

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED

England & Wales · Charity number 1001346

Details

Other names	MANCHESTER DOGS HOME
Status	Registered
Legal form	Charitable company
Company number	00887353
Registered	1990-12-20
Register	View on the Charity Commission register

Contact

Address	Crofters House Moss Brook Road Harpurhey Manchester M9 5PG
Phone	01612057136
Email	appeals@dogshome.net
Website	www.dogshome.net

Activities

Objects: 4.1 TO TAKE OVER ALL, OR SUCH PART AS CAN BE LEGALLY VESTED IN THE CHARITY OF THE ASSETS AND LIABILITIES OF THE UNINCORPORATED CHARITABLE ASSOCIATION KNOWN AS MANCHESTER & DISTRICT HOME FOR LOST DOGS;4.2 THE CARE OF AND COLLECTION OF STRAY AND UNWANTED DOGS INCLUDING THE CARE OF INJURED DOGS AND HUMANE DESTRUCTION;4.3 TO ENCOURAGE, FACILITATE AND PROMOTE THE BENEFITS OF RESPONSIBLE DOG OWNERSHIP AND OTHER CHARITABLE PURPOSES ANCILLARY THERETO AND TO CARRY OUT THE SAID CHARITABLE PURPOSES.

Activities: The care and collection of stray and unwanted dogs, including provision of high-quality kennelling and veterinary treatment and re-homing facilities.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Cheshire East
- Cheshire West & Chester
- Lancashire
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,794,140	£2,807,670	£7,984,850	59
2023-12-31	£2,119,594	£2,012,940	£8,906,579	49
2022-12-31	£1,418,131	£1,657,937	£8,751,541	49
2021-12-31	£1,191,122	£1,496,350	£9,130,825	45
2020-12-31	£2,231,447	£1,571,329	£9,214,768	49

Trustees

Name	Role	Appointed
JOSEPHINE JACKSON	Chair	
DIANNE KEAN		2024-01-19
Maureen Fletcher		2023-11-15
NICOLA JANE JACKSON		2022-11-16
PETER CHARLES SWANN		2024-01-19
SIMON STANSFIELD		2014-06-04

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED

England & Wales - Charity number 1001346

Accounts

REGISTERED COMPANY NUMBER: 00887353 (England and Wales)
REGISTERED CHARITY NUMBER: 1001346

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

Clarke Nicklin LLP
Chartered Accountants and
Statutory Auditors
Clarke Nicklin House
Brooks Drive
Cheadle Royal Business Park
Cheadle
Cheshire
SK8 3TD

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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MANCHESTER AND DISTRICT HOME FOR LOST DOGS LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The directors present their Annual Report together with the financial statements of the Company for the year ended 31st December 2024.

INTRODUCTION

The Manchester and District Home for Lost Dogs was caring for lost and stray dogs, thirteen years before the Dogs Act was passed in 1906. At that time there were large numbers of strays for which no one was responsible.

The aim of the Home was to return these dogs to their owners, to find new homes for those not claimed and to minimize distress and suffering - that is still the aim today. In 1906 the Dogs Act charged the Police with the responsibility for stray dogs. However, from April 2008, this responsibility was transferred from the Police to the Local Authorities. Over 1,945 dogs passed through the Home in 2024.

REFERENCE AND ADMINISTRATIVE INFORMATION

The Manchester and District Home for Lost Dogs is a company limited by guarantee and registered under the Companies Act, registration number 887353 and is therefore governed by a Memorandum and Articles of Association. It is a registered charity, charity number 1001346. Funding is by Donations, Legacies, Gift Aid, the re-homing of dogs and services to Local Authorities.

TRUSTEES

The Trustees in office during the year were as follows:-

Mrs J. Jackson K.C.A.T	(Chairman)
Mr S. P. Stansfield	(Treasurer)
Mr T. J. Askew	(Resigned 5 September 2024)
Mrs J. Bridson	
Mr G. Bridson	
Ms N. Jackson	
Mrs D. Kean	(Appointed 19 January 2024)
Mr P. C. Swann	(Appointed 19 January 2024)
Mrs M. Fletcher	

SOLICITORS

TLT LLP
3 Hardman Square
Manchester
M3 3EB

AUDITORS

Clarke Nicklin LLP
Chartered Accountants & Registered Auditors
Clarke Nicklin House
Brooks Drive
Cheadle Royal Business Park
Cheadle
Cheshire
SK8 3TD

