

Charity number: 1180574

Association of Dogs and Cats Homes

Unaudited

Trustees' report and financial statements

For the year ended 31 December 2021

Association of Dogs and Cats Homes

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Association of Dogs and Cats Homes

Reference and administrative details of the Charity, its Trustees and advisers For the year ended 31 December 2021

Trustees

Claire Horton CBE, Chair - resigned 16 January 2021¹
Giles Webber, Chair from 12 April 2021^{1,6}
Peter Hepburn, Vice Chair (Acting Chair 16 January 2021 to 12 April 2021)^{2,6}
Peter Laurie, Hon. Secretary
Helen Tracey, Hon. Treasurer (resigned 13 May 2021)¹
David Bowles^{1,3}
Steve Byrne⁴
Adam Clowes²
Michael Elliott⁵
Marina Fiddler⁴
Steve Goody^{3,4,6}
Kelly Grellier (appointed 13 May 2021)⁶
Caroline Johnson (appointed 13 May 2021)⁴

- ¹ Member of the Finance, Governance and Risk Committee
- ² Member of the Standards and Animal Welfare Committee
- ³ Member of the Legislative Committee
- ⁴ Member of the Member Engagement Committee
- ⁵ Member of the IT Working Group
- ⁶ Member of the People Committee

Central Team Staff & Volunteers

Fabiola Wardle	Association Manager (to November 2021)
Halita Obineche	Executive Director (from 28 March 2022)
Therese Davall	Member and Administration Manager
Clare Radlett	Memberships Officer (part time)
Claire Jones	Honorary Bookkeeper (to 15 April 2022)
Sarah Horner	Volunteer

Charity registered number

1180574

Principal office

Association of Dogs and Cats Homes, PO Box 76271, London, SW8 9FA

Accountants

Kreston Reeves LLP, Montague Place, Quayside, Chatham Maritime, Chatham, Kent, ME4 4QU

Bankers

Bank of Scotland, PO Box 23581, Edinburgh, EH1 1WH

Association of Dogs and Cats Homes

Trustees' report For the year ended 31 December 2021

CONSTITUTION AND HISTORY

The Association was constituted as a Charitable Incorporated Organisation (CIO) and entered onto the Register of Charities in England and Wales with the Registered Charity Number 1180574 on 6 November 2018. Previously, ADCH (Association of Dogs & Cats Homes) operated as an unincorporated association. On its transition to the CIO structure, all assets and liabilities were transferred.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Association is governed by its Constitution. The Object of the Association is the promotion of the voluntary animal welfare sector for the public benefit, in particular relating to dogs and cats, by:

- The development and dissemination of good practice in animal welfare;
- Providing training, conferences and resources on subjects relevant to the efficiency of the sector;
- Providing liaison between the sector, government agencies and other groups on animal welfare issues. The "voluntary sector" means charities and voluntary organisations within the British Isles:
- Charities are organisations, which are recognised as charitable according to the law of the relevant jurisdiction within which they operate.
- Voluntary organisations are independent organisations, which are established for purposes that add value to the community as a whole, or a significant section of the community, and which are not permitted by their constitution to make a profit for private distribution. Voluntary organisations do not include local government or other statutory authorities.

The Association is overseen by a Board, comprising up to a maximum of 14 Trustees. The majority of Trustees are elected by the members, with the Hon. Secretary, Hon. Treasurer (both being Trustees ex-officio) and certain co-opted Trustees appointed by the Board. The Board met on six occasions in 2021. Minutes of Board meetings are taken by the Hon. Secretary and published on the online Members' Forum. Trustees receive no remuneration in respect of their roles and serve as volunteers.

The Board is supported by five Committees:

- The Finance, Governance and Risk Committee, whose responsibilities include monitoring the Association's finances, its risk register, banking arrangements, financial controls and governance arrangements. It proposes a Budget, draft Accounts and Annual Report, and a Reserves Policy for approval by the Board.
- The Standards and Animal Welfare Committee, that oversees the implementation of the ADCH Minimum Welfare and Operational Standards and the process by which both prospective and existing member organisations are assessed against these Standards. The Committee also contributes to relevant Government work to develop statutory standards and enforcement frameworks across ADCH's jurisdictions.
- The Legislative Committee, that monitors legislative developments relevant to companion animal welfare across ADCH jurisdictions, submits responses to Government consultations on behalf of the Association, and helps to ensure that the Association and its members are aware of and ready to respond themselves to consultations and the introduction of new legislation.
- The Member Engagement Committee, that is focussed on developing an enhanced range of member benefits and promoting the Association to new member organisations.
- The People Committee, newly formed to oversee staff and volunteer matters and to serve the role of Nominations Committee overseeing Trustee recruitment.

