

DOGS TRUST COMPANY LIMITED BY GUARANTEE

# ANNUAL REPORT AND ACCOUNTS







OUR MISSION:

IS TO BRING ABOUT THE
DAY WHEN ALL DOGS CAN
ENJOY A HAPPY LIFE,
FREE FROM THE THREAT
OF UNNECESSARY
DESTRUCTION. Ats sort this out!



# DIRECTORS AND GENERAL INFORMATION

Divectory Mr A. Burder, Chairman

Mr J. Monteith, Non-executive

Ms C. Baldwin, Non-executive

Ms N. Canavan, Non-executive

Mr M. Fraser, Non-executive

Mr B. Halford, Non-executive

Ms S. O'Donnell, Non-executive



# **Dogs Trust Company Limited by Guarantee (CLG)**

Registered Company Number Registered Charity Number **20057978**  Registered Office

396919

Ashbourne Road, Finglas, Dublin 11, D11 K003.

**Auditors** 

BDO, Beaux Lane House, Mercer Street Lower, Dublin 2, DO2 DH60. Bankers

Allied Irish Banks, p.l.c., 53/54 Main Street, Finglas, Dublin 11, D11 PH94. Solicitors

A&L Goodbody, 28 North Wall Quay, North Wall, Dublin 1, DO1 H104.



PRINCIPAL ACTIVITIES

The Directors present their annual report and the financial statements for the year ended 31 December 2017.

The principal activity of Dogs Trust Company Limited by Guarantee (CLG) is working towards the day when all dogs can enjoy a happy life, free from the threat of unnecessary destruction.

To achieve this, we aim to rescue, care for and rehome lost, unwanted and abandoned dogs. We work to reduce the number of, and ultimately see an end to, homeless dogs in Ireland. In addition, we aim to educate people about responsible dog ownership and care.

We rely on the prevention and cure approach. Our rescue and rehoming work aims to deal with the immediate needs of abandoned dogs. Preventative measures such as neutering, microchipping, education and lobbying are employed as longer-term solutions.

The Company was incorporated on 27 January 2005 and was granted charitable status by Revenue on 18 March 2005.



# REVIEW OF BUSINESS AND FUTURE DEVELOPMENTS

2017 has been an incredibly successful year for Dogs Trust in Ireland. Thanks to our wonderful supporters, not only did we rehome 2,746 dogs last year to loving homes, but through our preventative work, we have seen some of our longer-term projects make a significant impact on animal welfare throughout Ireland.

The most recent Dog Control Statistics from 2017, released by the Department of Rural and Community Development, highlighted a 40% decline in the number of dogs being put to sleep in Irish pounds when compared with the previous year. Just one dog put to sleep is one dog too many, but this decline demonstrates the enormous progress being made and is a positive step in the right direction.

Dogs Trust cannot save lives alone. We receive no government funding - our loyal supporters are the bedrock of our independence and the backbone of our life-saving work. We are truly grateful for the continued support and generosity of our dog-loving donors, who

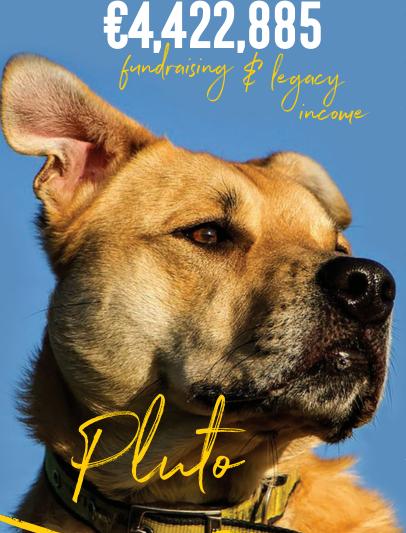
have helped us to raise €4,422,885 in fundraising and

legacy income in 2017. Every cent we raise makes an enormous difference to the lives and welfare of dogs in Ireland and we would like to extend a huge thank you to all our supporters for everything they have helped us to achieve. We would also like to extend a special thank you to our legacy donors in 2017, whose lasting kindness and generosity enables our life-saving work to thrive.

Dogs Trust recognises the faith and trust that our supporters place in us. As part of our ongoing commitment to comply with the highest standards of good governance in fundraising and financial reporting, we continue to provide openness and transparency and to adhere to best practice charity standards. We are a 'Triple Lock Standard' member of Charities Institute Ireland. We comply with the Governance Code for Community, Voluntary and Charitable Organisations and the Charities Regulatory Authority's 'Guidelines for Charitable Organisations on Fundraising from the Public', which are the benchmarks of best practice for charities in Ireland. Our accounts are independently audited and prepared according to the Statement of Recommended Practice for Charities (SORP), which is recognised as best practice by the Accounting Standards Board (ASB).

We continuously monitor our financial, operational and fundraising performance against targets, through our budgeting process, forecasting, management meetings and production of monthly management accounts. The success of 2017 is demonstrated clearly in our infographic on page 9. Our life-saving operational work represented 71% (€5,673,659) of our total expenditure in 2017, 24% (€1,987,334) was reinvested into fundraising initiatives to secure future funds for our work and 5% (€369,595) was spent on administration and governance costs. We continue to execute our five-year strategic plan, which we monitor and update regularly to ensure we are responding to external variables and planning sufficiently for the future.

During 2017 we made significant savings against our budgeted costs figure, coming in 23% below budget. We also ensured that we remained on target for our five-year plan income. We have already achieved 75% of our target by year end. Meanwhile, our gross rehoming KPI figure was over budget for the year.



# Frevention is letter than care.

# WE FIRMLY BELIEVE THAT PREVENTION IS BETTER THAN CURE.

# THAT'S WHY OUR NATIONWIDE EDUCATION PROGRAMME IS AT THE HEART OF WHAT WE DO.

To safeguard the welfare of dogs and the safety of dog owners, we deliver free, engaging education workshops to thousands of primary schools across the country. This year we extended our education reach and launched our groundbreaking **Be Dog**Smart dog safety campaign, which was our first campaign to deliver adult education. We deliver free workshops to the wider community that are designed to keep children, parents, grandparents, teachers and future dogs owners safe around dogs, both indoors and out and about in the community.

