

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2024
for
Dog Meat Trade Dachshund Rescue &
Support Group

Dog Meat Trade Dachshund Rescue &
Support Group

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for the Year Ended 31 May 2024

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Dog Meat Trade Dachshund Rescue &
Support Group

Report of the Trustees
for the Year Ended 31 May 2024

The trustees present their report with the financial statements of the charity for the year ended 31 May 2024. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Charitable purposes

To rescue dachshunds from the dog meat trade in China and South Korea, to support the rehabilitation of the dachshunds and transportation to safe forever homes in the UK.

For the public benefit to promote humane behaviour towards animals, in particular those which have survived the dog meat trade. By providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage. In addition, to educate the public in matters pertaining to animal welfare in general and encourage the prevention of cruelty and suffering among animals.

Activities

To work with animal rescue organisations and shelters in China and South Korea to identify and rescue dachshunds and dachshund cross breeds from the dog meat trade.

To support the costs of boarding fees for each rescued dog as well as any veterinary expenses that are incurred. To also help shelters to make improvements to the living conditions of all the dogs in their care, including air conditioning and sanitary conditions.

To organise adoption exercises for the dogs as they near flights to the UK, ensuring that the best home possible is found for each dog through a rigorous application process and home checks. To ensure that a network of suitable foster homes for the dogs is available if required.

Coordinating transport of the dogs to the UK once all pre-flight requirements have been met.

To provide education to the public and raise awareness of the dog meat trade and promote animal welfare.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Dog Meat Trade Dachshund Rescue & Support Group (DMT DRSG) was created in May 2020, amid the Covid pandemic which meant that travel restrictions severely hampered the ability to transport the dogs to the UK. Within this reporting period (June 2023 - May 2024) the group were able to undertake a site visit to both the vet and boarding facility, the Charity uses in Beijing, China. The trip allowed the Charity to undertake a check of the facilities and conditions the Charity's dogs are kept in whilst under rehabilitation and veterinary care. The trip encompassed volunteers acting as flight volunteers and bringing several dogs into the UK, making a significant cost saving to the Charity and allowing charity volunteers greater insight into the culture and behaviours of an Asian country. A volunteer trip was also undertaken to Vietnam, allowing the Charity to support Vietnam Animal Aid and providing a flight volunteer to bring animals to the UK. A further trip has been planned in September 2024, to allow for inspection of a further 2 of our rescue partners in South Korea.

During 2023, the Charity formed a partnership with Vietnam Animal Aid, however, changes in the Defra guidelines mean that this relationship has been unable to continue. Furthermore, all rescue dachshunds now need to be transported under commercial cargo arrangements. This has meant a huge increase in the transportation costs incurred by the charity.

Between the period of (June 2023 - May 2024) the Charity were able to make huge increases in the number of dogs rescued and in forever homes in the UK. 72 dogs were rescued during this period (60 - 2023) taking the total number of rescues to 217 (118 - 2023). In addition, a further 65 dogs were transported to forever homes (61 - 2023) in the UK taking the total number of dogs in the UK to 164 (101 - 2023).

The Charity has continued to expand the vitally important foster back-up volunteers to provide emergency foster care if required. The number of foster volunteers currently stands at 113 (82 - 2023) and covers all locations across the UK.

The Charity's active monthly Guardian Angels who contribute towards the cost of the care and rehabilitation of the dogs has also grown to 540, an increase of 88 contributors since the previous reporting period.

The Charity has continued to expand the number of partner organisations both in the UK and within China and South Korea. An exercise was undertaken to reach out across China to all known rescue operations by way of introduction. This has established links across the country and several dogs have come into our care through these newly formed relationships.

Following the launch of the Facebook Group in May 2020, membership has grown to 11,601 members/supporters by May 2024, providing a significant social media platform to raise awareness and support fundraising. DMT DRSG launched its own Instagram page on the 1st of January 2021 and had 9,705 followers by May 2024 (3,160 - 2023). This additional communication also enables global awareness of the Group and the dog meat trade. The Charity's newly created TikTok gained 17,200 followers (1,334 - 2023) and 187k likes (15k - 2023) and Twitter recorded 1,300 (1,117 - 2023) followers. The Charity's website also recorded 76k unique visits (22k - 2023). We have also added LinkedIn to the platforms used by the Charity.