Additionally, an IT Working Group supported the Association's move to a new website as well as further developments to our new Customer Relationship Management (CRM) system.

Each Committee and Working Group is chaired by a Trustee and membership can comprise a mix of Trustees and other individuals co-opted on the basis of their skills, experience and interests.

The Association's central team consisted of our three members of paid staff and two volunteers in 2021: Fabiola Wardle served as Association Manager and supported the Board of Trustees until November. Thérèse Davall as Member and Administration Manager was responsible for the information and communications with members and supporting the Committees and Working Group. Clare Radlett supported the Association on a part time basis, receiving and administering new membership applications and undertaking other work on standards and animal welfare. Claire Jones was the Honorary Book-keeper and Sarah Horner volunteered for us in support of the staff. All members of the central team gave a high level of cover for each other's tasks to manage the peaks and troughs of the workflow and any holiday, sickness or other absences.

Association of Dogs and Cats Homes

Trustees' report (continued) For the year ended 31 December 2021

Trustees and other volunteers as well as staff receive induction suited to their own needs and the role they undertake. Trustees can take part in the training offered to member organisations and Trustees also plan their own joint or individual training according to their needs. The Board carries out a review every 1 to 2 years and this is one of the ways used to identify training needs.

Staff remuneration is set by Trustees taking account of affordability and comparable jobs in the sector. Staff are employed on behalf of ADCH by Battersea Dogs and Cats Home and transferred to ADCH under a secondment agreement to save ADCH from needing to run its own payroll for so few staff. ADCH meets the payroll costs.

DELIVERY OF OBJECTIVES IN 2021

(1) The development and dissemination of good practice in animal welfare

Covid continued to impact on the work of the Association with in-person assessments not occurring during much of the year and instead being done remotely or via desktop. To enable organisations to receive ADCH support and prevent long delays in progressing applications, a new Membership category was set up for 'Provisional Members' awaiting full assessment. Assessors carried out a virtual assessment and suitable applicants become 'Provisional Members', so such organisations would receive all the usual ADCH benefits but would not be given voting rights. Provisional Members will receive an external assessment after restrictions are lifted. At the end of 2021 there were 141 full Members and 15 Provisional Members with a further 23 applications pending the restart of face-to-face assessments. We had 152 members at the start of the year. The Association continued to respond to the Covid-19 pandemic by giving members advice on the rules in the different jurisdictions. All jurisdictions were in a form of lockdown during the year although some came out partially or totally during this period.

ADCH also completed a further survey gauging members' response to the restrictions. This was in addition to the Annual Return completed by members. All our gathered crucial data for the sector was shared with the relevant Governments.

The Standards and Animal Welfare Committee decided to suspend the assessment of existing and prospective members during most of the year due to travel restrictions. These are expected to be lifted in early 2022. We continued to consult with our Members on changes to our standards and other matters to help ensure our Minimum Welfare and Operational Standards continued to represent best practice; all our procedures are published on our website.

(2) Providing training, conferences and resources on subjects relevant to the efficiency of the sector

Covid-19 restrictions continued during the major part of 2021 in all jurisdictions so all the webinars and Open meetings were presented remotely. It is envisaged that face to face Open Meeting can resume in 2022. ADCH hosted 12 remote meetings in 2021 including three Open meetings attended by an average of 84 attendees. Nine webinars were held on a range of issues including the new Scottish licensing of rescues legislation, kitten socialising and equality and diversity in organisations. Three specific webinars were held on Covid-19 restrictions focusing on rehoming, volunteers and re-opening. These attracted an average of 40 attendees from members. The annual conference was again postponed but is planned for 2022. ADCH held its first AGM for two years, in line with Charity Commission guidance, to update our constitution and Members elected new Trustees and Chair.

