

Charity number: 1180574

Association of Dogs and Cats Homes

Unaudited

Trustees' report and financial statements

For the year ended 31 December 2023

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 2023

Trustees

Giles Webber, Chair¹
Peter Hepburn, Vice Chair²
Peter Laurie, Hon. Secretary¹
David Bowles^{1,3}
Steve Byrne⁴
Adam Clowes²
Mike Elliott¹
Marina Fiddler⁴
Caroline Johnson⁴
Kelly Grellier (resigned 6 April 2023)¹
Nicola White²
Linda Cantle (appointed 6 April 2023)²
Charlotte Fielder (appointed 6 April 2023)

- ¹ Member of the Governance Committee
- ² Member of the Standards and Animal Welfare Committee
- ³ Member of the Legislative Committee
- ⁴ Member of the Member Engagement Committee

Central Team Staff & Volunteers

Rebecca Cooper	Executive Director (From 7 th August 2023)
Thérèse Carr	Member and Administration Manager
Clare Radlett	Standards and Operations Officer
Emily Sockett	Training and Assessment Manager (From 24 th April 2023)
Ellie Roche	Administrator
Cathy Haddon	Honorary Bookkeeper (from November 2022 to October 2023)

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 2023

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 and 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:

- (1) The development and dissemination of good practice in animal welfare;
- (2) Providing training, conferences and resources on subjects relevant to the efficiency of the sector;
- (3) Providing liaison between the sector, government agencies and other groups on animal welfare issues.
- (4) Providing grants to organisations in the sector.

The "voluntary sector" means charities and voluntary organisations within the British Isles:

- (5) Charities are organisations, which are recognised as charitable according to the law of the relevant jurisdiction within which they operate.
- (6) 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 seven occasions in 2023. Trustees receive no remuneration in respect of their roles and serve as volunteers.

The Board is supported by four Committees:

- The Governance Committee, which has responsibilities for monitoring the Association's finances, its risk register, banking arrangements, financial controls, people matters relating to staff, volunteers and Trustees, and governance arrangements. It proposes a Budget, draft Accounts and Annual Report, and a Reserves Policy for approval by the Board. It also serves the role of Nominations Committee overseeing Trustee recruitment.
- The Standards and Animal Welfare Committee, that oversees the implementation of 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.

Each Committee and any short-term 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.

Association of Dogs and Cats Homes

Trustees' report (continued) For the year ended 31 December 2023

The Association's central team

The Association's central team comprised of our five members of paid staff. Rebecca Cooper joined as the Executive Director in August 2023, bringing a wealth of experience and leadership in the voluntary sector to help steer ADCH towards its strategic goals. Thérèse Carr as Member and Administration Manager was responsible for the information and communications with members and corporate sponsors, event management, co-ordination, and distribution of grant funding, and supporting the Committees and Working Groups. Clare Radlett as Standards and Operations Officer administered new membership applications, undertook work on standards and animal welfare and support, administered assessments and support for the Legislative Committee, particularly around communication and engagement with Members on legislative matters, and supported other aspects of the Association's operations. The Association employs two staff members on fixed-term contracts. Emily Sockett joined ADCH in April, in the new role of Training and Assessment Manager, to help develop our assessment process, particularly through improved induction and ongoing training as well recruitment and mentoring of Volunteer Assessors. Ellie Roche as Administrator takes on a large amount of the routine and event administration that is required to support members. Cathy Haddon held the voluntary position of Honorary Bookkeeper until October 2023.

As a small charity, the members of our central team demonstrate adeptness in providing comprehensive and flexible coverage for each other's tasks, effectively managing fluctuations in workflow, and addressing needs and absences resulting from holidays, sickness, or other reasons.

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.

Our Members

By the end of 2023, our membership consisted of 157 full ADCH Members and 3 provisional members, with an additional 7 applications in process. There were also 10 affiliate members.

Full and provisional members are charities dedicated to the rescue and rehoming of cats and dogs. Affiliate Membership is intended for nonprofit organisations and individuals actively supporting, (but not directly involved in) the dog and cat rescue and/or rehoming sector.

These members are spread across 8 jurisdictions, operating within England, Scotland, Wales, Northern Ireland, Republic of Ireland, Isle of Man, Jersey, and Guernsey.

