



## **The Beagle Welfare Scheme**

Registered Charity in England and Wales No 328633

### **Annual Report and Accounts**

**For the year ended 31 December 2022**

**BEAGLE WELFARE**

Reg. Charity No. 328633

[info@beaglewelfare.org.uk](mailto:info@beaglewelfare.org.uk)

☎ 01283 575175



Beagling along since 1979.....

# **The Beagle Welfare Scheme**

| <b>Contents</b>                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustee's Report                  | 3-9         |
| Independent Examiner's Report     | 10          |
| Statement of Financial Activities | 11-12       |
| Balance Sheet                     | 13          |
| Statement of Cashflows            | 14          |
| Notes to the Accounts             | 15-18       |

# **The Beagle Welfare Scheme**

## **Trustees' Report**

### **Principal Address**

Coulters Hill Cottage  
Coulters Hill  
Newborough  
BURTON-ON-TRENT  
Staffordshire  
DE13 8SJ

### **Trustees during the year:**

| <b>Name</b>       | <b>Position</b>                         |
|-------------------|---|
| Nigel Wright      | Chairman                                |
| Jeanine Wilkinson | Treasurer & Vice Chairman               |
| Linda Thomas      | National Secretary                      |
| Karen Purdon      | Trustee for Scotland                    |
| Jo Morrison Rowe  | Trustee for Merchandise & In Full Cry   |
| Jane Ferguson     | Friends of Beagle Welfare Administrator |
| Katharine Wilson  | Fundraising Co-ordinator                |

### **Advisors**

#### **Independent Examiner**

Ian Barrett FCA, FCIE  
Barretts Chartered Accountants  
and Chartered Tax Advisers  
22 Union Street  
Newton Abbot  
Devon  
TQ12 2JS

### **Bankers**

CAF Bank  
  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent ME19 4JQ

# The Beagle Welfare Scheme

## Structure, Governance and Management

### Governing Document

The charity is governed by its constitution adopted 25 March 1990 as amended 24 March 1996, 31 March 2007, 28 March 2010, 24 March 2013, February 2015 and 23 March 2016.

### Objectives of the Organisation

The principal objective of the charity is to promote humane behaviour towards beagles by providing appropriate care, protection, treatment, shelter and security for beagles which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and in particular to:

- rehome beagles; and
- encourage responsible ownership of beagles throughout Great Britain.

### Method of Appointment

Trustees are elected by the council members at the ACM or at an SCM.

### Governance

The charity is run by a group of seven trustees who meet between four and five times a year. They have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in the planning of future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they set for the organisation.

New trustees appointed by the council are provided with the Charity Commission's guidelines for trustees and an operations manual is maintained to provide guidelines and assistance to all volunteers.

The organisation is centralised around the rehoming centre in Staffordshire, supported by a network of volunteers and trustees across England, Wales and Scotland and an additional rehoming centre in Kent. We are so grateful for all those who help out with transporting, home checking and assessing beagles and fostering (many times at short notice) across the country to enable our charity to continue its work.

The rehoming centre in Staffordshire remains the main point of contact for all surrendered and adopted dogs across the country with all the record keeping happening all in one place enabling more effective administration.

Through 2022, the Trustees continued to meet through a mix of video calls and face to face meetings with the ACM held in person.

### Objectives and Activities

The main focus of the charity continues to be rehoming unwanted beagles as well as providing advice and education for owners. The dogs in our care are fully assessed where possible, while they are waiting for homes, resulting in fewer unsuccessful placements.

Being a breed specific rescue, Beagle Welfare will generally only accept pure beagles, or at least those who have the general physical beagle characteristics. People who come to beagle welfare looking to rehome a dog will be looking specifically for a beagle.

More general, non-breed specific, dog rescue centres are better able to rehome cross breeds although beagle welfare work closely with these rescue centres to help out if they are trying to rehome a beagle.

Beagle Welfare are often approached to rehome beagles who are known to be aggressive and have bitten in their previous home. We will always look at the circumstances of the beagle's issues but if it becomes apparent that the dog will not be able to be safely rehomed, then we will refuse to take the dog, as we have a duty of care to our staff, volunteers, the public and to people who come to us to adopt a beagle.

Potential owners make enquires through our website, social media and via other animal welfare groups.