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

INVESTMENT ADVISORS

Brewin Dolphin
1 The Avenue
Spinningfields Square
Manchester M3 3AP

BANKERS

The Royal Bank of Scotland plc
St Ann Street
Manchester M60 2SS

VETERINARY SURGEONS

Mr C Cantera M.R.C.V.S.
Miss D Toth M.R.C.V.S

REGISTERED OFFICE

Crofter's House
Moss Brook Road
Harpurhey
Manchester M9 5PG

AIMS, OBJECTIVES AND ACTIVITIES

In accordance with its objects the principal activity of the Company during the year was to take in, care for and re-home stray dogs. The aim of the Manchester Dogs Home is to reunite every dog with its owner but if this is not possible, to re-home the dogs with caring new owners.

All the dogs are vaccinated and micro-chipped prior to being offered for re-homing. No healthy dog is ever destroyed, dogs are kept as long as it takes to re-home them. Transport is by specifically equipped dog ambulances which can be called upon to deal with emergencies.

First class veterinary care is provided together with a fully equipped surgery for sick and injured dogs attended by the Home's in house veterinary surgeons and qualified veterinary nurse. An isolation unit is maintained. The Home offers a pet cremation and funeral service facility which is for public use. We also actively encourage responsible dog ownership by visits to schools and other organisations. There have been no material changes in policies during the year. In deciding what activities the Charity should undertake the Trustees have paid due regard to the Charity Commission's guidance on public benefit.

We ensure that we are reviewing our rehoming and return numbers, financial income and expenditure and compare year on year. We also ensure that we receive feedback following events or local visits and implement improvements where possible. We also follow up with adopters, to gauge customer experience and satisfaction.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by its Council which consists of no more than twelve trustee members. All directors of the Company are members of the Council and there are no other Council members.

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The Council is responsible for formulating the strategy and policies for the Charity including the approval of budgets and the exercising of financial controls through regular financial reporting. De la Wyche Travis & Co. Chartered Accountants, provide full accounting and bookkeeping support to enable the Council to discharge its responsibilities in this area.

The Council of Management is responsible for all aspects of the Home's management and has powers to delegate responsibility.

Key Management Personnel Remuneration

The directors consider that the board of directors (who are also trustees of the charitable company) are the key management personnel of the Charity in charge of directing and controlling, running and operating the Company on a day to day basis. All directors give of their time freely and no director received remuneration in the year.

Risk Management

The trustees have identified the major risks to which the Charity is exposed. These have been reviewed and systems have been established to mitigate risks in all areas. There are a number of risks that the charity has identified and we have some mitigation in place:

- Number of dogs going up and down affecting income and expenditure - this is one of the key reasons that the charity reserves are important to ensure that we are able to fully function despite changes to intake numbers.
- Welfare of dogs coming into the charity and potential costs of treatment - we have our own veterinary clinic on site, which aids in reducing the outsourced costs to other veterinary practices and ensures that we are making the correct welfare decisions for the dogs in our care.
- Trends of public giving and the risk of that reducing the income significantly - again this is a reason that as a charity we are conscious of keeping our reserves at a healthy level. Further mitigation for this includes diversifying our income streams, for example building up Farewells Crematorium, the Charity Shop, Events, the monthly donation scheme and veterinary clinic offering low cost neutering.
- Changes in law/regulations affecting the intake of stray dogs - ensuring that we keep up to date with changes to legislation that could impact the Charity.
- Loss or gain of stray contracts - we ensure that we have well trained staff, relevant facilities and offer competitive rates whilst being able to offer a high standard of care and welfare for stray dogs. Another mitigation for this is taking in rehomes, retired greyhounds or transfers from other kennels so we have another source of dog intake whilst ensuring we are able to offer excellent welfare standards.
- Supplier Costs, this includes veterinary, utilities, day to day running costs such as food - having contacts within a variety of pet/animal related industries, researching competitive rates for contracts/servicing etc. due diligence for new and existing suppliers.
- Health and Safety - Third party injured on the premises - we ensure that we have employers liability insurance, we utilise an external company to ensure that we are compliant with all relevant health and safety regulations, all staff receive Health and Safety Training relevant to their role.
- Outbreak of Zoonotic disease - Staff training on hygiene and cross contamination, ensuring that we have isolation units available if required. We also have policies in place on handling disease control and also have a business continuity plan in place should it be required.
- Reputational Damage - we ensure that to have a positive presence on social media, staff are given training to ensure interactions with customers/visitors are positive. We attend local events to raise awareness of the work that we do.