Dogs Trust also produces a suite of educational resources for teachers at each primary school stage of the national curriculum. Looking ahead, the Education and Community team will be extending these resources to support children with learning difficulties.



Some of our Education and Community team at the annual Doggy Detectives event, held in our Rehoming Centre in July.



The Education and Community team launched the 'Be Dog Smart' campaign with the help of TV3 presenter Glenda Gilson and her dog, Yazz. The campaign message is 'Paws, Think, Stay Safe!' and it uses a 'Be Dog Smart' Safety Code. The code mirrors a traffic light system and teaches adults and children how to stay safe around dogs.

# Campaigning for better

Neutering and Microchipping

All dogs adopted through Dogs Trust are neutered and microchipped. In 2017, we neutered 885 dogs in our Rehoming Centre, 1,337 through our Hub Transfer Scheme and a further 3,593 through our Farm Dog, Local Authority and Subsidised Neutering Schemes. This has prevented thousands of unwanted litters of puppies from being born.

Through these schemes, 1,982 dogs were also microchipped. We believe that microchipping is the very best way of identifying a dog in order for them to be safely and quickly reunited with their owner, should they become separated. Through our awareness campaign, entitled 'National Chipping Week', we provided 1,142 dog owners with a free microchip or an updated microchipping certificate. This means they are now fully compliant with the Microchipping of Dogs Regulations 2015. In 2017, we microchipped a total of 5,870 dogs.

# **Dog Friendly Ireland**

We launched our 'Dog Friendly Ireland' campaign at 'Bloom in the Park' over the June bank holiday weekend. The aim of the campaign is to make Ireland the best country in the world for dogs and their owners. Our Dog Friendly garden, which was awarded a silver medal at the prestigious garden event, was our first step in demonstrating some of the simple, but effective, ways of including a dog in the many areas of your life.

'Bring Your Dog to Work Day' followed on soon after, encouraging organisations across the country to sign up to allow dogs in their offices for the day. Over 200 organisations registered to take part, all receiving their Dog Friendly education packs from Dogs Trust and Maxi Zoo.

5,815 dogs
newlered +
5,870 dogs
icrochipped

# **Food Safety Authority**

Supporting our aim of a Dog Friendly Ireland, we were pleased to see the Food Safety Authority of Ireland (FSAI) provide clarity on the rules surrounding dogs being permitted into food premises. It is now at the discretion of the food business owner whether or not they wish to give dogs access to their premises. This momentous move by the FSAI was a step forward for our 'Dog Friendly Ireland' campaign and we hope that it will pave the way for other industries to adopt similar Dog Friendly practices.







Homes, as well as highlighting the farreaching work of Dogs Trust in Ireland.

The lovely Andrea Hayes was back at our Rehoming Centre to film a second series of 'Dog Tales with Andrea Hayes' which aired in September.



In a bid to find homes for some of our longerterm dogs at our Rehoming Centre, we launched a compelling and heartfelt campaign called **The Underdogs**. Through an emotive video and digital content, we highlighted some of the wonderful residents who have been with us longer than most, through no fault of their own. As a result of the campaign, we were inundated with enquiries for some of our very special 'Underdogs' and we were delighted when the star of our video, Kyia the Boxer, found her forever family.

#PawsFor Thought

We continued to raise awareness about the pitfalls of buying a puppy online, especially at Christmas. After seeing a worrying increase in people looking to surrender their dog after Christmas 2016, we felt compelled to launch a campaign that would drive awareness and change public perceptions about bringing a new dog into the home over the Christmas period.

Our **#PawsForThought** campaign was born and reinforced our annual message that **'A dog** is for life, not just for Christmas'®. It encouraged people to 'pause' and think about the lifelong commitment and responsibility of owning a dog before rushing out to buy one as a Christmas present.

No1

©
Loving Unconditionally

#TheUnderDogs

Kyia, the star of our #TheUnderDogs campaign, was adopted shortly after appearing in 'The Underdogs' video and now

# LOOKING AHEAD 14 2018

We will continue to rescue and to be a voice for the most vulnerable dogs in Ireland, providing them with the veterinary care, training and behaviour programmes and tender loving care they need to get them back on their paws and find them their perfect forever family.

Underpinning our core mission of working towards the day when all dogs can enjoy a happy life, free from the threat of unnecessary destruction, we will continue to grow and expand our programme of activities with exciting new projects in 2018.

We are now educating more people than ever with the addition of our 'Be Dog Smart' workshops and recently celebrated an important milestone of educating over 400,000 children and adults since the beginning of the campaign in 2006. In addition, our Education and Community team will undertake research into areas where communities and schools are most in need of further educational resources. We remain committed to raising awareness of 'Responsible Dog Ownership' throughout Ireland and will launch 'The Big Scoop' campaign to highlight the problems associated with dog fouling. We will continue to develop and expand our 'Dog Friendly Ireland' campaign, including the launch of our first-ever 'Dog Friendly Ireland Day' in June 2018, to encourage more establishments throughout the country to become dog friendly.

Our lobbying and public affairs strategy will progress into 2018, where we will work with key stakeholders and government to improve animal welfare throughout the country. We will continue to push for the inclusion of our amendment to the Greyhound Industry Bill 2017. In addition, we will advise and lobby government agencies at local, national and EU level for improvements on other key animal welfare issues, such as the sale of pets, the regulation of Dog Breeding Establishments, online advertising of pets and aversive training devices.

400 K children + adults educated since 2006 thank you

All of our life-saving work is made possible by our dedicated supporters. It is **thanks to you** that we were able to **rehome 2,746 dogs** this year. It is **thanks to you** that many more will be safe and living happy lives with loving families, free from the threat of unnecessary destruction. It is **thanks to you** that dogs have a voice to call for changes in legislation to help protect them. It is **thanks to you** that we can teach the next generation to love and respect dogs with empathy and compassion. So, it is up to us at Dogs Trust, to ensure that your wishes are fulfilled.

2,746 Togs rehomed

Our organisation is incredibly fortunate to have such dedicated managers. They lead an exceptional team of motivated, professional and, above all else, caring staff who are extremely passionate about the welfare of dogs. This fundamental ethos that we pride ourselves on will ensure the protection of dogs in Ireland for many years to come.