Where we can, we make every effort to attend shows, fairs and other functions where we hope to educate the general public about what owning a beagle entails. We also warn people about the dangers of buying through puppy farms and we encourage them to go to reputable breeders. Some of

# The Beagle Welfare Scheme

the advice and assistance that we have given owners has resulted in a number of beagles remaining with their owners, when they might have otherwise been given up for rehoming.

## Beagles Statistics

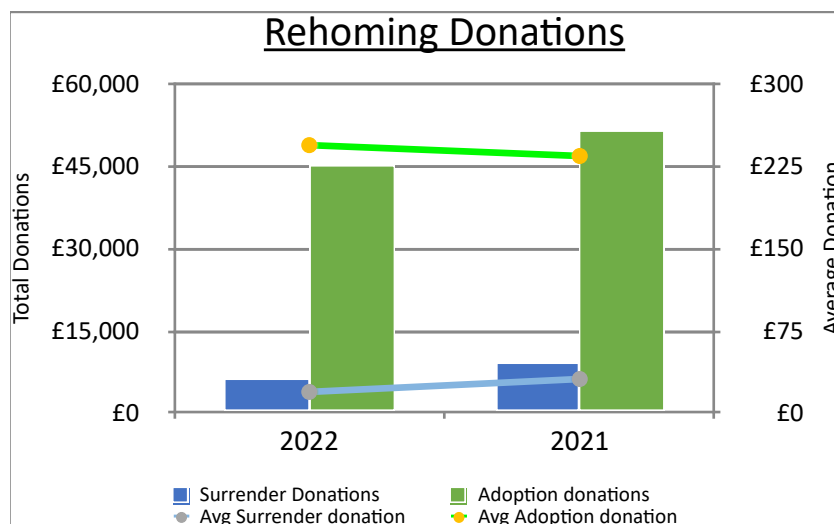
|   | <u>2022</u> | <u>2021</u> |
|---|-------------|-------------|
| Total dogs added to our register during the year  | 329         | 291         |
| Dogs successfully rehomed during the year   | 185         | 219         |
| Dogs euthanised<br>Beagles are only ever euthanised where they are seriously ill or have serious aggression issues and would not be safe to be rehomed to another family. | 14          | 6           |

2022 saw a marked increase of beagles added to our register at 329 for rehoming 38 higher than the previous year. With the increase in dog ownership during the pandemic, sadly now that the world has re-opened, we are seeing people surrendering beagles who have had minimal training, boundaries and not enough socialisation making them anxious and presenting owners with challenging behaviours.

Sadly some of the beagles we have received in for re-homing have had such severe anxieties and behavioural problems that they would have been unsafe to rehome and we have had no choice but to euthanise them.

We are using social media and our website extensively to provide advice for training and managing specific behaviours. We have also had success in keeping beagles in their homes with the advice we have given, however, there are always beagles that will end up coming in for rehoming.

Donations for beagles being adopted were down 12% on 2021 mainly due to the lower number of beagles rehomed during 2022, however the average donation per dog is up by around £10 on 2021.



## Education

Education about beagles and beagle ownership is a key objective of Beagle Welfare. We try to provide impartial advice to all existing and potential beagle owners to try and ensure that people who are looking to rehome a welfare beagle are given as much information as possible about the breed and also rehoming a welfare beagle to enable people to make an informed decision about whether a beagle is right for them. We are conscious that the more good advice we can provide reduces the number of beagles given up for adoption and therefore reducing the number of beagles who are having numerous homes and displaying challenging behaviours.

A number of volunteers and employees have taken dog behaviour training courses and we offer support to any volunteer/employee who wishes to undertake training. We also have access to an APDT qualified behaviourist who will assist with more difficult cases.

# The Beagle Welfare Scheme

## Our Adoption Process

The application process begins with an enquiry to our rehoming coordinators to assess their initial suitability. If successful, applicants are asked to view our short film on beagle ownership to get a good understanding of what getting a beagle entails. If at this point they feel that a beagle is still for them, then we ask them to complete an application for adoption which is then reviewed by our team and if deemed successful in this application, a home check is undertaken for all new beagle owners.