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

Recruitment and Training of Trustees

As set out in the Articles of Association the Council may from time to time and at any time appoint a member of the Society as a member of the Council, either to fill a vacancy or by way of addition to the Council, provided that the prescribed maximum is not exceeded. Any member so appointed shall retain office only until the next Annual General Meeting but shall then be eligible for election.

Prospective trustees normally attend Council meetings to meet their future fellow trustees. They are briefed on their legal obligations under charity and company law and the content of the Memorandum and Articles of Association. Visits to the Charity's branches to see progress of projects and meet staff and volunteers are encouraged. All staff matters are dealt with by the Secretary.

ACHIEVEMENTS AND PERFORMANCE

During the year the Home received 1,945 dogs and 1,381 were rehomed or claimed during the year. We have made a start at Manchester on the considerable amount of building and maintenance work and have been able to employ our own maintenance person and our own part time gardener. This will hopefully enable us to make a big difference to both dogs and staff.

We continue to offer where appropriate our many discount facilities and as we are now in the process of recruiting new staff for both Manchester and Cheshire, we are moving forward. For the first time in a long time there were Summer and Christmas Fairs at both homes with staff and volunteers working together. Volunteers are an integral part of the running of the charity, from the Board of Trustees through to our dog walking and events volunteers. Without their significant contribution to the Charities work and ethos we would not be in the position that we are currently in. We have several committed, regular volunteers at our Cheshire site and we are working on building the number of regular volunteers at our Manchester site. This is something that we will be working on in the upcoming year.

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

STRATEGIC REPORT

Financial Review

The Financial Statements for the year show net (expenditure)/income of (£921,729) (2023 - £155,189). This was after taking into account net gains on investments of £91,801 (2023 - (£48,535)).

The principal funding sources for the Charity are from the re-homing of dogs, legacies, donations, appeals income and Local Authority contributions.

Income for the year has decreased to £1,794,140 (2023 - £2,119,594) mainly due to a decrease in Legacies from £1,444,118 to £966,660..

Expenditure for the year has increased to £2,807,670 (2023 - £2,012,940). Wages costs have increased to £1,525,838 (2023 - £1,044,589).

Additions to tangible fixed assets in the year were £780,364 (2023 - £167,962). Quoted investments at market value amounted to £1,004,097 (2023 - £912,484).

Overall funds of the Charity are £7,984,850 (2023 - £8,906,579).

Investment Policy

The Company's investment powers are prescribed in its Memorandum and Articles of Association and provide for the Company to invest the monies of the Charity not immediately required for its purposes in such investments, securities or property as may be thought fit, subject to any restrictions imposed by law. Only investments compatible with the Home's objects will be made. Brewin Dolphin have been appointed as investment advisors by the directors to assist them in applying these investment policies. We as a charity have made a decision not to invest in any business that has any involvement with animal cruelty or scientific experiments on animals of any species.

Reserves Policy

During the year the Charity's general reserve increased to £4,698,083. Restricted funds are £604 and designated reserves £3,286,163. The trustees have reviewed the assets of the Charity and concluded that to allow the Charity to be managed efficiently and to provide a buffer for uninterrupted services the present level of general reserves suffice for its needs.

The reserves are in place to ensure that the home/s are able to keep functioning should there be an impact by an un-anticipated financial shortfall. In addition to this the home has a number of ageing buildings that require on-going maintenance to ensure that they meet health and safety and welfare standards. The board of trustees annually review the investments and reserves to ensure that the dogs home has the stability to continue functioning despite situations like cost of living crisis ensuring that the charity is able to continue to provide care and treatment for stray and unwanted dogs as they have done since 1893.

Plans for Future Periods

Our plans for 2025 are first of all to carry on the enormous task of jobs with the aid of our Builder and staff especially at Manchester. We plan to review all our vehicles at both Manchester and Cheshire and to ask staff who use them what is required. We plan to review our management structure to enable us bring in new staff to replace staff who have retired or moved on. This is proving to be very worthwhile as new people bring with them new ideas.