The Charity has undertaken 2 further sponsored walks in the Cairngorms in Aviemore, but also expanded this year's location to include Sunderland in the Northeast. The walk was well attended and attracted local press coverage. Again, raising awareness and much needed funds. In December 2020 the Charity created its own brand and launched the first merchandise items. We continue to expand our product range, and these now include hoodies, t-shirts, trolley coins, cups, water bottles, bags, pens, dog drinking bowls, clothing pins, dog t-shirts, calendars, pet tags, bookmarks, dog bandanas and Christmas cards. Additionally, the Charity now also has a range of leaflets, business cards and pop-up banners to support events.

The Charity has also invested in a heat plate and mug press to allow us to create our own merchandise and reduce production costs.

Following a restructure of the fundraising team, additional support has been put in place to focus upon corporate sponsorship activity. Although there is more to do in this space the donations received so far include:

- £3,500 from Univer
- £1,000 from Lewis Comms
- £500 from Animal Friends

Dog Meat Trade Dachshund Rescue &
Support Group

Report of the Trustees
for the Year Ended 31 May 2024

In October 2022 the Charity launched an Etsy page and up to and including 31st of May 2024 have taken 1,114 orders (350 - 2023) providing total revenue of £13,514 (£3,652 - 2023).

During the previous year, the Charity started to attend events to spread awareness and to provide the opportunity to undertake further fundraising. During the period 46 (31 - 2023) events were attended, and fundraising continued to be supported by the Craft Group which now comprises of over 200 members who make craft items to support sales at events.

During this reporting period, the Charity identified the need to separate Charity Operations and The Board of Trustees. A recruitment exercise for Trustees commenced in September 2023 and the appointment took place in February 2024.

In addition, we have also continued to recruit and grow the number of operational volunteers to reflect the expansion of activities across the team.

Finally, the group recognised the need to expand the post adoption activity, given the number of dogs now in the UK. We have recruited individuals to fulfil the roll of post adoption support and the charity is in the process of funding the formal training of these individuals to grow internal capability. In the meantime, we have a network of fully trained and vetted behaviourists to support adopters with any issues which may arise, and further backup has been established in the form of residential facilities should this be required.

FINANCIAL REVIEW

Financial position

There is a deficit for the year of £13,408 (2023: surplus of £12,109), costs of flying dogs from China have increased since Covid restrictions on flights were lifted. It is projected that a surplus will be achieved in the year ended 31 May 2025 to ensure financial viability and investment in achieving strategic priorities, increase in supporters and expand attendance at events.

Reserves policy

The Charity's policy is to retain one month's worth of normal running costs in order to meet commitments. One month's expenditure currently stands at £25,000.

Free Reserves of the charity (which are unrestricted reserves excluding any fixed assets) are currently £22,479 (2023: £35,750). While this is slightly below the optimal level of reserves, the Trustees believe that this is still in an acceptable range but will continue to monitor the position.

FUTURE PLANS

Over the next 12 months the Charity's objectives are:

- To increase the number of rescue partnerships in South Korea and China; thereby increasing the opportunity to rescue and rehabilitate more dachshunds and dachshund cross breeds.
- To increase supporter numbers, leading to increased donations and funds raised; thereby increasing the number of dogs which can be rescued, supported, and transported to forever homes in the UK.
- To travel to South Korea to visit rescue partners. To ensure that the conditions and care are to the required standard, providing advice and guidance where required. To improve shelter conditions through the provision of supplies and physical volunteer work.
- To increase awareness of the dog meat trade and grow support for the Charity, through attendance at events, Dog Festivals/Shows etc. To increase the use of marketing material i.e., leaflets, posters etc. Expansion of our sponsored walk activity to capture a Southern location.
- To improve the use of social media / communication platforms, development of a dedicated website and the use of Twitter.
- To expand the merchandise range to provide a further means of spreading the word.
- To continue to expand the use and stock of the Etsy shop, using our recently acquired heat press and mug press. Also, to explore opportunities to use our donated embroidery machine.
- To reduce our reliance upon 3rd party behaviourist support. Expansion of our support network and further building of internal capability.
- To maintain the number of approved foster homes and the spread across the UK. To gather greater intelligence as to the type of dog each foster home would benefit from placement.
- To schedule planned sponsored events, such as dog walks etc.. to allow the community to come together and provide further opportunities to fundraise.
- To investigate further opportunities for corporate sponsorship and to consider expansion of the team to maximise opportunities.
- To expand the reach of our charity tins and collection boxes, ensuring they are placed in optimum locations and more robust control is put in place.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 17 September 2021. The charity was previously an unincorporated association but changed its legal form to a SCIO. It has a single tier structure and as such the Trustees are the members of the charity.