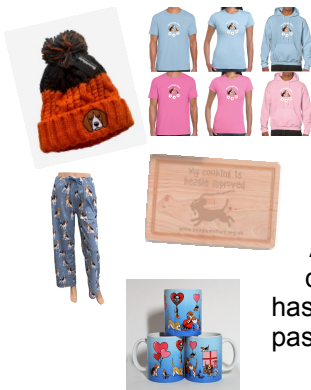
One of our volunteers will visit them at home, usually with a beagle, to assess the potential owner's response to having a beagle in their home, to ensure that their home set up is suitable and safe to contain a beagle and they will also provide advice on any changes that need to be made. Volunteers provide feedback to the rehoming centre coordinators who will then review this feedback and decide if the application is successful. The applicant is then contacted and encouraged to look at the rehoming list on the website to find a beagle they wish to rehome. A meet and greet is then organised by the rehoming coordinators.



All new owners are provided with an adoption pack which contains numerous information booklets about owning a beagle, what to expect from your beagle and beagle healthcare. We provide vouchers towards the cost of neutering after the dogs have been in their new home for a minimum of three months giving them time to settle. We also provide vouchers towards training beagles as we recognise the importance of training both owners and dogs and this helps with the settling in and bonding process with a dog.

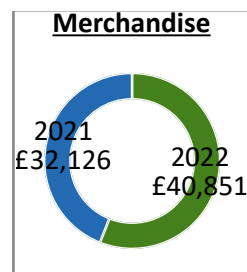
Sadly we do have some beagles who do not settle in their new homes very well and we often find that their new owners do not give these beagles enough time to get used to their new surroundings and routines. This invariably impacts on the dog causing anxiety and challenging behaviours meaning they are more difficult to find good homes for.

## Merchandise

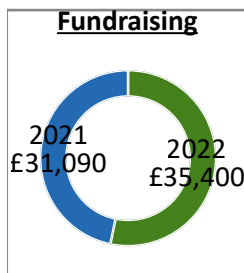


2022 was another successful year for Beagle Welfare merchandise with an increase in sales from 2021 to £40,851. There were no large outdoor events in 2022 so all sales were generated online. New lines included beagle print handbags, silent Christmas crackers and Christmas jumpers; the latter creating sales of £1500 in four hours!

We are very fortunate to have a supporter, Julie Armstrong from Big Ideas of Sheffield, who donates her time and goods at nil profit as Julie has adopted a beagle from Beagle Welfare in the past.

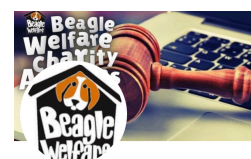


## Fundraising



Beagle Welfare have had another brilliant year of fundraising thanks to our amazing and loyal supporters. Many individual beagle groups organised various social media events, including raffles, birthday donations, book sales, treasure hunts, sales of Christmas items, Christmas parties and lots lots more.

Our fundraising coordinator, Katharine Wilson, launched the Beagle Welfare Auction page on social media in March 2021 and it continues to be very popular to date and so far it has generated over £9500 since it opened. We are extremely grateful to individuals and small businesses who have very generously donated items for us to auction.



Beagle Welfare Online Charity Auction Page

# The Beagle Welfare Scheme

Social Media remains a vital tool for fundraising and a great way for us to keep in touch with our supporters. Throughout the UK lots of beagle groups are organising fundraising meets, Katharine keeps in touch with them, it is a valuable way to share our work.

Beagle Welfare were pleased to be able to attend Beaglefest 2022 in the summer and once again we were very fortunate to benefit from this popular event. Thanks to the organisers of this very successful and well attended event. Beaglefest 2023 is in May and we will be attending.

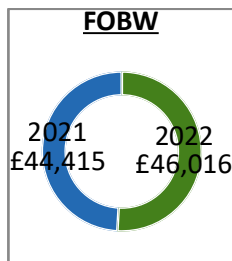
Our Amazon Wishlist continues to be popular with our supporters, thank you to them for keeping us well stocked from the items on our wish list.



We are delighted to have made it to the final five in the Animal Star Awards for Best Rescue Organisation. The finals are in November.

We would like to thank all our amazing supporters who contribute to all our campaigns, events, and fundraiser, congratulations to them all for their dedication to BW and ingenious fundraising ideas, we could not achieve what we do with out their help.