The strength of our membership network thrives on the collective and collaborative efforts of each member. Continued engagement and commitment are integral to ADCH's success in serving the rescue and rehoming sector. We extend our sincere appreciation to all our members for their invaluable contributions.

Our Core Areas of work in 2023

(1) Member Engagement

Member Events:

In our ongoing commitment to inclusivity and accessibility, we recognise the diverse challenges our members may encounter in participating in events. Understanding financial and staffing limitations, we have tailored our approach to offer a balanced mix of in-person and online events. In 2023, we successfully hosted three in-person events while facilitating twelve online events.

ADCH Annual Conference: By far the most significant event in our calendar, the ADCH annual conference, returned to its traditional May slot, coinciding with the Petplan and ADCH Animal Charity Awards, at the Telford International Centre. Bringing together nearly 500 individuals from across the animal welfare sector, the event received overwhelmingly positive feedback from delegates, sponsors, and exhibitors. The resounding success has sparked calls for a repeat at the same venue in 2024.

Association of Dogs and Cats Homes

Trustees' report (continued) For the year ended 31 December 2023

Open Meetings: Our February Open Meeting in Doncaster, hosted by Mayflower Sanctuary, attracted 69 member delegates. In November, our Open Meeting in Cardiff, hosted by Hope Rescue, saw 87 member delegates welcomed by a Welsh Choir performance. Responding to the concerns regarding the cost-of-living crisis, we shifted our July Open Meeting, initially slated for the Isle of Man to our online platform.

Webinars: Throughout the year, we organised a series of webinars covering diverse topics, including neutering, mental health, importation, updates to ADCH Minimum Standards, and special sessions on American XL Bully legislation.

AGM: Conducted online in April, our AGM saw Mike Elliott re-elected, while we welcomed two new elected Trustees, Charlotte Fielder (independent, formerly of Battersea Dogs and Cats Homes) and Linda Cattle (Woodgreen Pets Charity). We bid farewell to Kelly Grellier and expressed gratitude for her contributions, particularly as Chair of the Governance Committee. We then delved into informative sessions on 'Menopause in the Workplace' and 'Rising Energy Costs'.

Member Benefits:

In addition to event attendance, members actively utilise other benefits available to them, through their ADCH Membership, including:

Members' Facebook Group: 587 individuals are engaged in our Members' Facebook Group, a popular platform for networking.

e-Newsletters and Special Bulletins: 616 individuals are subscribed to receive our member e-Newsletters and Special Bulletins.

ADCH Website Access: 494 individuals are registered on the ADCH website, accessing our library of templates and toolkits to aid in policy development, particularly aligned with our Minimum Welfare and Operational Standards.

Recruitment Pages: 49 of our member organisations used our job vacancies facility.

Corporate Offers: Continuing our efforts to enhance member value, we secured 7 additional corporate offers this year, extending exclusive discounts and benefits.

Member Grants:

Cost Of Living Emergency Relief Fund: In response to the cost-of-living crisis, we initiated an emergency relief fund, distributing £164,265 in grant funding to support 27 ADCH member organisations, thanks to the generous support of Dogs Trust, RSPCA, and Humane Society International/UK.

Mars Food Fund – Round 2: Thanks to Mars Petcare, we distributed £44,484 in grant funding to aid 34 ADCH Members in feeding the animals in their care. In total, £99,784 has now been distributed across 72 ADCH Members.

Our Social Media Presence:

ADCH continues to disseminate information via social media, and this year we became more proactive in our efforts to increase our visibility and engagement on social media.

Our net gain followings on Facebook and LinkedIn increased significantly from 2022 (Facebook page 77.4% increase, LinkedIn 89% increase). Following the change from Twitter to X, we saw a decrease of 28.7%. It's reported that X have undertaken an exercise to remove inactive and bot accounts.

Across all platforms, we saw notable engagement improvements compared to 2022 (Facebook 249% increase, LinkedIn 73% increase and X 26.4% increase).

This information helps us to ensure we are disseminating information in the right places, so that our members and supporters are receiving our messages.

**Trustees' report (continued)
For the year ended 31 December 2023**

(2) Minimum Welfare and Operational Standards

Through the work of the Standards and Animal Welfare Committee, the central team, and a growing cohort of over 45 volunteer Assessors, ADCH has continued to ensure that the Minimum Welfare and Operational Standards are embedded across our Membership through ADCH's assessment programme.

