








**Going the extra mile**  
**Annual Report 2021**  
**For the year ended 31 December 2021**



# Contents

<b>Our vision and mission</b>	<b>2</b>
<b>Welcome from our Chair</b>	<b>3</b>
<b>Welcome from our CEO</b>	<b>4</b>
<b>Our work this year</b>	<b>5</b>
- Rehoming 	<b>5</b>
- Preventing problems 	<b>9</b>
- Improving welfare in sourcing and breeding 	<b>13</b>
- International impact 	<b>15</b>
- Reach, engagement and influence 	<b>19</b>
<b>Financial review</b>	<b>21</b>
<b>Governance</b>	<b>23</b>
<b>Independent auditor's report</b>	<b>30</b>
<b>Financial statements</b>	<b>32</b>
<b>Notes to the accounts</b>	<b>35</b>
<b>Thank you and contacts</b>	<b>53</b>

## Why we do what we do

The promise to never put down a healthy dog has been our rallying cry for years. It is the cornerstone of what Dogs Trust stands for, but we want more for dogs than simply to avoid euthanasia.

We want to see all dogs, wherever they are, living full, safe and happy lives. And we know, to make this happen, we need to work with people as well as dogs — the people who own dogs or who care for them, and those who will in the future.

So, we've set out a new vision and mission, that builds on our past and captures afresh why we do what we do. We've developed a 10-year strategy that builds on what we do best, while reaffirming our commitment to these goals. The following pages shed light on what we are already doing to improve dog welfare in five key areas, as well as looking ahead, to how we'll ensure we have even greater impact in the next decade.

### 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 — so together we never have to let any dog down.**

### 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

In 2021, we marked Dogs Trust’s 130th anniversary. Since starting out as the National Canine Defence League in 1891, we’ve had an incredible journey. We’ve found forever homes for hundreds of thousands of dogs, drastically reduced euthanasia rates, established universal microchipping, and almost entirely ended the problem of stray dogs in the UK.

In the last year, we’ve continued work in many of these key areas, and our brilliant staff and volunteers have risen again and again to the challenges presented by the Covid-19 pandemic. Through groundbreaking initiatives, such as our Dog School, we’ve reached more dog owners with advice and education than ever before. We’ve expanded essential services like our Freedom Project and Home from Home fostering, opened our 21st rehoming centre in the UK, and ramped up our ambitious activity in the USA. We’ve led a nationwide research study, the National Dog Survey, which has given us invaluable insight into the changing face of dog ownership and will inform our services in the years to come.

All of this is a wonderful testament to your continued and generous support of our work and programmes. We couldn’t do any of it without you.

As we celebrate the successes of our first 130 years, it’s fitting that we also look to the future. We’re determined to build on all we’ve accomplished so far and, with your help, have even greater impact on the lives of dogs and their humans, in the UK and beyond.

I’d like to extend my heartfelt thanks to everyone who has supported us along the way, and to all our fantastic staff and dedicated volunteers. With our wealth of experience and the strength of your support behind us, I know we can go further and do more than ever before. I look forward to what we will achieve together in the years to come.

**Graeme Robertson**  
Chair

## Welcome from CEO

It was another difficult year for many people, as we all came to terms with the new normal and fundamental changes in how we live and work. As always, our brilliant staff and supporters rose to the challenge, enabling us to come together to do the very best for the dogs in our care — and I thank everyone who has supported us and enabled our work throughout 2021.

Every day I am inspired by the work of our staff and volunteers and their unwavering commitment to provide expert care for dogs. Despite setbacks due to the pandemic, we continued to push forward with our plans to help more dogs, and in 2021 we saw the unveiling of our 21st rehoming centre, a state-of-the-art dog care facility in Cardiff. I’m so proud of this milestone and everyone involved in making it possible.

This important frontline work was complemented by our campaigns to raise awareness of puppy smuggling, which increased during the pandemic, and lobbying to influence the Animal Welfare (Kept Animals) Bill as it goes through Parliament. We also continued to deliver our behaviour and education programmes, like Dog School training, to help prevent future problems. We know how vital this early intervention work is, as it will spare more people the heartache of giving up their dog.

But we’re not just committed to being able to help dogs and their owners today; we want to make sure our approach is fit for the future, to support the dogs of tomorrow all around the world. This is why we invest in essential research — like Generation Pup and our annual Stray Dog Survey — which help us anticipate the challenges that dogs, and their owners will face. In 2021, we took this a step further with the National Dog Survey, the largest research study of its kind in the UK. Thanks to the huge response of the dog-loving public, we’ve gained crucial insight into the dog population in the UK, the needs and concerns of their humans, and how Dogs Trust can make a difference.

This research programme, alongside our decades of experience of working with and for dogs, has been instrumental in shaping our ambition for the future. In 2021 I was proud to launch our new 10-year strategy, which is designed to improve the lives of many more dogs, both in the UK and across the world, as we expand our international footprint. We know this support can’t come soon enough.

I hope, like me, you too are inspired by everything we achieved last year and will continue to champion us and our work, as we realise our ambitious and important vision to go the extra mile for the dogs and people who need us. We are, as ever, incredibly grateful for all your support.

**Owen Sharp**  
Chief Executive





# Our work this year

## Rehoming

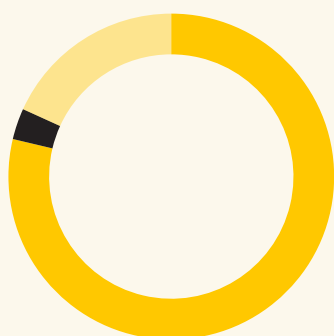
In 2021, we were thrilled to open our 21st rehoming centre in the UK, alongside one in Ireland. This new centre, based in Cardiff, features truly world-class rehoming facilities, allowing us to provide expert care and rehabilitation for even more dogs in need.

Across our rehoming centres in the UK and Ireland, we cared for 10,864 dogs in 2021. We were able to rehome 8,550 dogs, a similar figure to 2020, which is a testament to the hard work and dedication of our staff.

The ongoing demand for dogs during the pandemic has been beneficial for some dogs who may previously have been overlooked. Thanks to our virtual rehoming process, and the efforts and expertise of our staff in matching dogs to new homes, we rehomed 451 long-term dogs in 2021. Long-term dogs are those who have been in our care for longer than 6 months, and often need considerable behavioural and veterinary support to get them ready for a new home.

### In 2021 we cared for 10,864 dogs at our 22 rehoming centres across the UK and Ireland

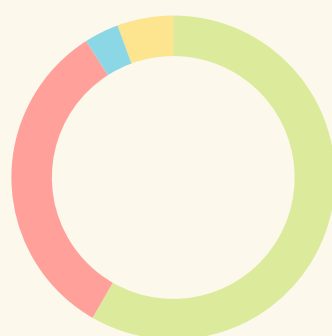
Dogs we cared for in 2021



- 8,550 dogs successfully rehomed (2020: 8,473)
- 335 dogs died or put to sleep\* (2020: 252)
- 1,670 in our care at the end of the year (2020: 1,317)

\* We never destroy a healthy dog.

How dogs came into our care in 2021



- 5,510 handed over by their owner (2020: 4,425)
- 2,556 handed over by an organisation (2020: 2,785)
- 326 dogs born in our rehoming centres (2020: 304)
- 529 dogs came in through the Puppy Pilot scheme (2020: 338)

**2,394** dogs cared for by foster carers

**53** dogs fostered through our Freedom Project

Throughout 2021, the vet teams at our rehoming centres and our supporting veterinary practices worked tirelessly to ensure the highest level of treatment for every dog that came through our doors, providing everything from routine check-ups to life-saving surgery.

We are also seeing more dogs coming to our centres with complex behaviour problems. Our fantastic behaviour and training teams are dedicated to working with these dogs to give them the best chance of being successfully rehomed to a new family. In some cases, this can take weeks or months of patient rehabilitation to help dogs to trust people again, stay calm around other dogs, or cope with being separated from people.

With pandemic restrictions easing more and increased kennel space at our centres — including our new centre in Cardiff — we are expecting to care for between 14,000-15,000 dogs in 2022.

We rehomed **451** long-term dogs in 2021 (5.3% of all rehomes)

One of those was lurcher Henry (pictured with volunteer coordinator Tori Elliot) who found his forever home after spending two years in the care of our Harefield rehoming centre.





## Veterinary Support Fund

Like many charities, the effects of the pandemic have required us to focus our attention on how we can continue our vital work within an unpredictable economic climate. Through 2020 and into 2021, we reviewed much of our activity and sought to streamline and improve our offering as an organisation.

One important initiative we reviewed was the **Shared Adoption Scheme**, a cost-sharing programme for adopted dogs who require ongoing veterinary treatment. The scheme operated for many years and allowed thousands of dogs to find loving homes by ensuring that financial costs were not a barrier to their adoption. We determined we needed to continue offering this support but had to make sure it would be sustainable in the long term.

As a result, in January 2021, we launched a new **Veterinary Support Fund**. This limited fund replaced the previous scheme, allowing us to continue supporting adopters with the cost of existing medical conditions and to guarantee the future of more dogs in need of homes.

## Expanding Home from Home

Our **Home from Home** fostering scheme has gone from strength to strength since we launched it in 2014. We've grown a strong network of foster carers who provide fantastic care for dogs who struggle in the kennel environment.

In 2021, the scheme broke new ground with an innovative expansion. In the past, our fostering teams have been based at our rehoming centres, and consequently foster carers have needed to live nearby. With the launch of two remote specialist fostering teams, we can now care for dogs in harder-to-reach places.

Located in Dundee and Cumbria, these two new Home From Home bases, will allow us to test and refine this remote version of the scheme, with a view to expanding further in the years to come. This exciting development means we can take in, and care for, more dogs than ever before.

## Rehoming centre developments

Once at full capacity, our new state-of-the-art rehoming centre in Cardiff will have the potential to rehome 1,000 dogs a year.

Everything at the centre has been designed with dogs in mind — from the fully-equipped grooming suite to each of its 78 kennels with underfloor heating. The centre has comprehensive veterinary facilities, including a physiotherapy and hydrotherapy suite, as well as a specialist puppy rearing suite, with two large puppy kennels and a whelping room for pregnant mums.

After two years of building work, our Cardiff team hit the ground running in March with a large recruitment drive. By July, the centre was able to begin taking in dogs. Ever since, there has been a constant flow of new residents passing through the doors. Within the first three months of operation, we found forever homes for over 100 dogs, and by the end of the year had rehomed 173 dogs.

## Our next steps

We want to make sure information about getting and caring for a dog is accessible to everyone. Wherever possible, we want to provide support to keep dogs with their families, but when it's necessary, help people to find their dog a new home. Over the next ten years, we plan to:

- Continue using our expertise and network to provide the best care, rehabilitation & rehoming opportunities for each dog.
- Use technology to help proactively match dogs with their forever homes.
- Expand our fostering network.
- Build on our focus on rehabilitation to prepare dogs for their new homes.
- Provide even more support and information on getting and looking after a dog, and give responsive, flexible and empathetic support to owners.



### Our new rehoming centre in Cardiff

Everything about our Cardiff centre has been designed with dogs in mind.

Spread over eight acres, there's plenty of room to play, with 20 exercise paddocks and a specially landscaped area for practising lead walking. There's a training hall and Dog School classrooms on site, perfect for teaching dogs of any age new skills and tricks.

The centre's state-of-the-art facilities and devoted staff will provide dogs with everything they need to get back on their paws.



## Preventing problems



Throughout our 130-year history we've made a real impact on the welfare of dogs, not only through rehoming, but also thanks to our preventative work. Many of our projects focus on stopping dogs from ending up in harmful situations. Time and time again, we've seen the importance of these interventions — through our work in education and our UK-wide Dog School classes.

In the years to come, we know we need to stay a step ahead of the problems facing dogs. It's what a lot of our research has been focusing on for the last few years and it's why, in 2021, we undertook the biggest research study of its kind — the National Dog Survey — to try and understand where problems emerge and why, and what we can do about it. We know that lots of owners are struggling with behavioural issues with their dogs. For example, 1 in 10 dogs show signs of separation problems when left alone, and over 50% of owners report their dog's wellbeing is negatively impacted by fireworks. We plan to be there to help them.