We are immensely grateful to have a wonderful group of volunteers who give their time and energy to help out in all aspects of the Charity, from administration tasks to everyday essentials like cleaning, laundry and, of course, helping to care for our dogs. In 2017, we had 690 volunteers come through our doors, donating 7,156 hours of their precious time to crucial tasks that help keep our centre running and, most importantly, our dogs happy and healthy.

690 robunteers 7,156 donated hours

The Directors consider Dogs Trust to be a Public Benefit Entity. Dogs are an integral part of Irish society — the welfare of their human companions is greatly enriched by the many positive physical and psychological benefits of canine ownership. Dogs Trust plays a vital role in ensuring that the relationship between people and dogs is as harmonious as possible by improving the welfare of all dogs across Ireland and educating dog owners how to act safely and responsibly.



OUR MISSION:

IS TO BRING ABOUT THE DAY WHEN ALL DOGS CAN ENJOY A HAPPY LIFE, FREE FROM THE THREAT OF UNNECESSARY DESTRUCTION.

# WHAT your SUPPORT ACHIEVES-

in the number of dogs put to sleep in Irish pounds since our work began.

\*Source: Dept of Rural and Community Development Dog Control Statistics 2017.





TRANSPARENT

REPORTING





GOOD FUNDRAISING

GOVERNANCE

Dogs Trust is fully committed to openness, transparency and the 'Triple Lock Standard' of best practice for charities in Ireland, covering the highest levels of good governance in fundraising and financial reporting.



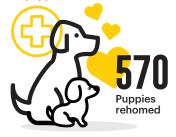
# REHOMING



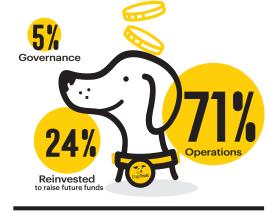
Rehoming

Centre

Mums and puppies saved



# WHERE YOUR MONEY GOES



# EDUCATION



Total number of children educated about Responsible Dog Ownership





# DOGS & PUPPIES ARE

- **✓** NEUTERED
- MICROCHIPPED
- BEHAVIOUR ASSESSED
- ✓ FULLY VACCINATED
- - ✓ VET CHECKED
- TREATED FOR WORMS & FLEAS

DOGS TRUST



RESCUE



DOG OWNERSHIP



REGULATION

# **WE NEVER DESTROY A HEALTHY DOG**

A dog is for life, not just for Christmas®

Our fully audited accounts are available at www.dogstrust.ie. Dogs Trust, Ashbourne Road, Finglas, Dublin 11, D11 K003. Registered Charity Number 20057978



# RESULTS FOR THE FINANCIAL YEAR

In 2017, income from donations and legacies increased by 7% to €4,422,885 (2016: €4,148,113). This growth is mainly due to a steady increase in legacy income, philanthropic giving and the success of our popular 'Sponsor a Dog' programme.

The results for the financial year are set out in the Statement of Financial Activities on page 17. Total income for 2017 was €7,008,967 (2016: €5,998,694). Net assets stand at €615,168 for 2017, down from the 2016 figure of €1,636,789. Dogs Trust CLG continues to receive an annual grant from Dogs Trust in the UK to enable its continued operation as a going concern.

The reserves position at the financial year end would support rehoming for two months. Presently, we are reliant upon support from Dogs Trust in the UK but we continue to monitor our reserves with the aim of improving this position in the longer term.

### **Directors**

The Directors who constituted the Board during the period are as stated at the head of this report. A third of the Directors retire from the Board by rotation in accordance with the Articles of Association.

Board members are recruited in line with our wish to have a wide knowledge base and a breadth of experience at board level. The current Board's composition demonstrates this and includes legal, financial, marketing and media professionals. Directors are either elected by the Council or nominated to the Board. New Board members take part in an induction course, covering all the operations and activities of Dogs Trust CLG and may attend seminars and training courses on relevant subjects. If necessary, we work with Boardmatch to help us find the right people. The Directors receive no remuneration for their roles as Board members of Dogs Trust CLG.



Ms C. Baldwin and Ms S. O'Donnell retire from the Board and, being eligible, offer themselves for re-election.

# £7,008,967 total income for financial year end



Suzie Carley, Executive Director of Dogs Trust, pictured with Owen Reilly, Managing Director of Owen Reilly Real Estate Agents, who dropped up to Dogs Trust with a generous donation.

The donation helped care for puppies born in our dedicated Puppy Wing which was built in 2014



Governance

It is recognised that systems can only provide reasonable, but not absolute, assurance that major risks have been adequately managed.

# **Post Balance Sheet Events**

There were no significant events affecting the Company since the financial year end.

# **Political Donations**

There were no political donations made in the year.



it was time for Ross to go to his Forever Home!

with Ross on numerous occasions for walks, playtime and sleepovers,

# STRUCTURE, GOVERNANCE MANAGEMENT

Dogs Trust CLG is treated as a subsidiary of Dogs Trust, a charity (charity number 227523) registered in the UK, as all members of Dogs Trust CLG are council members or employees of Dogs Trust. The Company is limited by guarantee under the Companies Act 2014 and does not have shareholders.

The Board's principal responsibilities include determining the overall strategy, policies, direction and goals of Dogs Trust CLG; protecting and promoting the identity and values of the Charity and fulfilling its statutory responsibilities.

The Directors review the finances and monitor the charitable work of Dogs Trust CLG at each board meeting. These are held on a regular basis throughout the year. Between meetings, the day-to-day management of the organisation is delegated to the Executive Director and the management team. The management team is led by our Executive Director, Suzie Carley. The key management personnel comprised of Suzie Carley (Executive Director), Catriona Birt (Head of Operations), JoAnne O'Donovan (Head of Fundraising), Austin Neylan (Management Accountant), Gillian McDermott (Fundraising Manager), Ciara Byrne (PR and Communications Manager), Sarah Lynch (Campaigns Manager), Fiona Gregan (Education and Community Manager) and Maciej Trojanowicz (Rehoming Centre Manager).