Recruitment and appointment of new trustees

New Trustees are recruited in accordance SCIO Constitution (single tier). All new Trustees are recruited through a rigorous process which includes completion of written application form, telephone interview with at least two other Trustees, skills audit and due diligence.

There must be a minimum of three and a maximum of ten Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC051269

Dog Meat Trade Dachshund Rescue &
Support Group

Report of the Trustees
for the Year Ended 31 May 2024

Principal address

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Trustees

[REDACTED] (resigned 5.2.24)
[REDACTED] (resigned 5.2.24)
[REDACTED] (resigned 5.2.24)
[REDACTED] Secretary (resigned 5.2.24)
[REDACTED] Treasurer (resigned 5.2.24)
[REDACTED] HR (appointed 5.2.24)
[REDACTED] Chair (appointed 5.2.24)
[REDACTED] Treasurer (appointed 5.2.24)
[REDACTED] Digital (appointed 5.2.24)
[REDACTED] Secretary/Admin (appointed 5.2.24)
[REDACTED] Deputy Chair (appointed 5.2.24)

Independent Examiner

[REDACTED] ACPA FCIE
Cowan & Partners Limited
60 Constitution Street
Edinburgh
EH6 6RR

Approved by order of the board of trustees on ...6 December 2024..... and
signed on its behalf by:

[REDACTED]

.....
[REDACTED] - Trustee

Independent Examiner's Report to the Trustees of
Dog Meat Trade Dachshund Rescue &
Support Group

I report on the accounts for the year ended 31 May 2024 set out on pages seven to sixteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

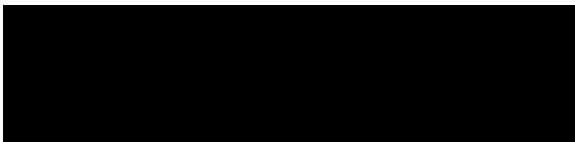
Independent examiner's statement


In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



 (Hons) ACPA FCIE
Full member of the Association of Charity Independent Examiners

Cowan & Partners Limited
60 Constitution Street
Edinburgh
EH6 6RR

Date: 12 December 2024

Dog Meat Trade Dachshund Rescue &
Support Group

Statement of Financial Activities
for the Year Ended 31 May 2024

	Notes	Unrestricted fund £	Restricted funds £	31.5.24 Total funds £	31.5.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	16,636	158,848	175,484	151,320
Charitable activities	5				
Charitable activities		17,350	100,868	118,218	100,083
Other trading activities	3	13,753	-	13,753	15,043
Investment income	4	350	-	350	6
Total		<u>48,089</u>	<u>259,716</u>	<u>307,805</u>	<u>266,452</u>
 EXPENDITURE ON					
Raising funds	6	10,266	-	10,266	10,697
Charitable activities	7				
Charitable activities		51,231	259,716	310,947	243,157
Fundraising activities		-	-	-	489
Total		<u>61,497</u>	<u>259,716</u>	<u>321,213</u>	<u>254,343</u>
 NET INCOME/(EXPENDITURE)		(13,408)	-	(13,408)	12,109
 RECONCILIATION OF FUNDS					
Total funds brought forward		36,557	-	36,557	24,448
 TOTAL FUNDS CARRIED FORWARD		<u><u>23,149</u></u>	<u><u>-</u></u>	<u><u>23,149</u></u>	<u><u>36,557</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

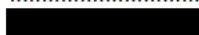
Dog Meat Trade Dachshund Rescue &
Support Group