ADCH also signposted members to a variety of guidance, webinars, free training and virtual events run by other organisations such as NCVO and CAF and provided templates on common resources such as risk assessments and job descriptions.

The new work undertaken to meet the needs of members and challenges of the pandemic required a reallocation of resources and priorities. Some objectives for 2021 have inevitably had to be rescheduled to 2022. Trustees undertook a re-assessment of the strategy and updated it.

ADCH continued to disseminate information regularly through its Facebook Group and a frequent newsletter. The newsletter has an average open rate of 50% compared to business average of 15% and will be refreshed in 2022. The Facebook Group is still proving to be a popular way of networking with other Members. There are now 395 Members in the group, representing around 120 members 83% of total membership.

The website was relaunched in December 2020 and during 2021 users grew 109% from 57,000 to 119,000. The most popular pages being visited were find a rescue and rehoming advice.

Association of Dogs and Cats Homes

Trustees' report (continued) For the year ended 31 December 2021

(3) Providing liaison between the sector, government agencies and other groups on animal welfare issues

ADCH worked closely with all eight jurisdictions to agree clear policy guidelines under the Covid-19 restrictions giving advice on how members can operate particularly in rehoming, intake of animals and any businesses they run. A regular process of disseminating guidance to members was set up to account for changes in restrictions, with guidance sometimes being updated every week or two. Information from the surveys and Annual Returns were fed back to Governments to influence policy on Covid-19 guidance.

In addition ADCH provided regular updates on legislative changes that could impact on membership at each Open meeting. This particularly focused on the introduction of licensing of rehoming centres in Scotland which started in September 2021. Guidance was produced in December which signposted rescues towards ADCH standards as a standard to reduce their risk level when being assessed by the licensing officers. The Scottish standards are now being benchmarked against ADCH standards to assess if any changes are required in ADCH standards. ADCH maintained its legislative risk register which assesses legislation opportunities in each of the eight jurisdictions the Association covers. Risks outlined included the impact of the new Welsh licensing regulations on dog breeding and sales and the Scottish rescue licensing legislation on increasing membership and the impact from any abandoned dogs. Both risks are being monitored but are considered to be low risk.

The Association is extremely grateful to those organisations that have supported its work as sponsors in 2021. Sincere thanks are extended to: Petplan (Gold Sponsor); Medimark Scientific (Silver Sponsor); Royal Canin (Silver Sponsor) and to Bronze Sponsors: ACD Projects; Agria Pet Insurance; Avid PLC; Battersea Academy; Ceva; College of Animal Welfare; Grosvenor VAT Consultants; Kennel Build; Pet-ID Microchip; Pet Remedy; Safe4; Shakespeare Martineau LLP; Technik; and Veterinary Architects.

PLANS FOR 2022

In 2022 the Association will continue to advise its Members on legislative changes in particular as Covid-19 restrictions are lessened and will also implement its updated Strategy. Key areas of focus will include:

- Moving the staffing structure of ADCH to a sustainable model ensuring we can meet Members' needs whilst providing value for money.
- Seeking a new funding model to ensure a sustainable financial framework for ADCH including building relationships with funders and sourcing grant opportunities for ADCH and members.
- Continuing to ensure the Minimum Welfare and Operational Standards are embedded across the Association and re-starting external assessments as lockdown restrictions are eased; building back to assessing one third of members annually; enhancing the training for assessors.
- Benchmarking our Minimum Standards against the Scottish Licensing Regulations and reviewing to ensure they are up to date and reflect developments in the sector.
- Assessing the implementation of rescue centre and sanctuary licensing in Scotland and its impact on members and future members.
- Responding to the licensing consultations in both England and Wales on rescue and sanctuary licensing and liaising with Governments to ensure ADCH standards are recognised in both laws, and the Association is appropriately involved in the development of proposals to regulate animal rescues and sanctuaries.
- Providing opportunities for members to feed into ADCH responses to legislative consultations on relevant issues.
- Seeking additional value and offerings for members, including developing a suppliers' catalogue/directory.
- Revamp ADCH KnowHow to maximise ADCH offers to Members on access to online training resources and funding opportunities.
- Assessing our communication strategy including maximising the potential of our Twitter, LinkedIn and weekly newsletters to bring relevant information to our members.