The team grew as the result of a reorganisation of responsibilities in 2017 and received total remuneration of €523,500 in the year (2016: €451,000), including salaries, benefits-in-kind and pension contributions. Management remuneration is agreed at board level and is benchmarked against similar positions in the charity sector. Dogs Trust is fully committed to openness and transparency. The Charity adheres to the Charities Act 2009 and the 'Triple Lock Standard' of best practice for charities in Ireland, covering the highest levels of good governance in fundraising and financial reporting. Guidance on some aspects of policy is gratefully accepted from Dogs Trust UK, especially on issues that relate to both jurisdictions.

# **Books of Account**

The measures taken by the Directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014, regarding adequate accounting records, include the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The books of account of the Company are maintained at the Company's registered office at Dogs Trust, Ashbourne Road, Finglas, Dublin 11, D11 K003.

# STATEMENT OF RELEVANT AUDIT INFORMATION BOOKS OF ACCOUNT

In the case of each of the persons who are Directors at the time this report is approved in accordance with Section 332 of Companies Act 2014:

- so far as that Director is aware, there is no relevant audit information of which the Company's statutory auditors are unaware, and
- that Director has taken all the steps that he or she ought to have taken as a Director in order to make himself or herself aware of any relevant audit information and to establish that the Company's statutory auditors are aware of that information.



We entered the first-ever dog friendly garden in 'Bloom in the Park' and it was awarded a silver medal. We had a bloomin' ball at the event, showing visitors dog friendly ideas to implement in their own gardens.



Ciara Byrne, PR and Communications Manager at Dogs Trust with Jenna, the Samoyed, pausing to look at our giant, clean graffiti paw prints. The stunt was created as part of our #PawsForThought campaign and used clean graffiti to represent the owners that wash their hands of the responsibility and commitment that comes with owning a dog.

# STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the Directors to prepare financial statements for each financial year, giving a true and fair view of the state of affairs of the Company. Under the law, the Directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Principles in Ireland, including Financial

Reporting Standard 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', issued by the Financial Reporting Council.

Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company for the financial year end date of the profit or loss of the Company for that financial year and otherwise comply with the Companies Act 2014.

# In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and accounting estimates that are reasonable and prudent
- Outline whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for ensuring that the Company keeps, or causes to be kept, adequate accounting records which correctly explain and record the transactions of the Company; enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy; enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board:

Adrian Burder

Director

Jim Monteith

Director

8 June 2018, Dogs Trust, Ashbourne Road, Finglas, Dublin 11, D11 K003.



Tommy Broughan TD and Suzie Carley, Executive Director, Dogs Trust. We were delighted to support the proposed amendment to the Welfare of Greyhounds Act (2011) being put forward by Deputy Broughan. The amendment will allow for the welfare members of the International Greyhound Forum and the Irish Greyhound Board to produce a 'white list' of countries that meet minimum standards with regard to the welfare of Greyhounds and to which the licensed export of Greyhounds from Ireland can be permissible.



Canine Carers Domnhall Gallinagh, Jennifer Cooney, Cheryl Monaghan and Keith Hutchinson in a scene from the TV series, 'Dog Tales with Andrea Hayes', helping our Greyhounds enjoy a donated paddling pool during the warm weather.

# INDEPENDENT AUDITORS' REPORT 10 THE MEMBERS OF DOGS TRUST COMPANY LIMITED BY GUARANTEE FOR THE FINANCIAL YEAR

ended 31 December 2017

# **Report on the Audit of the Financial Statements**

We have audited the financial statements of Dogs Trust CLG for the financial year ended 31 December 2017, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

### **Opinion**

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2017 and of its deficit for the financial year then ended; have been properly prepared in accordance with Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the 'Auditors' Responsibilities for the Audit of the Financial Statements' section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

### **Conclusions Relating to Going Concern**

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the Directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Company's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

### Other Information

The Directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# Opinion on Other Matters Prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Report is consistent with the financial statements; and
- → in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations, which we consider necessary for the purposes of our audit.

In our opinion, the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

# Matters on Which we are Required to Report by Exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of Directors' remuneration and transactions required by Sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

# RESPECTIVE RESPONSIBILITIES

# Responsibilities of Directors for the Financial Statements

As explained more fully in the Statement of Directors' Responsibilities, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters

related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

# Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\_of\_auditors\_responsibilities\_for\_audit.pdf. This description forms part of our Auditors' Report.

# The Purpose of our Audit Work and to Whom we Owe our Responsibilities

This report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report or for the opinions we have formed.

John O'Callaghan

Partner

Date: 8 June 208.

**For and on behalf of:** BDO, Dublin, Statutory Audit Firm, Al223876

# ACCOUNTS AND FINANCIALS



# STATEMENT OF FINANCIAL ACTIVITIES

as at 31 December 2017

	Notes	2017	2016
	110100	Unrestricted	Unrestricted
		funds	funds
		€	€
Income from			
Raising funds			
Donations and legacies	1	4,344,305	4,094,622
Other fundraising activities	2	78,580	53,491
Grant from Dogs Trust		1,114,947	279,595
Charitable activities			
Rehoming to the UK		1,280,628	1,403,640
Adoption and neutering fees		157,457	167,346
Other income		33,050	0
Total income		7,008,967	5,998,694
Expenditure on			
Raising funds			
Donations and legacies	3	1,950,729	2,372,403
Other fundraising activities	3	36,605	19,092
		1,987,334	2,391,495
Charitable activities:			
Rehoming Centre	3	3,419,432	3,291,020
Rehoming to the UK	3	1,280,628	1,403,640
Preventative work	3	659,253	728,135
Education and Communications	3	683,941	355,489
Reversal of impairment	3	0	(1,387,117)
		6,043,254	4,391,167
Total expenditure	3	8,030,588	6,782,662
Exceptional item	20	0	1,411,725
Net movement in funds		(1,021,621)	627,757
Funds brought forward 1 January 2017		1,636,789	1,009,032
Funds carried forward 31 December 2017		615,168	1,636,789

All amounts relate to continuing activities.

There are no recognised gains or losses other than the results for the above two financial years. The notes on pages 20 to 27 form part of these financial statements.

