022 number
Rehoming centres	809	805
Fundraising, prevention, campaigns and publicity	783	523
Management and administration	128	122
	1,720	**1,450**

The average monthly number of employees (headcount) analysed by function was:	2023 number	2022 number
Rehoming centres	904	915
Fundraising, prevention, campaigns and publicity	863	572
Management and administration	129	125
	1,896	**1,612**

Their aggregate emoluments were as follows:	2023 number	2022 number
Wages and salaries	51,570	44,803
Social security costs	4,827	4,155
Pension costs	5,434	4,436
	61,831	**53,394**

All pensions are paid from unrestricted funds.

Redundancy and termination payments are recognised when there is a demonstrable commitment on an individual or group basis that cannot be realistically withdrawn.

Redundancy and termination costs totalling £143k were incurred in 2023 (2022: £nil) with £nil unpaid at year-end. Ex-gratia payments to staff of £63k (2022: £nil) were incurred in 2023 (2022: £nil) with £nil unpaid at year-end.

Number of employees of the group who earned from:	2023 number	2022 number
£60,001 to £70,000	33	25
£70,001 to £80,000	17	14
£80,001 to £90,000	6	9
£90,001 to £100,000	6	4
£100,001 to £110,000	4	1
£110,001 to £120,000	2	2
£120,001 to £130,000	1	2
£130,001 to £140,000	2	1
£140,001 to £150,000	3	-
£170,001 to £180,000 (*)	-	1
£190,001 to £200,000 (**)	1	-
	75	**59**

(*) this band contains the earnings of the Chief Executive in 2023 and (**) in 2022.

Key management employees, defined as the Leadership Team in the Report of the Trustee, received total remuneration as follows:

	2023 £000's	2022 £000's
Wages and salaries	1,525	1,110
Employer's NI	174	134
Employer's pension	235	180
	1,934	**1,424**

8. Tangible Fixed assets

Tangible fixed assets

Group	Freehold land and buildings £000's	Assets under construction £000's	Motor vehicles £000's	Equipment and fittings £000's	Total £000's
Cost					
Balance at 1 January 2023	164,667	1,565	4,960	10,861	182,053
Additions	3,164	2,587	454	748	6,953
Transfers	-	-	-	113	113
Disposals	-	-	(389)	(3,876)	(4,265)
Foreign exchange movement	(254)	-	(7)	(10)	(271)
Balance at 31 December 2023	**167,577**	**4,152**	**5,018**	**7,836**	**184,583**
Accumulated depreciation					
Balance at 1 January 2023	91,197	-	4,898	8,276	104,371
Depreciation charge for year	7,145	-	50	1,193	8,388
Disposals	(12)	-	(413)	(3,761)	(4,186)
Transfers				113	113
Foreign exchange rate movement	(133)	-	(6)	(7)	(146)
Balance at 31 December 2023	**98,197**	**-**	**4,529**	**5,814**	**108,540**
Net book value at 31 December 2023	**69,380**	**4,152**	**489**	**2,022**	**76,043**
Net book value at 31 December 2022	73,470	1,565	62	2,585	77,682

Freehold land and buildings includes freehold land of £15.4m (2022: £15.4) million that is not depreciated.

Charity	Freehold Land & Buildings £000's	Assets Under Construction £000's	Motor Vehicles £000's	Equipment & Fittings £000's	Total £000's
Cost					
Balance at 1 January 2023	153,068	1,565	4,625	10,376	169,634
Additions	3,090	2,587	217	707	6,601
Disposals	-	-	(275)	(3,781)	(4,056)
Balance at 31 December 2023	**156,158**	**4,152**	**4,567**	**7,302**	**172,179**
Accumulated depreciation					
Balance at 1 January 2023	83,145	-	4,578	7,808	95,531
Depreciation charge for year	6,628	-	23	1,161	7,812
Disposals	(12)	-	(299)	(3,761)	(4,072)
Balance at 31 December 2023	**89,761**	**-**	**4,302**	**5,208**	**99,271**
Net book value at 31 December 2023	**66,397**	**4,152**	**265**	**2,094**	**72,908**
Net book value at 31 December 2022	69,923	1,565	47	2,568	74,103

Freehold land and buildings includes freehold land of £13.7 million (2022: £13.7 million) that is not depreciated.