As we have many events in 2025 it is great to see all staff from both Manchester and Cheshire working together along with volunteers. We have bought equipment to improve this and will continue to listen to staff suggestions.

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

See pages 1 and 2 for details

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The directors (who are also the trustees of the charitable company) are responsible for preparing the Directors' and Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware, there is no relevant audit information (as defined by Section 41S of the Companies Act 2006) of which the charitable company's auditor is unaware; and they have taken all steps that they ought to have taken as directors to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, Clarke Nicklin LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on and signed on the board's behalf by:



.....
Mrs J Jackson - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF MANCHESTER AND DISTRICT HOME FOR LOST DOGS LTD

Opinion

We have audited the financial statements of Manchester and District Home for Lost Dogs Ltd (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF MANCHESTER AND DISTRICT HOME FOR LOST DOGS LTD

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charitable 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF MANCHESTER AND DISTRICT HOME FOR LOST DOGS LTD

Our 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 a Report of the Independent Auditors 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 (UK) 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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 a Report of the Independent Auditors 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 (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Procedures to identify risks:

- enquiring of management concerning the entity's procedures relating to identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance; detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- discussing among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified potential for fraud in the following areas: timing of recognition of income, and posting of unusual journals; and
- obtaining an understanding of the legal and regulatory frameworks that the company operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the entity. The key laws and regulations we considered in this context included Companies Act, Charities Act, employment law, health and safety, pensions legislation and tax legislation.

The procedures to respond to risks identified included:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- testing the timing and matching of income and expense transactions either side of the year end; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud non-compliance with laws and regulations throughout the audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Graham Travis (Senior Statutory Auditor)
for and on behalf of Clarke Nicklin LLP
Chartered Accountants and
Statutory Auditors
Clarke Nicklin House
Brooks Drive
Cheadle Royal Business Park
Cheadle
Cheshire
SK8 3TD

Date: 12/12/25

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,294,386	-	1,294,386	1,719,725
Charitable activities					
Trading income	6	361,728	-	361,728	268,957
Other trading activities	4	51,989	-	51,989	57,899
Investment income	5	85,537	-	85,537	71,513
Other income		500	-	500	1,500
Total		<u>1,794,140</u>	<u>-</u>	<u>1,794,140</u>	<u>2,119,594</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	7	52,792	-	52,792	33,413
Other trading activities	8	182,262	-	182,262	33,106
		<u>235,054</u>	<u>-</u>	<u>235,054</u>	<u>66,519</u>
Charitable activities					
Trading income	9	-	-	-	-
Charitable activities		<u>2,572,616</u>	<u>-</u>	<u>2,572,616</u>	<u>1,946,421</u>
Total		<u>2,807,670</u>	<u>-</u>	<u>2,807,670</u>	<u>2,012,940</u>
Net gains on investments		<u>91,801</u>	<u>-</u>	<u>91,801</u>	<u>48,535</u>
NET INCOME/(EXPENDITURE)		<u>(921,729)</u>	<u>-</u>	<u>(921,729)</u>	<u>155,189</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		8,905,975	604	8,906,579	8,751,390
TOTAL FUNDS CARRIED FORWARD		<u><u>7,984,246</u></u>	<u><u>604</u></u>	<u><u>7,984,850</u></u>	<u><u>8,906,579</u></u>

The notes form part of these financial statements

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**BALANCE SHEET
31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	15	4,668,071	-	4,668,071	4,017,183
Investments					
Investment property	16	-	-	-	195,000
Social investments	17	1,004,097	-	1,004,097	912,484
		<u>5,672,168</u>	<u>-</u>	<u>5,672,168</u>	<u>5,124,667</u>
CURRENT ASSETS					
Stocks	18	49,393	-	49,393	53,424
Debtors	19	139,231	-	139,231	75,293
Cash in hand		2,501,149	604	2,501,753	3,808,164
		<u>2,689,773</u>	<u>604</u>	<u>2,690,377</u>	<u>3,936,881</u>
CREDITORS					
Amounts falling due within one year	20	(377,695)	-	(377,695)	(154,969)
		<u>2,312,078</u>	<u>604</u>	<u>2,312,682</u>	<u>3,781,912</u>
NET CURRENT ASSETS					
		<u>2,312,078</u>	<u>604</u>	<u>2,312,682</u>	<u>3,781,912</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>7,984,246</u>	<u>604</u>	<u>7,984,850</u>	<u>8,906,579</u>
NET ASSETS					
		<u>7,984,246</u>	<u>604</u>	<u>7,984,850</u>	<u>8,906,579</u>
FUNDS	22				
Unrestricted funds				7,984,246	8,905,975
Restricted funds				604	604
TOTAL FUNDS				<u>7,984,850</u>	<u>8,906,579</u>