Additionally, we plan to hold a mix of face-to-face Open Meetings and virtual meetings, and our Annual Conference held in the autumn for the first time, Covid-19 restrictions allowing. We also plan to hold a virtual AGM in May and the Petplan ADCH Awards.

Association of Dogs and Cats Homes

Trustees' report (continued) For the year ended 31 December 2021

PUBLIC BENEFIT

In planning and undertaking the Charity's activities the Trustees give due consideration to guidance published by the Charity Commission relating to public benefit.

POLICIES

ADCH has a range of policies, including: Membership Criteria (including the Minimum Welfare and Operational Standards); a Complaints Process; Privacy and Data Breach policies; a Diversity Statement; an Expenses Policy and a Safeguarding Policy. ADCH is compliant with all relevant GDPR legislation. Accounting and financial records are managed by the Honorary Treasurer and our Trustees' Report and Financial Statements are submitted for approval to the AGM, after they have been reviewed by an Independent Examiner. Bank accounts and signatories are approved by the Trustees. Financial Policies and Controls are in place. A Risk Register for the Association is reviewed regularly.

CONFLICTS OF INTEREST

A register of Trustee Declarations of Interest is maintained by the Secretary and is reviewed by Trustees at the start of each meeting. The Association's Constitution requires that a Trustee declare the nature and extent of any interest, direct or indirect, which he or she or any related person has in a proposed transaction or arrangement with the ADCH. They must also declare any interest in any transaction or arrangement entered into by the ADCH which has not previously been declared. Trustees must absent themselves from any discussions of the trustees in which it is possible that a conflict of interest or loyalty will arise between his or her duty to act solely in the interests of the ADCH and any personal interest (including but not limited to any financial interest). Any charity trustee absenting himself or herself from any discussions in accordance with this clause must not vote or be counted as part of the quorum in any decision of the charity trustees on the matter.

RELATED PARTIES

During the year, most Trustees were employed throughout or in part by Member organisations. No Trustee received remuneration or other benefit from their work with the Association. An honorarium of £2,000 was paid by the Association to Battersea Dogs & Cats Home in respect of the services provided by one of its employees as Secretary to the Association.

No donations were received from Trustees.

The Association's staff were, and continue to be, employed by Battersea Dogs & Cats Home and seconded to the Association. This arrangement was approved by the Trustees to negate the requirement for the Association to establish and maintain arrangements for the direct employment of staff.

FINANCIAL REVIEW

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Statement of the Charity's Policy on Reserves

Trustees consider that the Association needs to hold reserves in order for the charity to be effective, and to mitigate the impact on the charity of both any unplanned shortfalls in income and increases in expenditure.

Association of Dogs and Cats Homes

Trustees' report (continued) For the year ended 31 December 2021

A Risk Register is kept under regular review by the Association's Finance, Governance and Risk Committee. In assessing the principal risks contained therein, the following values have been estimated in order to ascertain the financial impact on the charity were these risks to crystallise:

UNPLANNED	Value £'000
a) The risk of unforeseen emergency	10
b) Other unexpected need for funds, e.g. to cover an unforeseen budget deficit due, for example, to: <ul style="list-style-type: none">• A shortfall in income, including the risk of a grant not being renewed• Conference deficit• Employing temporary staff to cover a long-term sick absence	5 15 5
c) Funds are needed to give the trustees time to act in circumstances such as these.	25
PLANNED	
d) Planned work including start-up funding for new projects that cannot be funded from in-year income	25
e) Working capital - the need to fund short-term deficits in cash where money needs to be spent before funding is received.	25
TOTAL	100

Trustees consider that it is unlikely that all the above risks would occur at the same time. Therefore, in aggregate, Trustees consider that reserves within the range of £75,000-£100,000 are appropriate for the Association's safe and effective operation based on knowledge of those operations as at April 2022.

Trustees will review this policy annually in time for the annual accounts. If, at any time, there is a shortfall, Trustees will plan action to bring reserves into line with the target in an agreed timescale.