Intangible Fixed Assets

Group	Assets Under Construction £000's	Total £000's
Cost		
Balance at 1 January 2023	8,772	8,772
Additions	6,045	6,045
Disposals	-	-
Foreign exchange movement	(14)	(14)
Balance at 31 December 2023	**14,803**	**14,803**
Accumulated amortisation	-	-
Balance at 1 January 2023	-	-
Amortisation charge for year	-	-
Disposals	-	-
Balance at 31 December 2023	-	-
Net book value at 31 December 2023	**14,803**	**14,803**
Net book value at 31 December 2023	8,772	8,772

Intangible fixed assets include the costs incurred in developing the Group's technology platform and application landscape.

There was no amortisation charge for the year as the assets remained under construction at year-end.

Charity	Assets Under Construction £000's	Total £000's
Cost		
Balance at 1 January 2023	8,069	8,069
Additions	5,998	5,998
Disposals	-	-
Balance at 31 December 2023	**14,067**	**14,067**
Accumulated amortisation	-	-
Balance at 1 January 2023	-	-
Amortisation charge for year	-	-
Disposals	-	-
Balance at 31 December 2023	-	-
Net book value at 31 December 2023	**14,067**	**14,067**
Net book value at 31 December 2022	8,069	8,069

Intangible fixed assets include the costs incurred in developing the Charity's technology platform and application landscape.

There was no amortisation charge for the year as the assets remained under construction at year-end.

9. Fixed asset investments

The Group and Charity	Listed investments and investment cash £000's	Investment properties £000's	Programme related investments £000's	2023 Total £000's	2022 Total £000's
Market value at 1 January	65,865	4,710	166	70,741	81,340
Less: Disposals at market value	(75,825)	-	(252)	(76,077)	(29,899)
Add: Acquisitions	71,794	-	86	71,880	27,014
Add/(less): Investment cash	3,987	-	-	3,987	2,929
Net realised gains	2,986	-	-	2,986	5,881
Net unrealised losses	47	(960)	-	(913)	(16,524)
Transfer from fixed assets	-	-	-	-	**0**
Market value at 31 December	**68,854**	**3,750**	**0**	**72,604**	**70,741**

Listed investments and cash investments at market value comprised:

	2023 £000's	2022 £000's
UK fixed interest securities	16,771	9,940
Equities	33,624	47,395
Other investments	10,961	5,561
Cash	7,498	2,969
	68,854	**65,865**

No individual listed investment held at 31 December 2023 or 31 December 2022 had a market value that was material to the Group.

The investment property comprises of a property previously occupied by Dogs Trust which is now being held for rental. A valuation was performed by independent chartered surveyors BNP Paribas Real Estate at 31 December 2023 to determine the fair value of the property.

The programme related investment relates to the Charity's investment in Mission Rabies Limited.

On 1 May 2023, Mission Rabies Limited merged with Worldwide Veterinary Service (WVS) and Dogs Trust became the sole member of WVS. Mission Rabies Limited therefore ceased to be a programme related investment of the Charity.

	2023 £000's	2022 £000's
The historical cost of investments held at 31 December was	**66,581**	63,408

Current Asset Investments

	2023 £000's	2022 £000's
Cash on deposit	**-**	**20,000**

10. Stock

	Group		Charity	
	2023 £000's	2022 £000's	2023 £000's	2022 £000's
Finished goods	**450**	423	**382**	235

11. Debtors' analysis

	Group		Charity	
	2023 £000's	2022 £000's	2023 £000's	2022 £000's
Trade debtors	**1,659**	1,012	**1,552**	833
Other debtors	**2,172**	1,640	**2,115**	1,603
VAT Claim	**1,878**	2,253	**1,649**	2,038
Amount owed by subsidiary companies	**-**	-	**1,595**	1,602
Accrued legacies	**25,870**	23,379	**25,870**	23,379
Prepayments and accrued income	**2,299**	3,593	**1,936**	3,252
Total	**33,878**	31,877	**34,717**	32,707

12. Creditors' analysis

	Group		Charity	
	2023 £000's	2022 £000's	2023 £000's	2022 £000's
Trade creditors	**2,331**	6,382	**1,707**	5,611
Other creditors	**2,856**	2,085	**2,695**	2,018
Accruals and deferred income	**6,779**	6,079	**6,218**	5,807
Amounts owed to subsidiary companies	**-**	-	**206**	193
Total	**11,966**	**14,546**	**10,826**	**13,629**

	Group		Charity	
Movement in deferred income	2023 £000's	2022 £000's	2023 £000's	2022 £000's
Balance at 1 January	**771**	799	**771**	799
Utilised in the year	**(771)**	(799)	**(771)**	(799)
Deferred income in the year	**1,049**	771	**1,049**	771
Balance at 31 December	**1,049**	771	**1,049**	771

Deferred income is membership income received during this year but in respect of next year, raffle ticket income received in respect of raffles drawn next year and Dog School fee income received in respect of classes next year.