## Friends of Beagle Welfare (FOBW)



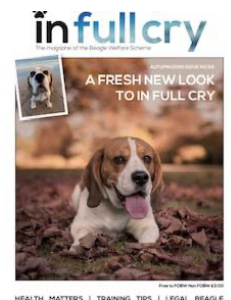
Friends of Beagle Welfare are our regular subscribers who donate funds to us every year and in return we send them our bi-annual magazine, In Full Cry. Our magazine gives a snapshot of what is going on at the charity and also has numerous articles, activities, behavioural advice and stories from owners who have adopted a beagle from Beagle Welfare.



Donations from our FOBW have increased 4% from 2021 despite all the difficulties that people have experienced over the past couple of years. We are immensely grateful to our supporters for their ongoing donations without which we could not operate as we do.

## In Full Cry

Our biannual Beagle Welfare magazine, In Full cry, comes out in April and October. Our former editor, Veronica Banks, ended her tenure with the spring edition 2022 and was succeeded by former editor and trustee, Jo Morrison Rowe. Jo gave In Full Cry a fresh new look and was fortunate to receive enough materials to make it the fullest edition to date. In Full Cry features many articles from regular contributors, as well as standalone features on a range of dog related subjects, plus information on Beagle Welfares work, fundraising and happy ending tales.



## Legacies

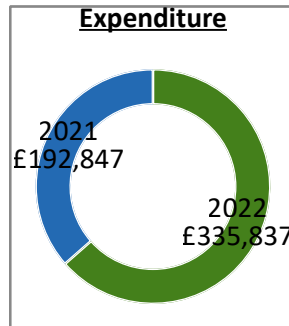
We continue to be extremely fortunate to be a recipient of the generosity of people who remember us in their wills. Some of these funds have been utilised in 2022 to cover our increased costs particularly for our vet fees and boarding and commercial kennels.



# The Beagle Welfare Scheme

## Expenditure

Overall, expenditure for 2022 was over budget by around 24% and around 74% higher than in 2021.

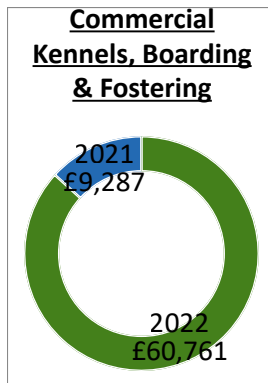


## Rehoming Centre Costs

Costs for the rehoming centre were marginally down against budget by £1,352 and higher than 2021 by 14%. There was an increase in running costs this year relating to the purchase of dog leads that we have stocked up on. On a positive note, our electricity costs have not gone up due to the price increase as our tariff was fixed in 2021 for 36 months. Despite having higher numbers of beagles being surrendered to us and the rehoming centre being full over the later part of 2022, we are lucky to have supporters who regularly purchase goods for the rehoming centre from our amazon wish list which helps with food and other items needed for our beagles awaiting adoption.

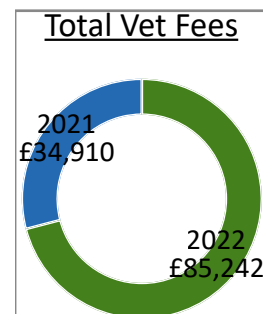
## Boarding, Fostering & Commercial Kennel Costs

Due to the high number of beagles coming into Beagle Welfare for rehoming at the same time, we have been using our fosterers, and commercial kennels more this year and these costs have increased by 134%. Towards the end of the year 36 beagles were rescued from puppy farms and beagle welfare has had to cover kennelling costs while organising the movement of the beagles to the various centres to enable rehoming. These puppy farmed beagles were also not budgeted for in 2022.



## Total Vets fees

Our vets fees have increased since 2021. This is mainly due to the health care for beagles that were rescued from puppy farms, supporting beagles adopted with pre-existing conditions and supporting the older beagles under our "Golden Oldies" programme. The golden oldie costs are higher than last year. The Beagle Welfare Scheme offers this support to people who are adopting an older beagle with age related conditions as some people are put off rehoming the older beagles as they are more likely to have higher vet costs.



# The Beagle Welfare Scheme

## Reserves Policy and Related Funds

The primary function of the charity is the re-homing of beagles, to help in the prevention of maltreatment and cruelty to beagles, and in particular to encourage responsible ownership of beagles throughout Great Britain.