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



.....
J Jackson - Trustee

The notes form part of these financial statements

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(754,517)	213,916
Net cash (used in)/provided by operating activities		(754,517)	213,916
Cash flows from investing activities			
Purchase of tangible fixed assets		(780,364)	(167,962)
Purchase of social investments		(324,090)	(387,334)
Sale of fixed asset investments		20,972	-
Sale of investment property		175,000	-
Sale of social investments		303,306	355,862
Interest received		53,282	52,165
Net cash used in investing activities		(551,894)	(147,269)
Change in cash and cash equivalents in the reporting period		(1,306,411)	66,647
Cash and cash equivalents at the beginning of the reporting period		3,808,164	3,741,517
Cash and cash equivalents at the end of the reporting period		2,501,753	3,808,164

The notes form part of these financial statements

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(921,729)	155,189
Adjustments for:		
Depreciation charges	129,476	132,598
Gain on investments	(91,801)	(39,672)
Interest received	(53,282)	(52,165)
Loss on sale of investment property	20,000	-
Decrease/(increase) in stocks	4,031	(3,490)
Increase in debtors	(63,938)	(40,041)
Increase in creditors	222,726	61,497
Net cash (used in)/provided by operations	<u>(754,517)</u>	<u>213,916</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24 £	Cash flow £	At 31.12.24 £
Net cash			
Cash at bank and in hand	3,808,164	(1,306,411)	2,501,753
	<u>3,808,164</u>	<u>(1,306,411)</u>	<u>2,501,753</u>
Total	<u>3,808,164</u>	<u>(1,306,411)</u>	<u>2,501,753</u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. INFORMATION

Manchester And District Home for Dogs Limited ("the Company") is a charitable company limited by guarantee, incorporated in the United Kingdom. The address of its registered office and principal place of business is Crofter's House, Moss Brook Road, Harpurhey, Manchester, M9 5PG.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

There are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are presented in Sterling (£).

Significant judgements and estimates

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if revision only affects that period, or in the period of revision and future periods if the revision affects both current and future periods.

The following estimates have had the most significant effect on amounts recognized in the financial statements:

Depreciation - The useful economic lives and residual values of fixed assets can vary significantly. Estimates are based on historic experience and current expectations of useful life. The size of prior year gains and losses as disposal are also factored into estimates.

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, Legacies are recognised following the grant of probate prior to the year end, the Charity's entitlement has been confirmed in writing by the administrator/executor for the estate and there is a reliable estimate of the amount due.

Donations are recognized when received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are received. Gifts donated for resale are included as income when they are sold. No amounts are included in the financial statements for services donated by volunteers.

Investment income

Dividends and interest received under deduction of tax are stated gross in the statement of financial activities. Deposit interest is received gross.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. ACCOUNTING POLICIES - continued

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably,

All expenditure is accounted for on an accruals basis, all expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. Staff costs are apportioned on the basis of staff time spent on a particular activity.

Costs of raising funds comprise costs of generating donations and legacies and costs of fundraising trading. Expenditure on charitable activities covers all costs which directly relate to the objects of the Charity and their associated support costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the fees and costs linked to the strategic management of the charity.

Gifts in kind

Gifts in kind comprise food, beds etc for the dogs of £21,860. They are valued by officers of the Charity having regard to market prices when received. Undistributed food etc is valued at £10,300 and has been included as stock.

Tangible fixed assets

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

Freehold property	- 2% on cost
Plant and machinery	- 10% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost

Investments

Investments are stated at market value. Realized and unrealized gains and losses on investments are dealt with in the statement of financial activities.

Investment property

Investment property is shown at the most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the statement of financial activities.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Stocks are valued at the lower of cost and net realisable value, a basis consistent with that adopted in previous years.