13. Provision for liabilities

	Group		Charity	
	2023 £000's	2022 £000's	2023 £000's	2022 £000's
Shared Adoption Scheme	**3,554**	6,188	**3,554**	6,188

	Group		Charity	
Movement in provision for liabilities	2023 £000's	2022 £000's	2023 £000's	2022 £000's
Balance at 1 January	**6,188**	8,553	**6,188**	8,553
Utilised in the year	**(713)**	(732)	**(713)**	(732)
Charged to the SOFA	**(1,921)**	(1,633)	**(1,921)**	(1,633)
Balance at 31 December	**3,554**	6,188	**3,554**	6,188

Provision for liabilities relates to the estimated future veterinary costs for dogs on the shared adoption and veterinary support schemes.

Under the shared adoption and veterinary support schemes, dogs rehomed with certain medical conditions will have the veterinary costs covered for the treatment of that particular ailment for the rest of the dog's life.

14. Total funds

£000's	Balance 1 January 2023	Movement in funds in 2023 Income	Expenditure	Transfers	Gains and losses	Balance 31 December 2023
Unrestricted funds						
Revaluation reserve	**967**	-	-	-	345	**1,312**
Designated funds		-	-	-	-	
Rehoming Centre Development Fund	33,600	-	-	(1,684)	-	31,916
Fund for Fixed Assets	86,455	-	-	4,392	-	90,847
Grants Fund	1,799	-	(1,799)	1,976	-	1,976
CBR Bursary Fund	121	-	(19)	-	-	102
Total designated funds	**121,975**	**-**	**(1,818)**	**4,684**	**-**	**124,841**
Free reserves	**84,146**	129,890	(129,460)	(4,684)	1,539	**81,431**
Total unrestricted funds	**207,088**	**129,890**	**(131,278)**	**-**	**1,884**	**207,584**
Restricted income funds						
Freedom	81	155	(155)	-	-	81
Hope	16	37	(37)	-	-	16
Dog School	-	3	(3)	-	-	-
Puppy Smuggling	-	-	-	-	-	-
Neutering	-	1	(1)			-
Worldwide	-	17	(17)	-	-	-
Ukraine Appeal	-	3	(3)			-
Education		11	(11)			
Veterinary		10	(10)			
Ballymena	-	311	(290)	-	-	21
Basildon	6	137	(73)	-	-	70
Bridgend	15	367	(364)	-	-	18
Canterbury	7	90	(90)	-	-	7
Cardiff	9	58	(53)	-	-	14
Darlington	11	376	(377)	-	-	10
Evesham	5	674	(674)	-	-	5
Glasgow	12	306	(306)	-	-	12
Ilfracombe	7	141	(142)	-	-	6
Kenilworth	5	844	(848)	-	-	1
Leeds	58	387	(396)	-	-	49
London	11	66	(75)	-	-	2
Loughborough	7	37	(41)	-	-	3
Manchester	1	154	(154)	-	-	1
Merseyside	2	156	(100)	-	-	58
Newbury	18	222	(219)	-	-	21
Penrith	1	2	(1)	-	-	3
Salisbury	17	111	(99)	-	-	29
Shoreham	7	700	(698)	-	-	9
Shrewsbury	6	306	(302)	-	-	10
Snetterton	15	39	(41)	-	-	13
West Calder	1	260	(250)	-	-	11
Capital Projects	1,000	-	(1,000)	-	-	-
Home from Home Pilot (Dundee)	128	-	(128)	-	-	-
Pet Friendly Housing Pilot	241	-	(119)	-	-	122
Evesham Capital Appeal	-	88	(42)	-	-	46
Mission Rabies	166	86	(252)	-	-	-
Total restricted income funds	**1,853**	**6,155**	**(7,371)**	**-**	**-**	**638**
Endowment funds						
Gertrude R Clarke	242	-	-	-	-	242
Frank Goddard Jackson	670	-	-	-	-	670
Total endowment funds	**912**	**-**	**-**	**-**	**-**	**912**
Total funds	**209,853**	**136,045**	**(138,649)**	**-**	**1,884**	**209,134**

Details of the use of designated funds can be found in the reserves policy on page 28.