These financial statements were approved by the Board on 8 June 2018 and signed on its behalf by:

Adrian Burder

Jim Monteith Director



	Notes	2017	2016
		€	€
Fixed Assets			
Tangible fixed assets	9	7,241,981	7,886,888
Current Assets			
<b>Debtors:</b> Amounts falling due within one year	10	211,178	168,527
Cash at bank and in hand	11	154,521	873,556
		365,699	1,042,083
Creditors: (Amounts falling due within one year)	12	(6,992,512)	(7,292,182)
Net Current Liabilities		(6,626,813)	(6,250,099)
Net Assets		615,168	1,636,789
Represented by:			
Unrestricted funds	13	615,168	1,636,789
Total charity funds		615,168	1,636,789

The notes on pages 20 to 27 form part of these financial statements.

These financial statements were approved by the Board on 8 June 2018 and signed on its behalf by:

**Adrian Burder Director** 

Jim Monteith

# **CASH FLOW STATEMENT** as at 31 December 2017

	2017	2016
	€	€
Net cash (outflow)/inflow from operating activities	(603,867)	841,775
Cashflows from investing activities		
Purchase of property, plant and equipment	(115,168)	(84,182)
(Decrease)/increase in cash and cash equivalents in reporting period	(719,035)	757,593
Reconciliation of net cash flow		
Cash and cash equivalents at beginning of the financial year	873,556	115,963
(Decrease)/increase in cash	(719,035)	757,593
Cash and cash equivalents at end of the financial year	154,521	873,556
Reconciliation of net incoming resources to cash (Outflow)/inflow from operating activities		
Net (outgoing)/incoming resources	(1,021,621)	627,757
Depreciation	760,075	656,705
(Increase)/decrease in debtors	(42,651)	702,130
(Decrease)/increase in creditors	(299,670)	242,300
Reversal of impairment	<u>-</u>	(1,387,117)
Net cash (used in)/provided by operating activities	(603,867)	841,775



# STATEMENT OF ACCOUNTING POLICIES

for the financial year ended 31 December 2017

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Company's financial statements.

# **Basis of Preparation**

The financial statements have been prepared under the historical cost convention in accordance with the Companies Act 2014 and with reference to the recommendations of the revised Statement of Recommended Practice (SORP) Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The continued support from Dogs Trust in the UK means there are no material uncertainties about the Charity's ability to continue as a going concern. The Charity is a Public Benefit Entity.

# **Funds**

All transactions of the organisation have been recorded as income into or expenditure from funds, which are designated as 'restricted' or 'unrestricted'. Unless otherwise stated, all transactions are unrestricted.

Income is treated as restricted where the donor/funder has specified that it may only be used for a particular purpose or project. All other income is treated as unrestricted.

Expenditure is treated as being made out of restricted funds to the extent that it meets the criteria specified by the donor/funder. All other expenditure is treated as being from unrestricted funds.

# **Tangible Fixed Assets**

Tangible fixed assets are stated at cost, net of depreciation. The Charity regularly conducts impairment reviews of the net book value of its fixed assets and writes their values down to their depreciated replacement cost if net book values are higher.

### Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land and investment properties, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, as follows:

Not depreciated
15 years
3 years
4 years

# **Foreign Currencies**

The financial statements are expressed in Euro (€). Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions or at a contracted rate. The resulting monetary assets and liabilities are translated at the balance sheet rate or the contracted rate and the exchange differences are dealt with in the Statement of Financial Activities.

### **Taxation**

The Company, registered charity number 20057978, is exempt from taxation on income under Section 207 of the Taxes Consolidation Act 1997, as it is for charitable purposes.

# **Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received. In accordance with this policy, legacies are included when the Charity is advised by the personal representative of an estate that payment will be made or assets transferred and the amount can be quantified with reasonable accuracy, provided six months have elapsed since the date of probate.

Donations are accounted for when received. No amounts are included in the financial statements for services donated by volunteers.

Sale of goods, comprising income from the sale of new and donated goods, is accounted for when the sale takes place. Where applicable, income is recognised net of VAT.

Dogs Trust CLG is in receipt of a grant from Dogs Trust in the UK, which is recognised in the accounts on a receivable basis.

# STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

for the financial year ended 31 December 2017

# **Resources Expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to any given category. Where costs cannot be directly attributed to an activity or function, they have been allocated on a usage basis. Support costs, such as general management, payroll administration, human resources and financing are allocated in this way.

### **Reserves Policy**

It is the policy of the Charity to establish sufficient reserves to support our rehoming activity for a period of six months (equivalent to €1,709,000 in the current year). The reserves position at the financial year end would support rehoming for two months. Presently, the Charity is reliant upon support from Dogs Trust in the UK but it continues to monitor its reserves with the aim of improving this position in the longer term.

# **Pension Costs**

Pension costs comprise the costs of the Charity's contribution to its employees' defined contribution pension schemes. The scheme is available to all employees on successful completion of their probation period. Dogs Trust also contributes to certain employees' individual pension plans.

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

# **Cash and Cash Equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

# **Debtors**

Short-term debtors are measured at transaction price, less any impairment.

# **Creditors**

Short-term creditors are measured at the transaction price.

### **Financial Instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable. Basic financial instruments are recorded at transaction price.

# Judgements in Applying Accounting Policies and Key Sources of Estimation Uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Establishing Lives for Depreciation Purposes of Tangible Fixed Assets

Long-lived assets, consisting primarily of property, fixtures and fittings and motor vehicles, comprise a significant portion of the total assets. The annual depreciation charge depends principally on the estimated lives of each type of asset and estimates of residual values. The Directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Details of the useful lives are included in the accounting policies. The property is tested for impairment at periodic intervals by means of a professional valuation. The Net Book Value of Tangible Fixed Assets at 31 December 2017 was €7,241,981 (2016: €7,886,888).



We celebrated National Chipping Week in August in partnership with Fido. Throughout the week, we held free microchipping clinics in our Mobile Rehoming Unit outside a number of Maxi Zoo stores.