Following the establishment of the Provisional Membership category during the pandemic years (2020-2021), when our usual external assessment programme could not be carried out, 2023 saw assessments undertaken of our remaining provisional members who had not been assessed in 2022. We continue to work with rescues who have not yet been able to convert their provisional membership to full membership. In addition, we continue to prioritise assessments of members who should have had routine assessments carried out during the pandemic years.

Now that the lockdown restrictions of the pandemic no longer affect our ability to physically assess rescue sites, we have removed the Provisional Membership option for New Members joining ADCH. Instead, applicants are assessed onsite, and our Standards and Animal Welfare committee will either accept them into Membership or reject their application, citing their reasons why against our Minimum Animal Welfare and Operational Standards.

During 2023, a record number of 50 assessments were undertaken by ADCH volunteer assessors, comprised of 14 new applicant assessments and 36 existing member assessments (of which 5 were Provisional Members). This number of assessments demonstrated a 25% increase in assessment capacity compared to 2022, partly due to the recruitment of new volunteer assessors (see below).

At the end of 2023, ADCH was on track to achieve its interim target of assessing 20% of its membership against Minimum Standards each year, giving a five-year assessment cycle. The prioritisation of rescues to assess continues to reflect the level of risk they pose, with unassessed existing Members and new applicants continuing to be our priority as we move into 2024.

Following the major revision of the Minimum Welfare and Operational Standards in 2022, these were published at the end of 2022 and were effective for members from 1 August 2023. In the run-up to this date, we ran a webinar for members to discuss the changes in the new standards and take questions from members. As our Standards were revised to consider the new legislative requirements in Scotland, towards the end of 2023 a joint session was held with ADCH's Legislative Committee, to which we invited all Members based or operating in Scotland, to gather feedback on the implementation of licensing in Scotland. This did not show any discrepancies against ADCH's Minimum Standards and assessment programme.

The Standards and Animal Welfare Committee keeps a rolling log of possible points for consideration in future revisions. Our importation standards now link to a live webpage in order that changes in disease profiles can be identified and applied to standards promptly.

Alongside the updated standards, we offer a variety of services for our members and have enhanced our processes for tracking and following up on actions identified during assessments. This allows us to pinpoint areas where additional support may be needed and explore available options.

In line with our commitment to openness, ADCH's standards and all our assessment procedures are published on our website.

At the beginning of 2023, a fixed term contract for a Training and Assessment Manager was created to lead on the development of ADCH's volunteer engagement programme for its Assessor cohort, as well as to support the Standards and Operations Officer to reach our assessment goals for 2023 and beyond.

Since the role was introduced in April 2023, 10 new volunteer Assessors have been recruited, increasing the cohort's size by 25% from 40 to 50. This increase in resource has not only been reflected in the rise in number of assessments completed in 2023, but also is projected to further support higher annual assessment numbers moving in 2024 as new recruits complete training and are able to operate fully on behalf of ADCH.

Association of Dogs and Cats Homes

Trustees' report (continued) For the year ended 31 December 2023

Expansion of engagement, training and development initiatives for both trainees and existing volunteers at ADCH has been significant, thanks to the increased staff capacity created by the Training and Assessment Manager post. The implementation of new internal communications strategies, including the monthly newsletter for Assessors introduced in 2023, has provided valuable insights into the work of the Standards and Animal Welfare Committee and ADCH. Furthermore, various learning and development opportunities were introduced for trainees and established Assessors. Monthly Assessors' Forums, featuring online meetings hosted by speakers from across the ADCH network, focused on topics essential to the assessment process and Assessor experience. The spring of 2023 also saw the successful delivery of a 90-minute Assessors' Workshop at the ADCH Conference, which received positive feedback and highlighted a strong desire for similar networking and face-to-face training opportunities among ADCH volunteers.

During 2023, monitoring and evaluation of volunteer engagement has begun to be reliably collected, reported, and acted upon, particularly reflected in ADCH's first ever Volunteer Engagement survey, which was completed by 69% of ADCH Assessors. Key headline figures from this survey indicate that 84% enjoy or highly enjoy their volunteering activities at ADCH, 71% feel that their volunteering work has a high or very high impact on the animal rescue sector, and 81% of volunteers feel valued or highly valued in their roles.