Balance Sheet
31 May 2024

	Notes	Unrestricted fund £	Restricted funds £	31.5.24 Total funds £	31.5.23 Total funds £
FIXED ASSETS					
Tangible assets	11	670	-	670	807
CURRENT ASSETS					
Stocks	12	859	-	859	871
Debtors	13	2,349	-	2,349	14,018
Cash at bank		29,545	-	29,545	24,592
		<u>32,753</u>	<u>-</u>	<u>32,753</u>	<u>39,481</u>
CREDITORS					
Amounts falling due within one year	14	(10,274)	-	(10,274)	(3,731)
NET CURRENT ASSETS		<u>22,479</u>	<u>-</u>	<u>22,479</u>	<u>35,750</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>23,149</u>	<u>-</u>	<u>23,149</u>	<u>36,557</u>
NET ASSETS		<u>23,149</u>	<u>-</u>	<u>23,149</u>	<u>36,557</u>
FUNDS	15				
Unrestricted funds				23,149	36,557
TOTAL FUNDS				<u>23,149</u>	<u>36,557</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
6 December and were signed on its behalf by:



.....
 - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The accounts are presented in sterling which is the charity's functional currency, and rounded to the nearest pound.

No changes have been made to the basis of preparing the financial statements this year.

Going concern

The accounts are prepared on a going concern basis.

Despite a deficit arising in the year, the Trustees have reviewed the financial position and the reserves policy at page 3 and are satisfied that there are no material uncertainties about the charity's ability to continue and that the going concern basis remains appropriate.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements conforms with the requirements of the Charities SORP and general accepted accounting principles. The only area in which it is considered that the accounting estimates and areas of judgement have been applied is depreciation, the policy on which is outlined below.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	On a straight line basis over 2 years On a straight line basis over 4 years
Computer equipment	On a straight line basis over 3 years

Assets are reviewed for impairment on an annual basis.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

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

Measurement of debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and on hand

Cash at bank and cash in hand includes cash and any short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and loans

Creditors and loans are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and loans are normally recognised at their settlement amount after allowing for any trade discounts due.

VAT

Dog Meat Trade Dachshund Rescue & Support Group is not VAT registered and therefore expenditure is recognised inclusive of VAT.

2. DONATIONS AND LEGACIES

	31.5.24	31.5.23
	£	£
Guardian Angels Boarding Fees	60,344	48,923
Donations	45,813	32,694
Donations - vet/travel appeals	52,690	49,524
Gift aid	16,637	20,179
	<u>175,484</u>	<u>151,320</u>

3. OTHER TRADING ACTIVITIES

	31.5.24	31.5.23
	£	£
Sales & merch	<u>13,753</u>	<u>15,043</u>

4. INVESTMENT INCOME

	31.5.24	31.5.23
	£	£
Deposit account interest	350	6
	<u>350</u>	<u>6</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.5.24	31.5.23
		£	£
Adoption Fees	Charitable activities	38,400	34,383
Sponsored walk	Charitable activities	13,189	7,175
Auctions	Charitable activities	18,491	16,687
Quiz	Charitable activities	-	117
Raffle	Charitable activities	30,788	32,926
Events & stalls	Charitable activities	17,350	8,795
		<u>118,218</u>	<u>100,083</u>

6. RAISING FUNDS

Other trading activities

	31.5.24	31.5.23
	£	£
Opening stock	871	1,014
Purchases	10,254	10,554
Closing stock	(859)	(871)
	<u>10,266</u>	<u>10,697</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs	Totals
	£	£	£
Charitable activities	<u>309,507</u>	<u>1,440</u>	<u>310,947</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.5.24	31.5.23
	£	£
Insurance	758	531
Advertising	82	-
Sundries	185	-
Boarding	36,078	42,418
Vet Bills	105,315	65,608
Transport	144,885	125,668
Behaviour	2,637	-
Raffle prizes	900	1,789
Event expenses	2,716	462
Subscriptions	634	105
Donations	5,152	4,555
Bank Charges	320	379
Computer equipment	40	-
Auction & raffle stock	1,679	-
Volunteer travel	6,382	-
Training	957	-
Fostering costs	104	-
Depreciation	588	511
Loss on sale of assets	95	-
	<u>309,507</u>	<u>242,026</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2024 nor for the year ended 31 May 2023.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	20,181	131,139	151,320
Charitable activities			
Charitable activities	8,912	91,171	100,083
Other trading activities	15,043	-	15,043
Investment income	6	-	6
Total	<u>44,142</u>	<u>222,310</u>	<u>266,452</u>
EXPENDITURE ON			
Raising funds	10,697	-	10,697
Charitable activities			
Charitable activities	3,067	240,090	243,157
Fundraising activities	489	-	489