It is the duty of the trustees to ensure that funds are available at all times to pay for these activities with the bulk of these costs being at the main rehoming centre in Staffordshire, together with the charity's related administration costs.

The charity's reserves policy is to maintain the following funds:

### 1) The Rehoming Centre Base Fund.

The majority of the charity's income comes from donations from The Friends of Beagle Welfare, past and new owners and fundraising. These are uncertain sources of revenue that may not always provide the funds to cover these essential costs. The Trustees' policy is to maintain reserve funds to cover up to a maximum of the next 24 months' planned running costs including Vet costs. As at 31st December 2022 the trustees set aside £230,000 representing the next 24 months' planned running costs of rehoming centre and vet fees.

When planning all of the above activities, the trustees have considered the Charity Commission's guidance on public benefit and feel that the activities of the charity are carried out in accordance with that guidance and that the activities undertaken during the year have provided a benefit to the public.

## GDPR

To ensure we can be compliant with the GDPR legislation which came into force in on 25 May 2018, our Trustees, employees and necessary individuals are required to complete GDPR training. All of our volunteers are given guidelines to ensure they maintain the confidentiality & integrity of all personal data they receive whilst undertaking activities on behalf of The Beagle Welfare Scheme.

An annual review will be undertaken to ensure The Beagle Welfare Scheme remains GDPR compliant.

**Signed by order of the Trustees**



**Jeanine Wilkinson**  
Treasurer

## **Independent Examiner's Report to the Trustees of The Beagle Welfare Scheme – charity no. 328633**

I report to the trustees on my examination of the accounts for The Beagle Welfare Scheme for the year ended 31<sup>st</sup> December 2022.

### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

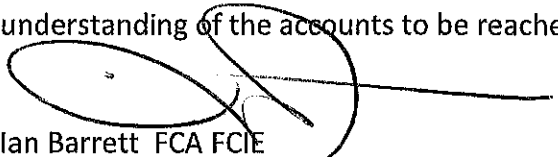
### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales and the Association of Charity Independent Examiners, both of which are listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act or;
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ian Barrett FCA FCIE  
Barretts Chartered Accountants and  
Chartered Taxation Advisers  
22 Union Street  
Newton Abbot TQ12 2JS

13<sup>th</sup> September 2023

# The Beagle Welfare Scheme

| <b>Statement of Financial Activities</b>   |              |                           |                         |                    |                    |
|--|--------------|---------------------------|-------------------------|--------------------|--------------------|
| <b>For the year ended 31 December 2022</b> |              |                           |                         |                    |                    |
|  |              |                           | <b>2022</b>             |                    | <b>2021</b>        |
|  | <b>Notes</b> | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total Funds</b> | <b>Total Funds</b> |
|  |              | <b>£</b>                  | <b>£</b>                | <b>£</b>           | <b>£</b>           |
| <b>Income and endowments from:</b>         |              |                           |                         |                    |                    |
| <i>Investments</i>                         |              |                           |                         |                    |                    |
| Bank Interest                              |              | 11,313                    |                         | 11,313             | 5,358              |
| <b>Donations and legacies</b>              |              |                           |                         |                    |                    |
| FOBW Donations                             |              | 46,016                    |                         | 46,016             | 44,415             |
| Gift Aid                                   |              | 17,661                    |                         | 17,661             | 21,672             |
| Legacies                                   |              | 255,900                   |                         | 255,900            | 65,574             |
| Other Donations                            |              | 5,408                     |                         | 5,408              | 30,855             |
| Rehoming Donations                         |              | 52,071                    |                         | 52,071             | 60,696             |
| Grants                                     |              | 0                         |                         | 0                  | 0                  |
| <b>Other trading activities</b>            |              |                           |                         |                    |                    |
| Fundraising Income                         |              | 35,400                    |                         | 35,400             | 31,090             |
| Insurance Commission                       |              | 5,336                     |                         | 5,336              | 4,160              |
| Profit on Disposal of Assets               |              |                           |                         |                    | 5,000              |
| <b>Charitable activities</b>               |              |                           |                         |                    |                    |
| Sales                                      |              | 40,851                    |                         | 40,851             | 32,126             |
| <b>Total</b>                               |              | <b>469,956</b>            | <b>0</b>                | <b>469,956</b>     | <b>300,945</b>     |
| <b>Expenditure on:</b>                     |              |                           |                         |                    |                    |
| <b>Raising funds</b>                       |              |                           |                         |                    |                    |
| Fundraising Costs                          |              | 125                       |                         | 125                | 1,040              |
| <b>Charitable activities</b>               |              |                           |                         |                    |                    |
| Accountancy Fees                           |              | 576                       |                         | 576                | 576                |
| Bank Charges                               |              | 4,345                     |                         | 4,345              | 4,257              |
| Boarding & Fostering/Commercial Kennels    |              | 60,762                    |                         | 60,762             | 9,287              |
| Rehoming Centre                            |              | 103,616                   |                         | 103,616            | 90,683             |
| IT Expenses                                |              | 645                       |                         | 645                | 428                |
| Depreciation                               |              | 14,530                    |                         | 14,530             | 11,140             |
| Education                                  |              | 0                         |                         | 0                  | 119                |
| Equipment                                  |              | 0                         |                         | 0                  | 83                 |
| Exhibitions and Room Hire                  |              | 943                       |                         | 943                | 762                |
| Gifts and Donations                        |              | 10,102                    |                         | 10,102             | 4,500              |
| Golden Oldies                              |              | 18,685                    |                         | 18,685             | 15,839             |