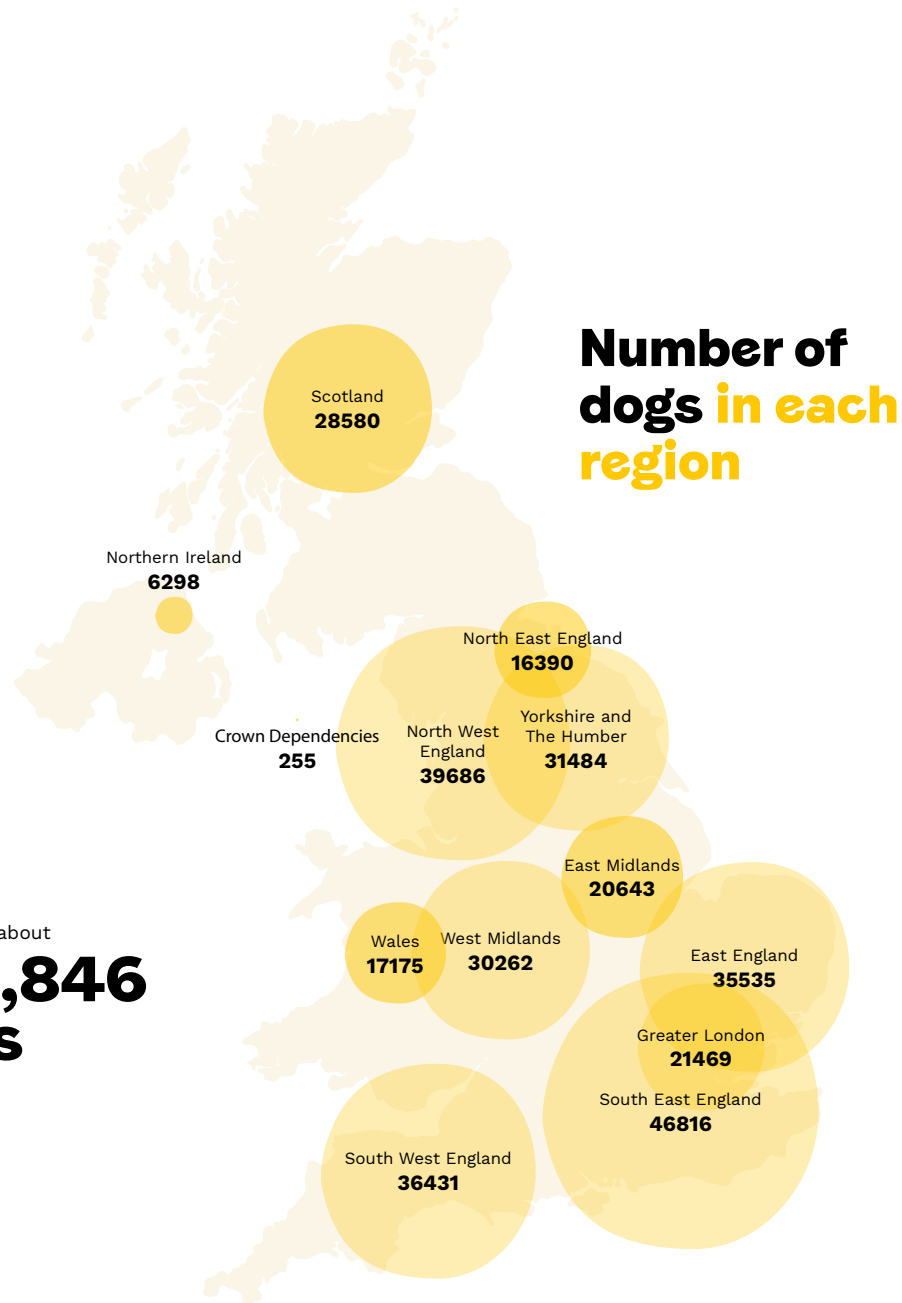
### Research

Our inaugural **National Dog Survey** was the UK's largest survey of dogs and their humans. We had an incredible response from our supporters and the wider public with 345,703 people completing the survey, telling us about 439,846 dogs. We found out all about the nation's dogs, including the size and distribution of the dog population in the UK, the most popular breeds and names, and the issues that matter most to their humans. Our findings paint a fascinating picture of the changing face of dog ownership in the UK, and equip us to do even more, for more dogs. Find out more about the survey at [dogstrust.org.uk/nationaldogsurvey](https://dogstrust.org.uk/nationaldogsurvey).

# National Dog Survey

**345,703**  
people responded to the survey

They told us about  
**439,846**  
dogs



In addition, our other research this year has given us an insight into the numbers and types of puppies advertised online, the decision-making process people make when acquiring a dog, and the impact that the Covid-19 pandemic had on the UK's dogs and their owners. We found that 1 in 10 dogs in the UK developed new signs of separation-related behaviour during lockdown, and that dogs had fewer interactions with people or other dogs outside the household. We also found that dogs made the experience of lockdown better for their owners.

Our **Generation Pup** programme continued to break new ground in 2021. This ongoing study of the health, welfare and behaviour of dogs throughout their lives enrolled its 5,000th puppy, halfway to our goal of recruiting 10,000 participants.

We have also rolled out the **Post Adoption Welfare Study (PAWS)**, which will follow all dogs adopted from our centres, so we can better understand how they settle into their forever homes. We're already finding out more about the kinds of support they may need from our expert behaviourists.

We also developed a new team focused on human psychology and behaviour. This team's focus is to help us develop activities and interventions which influence the way people behave, in order to positively impact dog welfare.

### Canine Behaviour

In 2021, teams across Dogs Trust had to be flexible and innovative in our ways of working to cope with ongoing Covid-19 restrictions, and our teams of behaviour experts were no exception. They transitioned to video calls for their consultations and follow-up visits with adopters, and delivered hours of remote professional training, helping to upskill colleagues throughout the animal welfare sector.

The behaviour teams continued to give specialist behaviour support to the adopters of our dogs, making over 8,000 support calls and providing follow-up clinical consultations to 698 owners.

We have exciting plans for developing our behaviour services even more in 2022. We want to implement new initiatives that provide support for owners struggling with their dog's behaviour, so that we can prevent the types of problems which commonly lead to the relinquishment or early euthanasia of dogs.

### Community Education and Engagement

In 2021, we brought together our community-based teams (Dog School, Education and Campaigns) to form the Community Education and Engagement department. Working together, and with stakeholders in each community, we can better understand the key issues dog owners face, ensuring we are best placed to help them.

Having quickly transitioned to online classes during lockdowns, our **Dog School** coaches were back to teaching face-to-face by the end of 2021. However, we learnt a lot about online delivery and how we can help more owners, so we decided to continue offering classes online as well as in person. Across the year, we supported 13,100 dogs to complete our training courses, helping them and their families set off on the right paw. As part of our strategic developments, we are piloting new classes in Dog School to help owners needing some extra support with rehabilitation training. We are also planning how we can help to increase the number of great trainers in the UK through a Dog School apprenticeship programme.

Our education team went back into schools after delivering workshops online through the pandemic. In 2021 the team delivered 2,635 classes in schools and an additional 642 classes online. Our workshop content has been reviewed over 2021, and the team are focussed on achieving our key objective of helping children interact safely around dogs. The team collect data from each workshop, allowing us to constantly evaluate the impact of classes have on changing children's understanding of dogs. New programmes are in development for piloting in 2022, expanding our aim of ensuring that children and dogs live happily and safely together.





## Support for dog owners

Throughout the pandemic, we've continued to run our vital support services, and even expanded many of them to ensure we can be there for dogs and their owners when they need us most.

Since it began in 2004, our **Freedom Project** has been a lifeline for many, offering temporary homes for dogs to enable their owners to flee domestic abuse. In 2021, we fostered our 2,000th dog on the scheme; a milestone serving as a reminder that our services are needed more than ever. We have expanded the service significantly over the past five years and have even bigger ambitions for 2022 and beyond.

Through our **Hope Project**, which provides vital support to dog owners experiencing homelessness or in housing crisis, we funded 1,474 veterinary treatments for 481 dogs. We endorsed 14 homelessness services through our **Welcoming Dogs** scheme, and supported 26 individual clients with their housing situations, enabling many to access temporary accommodation with their dogs.

In Scotland, we worked in partnership with Simon Community Scotland on a one-year dedicated project, working with homelessness services to increase pet-friendly homelessness provision. Following the end of the project, we are utilising the findings and have created two new permanent roles in our team to take this work forwards across Scotland, England, and Wales.

Looking to the future and the needs of dogs and owners, we began work on our **Dog Friendly Workplaces** project, a new initiative to help businesses safely and responsibly bring dogs into the office. With more dog owners working in hybrid ways since the pandemic, dog-friendly workplaces are sure to be in higher demand than ever before.



## Our next steps

A lot of our work in the past few years has focused on looking ahead to the challenges of tomorrow and ensuring we're ready to meet them. We want to take that a step further and really get ahead of the potential problems facing dogs. Over the next ten years, we plan to:

- Expand our community and education programmes, focusing on reducing dog bites and problem behaviours.
- Expand Dog School into professional training, increasing the number of accredited trainers across the UK.
- Provide more support to owners experiencing behaviour problems with their dogs.
- Help vets and other dog professionals understand dog behaviour, so owners get great advice wherever they turn.
- Expand outreach programmes like Freedom and Hope, to support owners in crisis by caring for their dogs.



## Freedom Project

For someone experiencing domestic abuse, it can be impossible to leave if it means leaving a beloved dog behind.

Through our Freedom Project, we offer somewhere safe for dogs to go, allowing their owners to get to safety. And once they have, we reunite them.

In 2021, we fostered our 2,000th dog through the project, a sobering reminder of the vital need for our unique service.



## Improving welfare in sourcing and breeding



For 130 years, we have done all that we can to improve dog welfare and to make sure that every dog can live the life they deserve. Throughout our history, our lobbying work has brought about essential changes in legislation, like laws on compulsory microchipping and tougher sentences for animal cruelty offences. In 2021, we saw campaigns we've led for years come closer to fruition and reached a bittersweet milestone with our **Puppy Pilot** scheme, showing that our projects are more essential than ever.

After more than 7 years of campaigning about puppy smuggling, in 2021, the Animal Welfare (Kept Animals) Bill started its journey through Parliament. This Bill, and subsequent legislation, aims to: increase the minimum age of entry of dogs into the UK, reduce the number that can be transported per vehicle, reduce the stage of pregnancy at which a dog can be transported, and ban the import of dogs with mutilations, most notably cropped ears. As is always the case with legislative changes, the details of the legislation will be crucial. Our public affairs team have lobbied hard on amendments and will keep up the pressure to make sure the measures needed are introduced and adequately enforced.

Our Puppy Pilot scheme was originally set up in 2015 to aid the interception of illegally imported puppies at the ports, and to provide care and rehabilitation for them before finding them new homes. As demand for dogs continued to rise during the pandemic, sadly more and more puppies have needed our help. In March, the 1,500th puppy was cared for through the scheme, a stark reminder of the importance of our work. You can read more about that 1,500th puppy overleaf.



### Our next steps

With the demand for dogs greater than ever, we want to see animal welfare at the heart of the way dogs are bought and sold. Over the next ten years, we plan to:

- Continue to influence government policy, by lobbying to update legislation we know falls short of achieving our aims for dogs, and advising on how it can be better enforced.
- Influence the attitudes, behaviour, and decision-making of people looking to get a dog.
- Set high standards of practice for professional and home breeders.
- Develop innovative partnerships, coalitions, and solutions, in order to address the low numbers of puppies produced in high welfare breeding environments.
- Reshape the channels through which people buy and sell dogs.

### Puppy Pilot – 1,500<sup>th</sup> pup

In January 2021, we rescued five puppies hidden in the back of a van. They had been transported thousands of miles across Europe from Slovakia and were due to be delivered to homes in the UK.

Within hours of coming into the safety of our quarantine facility, one of the puppies had to be rushed to the vet. She was found to be suffering with the potentially deadly parvovirus, and sadly died within 48 hours of entering the country. Tragically, more of the puppies began showing symptoms of the virus, and, despite receiving round-the-clock care, two more died.

Thankfully, the last two pups — including Befu, pictured — recovered. Befu became the 1,500<sup>th</sup> puppy to be cared for by our Puppy Pilot scheme. We've since found her a loving new home.





## International impact



During our 130 years of operation, as well as undertaking our range of important work in the UK, we have also established a global Dogs Trust community, sharing our expertise around the world. Thanks to the generous backing of our supporters, that community continues to grow. In 2021, our work overseas ramped up with significant expansions and new projects, extending our reach and increasing our capacity to help more dogs around the world.

### Dogs Trust Worldwide

The projects we support around the globe — in places including Guatemala, Russia, Japan and Nepal — enable us to share our knowledge and expertise, helping to make big, positive and sustainable changes to dog welfare.

In 2021, we saw some amazing work from our international partners:

- Our population management work with Soi Dog has brought about a 25% reduction in the number of free-roaming dogs in Bangkok over the last 5 years. Through our work on neutering, the number of nursing mums has dropped from about 20% to 1% of the stray population, making a huge difference to dog welfare in the area.
- In Jaipur, India, our partner Help in Suffering has neutered and vaccinated thousands of dogs against rabies, and helped halve the number of street dogs.
- With our support, GATO (Organization for the Protection and Rights of Animals) is rolling out a new microchipping campaign in Lithuania, after successfully lobbying for a change in the law to protect cats and dogs — proving that big dreams can be achieved when we work together.

We also saw the success of two virtual International Training Programmes, through which we shared our expertise with delegates from 22 countries. The programme is just one example of how we've used the limitations of lockdowns to our benefit; by making the most of online platforms we've been able to reach more people around the world, at far less cost. As we look to 2022, we've got exciting plans to expand our online learning and build even more capacity worldwide.



### Dogs Trust Bosnia

Our programme in Bosnia has continued to engage with dog owners throughout 2021. Despite the challenges posed by Covid-19 restrictions, 6,606 dogs were neutered, 138 dogs and their owners completed Dog School and 44 dogs were rehomed locally. Our education programmes continued online, and we were able to hold some summer workshops in person.

Through the programme, we've established strong links with the local and national governments. In 2022, we will focus our work in districts where the local authorities are actively supporting and implementing humane dog population management activities.