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Total	14,253	240,090	254,343
NET INCOME/(EXPENDITURE)	29,889	(17,780)	12,109
Transfers between funds	(17,780)	17,780	-
Net movement in funds	12,109	-	12,109
RECONCILIATION OF FUNDS			
Total funds brought forward	24,448	-	24,448
TOTAL FUNDS CARRIED FORWARD	36,557	-	36,557

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 June 2023	719	599	1,318
Additions	402	144	546
Disposals	(191)	-	(191)
At 31 May 2024	930	743	1,673
DEPRECIATION			
At 1 June 2023	313	198	511
Charge for year	342	245	587
Eliminated on disposal	(95)	-	(95)
At 31 May 2024	560	443	1,003
NET BOOK VALUE			
At 31 May 2024	370	300	670
At 31 May 2023	406	401	807

12. STOCKS

	31.5.24	31.5.23
	£	£
Stocks	859	871
	<u> </u>	<u> </u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.24	31.5.23
	£	£
Accrued income	1,824	5,188
Prepayments	525	8,830
	<u> </u>	<u> </u>
	2,349	14,018
	<u> </u>	<u> </u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.24	31.5.23
	£	£
Trade creditors	8,833	-
Accrued expenses	1,441	3,731
	<u> </u>	<u> </u>
	10,274	3,731
	<u> </u>	<u> </u>

15. MOVEMENT IN FUNDS

	At 1.6.23	Net movement in funds	At 31.5.24
	£	£	£
Unrestricted funds			
General fund	36,557	(13,408)	23,149
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	36,557	(13,408)	23,149
	<u> </u>	<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	48,089	(61,497)	(13,408)
Restricted funds			
Other restricted	108,281	(108,281)	-
Boarding fees	60,345	(60,345)	-
Vet & flight appeals	52,690	(52,690)	-
Adoption fees	38,400	(38,400)	-
	<u> </u>	<u> </u>	<u> </u>
	259,716	(259,716)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	307,805	(321,213)	(13,408)
	<u> </u>	<u> </u>	<u> </u>

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.22 £	Net movement in funds £	Transfers between funds £	At 31.5.23 £
Unrestricted funds				
General fund	24,448	29,889	(17,780)	36,557
Restricted funds				
Boarding fees	-	6,502	(6,502)	-
Vet & flight appeals	-	(24,282)	24,282	-
	-	(17,780)	17,780	-
TOTAL FUNDS	<u>24,448</u>	<u>12,109</u>	<u>-</u>	<u>36,557</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,142	(14,253)	29,889
Restricted funds			
Other restricted	89,482	(89,482)	-
Boarding fees	48,920	(42,418)	6,502
Vet & flight appeals	49,525	(73,807)	(24,282)
Adoption fees	34,383	(34,383)	-
	<u>222,310</u>	<u>(240,090)</u>	<u>(17,780)</u>
TOTAL FUNDS	<u>266,452</u>	<u>(254,343)</u>	<u>12,109</u>

Boarding fees - Income received by regular donors or "guardian angels" to cover boarding fees.

Vet & flight appeals - Income raised from specific appeals to cover vet bills and flights for dogs to the UK.

Adoption fees - Income raised through adoption to cover transport costs.

Other restricted - Miscellaneous donations and fundraising income received to cover various expenditure, particularly travel expenses. Various smaller amounts have been received from auctions, raffles donations and sponsored walks. This income has been utilised per the restrictions put upon it and has been summarised within other restricted funds due to the immaterial nature of the individual balances.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2024 or 31 May 2023.