## The Beagle Welfare Scheme

|                                     |                |          |                |                |
|-------------------------------------|----------------|----------|----------------|----------------|
| Goods For Resale & Fulfilment costs | 24,648         |          | 24,648         | 17,879         |
| In Full Cry                         | 11,268         |          | 11,268         | 8,914          |
| Insurance                           | 1,460          |          | 1,460          | 1,478          |
| Legal fees                          | 35             |          | 35             | 209            |
| Miscellaneous                       | 0              |          | 0              | 409            |
| Postage and Stationery              | 786            |          | 786            | 2,735          |
| Rehoming Travel                     | 2,827          |          | 2,827          | 1,736          |
| Telephone                           | 120            |          | 120            | 120            |
| Training                            | 293            |          | 293            | 718            |
| Training Vouchers (Dogs)            | 756            |          | 756            | 201            |
| Vets Fees                           | 66,557         |          | 66,557         | 19,180         |
| Volunteer Travel Expenses           | 2,475          |          | 2,475          | 2,171          |
| Website                             | 8,045          |          | 8,045          | 2,412          |
| Hardship Fund                       | 2,239          |          | 2,239          | 971            |
| <b>Total</b>                        | <b>335,837</b> | <b>0</b> | <b>335,837</b> | <b>197,847</b> |
| <b>Net Income</b>                   | 134,118        | 0        | 134,118        | 103,098        |
| Transfers between funds             | 0              | 0        | 0              | 0              |
| Total funds brought forward         | 764,798        | 0        | 764,798        | 661,700        |
| <b>Total funds carried forward</b>  | <b>898,917</b> | <b>0</b> | <b>898,917</b> | <b>764,798</b> |

# The Beagle Welfare Scheme

| <b>Balance Sheet</b>                                  | 2022           | 2022     | <b>2022</b>    | <b>2021</b>    |
|---|----------------|----------|----------------|----------------|
| <b>As at 31 December 2022</b>                         | £              | £        | £              | £              |
| <b>Tangible Fixed Assets</b>                          |                |          |                |                |
| Fixtures & Fittings                                   | 2,275          |          | 2,275          | 2,975          |
| Land and Buildings                                    | 6,605          |          | 6,605          | 4,416          |
| Equipment   | 3,989          |          | 3,989          | 8,495          |
| Vehicles  | 9,322          |          | 9,322          | 16,314         |
| <b>Total Tangible Fixed Assets</b>                    | <b>22,191</b>  | <b>0</b> | <b>22,191</b>  | <b>32,200</b>  |
| <b>Current Assets</b>                                 |                |          |                |                |
| Debtors   | 22,815         |          | 22,815         | 17,778         |
| Stock   | 3,313          |          | 3,313          | 3,271          |
| Cash at bank  | 866,016        |          | 866,016        | 713,317        |
| Cash in hand  | 233            |          | 233            | 96             |
| <b>Total Current Assets</b>                           | <b>892,377</b> | <b>0</b> | <b>892,377</b> | <b>734,462</b> |
| <b>Less: Liabilities</b>                              |                |          |                |                |
| <b>Creditors: Amounts falling due within one year</b> |                |          |                |                |
| Creditors & Deferred Income                           | 15,076         |          | 15,076         | 1,364          |
| Accountancy   | 576            |          | 576            | 500            |
|   | 15,652         |          | 15,652         | 1,864          |
| <b>Net Current Assets</b>                             | <b>876,726</b> | <b>0</b> | <b>876,726</b> | <b>732,598</b> |
| <b>Total Net Assets</b>                               | <b>898,917</b> | <b>0</b> | <b>898,917</b> | <b>764,798</b> |
| <b>The Funds of the charity</b>                       |                |          |                |                |
| Unrestricted funds                                    | <b>898,917</b> |          | <b>898,917</b> | <b>764,798</b> |
| <b>Total Charity Funds</b>                            | <b>898,917</b> | <b>0</b> | <b>898,917</b> | <b>764,798</b> |