### Dogs Trust USA, Inc.

Dogs Trust USA, Inc. started activity in 2018 and promotes dog welfare across USA. With more than 97 million dogs living in the USA, and dog ownership growing every year, it's clear that help is needed on the ground to make a difference to those lives. Although the US is filled with people who love dogs, our research shows that too many of our American canine friends are having their lives cut short. This is often due to behavioural problems, overwhelmed shelter staff and limited resources — all issues that we know can be put right.

Since 2018, Dogs Trust USA has supported 30 rescue organisations and shelters across the USA, providing grants and sharing expertise. In 2021, the charity significantly expanded efforts with ambitious plans to offer on-the-ground support and training to US shelter organisations and dog owners.

Dog School USA was introduced to adopters and dog owners in New York, and working in collaboration with our shelter partners, started offering fun, affordable and accessible dog training classes, using tried and tested positive training methods.





## Dogs Trust Ireland CLG

Through our Dublin-based rehoming centre and nationwide regional hubs — as well as campaigning and education work in every county in Ireland — Dogs Trust Ireland CLG plays a vital role in improving the lives of dogs.

Like the UK, ever-changing Covid-19 restrictions in 2021 meant our teams had to adapt and innovate to ensure we were there for the dogs who needed us most.

Throughout the year, we sadly saw a steady increase in surrenders in Ireland, rising to a peak of eight dogs a day by the end of the year. Thanks to our hardworking team, we were able to take in many of these dogs. Through socially distanced rehoming, we found new homes for 862 dogs over the year — that's one dog matched with a new owner every three working hours.

The generosity of Dogs Trust Ireland's donors climbed steadily during the second year of the pandemic, with donations rising from €6.0m to €6.3m in the 12-month period.

We also continued extending our regional rehoming program, rehoming all over Ireland using foster families and boarding kennels, as well as via our rehoming centre in Dublin. Our **Communities of Care** initiative, which offers prospective adopters a chance to spend time with a dog before making a full-time commitment, has significantly reduced the number of dogs returned to us, so we've made it a permanent programme.

Our specialist care facilities, including our whelping unit and quiet corridors, cared for 130 dogs from two puppy farms in 2021. We built a campaign around Blue, one of those puppy farm dogs, whose life was saved thanks to our supporters. From that campaign, so far over 30,000 people have signed our petition to **#EndPuppyFarming**.

For dog owners, the continued uncertainty of the pandemic left many concerned about the future for their families and their dogs. In response, we launched a **Life After Lockdown** campaign, supporting dog owners to help their dogs adjust as restrictions lifted.

Our awareness and engagement work in Ireland continued to prosper. Research from the Irish Charity Engagement Monitor shows a consistent increase in trust in our brand over the last five years. In 2021, we also became the highest-ranked animal welfare organisation in the country, with a 77% response in prompted awareness.



## Our next steps

Our aim is to become a bigger, more powerful force for good in dog welfare around the world. We'll take a bigger role on the global stage on behalf of all dogs and expand our work overseas, collaborating far and wide to make sure we benefit as many dogs as possible. Over the next ten years, we plan to:

- Change attitudes and behaviours across the Eastern European region to value dog welfare, ownership and care, applying learning from our work in Bosnia.
- Introduce sustainable, humane practices to managing dog populations and begin the process of eradicating rabies across India, using examples from Goa and Sri Lanka.
- Raise dog welfare standards across Southeast Asia.
- Work towards permanently eradicating canine-mediated rabies globally — through international coalitions.

## Mission Rabies

In 2021, our work with Mission Rabies marked a massive achievement: Goa was declared the first rabies-controlled state in India with no human rabies deaths for five years. In Goa, between 2013 and 2021, it is estimated that 153 human rabies deaths have been prevented by the Mission Rabies programme.





## Reach, engagement and influence



In 2021, we embarked on several projects that will ensure we're equipped to be there for all the dogs who need us in the future. Our digital transformation programme has touched most areas of the organisation; it has meant rolling out multiple new systems and improving online access to key services, including continuing to develop the possibility of matching dogs to their new homes virtually.

We've revitalised our internal communications to foster more of the incredible teamwork that Dogs Trust is known for, including defining our internal culture and commitment to innovation, collaboration and dreaming big. We've established a **Diversity and Inclusion Group**, to safeguard our commitment to equality and equity in the workplace and diversifying the communities we engage with across our range of activities.

We've also started the **Carbon Pawprint Project**, to ensure Dogs Trust plays our part in addressing one of the biggest global challenges of our time. We are undertaking a charity-wide assessment of all our activity and the environmental impact that it has. We will be developing a sustainability strategy, with a view to becoming a carbon neutral organisation in the coming years.

And we're not finished yet. We are also planning and building a new website. Set to launch in 2022, this new website will make our advice and resources even more accessible and ensure we reach more of the people, and dogs, who need us.

**In 2021, 14.5 million people visited our website, viewing our webpages 240 million times.**

**208 million of these were visits to our rehoming pages.**

**Our total social media following reached 2.36 million, and people engaged with our posts 14.16 million times, including making 236,000 comments.**

**We secured 13,655 pieces of press coverage, with 908 million opportunities to be seen and an equivalent media value of £37.7 million.**

## Our next steps

We know that if we are going to prevent problems becoming crises for all dogs, then we need to reach and influence a huge range of different groups of people. To do that, we'll need to be on the ball and audience-focused. Over the next ten years, we plan to:

- Become digital-first and create content that raises awareness, shows our impact and provides support, advice and education.
- Unify our approach to campaigning and advocacy, including becoming more responsive and growing influence with policymakers.
- Proactively reach a quarter of the UK's population of current and future dog owners.





# Financial review

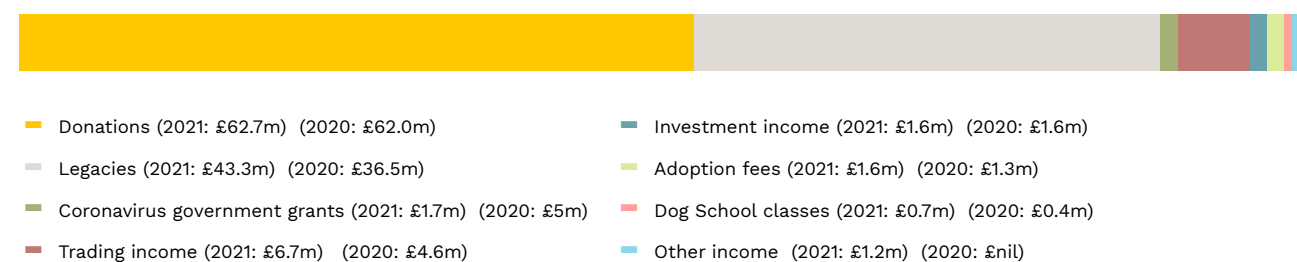
We are pleased to report an increase in income of £8m to £119.5m in 2021 (2020: £111.5m). We are thankful to our loyal donors, who have continued to support the charity during the pandemic, despite the hardships felt by many. Over 595,000 people donated to Dogs Trust in 2021, giving a total of £106m (2020: £98.5m).

Expenditure has increased by £5.1m in 2021, from £97.4m in 2020 to £102.5m as we were able to resume some of our core activities such as rehoming, in 2021 following significant disruption to these activities in 2020.

## Where our money came from

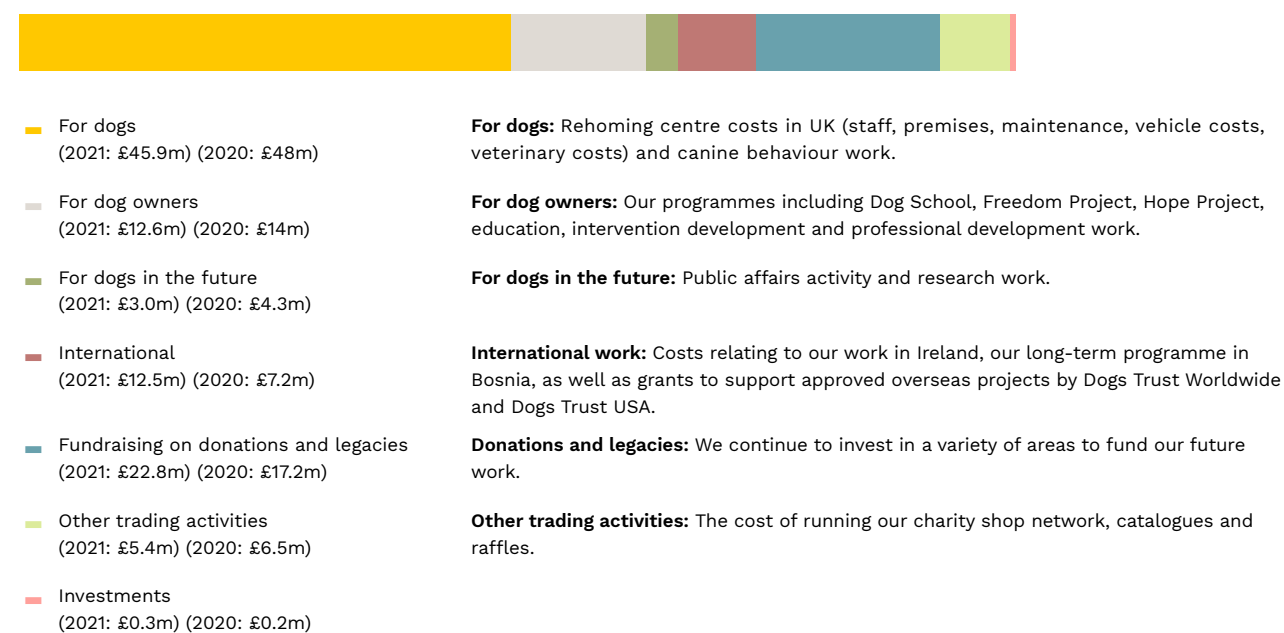
It wouldn't be possible to carry out our work without the generosity of our supporters and the help of our amazing volunteers.

In order to continue our mission, we work hard to increase and diversify our sources of funding. In 2021, our income of £119.5m came from the following:



## Where the money is spent

Our total expenditure for the year was £102.5m. These costs are split between charitable activities and expenditure to enable us to generate income. These costs were lower than our budget predictions as much of our public-facing work couldn't happen.



The above charitable expenditure headings reflect the categories used in the cost allocation of expenditure for the accounts. Note that these differ from the headings used in the 'Our work this year' section earlier in this report, which reflect the key areas of: rehoming; preventing problems; improving welfare in sourcing and breeding; international impact; and reach, engagement and influence.

In terms of the activities included within each category, broadly:

- **Rehoming** is equivalent to **For dogs**
- **Preventing problems** and **reach, engagement and influence** is equivalent to **For dog owners**
- **Improving welfare in sourcing and breeding** is equivalent to **For dogs in the future**
- **International impact** is equivalent to **international work**.

## Fundraising contribution

£000s	2021		2020	
	Voluntary	Trading	Total	Total
Income	105,981	6,678	112,659	103,115
Costs	22,771	5,410	28,181	23,758
Net contribution from fundraising	83,210	1,268	84,478	79,357

## Our targets

We measure our success using internal statistics including:

Measure	2021	2020
Dogs rehomed by our rehoming centres	8,550	8,473
Dogs trained through Dog Schools	13,100	9,936
Number of children attending education workshops	106,814	112,602

## Capital expenditure

Work on our Darlington centre and our new rehoming centre in Cardiff completed in February 2021 and July 2021 respectively. Total spend on these major capital projects during 2021 was £4.5m. Work was also completed on the refurbishment of the London office to bring this up to date for the future.

## Financial position at year end

Net assets are now £213.2m compared to £187.8m in 2020: see the reserves policy following for details of how we plan to use these funds. Tangible fixed assets decreased by £8.3m to £84.2m (2020: £92.6m) — this is due to one of our London offices being reclassified as an investment property during the year following a change in use. This property was also impaired following an external valuation, reflecting the current challenging conditions of the property market. An impairment was also recognised for the Darlington rehoming centre following an external valuation, based on its depreciated replacement cost.

Our shares investment portfolio continued to perform remarkably well in 2021 despite the Covid-19 pandemic. Realised and unrealised gains totalled £8.7m (2020: £3m), taking the value from £66.2m in 2020 to £75m in 2021.

Other variances are less significant.

## Performance of Group

See page 25 for details of the Dogs Trust Group. Dogs Trust Promotions Limited's total turnover was £1.7m (2020: £1.7m).

Dogs Trust Ireland CLG ("Dogs Trust Ireland") received a grant of £0.5m (2020: £4.6m) from the Charity, in addition to £6.6m (2020: £6.1m) of donations and other income.

Dogs Trust Worldwide received a grant of £4.2m (2020: £3.8m) from the Charity. Dogs Trust USA Inc. received a grant of £0.6m (2020: £0.2m) from Dogs Trust Worldwide to support its work, and external donations of £0.2m (2020: £0.3m); with this it made £0.2m (2020: £0.2m) of grants to charitable organisations. Further detail on the results of these subsidiaries is shown in note 1 to the accounts.

## Future plans

The charity plans activity looking five years ahead based on current forecasts. This includes major projects approved in principle by the Council, which are disclosed at note 19. All of our planned projects were reviewed in light of Covid-19 to ensure these are still of most beneficial impact for the charity.