# NOTES TO THE FINANCIAL STATEMENTS for the year end 31 December 2017

1 Donations and legacies			2017	2016
Note: all income in 2017 and 2016 was	unrestricted		€	€
Donations			4,199,686	4,018,063
Legacies			144,619	76,559
			4,344,305	4,094,622
2 Other fundraising activities			2017	2016
Note: all income in 2017 and 2016 was	unrestricted		€	€
Fundraising events			39,819	5,686
Promotional goods			38,761	47,805
			78,580	53,491
3 Analysis of expenditure on:	Activities undertaken directly	Support Costs	2017 Total	2016 Total
	€	€	€	€
Raising funds:				
Donations and legacies	1,903,327	47,402	1,950,729	2,372,403
Other fundraising activities	36,605	-	36,605	19,092
	1,939,932	47,402	1,987,334	2,391,495
Charitable activities:				
Rehoming Centre	3,349,654	69,778	3,419,432	3,291,020
Rehoming to the UK	1,280,628	-	1,280,628	1,403,640
Preventative work	655,666	3,587	659,253	728,135
Education and Communications	650,226	33,715	683,941	355,489
Deverage of improvious and				(1.007117)
Reversal of impairment	-	-	-	(1,387,117)
Reversal of Impairment	5,936,174	107,080	6,043,254	4,391,167

# NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the year end 31 December 2017

Included within support costs are governance costs of €33,812 in the year (2016: €27,722). Also within support costs are the following amounts:

	2017	2016
Auditors' remuneration	€	€
For audit	16,250	14,000
For other assurance services	1,300	1,000
For tax and advisory	575	12,050
	18,125	27,050

4 Net movement in funds	2017	2016
The net movement in funds was arrived at after charging the following:	€	€
Depreciation	760,075	656,705
Profit on disposal of assets	13,000	-

# 5 Directors' remuneration and expenses

None of the Directors of Dogs Trust CLG or any person connected with them received any remuneration during the financial year. Expenses directly incurred by the Directors in carrying out their roles are reimbursed, if claimed. In recent years, none of the current Directors of Dogs Trust CLG have claimed any expenses relating to their position as a Director. No allowances were paid to Directors, no direct payments to third parties were made on their behalf, except for those paid to all seven Directors and disclosed in Note 6.

# 6 Indemnity Insurance

The Charity paid a premium of €1,000 for the purchase of Directors' and Individual Liability insurance for the Board of Directors with an indemnity limit of €1,000,000.



We were delighted to welcome stylist and model Michele McGrath, along with baby Thea Murran and puppy Cheesecake, to our Rehoming Centre in Finglas to help launch our brand new online clothing and retail store.

# NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) for the year end 31 December 2017

7 Staff numbers and emoluments	2017	2016
Rehoming Centre	45	43
Fundraising, campaigns and communications	12	10
Education	5	5
Management and administration	3	3
The average monthly number of employees	65	61
	2017	2016
Their aggregate emoluments were as follows:	€	€
Wages and salaries	2,009,083	1,689,973
Employer PRSI	221,994	184,805
Other payroll	152,484	126,450
	2,383,561	2,001,228
Number of employees of the Company who earned from:	2017	2016
€50,001 to €60,000	2	2
€60,001 to €70,000	1	-
€70,001 to €80,000	1	1
€80,001 to €90,000	-	-
€90,001 to €100,000	-	-

The key management personnel, as defined in the Directors' Report, received total remuneration of €523,500 in the year (2016: €451,000), including salaries, benefits-in-kind and pension contributions.

# 8 Taxation

€100,001 to €110,000 €110,001 to €120,000 €120,001 to €130,000

The Company, charity number 20057978, is exempt from taxation on income under Section 207 of the Taxes Consolidation Act 1997, as it is for charitable purposes.



An orphaned puppy that was bottle fed by members of the Operations and Head Office teams and one of our amazing volunteers.



Catriona Birt, Head of Operations and John McGuinness TD with former Dogs Trust residents Tess and Leela. We regularly reach out to and meet with TDs and Senators to discuss measures that we believe could be taken to ensure a more robust approach to animal welfare in Ireland.

# NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the year end 31 December 2017

Tangible Fixed Assets				
	Freehold Land	Motor	Equipment &	Total
	& Buildings	Vehicles	Fittings	
	€	€	€	€
Cost	40.074.070	0000040	100 700	10700 45 4
Balance at 1 January 2017	12,371,676	296,048	122,730	12,790,454
Additions	0	47,773	67,395	115,168
Disposals	0	(46,851)	(15,515)	(62,366)
Balance at 31 December 2017	12,371,676	296,970	174,610	12,843,256
Accumulated depreciation				
Balance at 1 January 2017	4,542,877	256,732	103,957	4,903,566
Depreciation charge for year	691,510	40,503	28,062	760,075
Disposals	-	(46,851)	(15,515)	(62,366)
Balance at 31 December 2017	5,234,387	250,384	116,504	5,601,275
Net book value at 31 December 2017	7,137,289	46,586	58,106	7,241,981
Net book value at 31 December 2016	7,828,799	39,316	18,773	7,886,888
Freehold Land & Buildings includes the cost of fr	eehold land of £1 999 022	which is not de	preciated	
Treemad Lund & Buildings includes the cost of it		William to Hot do		
In respect of the prior year:	Freehold Land	Motor	Equipment &	
	& Buildings			Total
Cost	•	Vehicles	Fittings	Total
0001	€	Vehicles €		Total €
Balance at 1 January 2016	€ 10,958,376		Fittings	
Balance at 1 January 2016	_	€	Fittings €	€
Balance at 1 January 2016	10,958,376	€ 249,613	Fittings € 111,166	€ 11,319,155
Balance at 1 January 2016 Additions Disposals Reversal of impairment	10,958,376 26,183 0 1,387,117	€ 249,613 46,435	Fittings € 111,166 11,564 0	€ 11,319,155 84,182 0 1,387,117
Balance at 1 January 2016 Additions Disposals	10,958,376 26,183 0	€ 249,613 46,435 0	Fittings € 111,166 11,564 0	€ 11,319,155 84,182 0
Balance at 1 January 2016 Additions Disposals Reversal of impairment Balance at 31 December 2016	10,958,376 26,183 0 1,387,117	€ 249,613 46,435 0	Fittings € 111,166 11,564 0	€ 11,319,155 84,182 0 1,387,117
Balance at 1 January 2016 Additions Disposals Reversal of impairment Balance at 31 December 2016  Accumulated depreciation	10,958,376 26,183 0 1,387,117 <b>12,371,676</b>	€ 249,613 46,435 0 0 296,048	Fittings	€ 11,319,155 84,182 0 1,387,117 <b>12,790,454</b>
Balance at 1 January 2016 Additions Disposals Reversal of impairment Balance at 31 December 2016  Accumulated depreciation Balance at 1 January 2016	10,958,376 26,183 0 1,387,117 <b>12,371,676</b>	€ 249,613 46,435 0 0 <b>296,048</b>	Fittings	€ 11,319,155 84,182 0 1,387,117 12,790,454
Balance at 1 January 2016 Additions Disposals Reversal of impairment Balance at 31 December 2016  Accumulated depreciation Balance at 1 January 2016 Depreciation charge for year	10,958,376 26,183 0 1,387,117 <b>12,371,676</b> 3,943,841 599,036	€ 249,613 46,435 0 0 <b>296,048</b> 213,924 42,808	Fittings	€ 11,319,155 84,182 0 1,387,117 12,790,454 4,246,861 656,705
Balance at 1 January 2016 Additions Disposals Reversal of impairment Balance at 31 December 2016  Accumulated depreciation Balance at 1 January 2016 Depreciation charge for year Disposals	10,958,376 26,183 0 1,387,117 <b>12,371,676</b> 3,943,841 599,036 0	€ 249,613 46,435 0 0 <b>296,048</b> 213,924 42,808 0	Fittings	€ 11,319,155 84,182 0 1,387,117 12,790,454 4,246,861 656,705 0
Balance at 1 January 2016 Additions Disposals Reversal of impairment Balance at 31 December 2016  Accumulated depreciation Balance at 1 January 2016 Depreciation charge for year	10,958,376 26,183 0 1,387,117 <b>12,371,676</b> 3,943,841 599,036	€ 249,613 46,435 0 0 <b>296,048</b> 213,924 42,808	Fittings	€ 11,319,155 84,182 0 1,387,117 12,790,454 4,246,861 656,705 0
Balance at 1 January 2016 Additions Disposals Reversal of impairment Balance at 31 December 2016  Accumulated depreciation Balance at 1 January 2016 Depreciation charge for year Disposals	10,958,376 26,183 0 1,387,117 <b>12,371,676</b> 3,943,841 599,036 0	€ 249,613 46,435 0 0 <b>296,048</b> 213,924 42,808 0	Fittings	€ 11,319,155 84,182 0 1,387,117 12,790,454 4,246,861 656,705