Details of the use of endowment and restricted funds can be found in the accounting policy on page 46.

Total funds (continued)

£000's	Balance 1 January 2022	Movement in Funds in 2022 Income	Expenditure	Transfers	Gains and losses	Balance 31 December 2022
Unrestricted funds						
Revaluation reserve	**16,422**	**-**	**-**	**-**	**(15,455)**	**967**
Designated funds		-	-	-	-	
Rehoming Centre Development Fund	41,132	-	-	(7,532)	-	33,600
Fund for Fixed Assets	84,277	-	-	2,178	-	86,455
Grants Fund	279	-	(279)	1,799	-	1,799
IT Strategy Fund	1,755	-	(1,755)	-	-	-
CBR Bursary Fund	-	-	-	121	-	121
Total designated funds	**127,443**	-	(2,034)	(3,434)	-	**121,975**
Free reserves	**67,146**	**117,736**	**(109,220)**	**3,434**	**5,050**	**84,146**
Total unrestricted funds	**211,011**	**117,736**	**(111,254)**	**-**	**(10,405)**	**207,088**
Restricted income funds						
Freedom	199	333	(451)	-	-	81
Hope	19	66	(69)	-	-	16
Dog School	-	2	(2)	-	-	-
Puppy Smuggling	-	4	(4)	-	-	-
Neutering		10	(10)			-
Worldwide	-	25	(25)	-	-	-
Ukraine Appeal		103	(103)			-
Ballymena	-	65	(65)	-	-	-
Basildon	36	87	(117)	-	-	6
Bridgend	38	285	(308)	-	-	15
Canterbury	8	642	(643)	-	-	7
Cardiff	2	106	(99)	-	-	9
Darlington	8	187	(184)	-	-	11
Evesham	4	439	(436)	-	-	5
Glasgow	10	199	(197)	-	-	12
Ilfracombe	25	220	(238)	-	-	7
Kenilworth	3	438	(437)	-	-	5
Leeds	40	183	(165)	-	-	58
London	23	255	(267)	-	-	11
Loughborough	18	181	(192)	-	-	7
Manchester	1	15	(15)	-	-	1
Merseyside	4	578	(580)	-	-	2
Newbury	13	61	(56)	-	-	18
Penrith	-	2	(1)	-	-	1
Salisbury	12	60	(55)	-	-	17
Shoreham	526	301	(820)	-	-	7
Shrewsbury	85	95	(174)	-	-	6
Snetterton	15	138	(138)	-	-	15
West Calder	24	211	(234)	-	-	1
Capital Projects	-	1,000	-	-	-	1,000
Home from Home Pilot (Dundee)	-	190	(62)	-	-	128
Pet Friendly Housing Pilot	-	300	(58)	-	-	242
Evesham Capital Appeal	-	64	(64)	0	-	-
Mission Rabies	148	18	-	0	-	166
Total restricted income funds	**1,260**	**6,862**	**(6,269)**	**0**	**-**	**1,853**
Endowment funds						
Gertrude R Clarke	242	-	-	0	-	242
Frank Goddard Jackson	670	-	-	0	-	670
Total endowment funds	**912**	**-**	**-**	**0**	**-**	**912**
Total funds	**213,183**	**124,598**	**(117,523)**	**0**	**(10,405)**	**209,853**

Total funds (continued)

A major donation of £1 million including Gift Aid, was received in 2022. This has been restricted to be spent towards a future capital project in accordance with the donor's wishes.

The £670,000 fund represents an endowment from the Frank Goddard Jackson Charitable Trust, which has been invested to contribute towards the maintenance of the Frank Goddard Jackson Veterinary Suite at Evesham Rehoming Centre, in future years.