## Reserves policy

The consolidated total funds are £213.2m (2020: £187.8m), of which £2.2m (2020: £2m) is restricted or endowed, and £16.4m (2020: £12.5m) 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 £41.1m at 31 December 2021 (see note 19 of the accounts).

### Fund for tangible fixed assets

This represents the land, buildings, motor vehicles and equipment owned and used by the Charity to run its centres and administer the organisation. At 31 December 2021 this totalled £84.3m (2020: £92.6m) (see note 9 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 2021 this totalled £0.3m (2020: £5.2m) (see note 18 of the accounts).

### IT strategy fund

An investment in the Charity's technology platform and application landscape is required to ensure this is fit for the future. At 31 December 2021 this totalled £1.8m (2020: £4.5m).

### 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 2021 was £116m (2020: £90.4m), which would cover over 12 months' cash outflows. This is more than the three month minimum period, as the cost savings made during the Covid-19 pandemic in 2020 and 2021 will be used to support the reduced fundraising income anticipated in 2022-26 as a result of the pandemic. Free reserves, for comparison, were £67.1m, 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 manager to ensure that it does 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. Council, together with the professional fund managers, set benchmarks for the weightings of the portfolio and the total return of the portfolio. The actual performance of the portfolio is reviewed against the benchmarks with the professional fund managers. At 31 December 2021, the portfolio reported a total return of 15% for the calendar year, against a benchmark of 14.2%.

# Governance

## Public benefit

Dogs Trust believes that every dog deserves to live life to the full, free from the threat of unnecessary destruction. 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 — 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.
- By helping people to adopt or foster dogs, who need regular exercise as part of their care, we provide the catalyst for people to get fitter and healthier.
- 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.
- Through our Freedom Project we provide free, confidential dog fostering for people experiencing domestic abuse, allowing them to get to safety. 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.
- Through our Hope Project 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, through our Welcoming Dogs scheme.
- 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 CLG, a charitable company registered in Ireland (charity number 20057978, company number 396919);
- Dogs Trust Worldwide, a charitable company registered in England and Wales (charity number 1167663, company number 09365971);
- 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).

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

The Charity has three other dormant subsidiaries:

- 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).

Dogs Trust Foundation Bosnia, a subsidiary of Dogs Trust Worldwide, was registered in Bosnia on 2 October 2020. The Foundation was dormant during 2020 and 2021.

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.

### 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 Leadership Team, as defined on page 29.

### Directors of Dogs Trust Trustee Limited

- Mr Graeme Robertson (Chair) 🐾
- Mr Philip Daubeney (Vice Chair) 🟡
- Mr Edward Chandler BVetMed., FRCVS (Vice President)
- Mr James Monteith (Honorary Treasurer and Chair of F&GP) 🟡
- Prof David Argyle BVMS PhD DECVIM-CA (Oncology) FRSE FRCVS (Chair of the Canine Welfare Grants Committee) 🐾
- Mrs Clarissa Baldwin CBE
- Mrs Veronica Carbone
- Mr Robert Colvill 🟡
- Mrs Suzanne Murphy BVMS MSc DECVIM-CA MRCVS 🐾
- Mr Timothy Pearey MA ACMA 🟡
- Mr Michael Radford LLB OBE
- Mr Ian Rose LLB 🟡
- Mrs Nicola Canavan
- Mrs Louise Allum BSc MA VetMB PGCert(VetEd) Grad Cert Shelter Medicine FHEA MRCVS
- 🟡 member of the Finance and General Purposes Committee (F&GP)
- 🐾 member of the Canine Welfare Grants Committee (CWGC)

### 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, 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 makes its recommendations directly to the Council at each meeting.

Both committees increase the frequency of their meetings as required to ensure effective oversight of the Charity. During the coronavirus pandemic the Council and its committees met on a more frequent basis, as often as necessary to ensure effective risk management and business continuity.

### 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 due diligence review and interview process.

New Council members receive an induction course covering all the operations and activities of Dogs Trust and may attend 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 the recommendations from within the code, including:

- Improvements to board effectiveness and decision-making via increased detail in agendas, papers, actions and record keeping.
- An updated Code of Conduct that sets out clear policies on Council member values, trustee responsibilities, conflicts of interest and expenses.
- In 2021, Dogs Trust reviewed its Constitution to ensure it was aligned to governance best practice. The changes received membership approval in September 2021.
- In 2021, the Council authorised the review of the Charity’s governance structure to ensure it was fit for purpose for the future.

### 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 the Charity’s transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity’s 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 Charity’s 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 the Charity’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 risk management policy aims to enable the management, as opposed to the elimination, of organisational risks. The policy is designed to enhance the ability of the Charity to achieve its objectives.

The risk management policy includes the following processes and controls:

- A comprehensive risk register developed and enacted at departmental level and subject to a regular review by the leadership team.
- An annual review (at minimum) of the organisational risk register by the F&GP Committee as well as the Dogs Trust Council.
- The organisational risk register draws upon risks submitted by department but is prioritised by consequences that could have a significant material impact on the Charity, including a severe immediate or prolonged reduction in income or disruption to our services.

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

Key category	Summary of risks	Management
<b>Strategy</b>	<ul style="list-style-type: none"> <li>- Number of dogs available for rehoming is significantly reduced, or exceeds the Charity's capacity.</li> <li>- Strategic areas unable to be fulfilled due to external factors</li> </ul>	<ul style="list-style-type: none"> <li>- Regular dialogue with key partners to mitigate against future issues.</li> <li>- Strategy and five-year plan regularly reviewed and approved by Council.</li> <li>- Regular assessment of the impacts and performance of the Charity's activities.</li> </ul>
<b>Dog welfare</b>	<ul style="list-style-type: none"> <li>- Treatment of dogs in the Charity's care goes against our agreed ways of working.</li> <li>- A health outbreak at one of the Charity's sites.</li> <li>- A supply chain issue results in compromised dog welfare.</li> </ul>	<ul style="list-style-type: none"> <li>- Regular handling training for staff.</li> <li>- The Charity's policies and procedures are kept up to date.</li> <li>- Clinical decisions documented.</li> <li>- Scientific Advisory Board provides external research perspective.</li> <li>- Pharmacy stockpiles key medication, if necessary.</li> <li>- Employer liability insurance in place.</li> </ul>
<b>Income/asset generation</b>	<ul style="list-style-type: none"> <li>- Changes in public giving trends/external conditions/regulation reduces or potentially reduces income significantly.</li> <li>- Economic conditions/changes give rise to significant losses to the Charity's assets.</li> </ul>	<ul style="list-style-type: none"> <li>- Diversification of income streams.</li> <li>- Proactive monitoring/discussions with trade unions, Fundraising Regulator and competitors.</li> <li>- Forward contracts purchased.</li> <li>- Finance and General Purposes (F&amp;GP) Committee reviews and scrutinises investments to ensure best value.</li> </ul>
<b>Governance</b>	<ul style="list-style-type: none"> <li>- Conflicts of interest are not appropriately managed.</li> <li>- A change in law or regulation makes current operations obsolete or compromised.</li> </ul>	<ul style="list-style-type: none"> <li>- Council members disclose any conflicts ahead of each meeting.</li> <li>- A Register of Interests is maintained.</li> <li>- Internal and external audits undertaken.</li> <li>- Company Secretary attends regulatory briefings.</li> <li>- External legal advice sought for high-impact decisions.</li> </ul>
<b>PR and external</b>	<ul style="list-style-type: none"> <li>- Supply chain reputational issue.</li> <li>- The Charity's name, brand or funding is used negatively.</li> <li>- Adverse reaction to the Charity's messaging.</li> <li>- A claim is made against the Charity (either validly or not).</li> </ul>	<ul style="list-style-type: none"> <li>- Due diligence for new and existing suppliers.</li> <li>- Supplier written contracts in place.</li> <li>- Trademarks registered.</li> <li>- Review process for external messages.</li> <li>- Crisis plan regularly updated and communicated.</li> </ul>

Key Category	Summary of risks	Management
<b>People</b>	<ul style="list-style-type: none"> <li>- An issue or concern is raised by an employee.</li> <li>- Failure to attract, motivate and retain the best employees, especially during the Covid-19 pandemic.</li> <li>- Non-compliance with laws, regulations or contractual terms by employees or volunteers.</li> </ul>	<ul style="list-style-type: none"> <li>- Statutory policies such as Whistleblowing, Safeguarding, and Health and Safety are in place and updated regularly.</li> <li>- Mandatory all-staff training on statutory policies</li> <li>- Performance management processes in place.</li> <li>- Job descriptions updated annually.</li> <li>- Salaries benchmarked against other charities.</li> <li>- External advisors used to inform contracts, decisions and processes.</li> <li>- Staff wellbeing initiatives are regularly reviewed and feedback collected from staff surveys.</li> </ul>
<b>Health and safety</b>	<ul style="list-style-type: none"> <li>- An employee or volunteer is seriously injured while at work.</li> <li>- A third party is seriously injured while visiting one of the Charity's sites or events or while encountering one of the Charity's dogs.</li> <li>- Dog or human disease outbreak at one of the Charity's sites or events.</li> </ul>	<ul style="list-style-type: none"> <li>- Isolation and cleaning procedures in place.</li> <li>- Operational procedures kept up to date.</li> <li>- Lone workers given personal safety devices.</li> <li>- Communication systems and alarms on site.</li> <li>- Crisis management plan updated annually.</li> <li>- Adopters informed of specific behavioural issues.</li> <li>- Employer liability insurance.</li> </ul>
<b>Security and systems</b>	<ul style="list-style-type: none"> <li>- Data on the Charity's systems is compromised.</li> <li>- The Charity's technology fails/is not fit for purpose.</li> <li>- Physical site security is severely compromised.</li> <li>- Goods/services are not procured effectively.</li> </ul>	<ul style="list-style-type: none"> <li>- Modernised IT Strategy being implemented to bring CRM and systems up to date.</li> <li>- Data backed up and checked regularly.</li> <li>- Penetration testing and phishing simulation testing with actions followed up.</li> <li>- System security, firewalls and regular password updates in place.</li> <li>- Locks, safes, CCTV alarms.</li> </ul>
<b>Covid-19</b>	<ul style="list-style-type: none"> <li>- Significant reduction in donations or legacy income due to economic conditions or social restrictions.</li> <li>- Staff or volunteer welfare adversely affected by pandemic working conditions.</li> <li>- Heightened risk of loss or theft of the Charity's assets or data.</li> <li>- A key postholder or employee with critical business tasks contracts Covid-19.</li> </ul>	<ul style="list-style-type: none"> <li>- Temporary move from F2F to digital fundraising.</li> <li>- Short-term cost reductions.</li> <li>- Robust risk assessments for reintroduction of activities.</li> <li>- Test and trace and Covid-19 notices at all sites.</li> <li>- Regular CEO briefings to ensure staff are informed and engaged.</li> <li>- Government updates proactively reviewed by the Coronavirus Action Team.</li> <li>- Key postholders and workstreams have contingency plans in place.</li> </ul>

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 to the Finance and General Purposes Committee (F&GP).

The F&GP oversees the administration of Dogs Trust's pay policy, evaluates executive performance and decides on any changes to leadership team pay. The committee meets twice a year 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

- Dogs Trust encourages and rewards good performance. 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 2021

Name	Role
Owen Sharp	Chief Executive
Paula Boyden	Veterinary Director
Becky Bristow	Executive Director of Dogs Trust Ireland CLG
Rachel Casey	Director of Canine Behaviour and Research
Adam Clowes	Operations Director
Nick Daniel	Marketing Director
Tessa Drysdale	Human Resources Director
James Hiley	Finance Director
Karen Reed	Executive Director of Dogs Trust Worldwide
Emma Sheppard	Communications and Digital Director (resigned October 2021)

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 2021 we spent £3.4m (2020: £3.2m) in grants to partner organisations in relation to our international work, and £0.6m (2020: £0.6m) in relation to our veterinary and other work. Further detail is shown at note 7 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), 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](https://fundraisingregulator.org.uk)

While our programmes have been seriously impacted by the pandemic, 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](https://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 2021, we received a total of 46 complaints (2020 – 27 complaints) about our fundraising. This represents one complaint for every 937,100 supporter dealings but we are always striving to reduce these numbers further. During 2021, none of these complaints required any action by the Fundraising Regulator.

Signed on behalf of the Trustee by:

**Graeme Robertson**  
Chair  
5 May 2022



# Independent auditor's report to the Trustee of Dogs Trust

## Opinion on the financial statements

In our opinion, the financial statements:

- give a true and fair view of the state of the Group's and of the Parent Charity's affairs as at 31 December 2021 and of the Group's incoming resources and application of resources 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 Charities and Trustee Investment (Scotland) Act 2005 and regulation 6 & 8 of the Charities Accounts (Scotland) Regulations 2006, as amended.

We have audited the financial statements of Dogs Trust ("the Parent Charity") and its subsidiaries ("the Group") for the year ended 31 December 2021 which comprise the consolidated statement of financial activities, the consolidated and Parent Charity balance sheets, the consolidated cash flow statement and notes to the financial statements, including a summary of 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).

## 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Independence

We remain independent of the Group and the Parent Charity in accordance with the ethical requirements 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.