Freehold Land & Buildings includes the cost of freehold land of €1,999,022 which is not depreciated. An impairment of Freehold Land and Buildings from 2010 was reversed following a valuation in the current year.



# NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the year end 31 December 2017

10 Debtors	2017	2016
	€	€
Prepayments	47,365	27,246
VAT claim	161,487	133,286
Other debtors	2,326	7,995
Total	211,178	168,527
11 Cash and cash equivalents	2017	2016
·	€	€
Cash at bank and in hand	154,521	873,556
12 Creditors (amounts falling due within one year)	2017	2016
	€	€
Trade creditors	88,525	293,158
Amounts owed to parent company	6,702,219	6,729,910
Tax and social security	67,984	71,394
Accruals	133,784	197,720
Total	6,992,512	7,292,182

The repayment of trade creditors varies between on demand and ninety days. No interest is payable on trade creditors. Tax and social insurance are subject to the terms of the relevant legislation. Interest may accrue on any late payment. The terms of the accruals are based on the underlying contracts. Further details pertaining to the amounts owed to parent Company are outlined in Note 16.

13 Unrestricted reserves	2017	2016
	€	€
Funds balance at start of the financial year	1,636,789	1,009,032
Net (outgoing)/incoming resources	(1,021,621)	627,757
Funds balance at end of the financial year	615,168	1,636,789

Unrestricted funds are used for general purposes

# 14 Legal form and share capital

Dogs Trust CLG is a company limited by guarantee and has no share capital. The members have guaranteed €1 each. Registered company number is 396919 and the registered office is Ashbourne Road, Finglas, Dublin 11, D11 K003.

# 15 Capital commitments

The company did not have any capital commitments at the year end (2016: €nil).

# NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) for the year end 31 December 2017

# 16 Related party transactions

The Charity invoiced Dogs Trust UK, its parent entity (see Note 17), €1,280,628 in the year (2016: €1,403,640) for rehoming services. The Charity received a grant of €1,114,947 from Dogs Trust UK in the year (2016: €279,595) in support of its work. At the year end there was an amount of €6,702,219 (2016: €6,729,910) owed to Dogs Trust UK.

# 17 Parent entity

The Directors consider the parent entity of the Charity to be Dogs Trust, a charity (charity number 227523) registered in the UK, as all members of Dogs Trust CLG are council members or employees of Dogs Trust.

### 18 Pension costs

The Company provides a contribution to its employees' defined contribution pension schemes. The scheme is available to all employees on successful completion of their probation period. Dogs Trust also contributes to certain employees' individual pension plans. The charge for the year was €138,221 (2016: €112,142). Employer contribution costs are attributed to the activity or function of the member of staff receiving the contribution.

# 19 Contingent liabilities

There were no contingent liabilities at the financial year end (2016: €nil).

### 20 Exceptional item

During 2015, a review of the VAT recovery methodology of the Company was carried out. As a result the Company recovered VAT in 2015 and 2016 relating to amounts previously deemed irrecoverable in the periods from 2011 to 2015. These items were outside of the normal activities of the Company and therefore are classified as an exceptional item in each year. In 2016 this item was €1,411,725.

# 21 Post balance sheet events

No significant events have occurred since the balance sheet date which would require adjustments to the amounts as disclosed in the financial statements.