Financial Report

The Association returned a surplus of £36,183 on unrestricted funds in the year to 31 December 2021 (against a deficit of £34,485 in 2020). Unrestricted reserves at the year-end totalled £120,646 (£84,463 at the end of 2020). Our sources of income for funding the Association's own activities in the year was very largely through membership subscriptions and sponsorship of our activities, as other sources of income, particularly our major conference, were no longer possible due to the pandemic restrictions. Income in the year was £102,033 (£398,259 in 2020). Our expenditure in 2021 of £72,326 (prior year £407,080) related very largely to the employment of our small staff team in the absence of the conference costs this year. Staff costs for 2021 include retrospective amendments and an increase in staffing on the prior year, as well as a vacancy for part of the year.

Restricted or Designated Funds

At the year-end, the Association held restricted funds totalling £26,107 (down from £32,583 at the end of 2020).

SUPPORTERS

Trustees are very aware that much of what the charity achieves depends on our supporters - donors, sponsors and volunteers. We are very grateful for all this help to the Association which enables us to provide support to our Members who helped the dogs and cats in their care.

DECLARATION

Approved by order of the members of the board of Trustees and signed on their behalf by:

Giles Webber
(Chair of Trustees)
Date: 14 April 2022

Association of Dogs and Cats Homes

Independent examiner's report For the year ended 31 December 2021

Independent examiner's report to the Trustees of Association of Dogs and Cats Homes ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 14 April 2022

S Robinson BA FCA FCIE DChA MCMI

Kreston Reeves LLP

Chartered Accountants

Chatham Maritime

Association of Dogs and Cats Homes

Statement of financial activities For the year ended 31 December 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Contributions and donations	3	-	45,591	45,591	338,158
Charitable activities	4	-	56,442	56,442	53,381
Other income	5	-	-	-	6,720
Total income		-	102,033	102,033	398,259
Expenditure on:					
Raising funds		-	-	-	4,988
Charitable activities	6	6,476	65,850	72,326	402,092
Total expenditure		6,476	65,850	72,326	407,080
Net movement in funds		(6,476)	36,183	29,707	(8,821)
Reconciliation of funds:					
Total funds brought forward		32,583	84,463	117,046	125,867
Net movement in funds		(6,476)	36,183	29,707	(8,821)
Total funds carried forward		26,107	120,646	146,753	117,046

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

The notes on pages 10 to 18 form part of these financial statements.

Association of Dogs and Cats Homes

Balance sheet As at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Intangible assets	10	5,000	7,500
		<u>5,000</u>	<u>7,500</u>
Current assets			
Debtors	11	4,713	44,463
Cash at bank and in hand		139,941	98,792
		<u>144,654</u>	<u>143,255</u>
Creditors: amounts falling due within one year	12	(2,901)	(33,709)
		<u>141,753</u>	<u>109,546</u>
Net current assets		<u>141,753</u>	<u>109,546</u>
Total net assets		<u><u>146,753</u></u>	<u><u>117,046</u></u>
Charity funds			
Restricted funds	13	26,107	32,583
Unrestricted funds	13	120,646	84,463
		<u>146,753</u>	<u>117,046</u>
Total funds		<u><u>146,753</u></u>	<u><u>117,046</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Giles Webber
(Chair of Trustees)
Date: 14 April 2022

The notes on pages 10 to 18 form part of these financial statements.

Association of Dogs and Cats Homes

Notes to the financial statements For the year ended 31 December 2021

1. General information

The Association of Dogs and Cats Homes ("the Charity") is a charitable incorporated organisation, registered in England and Wales with the charity registration number 1180574.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Association of Dogs and Cats Homes meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling, which is the functional currency of the Charity and rounded to the nearest £.

2.2 Going concern

The trustees have assessed the use of going concern and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have concluded that there is a reasonable expectation that the charity will continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

**Notes to the financial statements
For the year ended 31 December 2021**

2. Accounting policies (continued)

2.5 Intangible assets and amortisation

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

The estimated useful lives are as follows:

Amortisation is provided on the following basis:

Website	- 25 % straight line
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2.6 Debtors

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

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and 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.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Association of Dogs and Cats Homes

Notes to the financial statements For the year ended 31 December 2021

3. Income from contributions and donations

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	-	1,991	1,991	338,158
Sponsorship	-	43,600	43,600	-
Total 2021	-	45,591	45,591	338,158
Total 2020	338,038	120	338,158	