## Conclusions related to going concern

In auditing the financial statements, we have concluded that the Trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group and the Parent Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustee with respect to going concern are described in the relevant sections of this report.

## Other information

The Trustee is responsible for the other information. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 require us to report to you if, in our opinion:

- the information contained in the financial statements is inconsistent in any material respect with the Trustee's Annual Report; or
- 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 Trustee

As explained more fully in the Trustee's responsibilities statement, the Trustee is 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 Trustee determines 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 Trustee is responsible for assessing the Group's and the Parent Charity'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 Trustee either intends to liquidate the Group or the Parent 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 section 144 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.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

As part of the audit we gained an understanding of the legal and regulatory framework applicable to the Group and the sector in which it operates, and considered the risk of acts by the Group that were contrary to applicable laws and regulations, including fraud. We considered the Group's own assessment of the risks that irregularities may occur either as a result of fraud or error, the Group's compliance with laws and regulations that have a direct impact on the financial statements such as the Charities Act 2011, Charities and Trustee Investment (Scotland) Act 2005 and other laws and regulations applicable to the group such as employment law, taxation legislation, data protection, health and safety legislation and the Animal Welfare Act 2006. We considered financial performance, key performance indicators and other performance targets.

We also considered the risks of non-compliance with requirements imposed by the Charity Commission, and other regulators, and we considered the extent to which non-compliance might have a material effect on the group financial statements. We also communicated relevant identified laws and regulations, potential fraud risks and that there were no known matters of significant non-compliance with laws and regulations, to all engagement team members including internal specialists audit teams, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

As a result of these procedures we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: donations and legacy revenue recognition.

Our tests included:

- agreeing the financial statement disclosures complied with applicable legislation
- enquiries of the Finance & General Purpose Committee, management and internal audit, review

of minutes of meetings of those charged with governance

- reviewing correspondence with HMRC
- audit testing a sample of Gift Aid claims and ensuring these have been made in accordance with the regulations
- challenging assumptions made by management in their significant accounting estimates in particular in relation to the legacy accrual and shared adoption scheme provision
- enquiries of third parties, where information from that third party has been used by the Group in the preparation of the financial statements
- reviewed if any Serious Incident Reports submitted to the Charity Commission and performed an assessment of any Whistleblowing matters and
- performed audit procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

As in all of our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluations, whether there was evidence of bias in accounting estimates by management or the Board that represented a risk of material misstatement due to fraud.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at [frc.org.uk/auditorsresponsibilities](http://frc.org.uk/auditorsresponsibilities) (this description forms part of our auditor's report).

## Use of our report

This report is made solely to the Charity's Trustee, as a body, in accordance with the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the Charity's Trustee 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 Trustee as a body, for our audit work, for this report, or for the opinions we have formed.

## BDO LLP

**BDO LLP, Statutory Auditor  
London, UK  
Date: 02 September 2022**

BDO LLP is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).





## Consolidated Statement of Financial Activities

for the year ended 31 December 2021

		2021 £000's	2021 £000's	2021 £000's	2020 £000's	2020 £000's	2020 £000's
	Notes	Unrestricted	Restricted & endowment	Total	Unrestricted (restated)	Restricted & endowment (restated)	Total (restated)
<b>Income from:</b>							
<b>Donations and legacies</b>							
Donations	2	61,162	1,534	<b>62,696</b>	60,448	1,499	<b>61,947</b>
Legacies		37,772	5,513	<b>43,285</b>	32,863	3,675	<b>36,538</b>
Coronavirus government grants	3	420	1,296	<b>1,716</b>	709	4,331	<b>5,040</b>
<b>Charitable activities</b>							
Adoption fees		1,585	-	<b>1,585</b>	1,338	-	<b>1,338</b>
Dog School classes		709	-	<b>709</b>	414	-	<b>414</b>
<b>Other trading activities</b>	4	6,678	-	<b>6,678</b>	4,630	-	<b>4,630</b>
<b>Investments</b>	5	1,638	-	<b>1,638</b>	1,568	-	<b>1,568</b>
<b>Other</b>		1,165	-	<b>1,165</b>	-	-	<b>-</b>
<b>Total income</b>		<b>111,129</b>	<b>8,343</b>	<b>119,472</b>	<b>101,970</b>	<b>9,505</b>	<b>111,475</b>
<b>Expenditure on:</b>							
<b>Raising funds</b>							
Donations and legacies	7	22,704	67	<b>22,771</b>	17,011	219	<b>17,230</b>
Other trading activities	7	5,196	214	<b>5,410</b>	5,941	587	<b>6,528</b>
Investments	7	294	-	<b>294</b>	183	-	<b>183</b>
		28,194	281	<b>28,475</b>	23,135	806	<b>23,941</b>
<b>Charitable activities</b>							
For dogs	7	39,177	6,738	<b>45,915</b>	41,474	6,533	<b>48,007</b>
For dog owners	7	11,552	1,080	<b>12,632</b>	12,017	1,960	<b>13,977</b>
For dogs in the future	7	2,996	27	<b>3,023</b>	4,099	232	<b>4,331</b>
International	7	12,373	84	<b>12,457</b>	7,121	34	<b>7,155</b>
		66,098	7,929	<b>74,027</b>	64,711	8,759	<b>73,470</b>
<b>Total expenditure</b>	7	<b>94,292</b>	<b>8,210</b>	<b>102,502</b>	<b>87,846</b>	<b>9,565</b>	<b>97,411</b>
<b>Net income / (losses) before gains on investments</b>		<b>16,837</b>	<b>133</b>	<b>16,970</b>	<b>14,124</b>	<b>(60)</b>	<b>14,064</b>
Net realised gains on investments		4,754	-	<b>4,754</b>	869	-	<b>869</b>
Net unrealised gains on investments		3,954	-	<b>3,954</b>	2,111	-	<b>2,111</b>
<b>Net income / (expenditure)</b>		<b>25,545</b>	<b>133</b>	<b>25,678</b>	<b>17,104</b>	<b>(60)</b>	<b>17,044</b>
Other recognised gains / (losses)		(325)	-	<b>(325)</b>	11	-	<b>11</b>
<b>Net movement in funds</b>		<b>25,220</b>	<b>133</b>	<b>25,353</b>	<b>17,115</b>	<b>(60)</b>	<b>17,055</b>
<b>Reconciliation of funds</b>							
Funds brought forward 1 January	15	185,790	2,040	<b>187,830</b>	168,675	2,100	<b>170,775</b>
<b>Funds carried forward 31 December</b>	15	<b>211,010</b>	<b>2,173</b>	<b>213,183</b>	<b>185,790</b>	<b>2,040</b>	<b>187,830</b>

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 37 to 54 form part of the financial statements.



## Balance sheets

on 31 December 2021

	Notes	Consolidated		Charity	
		2021 £000's	2020 £000's	2021 £000's	2020 £000's
<b>Fixed assets</b>					
Tangible fixed assets	9	84,277	92,600	79,921	87,564
Investments	10	81,340	66,248	81,340	66,248
		<b>165,617</b>	<b>158,848</b>	<b>161,261</b>	<b>153,812</b>
<b>Current assets</b>					
Stock	11	449	548	235	475
Debtors	12	26,133	30,603	26,315	30,949
Investments	10	20,009	8,005	20,009	8,005
Cash at bank and in hand		20,829	16,156	18,985	15,103
		<b>67,420</b>	<b>55,312</b>	<b>65,544</b>	<b>54,532</b>
<b>Creditors: amounts falling due within one year</b>	13	<b>(11,301)</b>	<b>(15,638)</b>	<b>(10,855)</b>	<b>(15,274)</b>
<b>Net current assets</b>		<b>56,119</b>	<b>39,674</b>	<b>54,659</b>	<b>39,258</b>
<b>Provisions for liabilities</b>	14	<b>(8,553)</b>	<b>(10,692)</b>	<b>(8,553)</b>	<b>(10,692)</b>
<b>Net assets</b>		<b>213,183</b>	<b>187,830</b>	<b>207,367</b>	<b>182,378</b>
<b>The funds of the Charity</b>					
<b>Unrestricted funds</b>					
Revaluation reserve	15	16,422	12,493	16,422	12,493
Designated reserves: Development fund	15	41,132	31,924	41,132	31,924
Designated reserves: IT strategy	15	1,755	4,462	1,755	4,462
Designated reserves: Grants fund	15	279	5,225	279	5,225
Designated reserves: Fixed asset reserve	15	84,277	92,600	79,921	87,564
Free reserves	15	67,146	39,086	65,686	38,671
<b>Total unrestricted funds</b>		<b>211,011</b>	<b>185,790</b>	<b>205,195</b>	<b>180,339</b>
<b>Restricted income funds</b>	15	<b>1,260</b>	<b>1,128</b>	<b>1,260</b>	<b>1,128</b>
<b>Endowment funds</b>	15	<b>912</b>	<b>912</b>	<b>912</b>	<b>912</b>
<b>Total Charity funds</b>		<b>213,183</b>	<b>187,830</b>	<b>207,367</b>	<b>182,378</b>

The financial statements were approved by the Council members and authorised for issue on 5 May 2022:

**G. Robertson**  
Chair

**J. Monteith**  
Honorary Treasurer

The notes on pages 37 to 54 form part of the financial statements.

## Consolidated cashflow statement

for the year ended 31 December 2021

	2021		2020	
	£000's	£000's	£000's	£000's
<b>Net cash provided by operating activities</b>		<b>25,532</b>		<b>18,091</b>
<b>Cash flow from investing activities</b>				
Dividends, interest and rents from investments	1,077		1,568	
Purchase of property, plant and equipment	(10,274)		(17,689)	
Proceeds from the sale of property, plant and equipment	851		-	
Purchase of fixed investments	(22,281)		(25,102)	
Proceeds from sale of fixed asset investments	22,097		40,139	
<b>Net cash used in investing activities</b>		<b>(8,530)</b>		<b>(1,084)</b>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>17,002</b>		<b>17,007</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>24,161</b>		<b>7,143</b>
<b>Change in cash and cash equivalents due to exchange rate movements</b>		<b>(325)</b>		<b>11</b>
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>40,838</b>		<b>24,161</b>

	2021		2020	
	£000's	£000's	£000's	£000's
<b>Reconciliation of net income to net cash flow from operating activities</b>				
<b>Net income for the reporting period (as per the statement of financial activities)</b>		<b>25,678</b>		<b>17,044</b>
Adjustments for:				
Depreciation charges	9,283		8,468	
Impairment charges	2,983		-	
Profit on disposal of fixed assets	(720)		-	
Gains on investments	(8,708)		(2,980)	
Dividends, interest and rents from investments	(1,077)		(1,568)	
Decrease in stocks	99		369	
Decrease / (Increase) in debtors	4,470		(4,210)	
(Decrease) / Increase in creditors	(4,337)		306	
(Decrease) / Increase in provisions for liabilities	(2,139)		662	
<b>Net cash flow from operating activities</b>		<b>25,532</b>		<b>18,091</b>

	2021		2020	
	£000's	£000's	£000's	£000's
<b>Analysis of cash and cash equivalents</b>				
Cash in hand		20,829		16,156
Cash on deposit		20,009		8,005
<b>Total cash and cash equivalents</b>		<b>40,838</b>		<b>24,161</b>

		At 1 January	Cashflows	At 31 December
		£000's	£000's	£000's
<b>Analysis of net debt</b>				
Cash	2021	24,161	16,677	40,838
	2020	7,143	17,018	24,161

The notes on pages 37 to 54 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.

### Going concern

In February 2022, Russia launched a full-scale invasion of Ukraine. This has given rise to a humanitarian and political crisis, as well as a global economic impact, causing significant falls in the UK and global stock markets. The Charity’s investment portfolio saw material unrealised losses after the year-end, reflecting the volatility of the global markets. In addition, whilst from February 2022 most Covid-19 related restrictions were lifted in the England, meaning that the Charity’s activities are no longer adversely affected by the restrictions, the lasting economic impact of the pandemic, together with the invasion of Ukraine has led to inflationary pressure on the economy and rising energy prices in the UK.

Council approved the budget and five year financial plan based on inflation assumptions at the time of approval. These are being monitored closely to assess the impact of economic pressures in the UK on the Charity’s results. In addition, the Charity’s cashflow is monitored through preparation and review of regular cashflow forecasts. Given the strength of the balance sheet, availability and liquidity of unrestricted investments and the regular monitoring of financial performance, Council believes that, while uncertainty exists, this does not pose a material uncertainty that would cast doubt on the Charity’s ability to continue as a going concern. The Council therefore consider it appropriate for the accounts to be prepared on a going concern basis.

### 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 (collectively “the Group”). The results of the subsidiaries are consolidated on a line by line basis. The Charity’s gross income was £111m (2020: £103.7m) and surplus was £25m (2020: surplus of £12.7m).

Dogs Trust Worldwide, Dogs Trust Ireland CLG 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 has the power to cast the majority of votes at the meetings of the board of directors.

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.

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).

### 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.

Government grants are recognised when the Charity is entitled to receipt:

- Coronavirus Job Retention Scheme grant is recognised in the period in which it becomes receivable. The grant is received to meet specific employee costs and therefore charged to restricted funds. Furloughed employment costs have been shown gross.
- Grants received under the Retail, Hospitality and Leisure Grant Fund have been recognised at the point of entitlement.