(3) Legislative

Through the work of the Legislative Committee, ADCH provides liaison between the sector, government agencies and other groups on animal welfare issues. The legislative landscape for Dogs and Cats saw significant activity in 2023. Part way through the year, the Kept Animals Bill was abolished, which had been the proposed vehicle for a number of new pieces of legislation which would have impacted British members. Member organisations successfully campaigned for the reintroduction of all parts of this Bill. Two Private Members' Bills are being used to cover topics lost in the dropping of the Kept Animals Bill, including a ban on puppy smuggling and ending illegal importation of cats and ferrets and dogs with cropped ears. We will work to see this passed before the election.

We continue to use Information from surveys and Annual Returns in order to feed back to Governments to influence policy on aspects of our work. We responded to the consultations on the implementation of dog and cat codes of practice for the Isle of Man. We will respond to the Welsh consultation for Licensing of Animal Welfare Establishments, Activities and Exhibits asking for licensing of rescues based on ADCH standards.

On the theme of Animal Welfare Establishment Licencing, a joint session was held with ADCH's Standards and Animal Welfare Committee, and our members based or operating in Scotland to learn about their experiences of licencing their rescues following the introduction of legislation in 2021. Feedback from this session was compiled and sent to all jurisdictions to encourage effective implementation of licencing throughout the UK, Channel Islands and Ireland.

An unexpected challenge for the Legislative Committee this year was the announcement of the ban of American Bully XL dogs in England, Wales and Scotland. This ban moved faster than anticipated and Committee members worked continuously with Defra and the Scottish Government to seek clarification for ADCH members, and also put across to the government the impact of the ban on UK rescue. We carried out an immediate impact survey which was used to form our consultation response to the Efra inquiry in England. We also kept members up to date with a webinar with a panel of experts, ran a FAQ page which is open to the entire sector, and provided a webinar looking at emotional support for staff and volunteers on the frontline of this sad situation. This was our most viewed recording in 2023. Throughout these developments, ADCH members have been kept up to date promptly via the Member's Facebook group, special bulletins, and newsletters.

In addition, ADCH provided regular updates on legislative changes that could impact on membership at each Open Meeting and through regular sections in the monthly newsletter, The Scoop. ADCH maintained its legislative risk register which assesses legislation opportunities in each of the eight jurisdictions the Association covers.

Association of Dogs and Cats Homes

Trustees' report (continued) For the year ended 31 December 2023

(4) Governance

- Strategy Development: Throughout 2023, we actively engaged with our members and stakeholders to formulate our strategy for the period spanning 2024 to 2030 inclusive. Preparing for ADCH's forthcoming strategy, we extensively reached out, fostered collaboration, and interacted with diverse stakeholders and members throughout the year, Trustees and staff held workshops, feedback was sought, and surveys were distributed. We were delighted to unveil our fresh strategy at the close of 2023. The Executive Director crafted a coinciding strategy delivery plan, which was subsequently presented to the trustees and came into effect at the beginning of 2024.
- Independent Payroll and HR Model: Historically, ADCH staff were employed by Battersea Dogs and Cats Home and then seconded to ADCH, sparing ADCH the necessity of managing its own payroll and HR function for its limited staff. However, in 2023, collaborative efforts were undertaken with Battersea Dogs and Cats Home to enable ADCH to directly employ staff from January 2024, thus concluding the long-standing secondment arrangement. Trustees express their sincere gratitude to Battersea Dogs and Cats Homes for their invaluable support.
- Income generation: To enhance its financial sustainability, ADCH initiated a journey to diversify its income streams. Recognising the need to strengthen its fundraising efforts, the charity took a significant step by appointing an Executive Director who is a Qualified Member of the Chartered Institute of Fundraising. Towards the end of 2023, the Executive Director initiated the development of an income generation plan. This strategic blueprint serves as a starting point for ADCH to delve into trust and foundation fundraising, explore our membership framework and opportunities, and lay the groundwork for sustainability.
- Recruitment: Throughout 2023, we are pleased to report the successful recruitment for key staff positions: Executive Director and Training and Assessment Manager. Additionally, Trustees increased efforts to find a Treasurer. Refining the role profile and expanding online advertising to reach a wider pool of candidates. A recruitment process took place, resulting in a selected candidate who has accepted the offer. The start date is pending.