15. Analysis of Group net assets between funds

Represented in 2023 by:	Unrestricted £000's	Restricted £000's	Endowment £000's	Total £000's
Tangible fixed assets	90,846	-	-	90,846
Investments	71,934	-	670	72,604
Stock	450	-	-	450
Debtors	33,878	-	-	33,878
Cash at bank and in hand	25,997	637	242	26,876
Current liabilities	(11,966)	-	-	(11,966)
Provision for liabilities	(3,554)	-	-	(3,554)
Total net assets	**207,585**	**637**	**912**	**209,134**

Represented in 2022 by:	Unrestricted £000's	Restricted £000's	Endowment £000's	Total £000's
Fixed assets	86,454	-	-	86,454
Investments	89,905	166	670	90,741
Stock	423	-	-	423
Debtors	31,877	-	-	31,877
Cash at bank and in hand	19,163	1,687	242	21,092
Current liabilities	(14,546)	-	-	(14,546)
Provision for liabilities	(6,188)	-	-	(6,188)
Total net assets	**207,088**	**1,853**	**912**	**209,853**

16. Operating leases

The following future minimum lease payments under non-cancellable operating leases are payable for each of the following periods:

	Group				Charity			
	2023 £000's	2022 £000's	2023 £000's	2022 £000's	2023 £000's	2022 £000's	2023 £000's	2022 £000's
	Land and Buildings	Motor Vehicles	Total	Total	Land and Buildings	Motor Vehicles	Total	Total
Within one year	599	35	634	1,354	603	35	638	1,354
Between one and five years	788	913	1,701	736	851	913	1,764	736
After five years	-	-	-	2	-	-	-	2
	1,387	**948**	**2,335**	**2,092**	**1,454**	**948**	**2,402**	**2,092**

17. Grant commitments

As at 31 December 2023, the following expected future grant payments to partner organisations are expected, if conditions are met by the recipient as the grant falls due:

	2023 £000's	2022 £000's
Within one year	976	1,661
Between one and five years	1,000	138
	1,976	**1,799**

18. CBR Bursary Commitments

As at 31 December 2023, the following expected future payments to bursary recipients are expected, if conditions are met by the recipient as the bursary falls due:

	2023 £000's	2022 £000's
Within one year	40	10
Between one and five years	62	111
	102	**121**

19. Capital commitments

Council have authorised the following major development project expenditure over the next five years:

	Redevelopment of centres									Other	Total
	Ballymena £000's	Glasgow £000's	Leeds £000's	Kenilworth £000's	Merseyside £000's	Bridgend £000's	West Calder £000's	Shoreham £000's	Snetterton £000's	£000's	£000's
Authorised and contracted	2,009	-	-	-	-	-	-	-	-	-	2,009
Authorised not contracted	-	4,505	500	1,300	11,759	89	11,000	352	352	50	29,907
	2,009	**4,505**	**500**	**1,300**	**11,759**	**89**	**11,000**	**352**	**352**	**50**	**31,916**

20. Contingent liabilities

The Charity has given an indemnity to repay £1.6m (2022: £2.6m) related to legacy bequests, should the relevant estates be claimed against.

21. Related party transactions

In accordance with Financial Reporting Standard 102, the related party transactions entered into by the Charity are detailed below. All transactions that arose were in the normal course of business.

During the year a grant of £2,844,000 (2022: £711,000) was granted to Dogs Trust Ireland CLG in support of its work. £14,000 (2022: £15,300) was owed to the Charity from Dogs Trust Ireland CLG at the year end.

The Charity invoiced £10,000 (2022: £10,000) for office services provided to Dogs Trust Promotions Limited, a subsidiary of the charity. Dogs Trust Promotions Limited gifts its taxable profits to the Charity each year; in 2023 this amounted to £149,000 (2022: £434,000). Dogs Trust Promotions Limited collected £nil on behalf of the Charity during the year (2022: £716,000). The Charity was owed £1,237,000 (2022: £1,589,000) by Dogs Trust Promotions Limited at the the year end.

The Charity invoiced £687,000 (2022: £606,000) for office services provided to Dogs Trust Worldwide, a subsidiary of the Charity. During the year the charity provided £6,725,000 (2022: £6,355,000) to Dogs Trust Worldwide to support its work. The Charity owed £206,000 (2022: £191,800) to Dogs Trust Worldwide at the the year end.

Grants totalling £nil (2022: £817,000) were paid to Dogs Trust USA, a non-profit entity (a registered 501 (c)(3) in the USA) and deemed subsidiary of Dogs Trust, by Dogs Trust Worldwide. Of this amount none was oustanding at the year end (2022 - none). Dogs Trust USA owed £nil (2022 - £nil) to Dogs Trust Worldwide at year end (2021 - £nil). The Charity invoiced £245,000 (2022: £99,000) for services provided and recharged to Dogs Trust USA in 2023. Dogs Trust USA owed the Charity £344,000 (2022: £99,000) at the year-end.