### 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.

### 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 18. Where material, future grant payments are discounted to reflect present value.

### Irrecoverable VAT

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

### Tangible fixed assets

Tangible fixed assets costing more than £2,000 (£800 for IT equipment) are capitalised and 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

### 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 10 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 10 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 25 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. Dogs Trust Foundation Bosnia was dormant during 2021. 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	
	2021	2020	2021	2020	2021	2020	2021	2020
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
<b>Incoming resources</b>								
Donations	5,363	5,300	-	-	195	147	84	48
Legacies	997	78	-	-	-	-	-	-
Merchandising	112	96	1,692	1,700	-	-	-	-
Grant from Dogs Trust Group	472	4,597	-	-	630	206	4,243	3,802
Coronavirus government grants	-	284	-	-	-	-	-	-
Sale of dogs and neuter income	101	313	-	-	-	-	-	-
Interest received	-	-	-	-	-	-	-	-
<b>Total incoming resources</b>	<b>7,045</b>	<b>10,668</b>	<b>1,692</b>	<b>1,700</b>	<b>825</b>	<b>353</b>	<b>4,327</b>	<b>3,850</b>
<b>Total costs</b>	<b>(6,397)</b>	<b>(6,285)</b>	<b>(1,340)</b>	<b>(1,661)</b>	<b>(776)</b>	<b>(423)</b>	<b>(4,316)</b>	<b>(3,907)</b>
<b>Net movement for the year</b>	<b>648</b>	<b>4,383</b>	<b>352</b>	<b>39</b>	<b>49</b>	<b>(70)</b>	<b>11</b>	<b>(57)</b>
Qualifying charitable contribution	-	-	(350)	(38)	-	-	-	-
<b>Retained profit/(loss) for the year</b>	<b>648</b>	<b>4,383</b>	<b>2</b>	<b>1</b>	<b>49</b>	<b>(70)</b>	<b>11</b>	<b>(57)</b>
Funds brought forward 1 January	4,960	472	21	20	264	333	210	267
Exchange gain/(loss) on opening net assets	(341)	105	-	-	4	1	-	-
<b>Funds carried forward 31 December</b>	<b>5,267</b>	<b>4,960</b>	<b>23</b>	<b>21</b>	<b>317</b>	<b>264</b>	<b>221</b>	<b>210</b>
<b>Total assets</b>	<b>5,717</b>	<b>5,730</b>	<b>848</b>	<b>368</b>	<b>326</b>	<b>274</b>	<b>279</b>	<b>210</b>
<b>Total liabilities</b>	<b>(450)</b>	<b>(770)</b>	<b>(825)</b>	<b>(347)</b>	<b>(9)</b>	<b>(10)</b>	<b>(59)</b>	<b>-</b>
<b>Total funds</b>	<b>5,267</b>	<b>4,960</b>	<b>23</b>	<b>21</b>	<b>317</b>	<b>264</b>	<b>220</b>	<b>210</b>



## 2. Donations

	2021 £000's	2020 £000's
Regular donations	38,488	39,223
Appeals	3,556	3,280
Corporate donations	3,257	3,734
Gift aid	7,585	7,789
Membership subscriptions	918	866
Trusts and major donors	1,628	1,542
Other	7,264	5,513
	<b>62,696</b>	<b>61,947</b>

## 3. Government grants

	2021 £000's	2020 £000's
Coronavirus Job Retention Scheme	1,296	4,331
Retail, Hospitality and Leisure grants	420	709
	<b>1,716</b>	<b>5,040</b>

There are no unfulfilled conditions in respect of these grants. No other government grants were received; a waiver was received in respect of business rates. Coronavirus Job Retention Scheme grants totalling £1,296,000 (2020: £4,331,000) are treated as restricted for employee costs.

## 4. Other trading activities

	2021 £000's	2020 £000's
Sale of goods	5,089	3,657
Fundraising events	24	63
Raffles	1,565	910
	<b>6,678</b>	<b>4,630</b>

## 5. Investments

	2021 £000's	2020 £000's
Interest received	23	100
Dividends received	1,615	1,468
	<b>1,638</b>	<b>1,568</b>

## 6. 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. No Council members were reimbursed for expenses in 2021 (2020: 3 members reimbursed £621) 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.

## 7. Analysis of expenditure

	Grants £000's	Activities undertaken directly £000's	Support costs £000's	2021 Total £000's	2020 Total £000's
<b>Raising funds</b>					
Donations and legacies	-	21,396	1,375	22,771	17,230
Other trading activities	-	4,352	1,058	5,410	6,528
Investments	-	294	-	294	183
	-	<b>26,042</b>	<b>2,433</b>	<b>28,475</b>	<b>23,941</b>
<b>Charitable activities</b>					
For dogs	-	34,599	11,316	45,915	48,007
For dog owners	-	9,435	3,197	12,632	13,977
For dogs in the future	634	1,841	548	3,023	4,331
International	3,374	8,654	429	12,457	7,155
	<b>4,008</b>	<b>54,529</b>	<b>15,490</b>	<b>74,027</b>	<b>73,470</b>
<b>Total</b>	<b>4,008</b>	<b>80,571</b>	<b>17,923</b>	<b>102,502</b>	<b>97,411</b>

Support costs totalling £17,923,000 (2020 - £17,729,000) have been allocated across the activities. These include costs associated with IT totalling £3,593,000, management and administration (finance, legal, HR, facilities and central administration costs) totalling £11,036,000, central veterinary services totalling £1,146,000 and central communications services totalling £446,000, training totalling £115,000 and contact centre costs totalling £1,587,000. The costs have been allocated based on headcount.

Of the total expenditure above £8,210,000 (2020: £9,569,000) related to restricted funds. See note 15 for a breakdown of this expenditure.

Included within support costs are governance costs of £557,000 (2020: £490,000), these include the following amounts:

	2021 £000's	2020 £000's
Audit	87	89
Other assurance services	9	9
Tax and advisory	29	30
	<b>125</b>	<b>128</b>

Total irrecoverable VAT was £2,299,000 (2020: £2,597,000).

Net income is stated after charging rent payable under operating leases of £903,000 (2020: £1,170,000).

### Grants Payable

£489,000 (2020: £4,597,000) was granted to Dogs Trust Ireland CLG by the Charity during the year, the current year grant being in respect of a loan from the Charity, which is no longer repayable.

During the year £275,000 (2020: £207,000) was granted to Dogs Trust USA by Dogs Trust Worldwide in support of its work.

During the year £1,096,000 (2020: £1,096,000) was granted to Mission Rabies Limited in support of its work.

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)	2021 £000's	2020 £000's
Mission Rabies	India and Malawi	1,096	1,096
Soi Dog Foundation	Thailand	649	634
WVS - International Training Centre	India	250	250
WVS - International Training Centre	Thailand	242	220
Dogstar Foundation	Sri Lanka	241	250
Aware Trust	Zimbabwe	172	155
Forgotten Animals	Russia	109	26
Mayhew Animal Home	Afghanistan	90	66
NSPCA	South Africa	52	26
Buckaroo MNI	South Africa	51	34
GAAP - Global Alliance for Animals and People	Chile	41	19
Help in Suffering	India	39	26
Animal Nepal	Nepal	35	12
BAWA	Indonesia	34	13
Dogtown	South Africa	30	-
Fundacion Amici Cannis	Ecuador	30	-
Lanta Animal Welfare	Thailand	27	13
Mdzananda Animal Clinic	South Africa	25	24
FIAPO (conference)	India	25	-
GATO (formerly ARPOL)	Lithuania	25	4
Funda Nenja	South Africa	21	11
LAPA	Russia	16	21
Animal Refuge Kansai (ARK)	Japan	15	-
Sneha's Care	Nepal	14	11
GAAP - Global Alliance for Animals and People	Guatemala	13	-
RAY - Rescue Animals from Yoke	Russia	12	-
Animal Friends of Croatia	Croatia	9	-
Darjeeling Goodwill Animal Shelter	India	9	-
Pomujre SPA	Slovenia	3	4
Simabo	Cape Verde	2	3
Central Missouri Humane Society	USA	2	-
Rescue is Life	South Africa	1	-
SPAW (return of unspent grant)	Kingdom of Tonga	-3	2
LAPA (return of unspent grant)	Russia	-3	-
WW IAHP	Australia	-	61
Obhoyaronno	Bangladesh	-	45
The Jane Goodall Institute	Nepal	-	41
HEART - Tokushima	Japan	-	30
SPCA Malta	Malta	-	22
Save the Dogs	Romania	-	20
Pets Second Home	Latvia	-	15
Project Humane Nepal	Nepal	-	14
IRS	Ukraine	-	9
Transylvania Animal Care	Romania	-	4
Animal Lebanon	Lebanon	-	4
Ukrainian Association of Animal Advocates (UAAA)	Ukraine	-	4
Humane Animal Society	India	-	2
Himalayan Animal Treatment Centre (HAT) UK	UK	-	2
TNR Trust	Malawi	-	1
IAPWA (return of unspent grant)	Malaysia	-	-24
Edinburgh University (return of unspent grant)	Edinburgh	-	-16
<b>Total international grants</b>		<b>3,374</b>	<b>3,154</b>

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

The return of unspent grant from SPAW and LAPA relate to projects that were funded by Dogs Trust Worldwide in 2020 and 2019 respectively, but not completed. The grants were therefore terminated by Dogs Trust Worldwide.

### (b) Preventative work grants:

	2021 £000's	2020 £000's
<b>Research grants:</b>		
Grants were made to individuals at the following institutions to support research work:		
University of Edinburgh	305	219
University of Liverpool	213	-
University of Bristol	52	-
Royal Veterinary College	42	108
University of Surrey	-	135
University of Salford	-	96
	<b>612</b>	<b>558</b>
<b>Other grants:</b>		
Association of Dogs and Cats Homes	-	60
Emergency help grants (i)	22	30
	<b>22</b>	<b>90</b>
<b>Total rehoming centres grants</b>	<b>634</b>	<b>648</b>

(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.

## 8. Staff numbers and emoluments

The average monthly number of employees (full time equivalent) analysed by function was:	2021 number	2020 number
Rehoming centres	860	893
Fundraising, campaigns and publicity	327	346
Management and administration	92	86
	<b>1,279</b>	<b>1,325</b>
<b>The average monthly number of employees (headcount) analysed by function was:</b>	<b>2021 number</b>	<b>2020 number</b>
Rehoming centres	943	992
Fundraising, campaigns and publicity	344	386
Management and administration	94	87
	<b>1,381</b>	<b>1,465</b>
<b>Their aggregate emoluments were as follows:</b>	<b>2021 number</b>	<b>2020 number</b>
Wages and salaries	37,187	37,957
Social security costs	3,252	3,231
Pension costs	4,013	4,004
	<b>44,452</b>	<b>45,192</b>

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 were incurred as a result of the coronavirus pandemic. £177,000 cost (2020: £97,000) is shown in 2021 with £nil (2020: £72,000) unpaid at year-end.



## Staff numbers and emoluments (continued)

Number of employees of the Group whose pay (including any redundancy and termination payments) fell within the following bands:	2021 number	2020 number
£60,001 to £70,000	14	19
£70,001 to £80,000	5	7
£80,001 to £90,000	5	3
£90,001 to £100,000	3	4
£100,001 to £110,000	5	4
£120,001 to £130,000	3	2
£160,001 to £170,000 (*)	1	1
	<b>36</b>	<b>40</b>

(\*) this band contains the earnings of the Chief Executive in 2021 and 2020. All the employees above received pension contributions.

	2021 £000's	2020 £000's
Employer pension contributions for all above employees	462	416

Key management employees, defined as the Leadership Team of 10 employees in the Report of the Trustee, received total remuneration as follows:

	2021 £000's	2020 £000's
Wages and salaries	1,256	1,199
Employer's NI	141	135
Employer's pension	200	194
	<b>1,597</b>	<b>1,528</b>

## 9. 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
<b>Cost</b>					
Balance at 1 January 2021	142,378	21,700	6,411	10,032	180,521
Additions	5,618	874	37	4,038	10,567
Transfers	21,602	(21,602)	-	-	-
Transfers to investment property	(8,696)	-	-	-	(8,696)
Disposals	-	-	(1,231)	(516)	(1,747)
Foreign exchange movement	(737)	-	(20)	(23)	(780)
<b>Balance at 31 December 2021</b>	<b>160,165</b>	<b>972</b>	<b>5,197</b>	<b>13,531</b>	<b>179,865</b>
<b>Accumulated depreciation</b>					
Balance at 1 January 2021	75,941	-	5,789	6,191	87,921
Depreciation charge for year	7,571	-	471	1,241	9,283
Transfers to investment property	(2,496)	-	-	-	(2,496)
Impairment charge for the year	2,983	-	-	-	2,983
Disposals	-	-	(1,136)	(480)	(1,616)
Foreign exchange rate movement	(454)	-	(18)	(15)	(487)
<b>Balance at 31 December 2021</b>	<b>83,545</b>	<b>-</b>	<b>5,106</b>	<b>6,937</b>	<b>95,588</b>
<b>Net book value at 31 December 2021</b>	<b>76,620</b>	<b>972</b>	<b>91</b>	<b>6,594</b>	<b>84,277</b>
Net book value at 31 December 2020	66,437	21,700	622	3,841	92,600

Freehold land and buildings includes freehold land of £15.4m (2020: £18.9) million that is not depreciated.