Special Thanks

The Association is extremely grateful to those organisations that have supported its work; our member supporters who provided financial support for our 2023 conference were Battersea Dogs and Cats Home, Cats Protection, Dogs Trust, and RSPCA. Our sincere thanks are also extended to our Sponsors for 2023: Petplan (Platinum Sponsor); Pets at Home Foundation and Shakespeare Martineau (Gold Sponsors); and to Bronze Sponsors: ACD Projects; Agria Pet Insurance; Avid PLC; Lester Aldridge Solicitors; Pet Remedy; Pet-ID Microchip; Pet Log; Safe Solutions (Safe4) and TECHNIK Veterinary.

We also extend our thanks to Mars Petcare for their support through The Adoption Mission and Mars Food Fund.

Our thanks again to those who donated to the cost-of-living crisis: Dogs Trust, RSPCA, Humane Society International/UK and The Joanna Toole Foundation.

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 have been managed by the Member and Administration Manager in the absence of an 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.

Association of Dogs and Cats Homes

Trustees' report (continued) For the year ended 31 December 2023

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 ADCH. They must also declare any interest in any transaction or arrangement entered by 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 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 £1,002 was paid by the Association to Battersea Dogs and Cats Homes 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 employed by Battersea Dogs and Cats Home and seconded to the Association. This arrangement was approved by the Trustees to avoid the need for the Association to establish and maintain arrangements for the direct employment of staff in the early years of the charity's existence. Following a planned transition and TUPE process this arrangement came to an end on 31st December 2023, with ADCH becoming independent employers.

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.

Association of Dogs and Cats Homes

Trustees' report (continued) For the year ended 31 December 2023

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.

A Risk Register is kept under regular review by the Association's Governance 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.	30 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	30
h) Working capital - The need to fund short-term deficits in cash where money needs to be spent before funding is received.	25
TOTAL	140

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 £85,000-£100,000 are appropriate for the Association's safe and effective operation based on knowledge of those operations as at March 2024.

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 deficit of £54,535 on unrestricted funds in the year to 31st December 2023 (surplus of £10,621 in 2022). Unrestricted reserves at the year-end totalled £97,107 (£151,642 at the end of 2022).

Income in the year was £321,943 (£512,235 in 2022). Our sources of income for funding the Association's own activities in the year was largely through membership subscriptions, sponsorship and attendance of our conference.

Expenditure in the year was £534,203 (£348,390 in 2022) this related largely to the employment of our small staff team, grants distributed to members and costs associated with conference. Staff costs for 2023 include an increase in staffing on the prior year.

Restricted or Designated Funds

At the year-end, the Association held restricted funds totalling £1,231 (£158,956 at the end of 2022). These comprise:

- £1,015 to be used to fund ADCH KnowHow platform,
- £216 to be used as a bursary grant for ADCH Conference 2024.

There were no designated funds.

Association of Dogs and Cats Homes

Trustees' report (continued) For the year ended 31 December 2023

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 the Board of Trustees and signed on their behalf by:



Giles Webber
(Chair of Trustees)
Date: 11th June 2024

Association of Dogs and Cats Homes

Independent examiner's report For the year ended 31 December 2023

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 2023.

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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

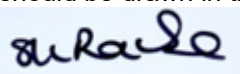
I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

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.

Signed:



Dated: 11 June 2024

S M Rouse FCCA DChA

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

Association of Dogs and Cats Homes

Statement of financial activities For the year ended 31 December 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Contributions and donations	3	61,000	198,320	259,320	447,579
Charitable activities	4	-	62,398	62,398	56,223
Other income	5	-	225	225	8,433
Total income		61,000	260,943	321,943	512,235
Expenditure on:					
Charitable activities	7	218,725	315,478	534,203	348,390
Total expenditure		218,725	315,478	534,203	348,390
Net movement in funds		(157,725)	(54,535)	(212,260)	163,845
Reconciliation of funds:					
Total funds brought forward		158,956	151,642	310,598	146,753
Net movement in funds		(157,725)	(54,535)	(212,260)	163,845
Total funds carried forward		1,231	97,107	98,338	310,598

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

The notes on pages 14 to 24 form part of these financial statements.