Grants totalling £1,644,000 (2022: £1,025,000) were paid to Dogs Trust Foundation Bosnia, a non-profit entity registered in Bosnia and deemed subsidiary of Dogs Trust, by Dogs Trust Worldwide. Of this amount none was oustanding at the year end (2022 - none). Dogs Trust Foundation Bosnia owed £nil (2022 - £nil) to Dogs Trust Worldwide at year end (2022 - £nil).

Grants totalling £1,293,000 (2022: £833,000) were paid to Soi Dog Foundation, a Charity whose trustees include Mr P Daubeny, who was a director of Dogs Trust Trustee Limited in 2023. Of this amount none was outstanding at the year end.

Grants totalling £97,000 (2022: £91,000) were paid to the University of Edinburgh. Prof D Argyle and Mrs S Murphy who were directors of Dogs Trust Trustee Limited in both years, are employees of the University of Edinburgh. Of this amount none was outstanding at the year end (2022 - none).

Grants totalling £813,000 (2022: £1,095,000) were paid to Mission Rabies, a Charity whose trustees include Mr P Daubeny, who was a director of Dogs Trust Trustee Limited in both years. Of this amount none was oustanding at the year end (2022 - none). On 1 May 2023, Mission Rabies merged with Worldwide Veterinary Service (WVS) and Dogs Trust became the sole member of WVS. Both charities therefore formed part of the Dogs Trust Group from 1 May 2023. Prior to 1 May 2023, grants totalling £418,000 (2022: £724,000) were paid to WVS by Dogs Trust Worldwide. Since 1 May 2023, grants totalling £2,934,000 were paid to WVS by its new parent, Dogs Trust.

Grants totalling £350,000 (2022: £500,000) were paid to WVS from Marchig Animal Welfare Trust who during the year shared a common trustee with WVS.

22. Contingent legacy income

In addition to the legacy income recognised in the SOFA, on the 31 December 2023 the Charity had been notified of 299 residuary legacies (2022: 279 residuary legacies) with a total estimated value of £28,617,000 (2022: £26,721,000). These legacies do not satisfy the criteria relating to probability and/or reliable estimate required by our accounting policy to recognise the income during the year. They are therefore disclosed here as a contingent asset.

23. Financial instruments

The Charity's financial instruments comprise fixed asset investments (see note 10) measured at fair value through profit or loss and other financial assets which comprise cash, trade debtors and other debtors (see note 12) and financial liabilities which comprise trade creditors and other creditors (see note 13), measured at amortised cost.

The Charity uses foreign exchange forward contracts to manage its exposure to foreign currency exchange risks. The fair value of these instruments is calculated at the balance sheet date by comparison between the rate implicit in the contract and the exchange rate at that date. The relevant forward exchange rate used is sterling:euro. At 31 December 2023, the Charity had no outstanding forward currency commitments (2022: €nil).

24. Post balance sheet events

In September 2022 members of the Charity voted in favour of the proposed resolution to transfer the assets and liabilities of Dogs Trust to a limited company, this being Dogs Trust Worldwide. The transfer took place on 1 July 2024. Dogs Trust and Dogs Trust Worldwide now work under one shared charity number and as a result, the activity of Dogs Trust Worldwide (renamed to Dogs Trust) has significantly increased to include all the activity of its parent Dogs Trust, except lotteries and raffle activity which remains in the Charity.



Thank you

Our heartfelt thanks go to our amazing team of staff and volunteers. They worked tirelessly throughout 2023 to help dogs across the UK and around the world and their compassion and dedication is incredibly inspiring.

Thank you to everyone who opened their hearts and homes to adopt or foster a dog from us in 2023. Adopting from us gives a dog the loving home they deserve and helps the next dog in need, as we have the space to take them in.

We're deeply grateful to all our donors, fundraisers, trusts and lead supporters. Their generosity and unwavering support allowed us to be there for more dogs and owners, when they needed us most, and continue working towards a brighter future for dogs everywhere.

Thank you to our Corporate Partners

We are incredibly grateful to our corporate partners, and very proud of everything that they have helped us achieve. We especially would like to thank the players of People's Postcode Lottery who have helped to raise over £3 million in 2023, our longstanding partners at Petplan, and to Pets at Home, who ensure the dogs in our care are always well fed. We've raised awareness with MINI and celebrated partnerships with Paw Patrol, Lily's Kitchen, Little Dog Laughed and Bloomberg. To all the customers, colleagues and players of our partners – thank you for your support.