22 Financial instruments	2017	2016
	€	€
Financial assets		
Financial assets measured at amortised cost	154,521	873,556
Financial liabilities		
Financial liabilities measured at amortised cost	6,790,744	7,023,068

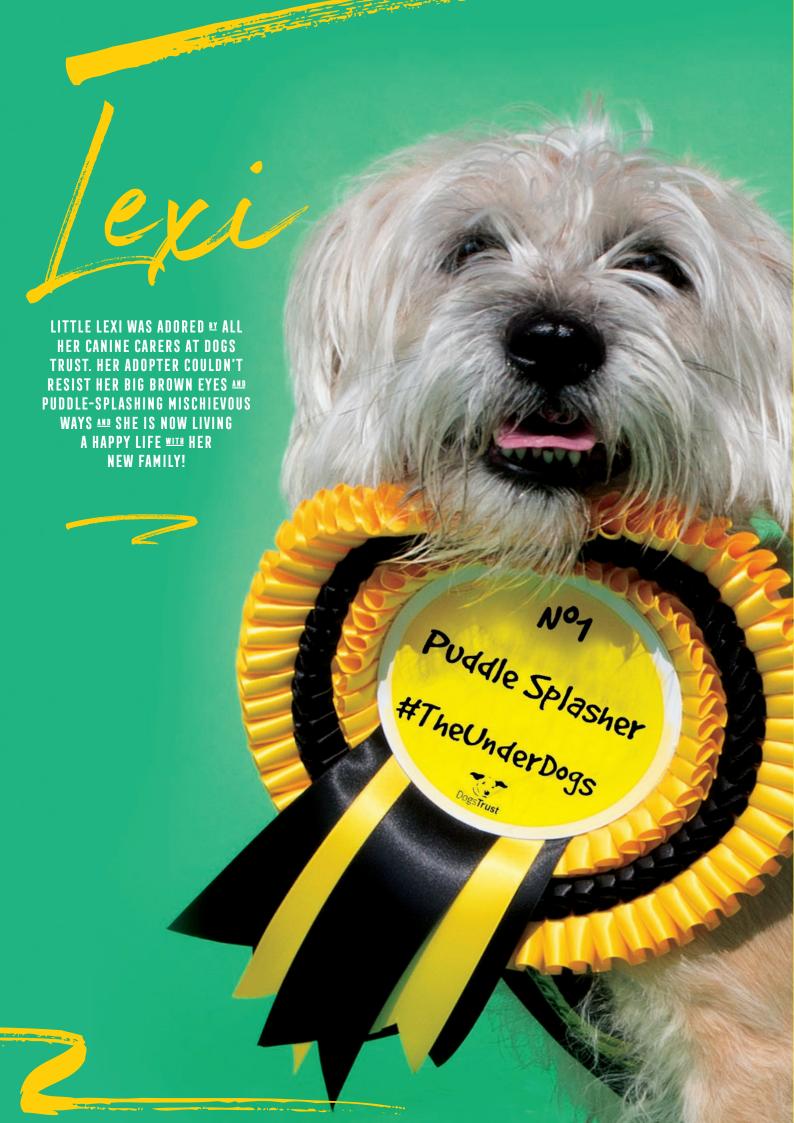
Financial assets measured at amortised cost comprise cash at bank and in hand. Financial liabilities measured at amortised cost comprise trade creditors and amounts owed to group Companies.

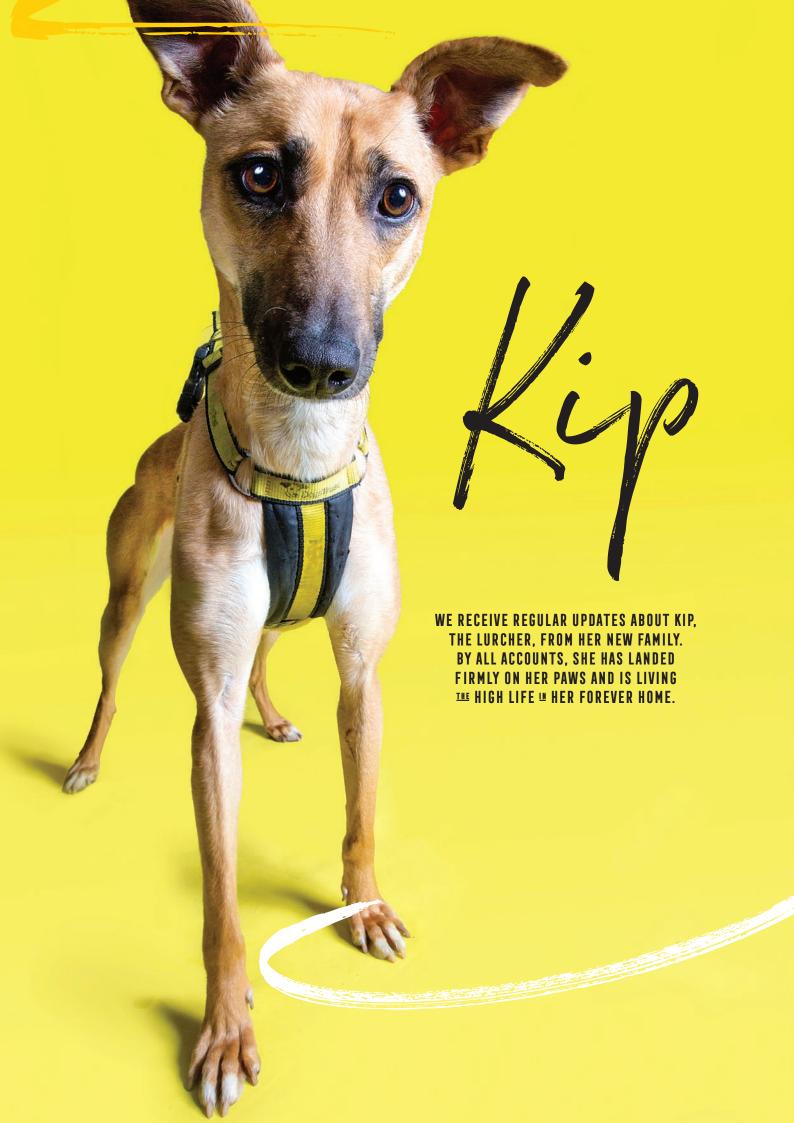
# 23 Approval of Financial Statements

The financial statements were approved and authorised for issue by the Directors on 8 June 2018.

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Annual Report and Accounts for the financial year ended 31 December 2017

(A company limited by guarantee and not having share capital)

Registered Office

Dogs Trust Company Limited by Guarantee (CLG), Ashbourne Road, Finglas, Dublin 11, D11 K003.

Registered Company Number

396919

Registered Charity Number

20057978

Adog is for life, not just for Christmas