Association of Dogs and Cats Homes

Balance sheet As at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	11	-	2,500
Current assets			
Debtors	12	31,989	1,668
Cash at bank and in hand		124,248	339,954
		<u>156,237</u>	<u>341,622</u>
Creditors: amounts falling due within one year	13	(57,899)	(33,524)
Net current assets		<u>98,338</u>	<u>308,098</u>
Total net assets		<u><u>98,338</u></u>	<u><u>310,598</u></u>
Charity funds			
Restricted funds	14	1,231	158,956
Unrestricted funds	14	97,107	151,642
Total funds		<u><u>98,338</u></u>	<u><u>310,598</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: 11th June 2024

The notes on pages 14 to 24 form part of these financial statements.

Association of Dogs and Cats Homes

Notes to the financial statements For the year ended 31 December 2023

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.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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.

Association of Dogs and Cats Homes

Notes to the financial statements For the year ended 31 December 2023

2. Accounting policies (continued)

2.4 Expenditure (continued)

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

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

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.

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.

Association of Dogs and Cats Homes

Notes to the financial statements For the year ended 31 December 2023

2. Accounting policies (continued)

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.

3. Income from contributions and donations

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations				
Conference delegate income	-	33,510	33,510	32,877
Conference sponsorship	-	57,310	57,310	98,905
Conference supporters	-	87,801	87,801	105,000
Other donations	-	1,358	1,358	797
Open meeting income	-	12,091	12,091	-
Corporate partnerships	-	6,250	6,250	-
Total donations	-	198,320	198,320	237,579
Grants	61,000	-	61,000	210,000
Total grants	61,000	-	61,000	210,000
Total 2023	61,000	198,320	259,320	447,579
Total 2022	210,000	237,579	447,579	

Association of Dogs and Cats Homes

Notes to the financial statements For the year ended 31 December 2023

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Membership fees	62,398	62,398	56,223
	<u>62,398</u>	<u>62,398</u>	<u>56,223</u>
Total 2022	56,223	56,223	
	<u>56,223</u>	<u>56,223</u>	

5. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Advertising income	225	225	8,433
	<u>225</u>	<u>225</u>	<u>8,433</u>
Total 2022	8,433	8,433	
	<u>8,433</u>	<u>8,433</u>	

6. Analysis of grants

	Grants to Institutions 2023 £	Total funds 2023 £	Total funds 2022 £
Grants paid from restricted funds	217,249	217,249	55,300
	<u>217,249</u>	<u>217,249</u>	<u>55,300</u>
Total 2022	55,300	55,300	
	<u>55,300</u>	<u>55,300</u>	

Association of Dogs and Cats Homes

Notes to the financial statements For the year ended 31 December 2023

6. Analysis of grants (continued)

The Charity has made the following material grants to institutions during the year:

	2023 £	2022 £
Name of institution		
Three Counties Dog Rescue	10,000	-
Greenacres Rescue	10,000	-
	<u>20,000</u>	<u>-</u>
Small grants paid to animal welfare centres under £10,000	197,249	55,300
	<u>217,249</u>	<u>55,300</u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
Charitable activities	<u>218,725</u>	<u>315,478</u>	<u>534,203</u>	<u>348,390</u>
Total 2022	<u>56,776</u>	<u>291,614</u>	<u>348,390</u>	

Association of Dogs and Cats Homes

Notes to the financial statements For the year ended 31 December 2023

8. Charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Conference expenses	-	149,969	149,969	168,692
Grants (see note 6)	217,249	-	217,249	55,300
Recharged staff costs from BDCH	-	123,679	123,679	102,662
Staff expenses	-	6,202	6,202	4,038
Website	-	7,245	7,245	5,450
Insurance	-	469	469	477
Subscriptions	1,476	-	1,476	1,476
Legal and professional fees	-	2,362	2,362	1,817
Office expenses	-	1,597	1,597	54
Bank charges	-	1,796	1,796	1,224
Amortisation	-	2,500	2,500	2,500
Open meetings	-	15,991	15,991	1,527
Travel and accommodation	-	3,668	3,668	3,173
	<u>218,725</u>	<u>315,478</u>	<u>534,203</u>	<u>348,390</u>
Total 2022	<u>56,776</u>	<u>291,614</u>	<u>348,390</u>	

All staff costs relate to recharged costs from Battersea Dogs and Cats Home (BDCH).

During the year, the charity paid £23,942 to BDCH in respect of Key Management Personnel (2022: £Nil).

9. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	957	850
Fees payable to the Charity's independent examiner in respect of: Accounts preparation	957	850

Association of Dogs and Cats Homes

Notes to the financial statements For the year ended 31 December 2023

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, expenses totalling £1,789 were reimbursed or paid directly to 3 Trustees for travel to meetings and events (2022 - £1,314 to 1 Trustee for conference accommodation).