# The Beagle Welfare Scheme

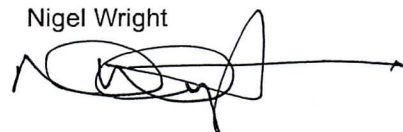
| Statement of Cashflows                                   | 2022           | 2021           |
|--|----------------|----------------|
| <b>Cash Flows from operating activities</b>              |                |                |
| Net income/(expenditure)for the reporting period         | 134,118        | 103,098        |
| Depreciation charges                                     | 14,530         | 11,140         |
| Interest from investments                                | (11,313)       | (5,358)        |
| Increase in stocks                                       | (42)           | 798            |
| (Increase)/decrease in debtors                           | (5,037)        | (2,396)        |
| (Decrease)/increase in creditors                         | 13,787         | (2,054)        |
| Net cash provided by operating activities                | 146,044        | 105,229        |
| Interest from investments                                | 11,313         | 5,358          |
| Purchase of fixed assets                                 | (4,521)        | (31,337)       |
| Change in cash and cash equivalents                      | 152,836        | 79,249         |
| Cash and cash equivalents at the beginning of the period | 713,413        | 634,164        |
| Cash and cash equivalents at the end of the period       | <b>866,249</b> | <b>713,413</b> |

## Approval of the accounts

The financial statements were approved by the Board of Trustees on 29 April 2023 and were signed on its behalf by:

Name: Nigel Wright

Signed:



Trustee

CHAIRMAN.

# The Beagle Welfare Scheme

## Notes to the accounts for the year ended 31 December 2022

### 1) Accounting Policies

#### a) Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1<sup>st</sup> January 2015)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### b) Taxation

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

#### c) Depreciation

|  |                         |
|--|-------------------------|
| Office Equipment                                 | 15% straight line basis |
| Rehoming centre log cabin, shed & kennels        | 20% straight line basis |
| Rehoming Centre Fixtures and Fittings            | 20% straight line basis |
| Rehoming centre and other equipment and vehicles | 33% straight line basis |

#### d) Fund accounting

Funds held by the charity are either:

##### Unrestricted general funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

##### Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

##### Designated funds

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

# The Beagle Welfare Scheme

## Notes to the accounts continued for the year ended 31 December 2022

### 2) Grants and Donations

|                    | 2022<br>Unrestricted | 2022<br>Restricted | <b>2022<br/>Total</b> | 2021<br>Total  |
|--------------------|----------------------|--------------------|-----------------------|----------------|
|                    | Funds                | Funds              | <b>Funds</b>          | Funds          |
|                    | £                    | £                  | <b>£</b>              | £              |
| Rehoming Donations | 52,071               |                    | <b>52,071</b>         | 60,696         |
| FOBW Donations     | 46,016               |                    | <b>46,016</b>         | 44,415         |
| Other Donations    | 5,408                |                    | <b>5,408</b>          | 30,855         |
| Grants             | 0                    |                    | <b>0</b>              | 0              |
| Legacies           | 255,900              |                    | <b>255,900</b>        | 65,574         |
|                    | <b>359,394</b>       | <b>0</b>           | <b>359,394</b>        | <b>201,539</b> |

### 3) Staff Costs and Numbers

|                       | <b>2022</b>   | 2021          |
|-----------------------|---------------|---------------|
|                       | £             | £             |
| Net Salaries          | 50,049        | 43,241        |
| Social Security Costs | 4,430         | 5,446         |
| Pensions              | 3,593         | 3,580         |
|                       | <b>58,072</b> | <b>52,267</b> |

The average number of employees during the year was **3** **3**

No employee earned more than £60,000.