How to help us

As a charity that receives no government funding, our work simply wouldn't be possible without the generous donations of our supporters. Their incredible support enables us to be there for dogs and their owners when they need us most, and work towards a better future for dogs everywhere.

To help us continue our essential work, please consider leaving a gift in your will, sponsoring a dog, or making a donation. For more information please visit **dogstrust.org.uk**

Lead the way with Dogs Trust

To transform dogs' lives, we need leaders. People like you who own dogs, love them and know how important they are to our lives. We are incredibly grateful to the many leaders – including individuals, trusts and foundations, and corporate partners – who have made our work possible this year.

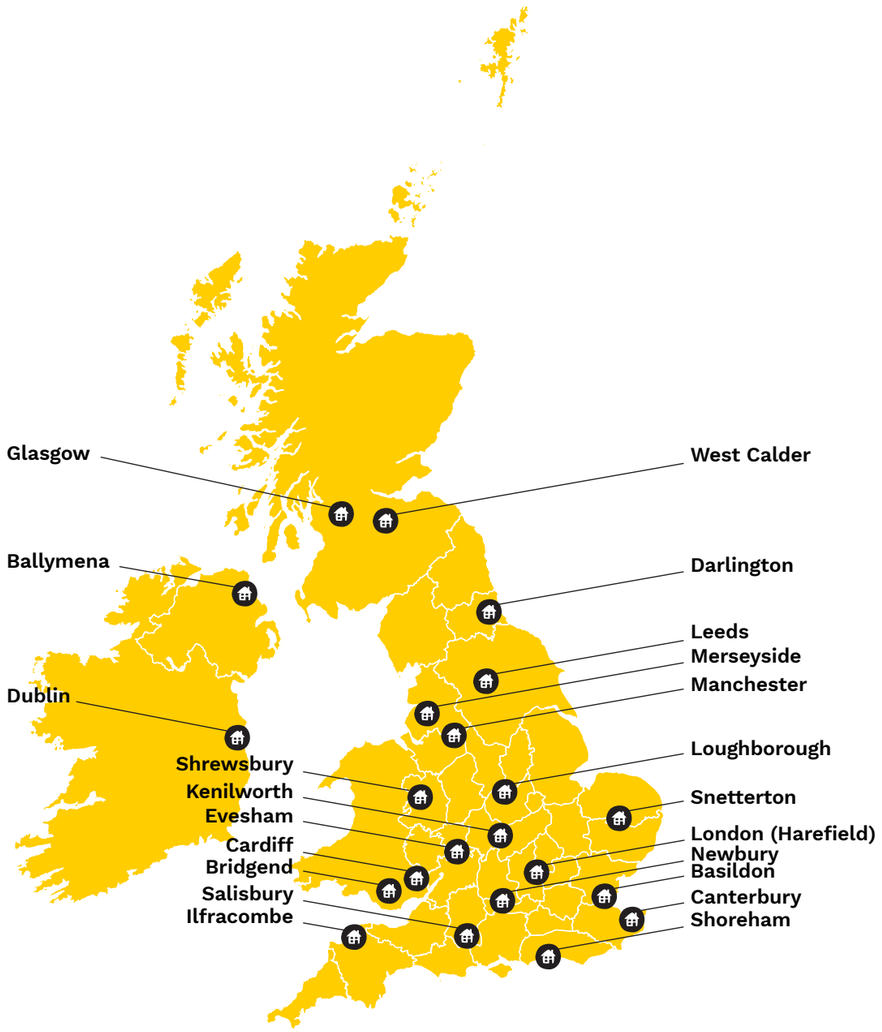
If you are interested in joining fellow leaders and supporting Dogs Trust as a Champion, Patron or Pioneer, please contact **Philanthropy@dogstrust.org.uk** or visit **dogstrust.org.uk/leadtheway**

Contacts

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Where to find us

To find opening times and directions for any of our rehoming centres, please visit **dogstrust.org.uk/our-centres**
To find your nearest Dog School, please visit **dogstrust.org.uk/dogschool**
To find your local Dogs Trust charity shop, please visit **dogstrust.org.uk/support-us/our-shops/charity-shops**



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