11. Intangible assets

	Website £
Cost	
At 1 January 2023	10,000
At 31 December 2023	<u>10,000</u>
Amortisation	
At 1 January 2023	7,500
Charge for the year	2,500
At 31 December 2023	<u>10,000</u>
Net book value	
At 31 December 2023	<u>-</u>
At 31 December 2022	<u>2,500</u>

12. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	22,728	-
Other debtors	993	877
Prepayments and accrued income	8,268	791
	<u>31,989</u>	<u>1,668</u>

Association of Dogs and Cats Homes

Notes to the financial statements For the year ended 31 December 2023

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	16,810	-
Accruals and deferred income	41,089	33,524
	<u>57,899</u>	<u>33,524</u>

	2023 £	As restated 2022 £
Deferred income at 1 January 2023	15,000	-
Resources deferred during the year	39,175	15,000
Amounts released from previous periods	(15,000)	-
	<u>39,175</u>	<u>15,000</u>

Association of Dogs and Cats Homes

Notes to the financial statements For the year ended 31 December 2023

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
General Funds	151,642	260,943	(315,478)	97,107
Restricted funds				
ADCH Know How	2,491	-	(1,476)	1,015
Cost of Living Fund	111,765	52,500	(164,265)	-
Mars Food Fund	44,700	8,500	(52,984)	216
	<u>158,956</u>	<u>61,000</u>	<u>(218,725)</u>	<u>1,231</u>
Total of funds	<u><u>310,598</u></u>	<u><u>321,943</u></u>	<u><u>(534,203)</u></u>	<u><u>98,338</u></u>

Restricted funds

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

Cost of Living Fund - this restricted fund is a Grant Programme set-up to provide financial help to members who may be facing short-term financial problems due to the cost-of-living crisis.

Mars Food Fund - the Pedigree and Whiskas Adoption Mission donated £100,000 in 2022 so that ADCH could set up a Grant Programme to help Members buy food for the animals in their care. Round 1 took place in 2022 and Round 2 took place in 2023. After Round 2 of the Mars Food Fund, a balance of £216 remained. Mars kindly agreed for the amount to be used as a bursary for Members who wish to attend ADCH Conference 2024, but would struggle to fund the cost of a ticket.

ADCH Emergency Fund - this restricted fund was from a Grant programme to assist members and non-members to survive Covid-19 when other fundraising opportunities were not available. The closing balance was transferred to general funds in the prior year with the donor's permission during the year.

Association of Dogs and Cats Homes

Notes to the financial statements For the year ended 31 December 2023

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
General Funds	120,646	302,235	(291,614)	20,375	151,642
Restricted funds					
ADCH Emergency Fund	22,140	-	-	(22,140)	-
ADCH Know How	3,967	-	(1,476)	-	2,491
Cost of Living Fund	-	100,000	-	11,765	111,765
Mars Food Fund	-	110,000	(55,300)	(10,000)	44,700
	26,107	210,000	(56,776)	(20,375)	158,956
Total of funds	146,753	512,235	(348,390)	-	310,598

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General funds	151,642	260,943	(315,478)	97,107
Restricted funds	158,956	61,000	(218,725)	1,231
	310,598	321,943	(534,203)	98,338

Association of Dogs and Cats Homes

Notes to the financial statements For the year ended 31 December 2023

15. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
General funds	120,646	302,235	(291,614)	20,375	151,642
Restricted funds	26,107	210,000	(56,776)	(20,375)	158,956
	<u>146,753</u>	<u>512,235</u>	<u>(348,390)</u>	<u>-</u>	<u>310,598</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	6,231	150,006	156,237
Creditors due within one year	-	(57,899)	(57,899)
Difference	(5,000)	5,000	-
Total	<u>1,231</u>	<u>97,107</u>	<u>98,338</u>

Analysis of net assets between funds - prior year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Intangible fixed assets	-	2,500	2,500
Current assets	167,456	174,166	341,622
Creditors due within one year	(8,500)	(25,024)	(33,524)
Total	<u>158,956</u>	<u>151,642</u>	<u>310,598</u>

17. Related party transactions

The Association of Dogs and Cats Homes has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Association of Dogs and Cats Homes at 31 December 2023.