### 4) Restricted Funds Summary

The Charity does not have any restricted funds in this year or the previous year.

# The Beagle Welfare Scheme

## Notes to the accounts continued for the year ended 31 December 2022

### 5) Analysis for Rehoming Centre

|                        | 2022           | 2021           |
|------------------------|----------------|----------------|
|                        | £              | £              |
| Running Costs          | 15,223         | 8,219          |
| Wages                  | 58,072         | 52,267         |
| Rent and Rates         | 18,753         | 18,694         |
| Light and Heat         | 5,574          | 5,551          |
| Refurbishment Costs    | 3,286          | 3,875          |
| Telephone and Internet | 824            | 1,335          |
| Vehicle Costs          | 1,884          | 743            |
| Depreciation Fees      | 14,121         | 11,057         |
|                        | <b>117,737</b> | <b>101,740</b> |

### 6) Trustee Remuneration and Expenses

Trustees received no remuneration but expenses as follows were reimbursed to seven Trustees (2021 seven):

|                            | 2022          | 2021          |
|----------------------------|---------------|---------------|
|                            | £             | £             |
| Exhibitions                | 658           | 416           |
| In Full Cry Editor Fee     | 1,125         | 0             |
| Rehoming donation refund   | 100           | 0             |
| Dog Training Vouchers      | 48            | 0             |
| Goods for Resale           | 10            | 0             |
| Gifts & Donations          | 41            | 0             |
| Fostering & Boarding Costs | 22,504        | 3,547         |
| Fulfilment Fees            | 4,545         | 3,654         |
| Fund Raising Costs         | 0             | 689           |
| Miscellaneous              | 0             | 26            |
| Plant & Equipment          | 0             | 549           |
| Postage and Stationery     | 283           | 293           |
| Rehoming Travel            | 1,596         | 648           |
| Telephone                  | 120           | 120           |
| Training                   | 0             | 286           |
| Travel                     | 2,478         | 2,097         |
| Utilities                  | 266           |               |
| Vet Fees                   | 2,710         | 97            |
|                            | <b>36,483</b> | <b>12,424</b> |

# The Beagle Welfare Scheme

## Notes to the accounts continued for the year ended 31 December 2022

### 7) Tangible assets

|                                   | Land and<br>Buildings | Fixtures &<br>Fittings | Equipment | Vehicles | Total   |
|-----------------------------------|-----------------------|------------------------|-----------|----------|---------|
|                                   | £                     |                        | £         | £        | £       |
| Cost                              |                       |                        |           |          |         |
| At 1 <sup>st</sup> January 2022   | 30,885                | 10,952                 | 16,933    | 20,975   | 79,745  |
| Addition                          | 1,543                 |                        | 2,978     |          | 4,521.4 |
| Disposal                          |                       |                        |           |          | 0       |
| At 31 <sup>st</sup> December 2022 | 32,428                | 10,952                 | 19,911    | 20,975   | 84,266  |
| Depreciation                      |                       |                        |           |          |         |
| At 1 <sup>st</sup> January 2022   | 26,469                | 7,977                  | 8,437     | 4,661    | 47,544  |
| Charge for the year               | 1,970                 | 700                    | 4,869     | 6,992    | 14,531  |
| At 31 <sup>st</sup> December 2022 | 28,439                | 8,677                  | 13,306    | 11,653   | 62,075  |
| Net Book Value                    |                       |                        |           |          |         |
| At 31 <sup>st</sup> December 2022 | 3,989                 | 2,275                  | 6,605     | 9,322    | 22,191  |
| At 31 <sup>st</sup> December 2021 | 4,416                 | 2,975                  | 8,495     | 16,314   | 32,200  |

### 8) Capital Commitments

|                           | Rehoming Centre<br>& Equipment |
|---------------------------|--------------------------------|
|                           | £                              |
| Authorised and contracted | 0                              |
| Authorised not contracted | 10,000                         |
|                           | <u>10,000</u>                  |

### 9) Related Party Disclosures

There were no related party transactions for the year ended 31<sup>st</sup> December 2022