In respect of both Group and Charity, the impairment charge arises from a review of the values of our Darlington rehoming centre and London office (Edward House) in the year. The valuations were performed by independent chartered surveyors BNP Paribas Real Estate. The valuations of the Darlington rehoming centre and the London office were based on depreciated replacement cost and open market value respectively.

The transfer to investment property represents property previously occupied by Dogs Trust which is now being held for rental.



## 9. Tangible fixed assets (continued)

Charity	Freehold Land & Buildings £000's	Assets Under Construction £000's	Motor Vehicles £000's	Equipment & Fittings £000's	Total £000's
<b>Cost</b>					
Balance at 1 January 2021	130,829	21,700	6,112	9,240	167,881
Additions	5,591	874	22	3,834	10,321
Transfers	21,602	(21,602)	-	-	-
Transfers to investment property	(8,696)	0	-	-	(8,696)
Disposals	0	0	(1,231)	(516)	(1,747)
<b>Balance at 31 December 2021</b>	<b>149,326</b>	<b>972</b>	<b>4,903</b>	<b>12,558</b>	<b>167,759</b>
<b>Accumulated depreciation</b>					
Balance at 1 January 2021	68,983	-	5,514	5,820	80,317
Depreciation charge for year	7,002	-	449	1,200	8,651
Transfers to investment property	(2,496)	-	-	-	(2,496)
Impairment charge for the year	2,982	-	-	-	2,982
Disposals	-	-	(1,136)	(480)	(1,616)
<b>Balance at 31 December 2021</b>	<b>76,471</b>	<b>-</b>	<b>4,827</b>	<b>6,540</b>	<b>87,838</b>
<b>Net book value at 31 December 2021</b>	<b>72,855</b>	<b>972</b>	<b>76</b>	<b>6,018</b>	<b>79,921</b>
Net book value at 31 December 2020	61,846	21,700	598	3,420	87,564

Freehold land and buildings includes freehold land of £13.7 million (2020: £17.2 million) that is not depreciated.

## 10. Fixed asset investments

The Group and Charity	Listed investments and investment cash £000's	Investment properties £000's	Programme related investments £000's	2021 Total £000's	2020 Total £000's
Market value at 1 January	66,248	-	-	66,248	78,306
Less: Disposals at market value	(22,596)	-	-	(22,596)	(17,647)
Add: Acquisitions	22,133	-	148	22,281	25,102
Add / (less): Investment cash	499	-	-	499	(22,493)
Net realised gains	4,754	-	-	4,754	869
Net unrealised gains	3,954	-	-	3,954	2,111
Transfer from fixed assets	-	6,200	-	6,200	-
<b>Market value at 31 December</b>	<b>74,992</b>	<b>6,200</b>	<b>148</b>	<b>81,340</b>	<b>66,248</b>

### Listed investments and cash investments at market value comprised:

	2021 £000's	2020 £000's
UK fixed interest securities	8,901	8,985
Equities	57,651	50,813
Other investments	6,676	5,329
Cash	1,764	1,121
	<b>74,992</b>	<b>66,248</b>

No individual listed investment held at 31 December 2021 or 31 December 2020 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. At the date of transfer from fixed asset to investment property, a valuation was performed by independent chartered surveyors BNP Paribas Real Estate to determine the fair value of the property and the property was impaired before being transferred to an investment property (see note 8).

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

	2021 £000's	2020 £000's
The historical cost of investments held at 31 December was	<b>58,570</b>	<b>53,755</b>
	<b>2021 £000's</b>	<b>2020 £000's</b>
Cash on deposit	<b>20,009</b>	8,005

## 11. Stock

	Group		Charity	
	2021 £000's	2020 £000's	2021 £000's	2020 £000's
Finished goods	<b>449</b>	548	<b>235</b>	<b>475</b>

## 12. Debtors'

	Group		Charity	
	2021 £000's	2020 £000's	2021 £000's	2020 £000's
Trade debtors	<b>631</b>	584	<b>291</b>	529
Other debtors	<b>1,407</b>	1,469	<b>1,403</b>	1,493
VAT Claim	<b>1,667</b>	2,283	<b>1,527</b>	2,195
Amount owed by subsidiary companies	-	-	<b>800</b>	635
Prepayments and accrued income	<b>22,428</b>	26,267	<b>22,294</b>	26,097
<b>Total</b>	<b>26,113</b>	30,603	<b>26,315</b>	30,949



### 13. Creditors'

	Group		Charity	
	2021 £000's	2020 £000's	2021 £000's	2020 £000's
Trade creditors	3,132	6,184	2,910	6,056
Other creditors	1,793	1,320	1,681	1,224
Accruals and deferred income	6,376	8,134	6,167	7,894
Amounts owed to subsidiary companies	-	-	127	100
<b>Total</b>	<b>11,301</b>	<b>15,638</b>	<b>10,885</b>	<b>15,274</b>
Movement in deferred income	Group		Charity	
	2021 £000's	2020 £000's	2021 £000's	2020 £000's
Balance at 1 January	834	428	834	428
Utilised in the year	(834)	(428)	(834)	(428)
Deferred income in the year	799	834	799	834
Balance at 31 December	799	834	799	834

Deferred income is membership income received during this year but in respect of next year and raffle ticket income received in respect of raffles drawn next year.

### 14. Provision for liabilities

	Group		Charity	
	2021 £000's	2020 £000's	2021 £000's	2020 £000's
Shared Adoption Scheme	8,553	10,692	8,553	10,030
Movement in provision for liabilities	Group		Charity	
	2021 £000's	2020 £000's	2021 £000's	2020 £000's
Balance at 1 January	10,692	10,030	10,692	10,030
Utilised in the year	(531)	(1,557)	(531)	(1,557)
Charged to the SOFA	(1,608)	2,219	(1,608)	2,219
Balance at 31 December	8,553	10,692	8,553	10,692

Provision for liabilities relates to the estimated future veterinary costs for dogs on the Share Adoption Scheme and Veterinary Support Fund.

Under the Shared Adoption Scheme and Veterinary Support Fund, 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.

### 15. Total funds

£000's	Movement in funds in 2021					Balance 31 December 2021
	Balance 1 January 2021	Income	Expenditure	Transfers	Gains and revaluations	
<b>Unrestricted funds</b>						
Revaluation reserve	12,493	-	-	-	3,929	16,422
<b>Designated funds</b>						
Rehoming centre development fund	31,924	-	-	9,208	-	41,132
Fund for fixed assets	92,600	-	-	(8,323)	-	84,277
Grants fund	5,225	-	(2,920)	(2,026)	-	279
IT strategy fund	4,462	-	(2,707)	-	-	1,755
<b>Total designated funds</b>	<b>134,211</b>	<b>-</b>	<b>(5,627)</b>	<b>(1,141)</b>	<b>-</b>	<b>127,443</b>
<b>Free reserves</b>	<b>39,086</b>	111,129	(88,664)	1,141	4,454	<b>67,146</b>
<b>Total unrestricted funds</b>	<b>185,790</b>	<b>111,129</b>	<b>(94,291)</b>	<b>-</b>	<b>8,383</b>	<b>211,011</b>
<b>Restricted income funds</b>						
Coronavirus Job Retention Scheme	-	1,296	(1,296)	-	-	-
Freedom	267	369	(437)	-	-	199
Hope	92	86	(159)	-	-	19
Dog School	-	16	(16)	-	-	-
Education	-	-	-	-	-	-
Puppy smuggling	15	4	(19)	-	-	-
Worldwide	-	84	(84)	-	-	-
Ballymena	9	197	(206)	-	-	-
Basildon	13	64	(40)	-	-	36
Bridgend	44	277	(283)	-	-	38
Canterbury	8	131	(131)	-	-	8
Cardiff	-	3	(1)	-	-	2
Darlington	8	197	(197)	-	-	8
Evesham	2	418	(416)	-	-	4
Glasgow	9	417	(416)	-	-	10
Ilfracombe	15	576	(567)	-	-	25
Kenilworth	4	130	(131)	-	-	3
Leeds	24	608	(591)	-	-	40
London	22	94	(93)	-	-	23
Loughborough	22	70	(74)	-	-	18
Manchester	1	256	(256)	-	-	1
Merseyside	5	219	(219)	-	-	4
Newbury	10	44	(41)	-	-	13
Salisbury	14	195	(198)	-	-	12
Shoreham	514	1,375	(1,363)	-	-	526
Shrewsbury	2	592	(510)	-	-	84
Snetterton	11	36	(32)	-	-	15
West Calder	17	173	(167)	-	-	24
Cardiff Capital Appeal	-	264	(264)	-	-	-
Darlington Capital Appeal	-	4	(4)	-	-	-
Mission Rabies	-	148	-	-	-	148
<b>Total restricted income funds</b>	<b>1,128</b>	<b>8,343</b>	<b>(8,211)</b>	<b>-</b>	<b>-</b>	<b>1,260</b>
<b>Endowment funds</b>						
Gertrude R Clarke	242	-	-	-	-	242
Frank Goddard Jackson	670	-	-	-	-	670
<b>Total endowment funds</b>	<b>912</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>912</b>
<b>Total funds</b>	<b>187,830</b>	<b>119,472</b>	<b>(102,502)</b>	<b>-</b>	<b>8,383</b>	<b>213,183</b>

Details of the use of designated funds can be found in the reserves policy on page 23.

Details of the use of endowment and restricted funds can be found in the accounting policy on page 23.



## Total funds (continued)

£000's	Movement in Funds in 2020					Balance 31 December 2020
	Balance 1 January 2020	Income	Expenditure	Transfers	Gains and revaluations	
<b>Unrestricted funds</b>						
Revaluation reserve	9,256	-	-	-	3,237	12,493
<b>Designated funds</b>						
Rehoming centre development fund	46,265	-	-	(14,341)	-	31,924
Fund for fixed assets	83,379	-	-	9,221	-	92,600
Grants fund	1,597	-	(1,272)	4,900	-	5,225
IT strategy fund	1,500	-	(595)	3,557	-	4,462
<b>Total designated funds</b>	<b>132,741</b>	<b>-</b>	<b>(1,867)</b>	<b>3,337</b>	<b>-</b>	<b>134,211</b>
<b>Free reserves</b>	<b>26,678</b>	<b>101,970</b>	<b>(85,979)</b>	<b>(3,337)</b>	<b>(246)</b>	<b>39,086</b>
	<b>168,675</b>	<b>101,970</b>	<b>(87,846)</b>	<b>-</b>	<b>2,991</b>	<b>185,790</b>
<b>Restricted income funds</b>						
Coronavirus Job Retention Scheme	-	4,331	(4,331)	-	-	-
Freedom	-	564	(297)	-	-	267
Hope	-	187	(95)	-	-	92
Dog School	-	24	(24)	-	-	-
Education	-	1	(1)	-	-	-
Puppy smuggling	-	19	(4)	-	-	15
Worldwide	-	34	(34)	-	-	-
Ballymena	8	127	(127)	-	-	9
Basildon	40	63	(90)	-	-	13
Bridgend	19	235	(211)	-	-	44
Canterbury	7	33	(33)	-	-	8
Cardiff	71	0	(71)	-	-	-
Darlington	6	197	(195)	-	-	8
Evesham	1	446	(445)	-	-	2
Glasgow	6	284	(282)	-	-	9
Ilfracombe	11	35	(31)	-	-	15
Kenilworth	4	29	(29)	-	-	4
Leeds	28	667	(671)	-	-	24
London	21	78	(77)	-	-	22
Loughborough	16	12	(6)	-	-	22
Manchester	1	12	(12)	-	-	1
Merseyside	1	94	(90)	-	-	5
Newbury	6	51	(46)	-	-	10
Salisbury	9	13	(7)	-	-	14
Shoreham	8	1,370	(863)	-	-	514
Shrewsbury	1	106	(106)	-	-	2
Snetterton	9	380	(378)	-	-	11
West Calder	15	13	(11)	-	-	17
Cardiff Capital Appeal	900	85	(985)	-	-	-
Darlington Capital Appeal	-	13	(13)	-	-	-
<b>Total restricted income funds</b>	<b>1,188</b>	<b>9,505</b>	<b>(9,565)</b>	<b>-</b>	<b>-</b>	<b>1,128</b>
<b>Endowment funds</b>						
Gertrude R Clarke	242	-	-	-	-	242
Frank Goddard Jackson	670	-	-	-	-	670
<b>Total endowment funds</b>	<b>912</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>912</b>
<b>Total funds</b>	<b>170,775</b>	<b>111,475</b>	<b>(97,411)</b>	<b>-</b>	<b>2,991</b>	<b>187,830</b>

## 16. Analysis of Group net assets between funds

Represented in 2021 by:	Unrestricted £000's	Restricted £000's	Endowment £000's	Total £000's
Tangible fixed assets	84,277	-	-	84,277
Investments	100,531	148	670	101,349
Stock	449	-	-	449
Debtors	26,113	-	-	26,113
Cash at bank and in hand	19,475	1,112	242	20,829
Current liabilities	(11,301)	-	-	(11,301)
Provision for liabilities	(8,553)	-	-	(8,553)
<b>Total net assets</b>	<b>211,011</b>	<b>1,260</b>	<b>912</b>	<b>213,183</b>