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Subscriptions	56,442	56,442	53,381
Total 2020	53,381	53,381	

5. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Other income	-	-	6,720
Total 2020	6,720	6,720	

Association of Dogs and Cats Homes

Notes to the financial statements For the year ended 31 December 2021

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	6,476	65,850	72,326	402,092
Total 2020	<u>312,374</u>	<u>89,718</u>	<u>402,092</u>	

7. Charitable activities

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	-	56,907	56,907	75,863
Staff expenses	-	273	273	4,131
Open meetings	-	-	-	2,318
Website	-	1,859	1,859	2,174
Insurance	-	412	412	-
Printing, postage and stationery	-	300	300	-
Subscriptions	1,476	-	1,476	-
Legal and professional fees	-	1,800	1,800	2,732
Office expenses	-	950	950	-
Bank charges	-	849	849	-
Amortisation	-	2,500	2,500	2,500
Grants made	5,000	-	5,000	312,374
	<u>6,476</u>	<u>65,850</u>	<u>72,326</u>	<u>402,092</u>
Total 2020	<u>312,374</u>	<u>89,718</u>	<u>402,092</u>	

Association of Dogs and Cats Homes

Notes to the financial statements For the year ended 31 December 2021

8. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	775	750
Fees payable to the Charity's independent examiner in respect of: Accounts preparation	775	-
	<u>775</u>	<u>-</u>

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £NIL).

10. Intangible assets

	Website £
Cost	
At 1 January 2021	10,000
At 31 December 2021	<u>10,000</u>
Amortisation	
At 1 January 2021	2,500
Charge for the year	2,500
At 31 December 2021	<u>5,000</u>
Net book value	
At 31 December 2021	<u>5,000</u>
At 31 December 2020	<u>7,500</u>

Association of Dogs and Cats Homes

Notes to the financial statements For the year ended 31 December 2021

11. Debtors

	2021 £	2020 £
Due within one year		
Other debtors	4,074	44,463
Prepayments and accrued income	639	-
	<u>4,713</u>	<u>44,463</u>

12. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	2,901	33,709
	<u>2,901</u>	<u>33,709</u>

Association of Dogs and Cats Homes

Notes to the financial statements For the year ended 31 December 2021

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General Funds	84,463	102,033	(65,850)	120,646
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
ADCH Emergency Fund	27,140	-	(5,000)	22,140
ADCH Know How	5,443	-	(1,476)	3,967
	<hr/>	<hr/>	<hr/>	<hr/>
	32,583	-	(6,476)	26,107
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	117,046	102,033	(72,326)	146,753
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Restricted funds

ADCH Emergency Fund - this restricted fund is from a Grant programme to assist members and non-members to survive Covid-19 when other fundraising opportunities were not available.

ADCH Know How - this restricted fund is for the development and maintenance of the ADCH Know How platform.

Association of Dogs and Cats Homes

Notes to the financial statements For the year ended 31 December 2021

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds				
General Funds	118,948	60,221	(94,706)	84,463
Restricted funds				
ADCH Emergency Fund	-	338,038	(310,898)	27,140
ADCH Know How	6,919	-	(1,476)	5,443
	6,919	338,038	(312,374)	32,583
Total of funds	125,867	398,259	(407,080)	117,046

14. Summary of funds

Summary of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	84,463	102,033	(65,850)	120,646
Restricted funds	32,583	-	(6,476)	26,107
	117,046	102,033	(72,326)	146,753

Summary of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
General funds	118,948	60,221	(94,706)	84,463
Restricted funds	6,919	338,038	(312,374)	32,583
	125,867	398,259	(407,080)	117,046

Association of Dogs and Cats Homes

Notes to the financial statements For the year ended 31 December 2021

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Intangible fixed assets	-	5,000	5,000
Current assets	26,107	118,547	144,654
Creditors due within one year	-	(2,901)	(2,901)
Total	26,107	120,646	146,753

Analysis of net assets between funds - prior year

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Intangible fixed assets	-	7,500	7,500
Current assets	32,583	110,672	143,255
Creditors due within one year	-	(33,709)	(33,709)
Total	32,583	84,463	117,046

16. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2021.