Represented in 2020 by:	Unrestricted £000's	Restricted £000's	Endowment £000's	Total £000's
Tangible fixed assets	92,600	-	-	92,600
Investments	73,583	-	670	74,253
Stock	548	-	-	548
Debtors	30,603	-	0	30,603
Cash at bank and in hand	14,787	1,127	242	16,156
Current liabilities	(15,638)	-	-	(15,638)
Provision for liabilities	(10,692)	-	-	(10,692)
<b>Total net assets</b>	<b>185,791</b>	<b>1,127</b>	<b>912</b>	<b>187,830</b>

## 17. Operating leases

The Group and Charity had the following future minimum lease payments under non-cancellable operating leases for each of the following periods:

	2021 £000's	2020 £000's	2021 £000's	2020 £000's
	Land and Buildings	Motor Vehicles	Total	Total
Within one year	1,081	268	1,348	748
Between one and five years	865	205	1,066	1,243
After five years	23	-	22	46
	<b>1,969</b>	<b>473</b>	<b>2,436</b>	<b>2,037</b>

## 18. Grant commitments

As at 31 December 2021, the following expected future grant payments to partner organisations are expected, if conditions are met by the recipient as the grant falls due:

	2021 £000's	2020 £000's
Within one year	279	3,007
Between one and five years	-	2,218
	<b>279</b>	<b>5,225</b>



## 19. Capital commitments

Council have authorised the following major development project expenditure over the next 5 years:

	Redevelopment of centres								Total £000's
	Leeds	Bridgend £000's	Ballymena £000's	West Calder £000's	Merseyside £000's	Salisbury £000's	Glasgow £000's	Other £000's	
Authorised and contracted	150,000	-	-	-	-	-	-	-	150,000
Authorised not contracted	-	5,000,000	5,880,000	8,300,000	8,500,000	352,000	1,950,000	11,000,000	40,982,000
	<b>150,000</b>	<b>5,000,000</b>	<b>5,880,000</b>	<b>8,300,000</b>	<b>8,500,000</b>	<b>352,000</b>	<b>1,950,000</b>	<b>11,000,000</b>	<b>41,132,000</b>

## 20. Contingent liabilities

The Charity has given an indemnity to repay £1.9m (2020: £2.5m) 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.

The Charity was invoiced £nil (2020: £217,000) for rehoming services provided by Dogs Trust Ireland CLG, a subsidiary of the Charity. Of this amount £nil (2020: £nil) was outstanding at the year end.

During the year a grant of £178,000 (2020: £nil) was provided to Dogs Trust Ireland CLG in the year to support its work. During the year, the Charity confirmed that this grant and the financial support previously provided to Dogs Trust Ireland CLG was no longer repayable. £489,000 (2020: £4,597,000) was granted to Dogs Trust Ireland CLG in respect to this. £7,500 (2020: £313,000) was owed to the Charity from Dogs Trust Ireland CLG at the year end.

The Charity invoiced £10,000 (2020: £10,000) for office services provided to Dogs Trust Promotions Limited, a subsidiary of the charity. The Charity was owed £792,600 (2020: was owed £323,000 by) by Dogs Trust Promotions Limited at the the year end.

The Charity invoiced £667,300 (2020: £430,000) for office services provided to Dogs Trust Worldwide, a subsidiary of the Charity. During the year the charity provided £4,243,000 (2020: £3,802,000) to Dogs Trust Worldwide to support its work. The Charity owed £126,800 (2020: £100,000) to Dogs Trust Worldwide at the the year end.

Grants totalling £274,600 (2020: £206,000) 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 outstanding at the year end (2020 - none). Dogs Trust USA owed £nil (2020 - £nil) to Dogs Trust Worldwide at year end (2020 - £nil).

Grants totalling £649,000 (2020: £634,000) were paid to Soi Dog Foundation, a Charity whose trustees include Mr P Daubeny, who was a director of Dogs Trust Trustee Limited in 2020. Of this amount none was outstanding at the year end.

Grants totalling £305,000 (2020: £219,000) 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 (2020 - none).

Grants totalling £1,096,000 (2020: £1,096,000) were paid to Mission Rabies, a Charity whose trustees include Mrs C Baldwin and Mr P Daubeny, who were directors of Dogs Trust Trustee Limited in both years. Of this amount none was outstanding at the year end (2020 - none).

## 22. Contingent legacy income

In addition to the legacy income recognised in the SOFA, on the 31 December 2021 the Charity had been notified of 267 residuary legacies (2020: 249 residuary legacies) with a total estimated value of £16,875,000 (2020: £18,380,000). 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 2021, the Charity had outstanding forward currency commitments of €2,000,000 at average rate of €1.16 to £1 with an unrealised loss of £47,000 (2020: €nil).

## 24. Post balance sheet events

In February 2022 Russia invaded Ukraine causing a humanitarian and political crisis, as well as a global economic impact, giving rise to significant falls in the UK and global stock markets. The charity's investment portfolio saw material unrealised losses after the year-end, reflecting the volatility of the global markets. The main portfolio value fell from £75m at 31 December 2021 to £69.5m at 28 February 2022, representing an 8% fall in market value. The investment portfolio is being managed as part of a long-term investment strategy and its performance is being closely monitored. At the time of this report, we do not expect the invasion of Ukraine to materially affect our planned activity.

In addition, Dogs Trust Worldwide-funded projects in Russia were suspended following the invasion and no further funds will be sent until further notice. Any unspent funds have been returned to Dogs Trust Worldwide. Dogs Trust Worldwide were funding one project in Ukraine at the time of the invasion which had to cease, with an agreement that any unspent funds are to be used as part of an emergency grant to set up a logistics platform to distribute pet food to shelters and groups within Ukraine.



# Thank you

Our staff and volunteers are the heart and soul of Dogs Trust. We are so lucky to have such talented and devoted teams across the organisation, whose passion for dog welfare is inspiring. Throughout 2021, we have seen our teams change the lives of hundreds of dogs and their owners around the world. A huge thank you to Team Dogs Trust.

We are very grateful to all our donors, volunteers, charitable trusts, and corporate partners for their wonderful contributions throughout the year. Specifically, we would like to thank Cottages.com and Hoseasons, staff and customers of HSBC UK, Petplan®, players of People's Postcode Lottery, Radley London, The Telegraph's Christmas Charity Appeal, MINI UK, Lily's Kitchen, Tito's Handmade Vodka, Le Chateau, PitPat, and Shark. We would also like to recognise the generous support of the BNA Charitable Incorporated Organisation, W G Harvey's Discretionary Settlement, The RS Macdonald Charitable Trust, Petplan Charitable Trust, and Julia and Hans Rausing. Special thanks to the VIP Club members of Pets at Home and their Lifelines for feeding our dogs Wainwright's dry dog food at our 21 UK rehoming centres for the ninth consecutive year.

## How to help us

We rely on donations from the public to continue our work. If you'd like to support us, please consider leaving a gift in your will, sponsoring a dog or making a donation.

For more information please visit [dogstrust.org.uk](https://www.dogstrust.org.uk)





# Contacts

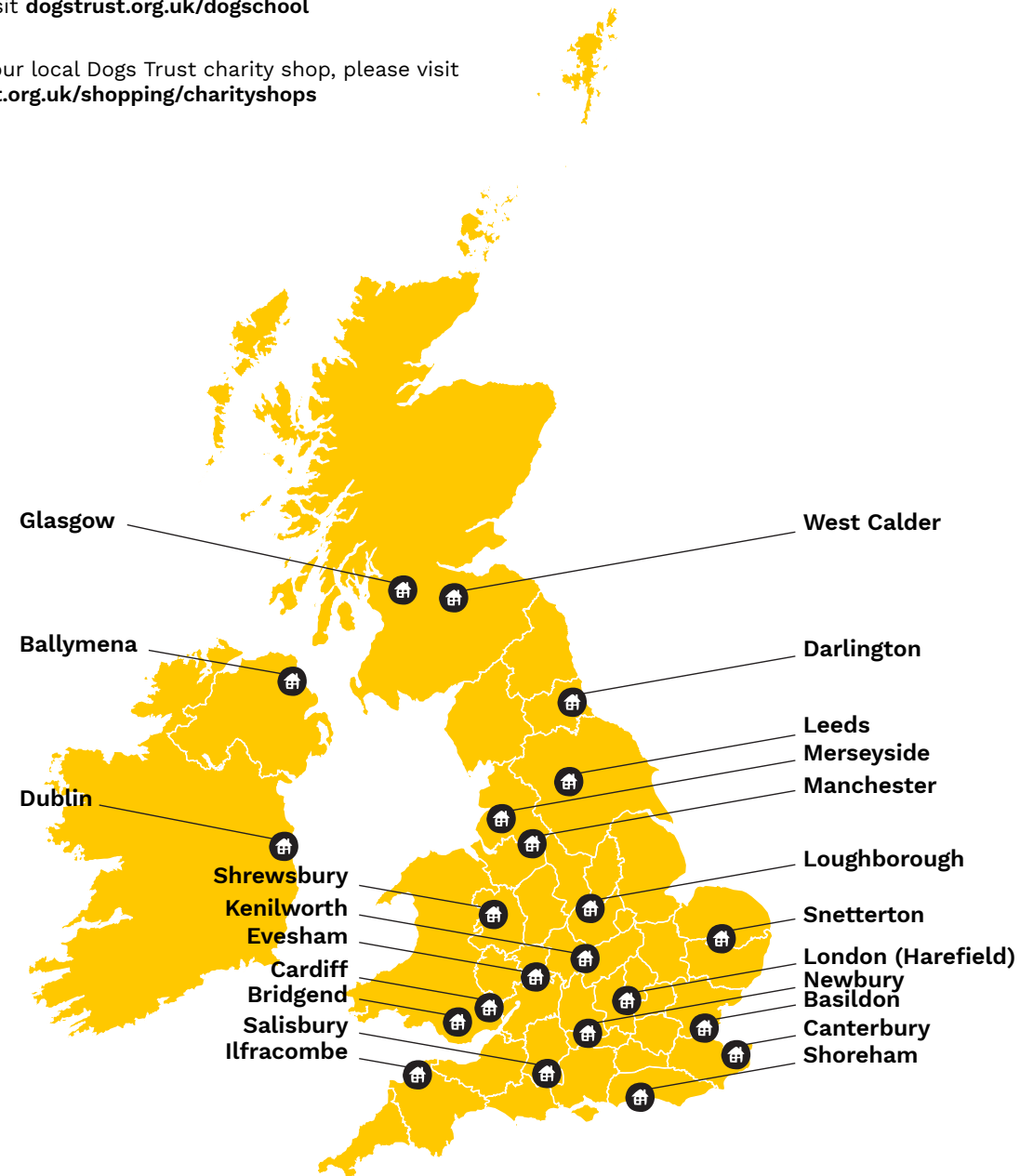
**Registered address:** Clarissa Baldwin House, 17 Wakley Street, London EC1V 7RQ  
**Tel:** 020 7837 0006

## Where to find us

To find opening times and directions for any of our rehoming centres, please visit [dogstrust.org.uk/our-centres](https://dogstrust.org.uk/our-centres)

To find your nearest Dog School, please visit [dogstrust.org.uk/dogschool](https://dogstrust.org.uk/dogschool)

To find your local Dogs Trust charity shop, please visit [dogstrust.org.uk/shopping/charityshops](https://dogstrust.org.uk/shopping/charityshops)



## External advisors

**Auditors:** BDO LLP, 55 Baker Street, London W1U 7EU

**Investment advisors:** Sarasin & Partners LLP, Juxon House, 100 St Paul's Churchyard, London EC4M 8BU

## Image credits

Cover	Paul Fears
Page 1	Paul Fears
Page 3	Richard Murgatroyd
Page 4	Richard Murgatroyd
Page 6	Phoebe Parsons, Dogs Trust
Page 8	Paul Fears
Page 10	Left: Ella Bowden-Williams, Dogs Trust Right: Lee Gladman
Page 11	Left: Amy Wing, Dogs Trust Right: Dogs Trust
Page 12	Olivia Hemingway
Page 13	Left: Dogs Trust Right: Martin Phelps
Page 14	Beth Walsh
Page 15	Left: © Bali Animal Welfare Association Right: © Global Alliance for Animals and People
Page 16	Dogs Trust
Page 17	Fran Veale
Page 18	Mission Rabies
Page 20	Paul Fears
Page 33	Paul Fears
Page 55	Paul Fears
Page 56	Top: Dogs Trust Left: James Lincoln Right: Amy Wing, Dogs Trust

**Design:** Anna Mackee



 [dogstrust.org.uk](https://dogstrust.org.uk)

 [information@dogstrust.org.uk](mailto:information@dogstrust.org.uk)

 [@dogstrust](https://twitter.com/dogstrust)

 [@dogstrust](https://www.instagram.com/dogstrust)

 [facebook.com/dogstrust](https://facebook.com/dogstrust)

 [youtube.com/dogstrust](https://youtube.com/dogstrust)

A dog is for life ©  
© Dogs Trust 2022

Registered charity numbers: 227523 & SC037843