Taxation

As a registered charity, no liability arises to taxation. Tax credits arising on gift aid and donated income are taken into account upon receipt of the tax repayment.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. ACCOUNTING POLICIES - continued

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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the Charity for particular purposes. The cost 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the statement of financial activities in the period to which they relate.

Financial assets

Basic financial assets, including trade debtors and cash and bank balances are initially recognised at transaction price unless the arrangement constitutes a financing transaction. where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period, financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of financial activities.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the statement of financial activities.

At the end of each reporting period, financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of financial activities.

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	327,636	275,337
Legacies	966,660	1,444,118
Subscriptions	90	270
	<u>1,294,386</u>	<u>1,719,725</u>

4. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	44,125	49,780
Sale of merchandise	7,864	8,119
	<u>51,989</u>	<u>57,899</u>

5. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	11,700	1,000
Investment income	20,555	18,348
Interest receivable	53,282	52,165
	<u>85,537</u>	<u>71,513</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Trading Income	361,728	268,957
Activity		
Trading income		

7. RAISING DONATIONS AND LEGACIES

	2024	2023
	£	£
Advertising and promotion	46,559	25,586
Fundraising events	6,233	7,827
	<u>52,792</u>	<u>33,413</u>

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

8. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Purchases	14,304	8,014
Staff costs	167,667	24,801
Depreciation	291	291
	<u>182,262</u>	<u>33,106</u>

9. CHARITABLE ACTIVITIES COSTS

	2024	2023
	£	£
Care of dogs	1,635,149	1,219,787
Premises	647,708	506,153
Telephone	6,783	6,619
Transport	33,652	37,630
Financing	8,754	6,735
Governance related:		
Audit fees	14,000	14,000
Legal and professional fees	37,704	26,258
Subscription	5,735	4,709
Depreciation	495	495
Support costs:		
Administrative salaries	115,068	63,027
Accountancy services	39,500	39,500
General expenses	8,173	2,081
Printing and stationery	14,303	13,492
Postage	2,203	2,795
Cash in transit costs	3,389	3,140
	<u>2,572,616</u>	<u>1,946,421</u>

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

10. SUPPORT COSTS

	Management £	Other £	Governance costs £	Totals £
Charitable activities	182,636	5,735	52,199	240,570

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Auditors' remuneration	14,000	14,000
Depreciation - owned assets	129,476	132,598
Deficit on disposal of fixed assets	20,000	-

12. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

13. STAFF COSTS

	2024 £	2023 £
Wages and salaries	1,403,924	963,438
Social security costs	97,919	63,766
Other pension costs	23,995	17,385
	1,525,838	1,044,589

The average monthly number of employees during the year was as follows:

	2024	2023
The average number of staff employed	59	49

No employees received emoluments in excess of £60,000.

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,719,725	-	1,719,725
Charitable activities			
Trading income	268,957	-	268,957
Other trading activities	57,899	-	57,899
Investment income	71,513	-	71,513
Other income	1,500	-	1,500
Total	<u>2,119,594</u>	<u>-</u>	<u>2,119,594</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	33,413	-	33,413
Other trading activities	33,106	-	33,106
	<u>66,519</u>	<u>-</u>	<u>66,519</u>
Charitable activities			
Trading income	-	-	-
Charitable activities	1,946,421	-	1,946,421
Total	<u>2,012,940</u>	<u>-</u>	<u>2,012,940</u>
Net gains on investments	<u>48,535</u>	<u>-</u>	<u>48,535</u>
NET INCOME	155,189	-	155,189
RECONCILIATION OF FUNDS			
Total funds brought forward	8,750,786	604	8,751,390
TOTAL FUNDS CARRIED FORWARD	<u><u>8,905,975</u></u>	<u><u>604</u></u>	<u><u>8,906,579</u></u>

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

15. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 January 2024	5,241,366	234,931	177,095	100,839	5,754,231
Additions	780,364	-	-	-	780,364
At 31 December 2024	6,021,730	234,931	177,095	100,839	6,534,595
DEPRECIATION					
At 1 January 2024	1,316,009	229,971	132,471	58,597	1,737,048
Charge for year	102,650	3,373	9,373	14,080	129,476
At 31 December 2024	1,418,659	233,344	141,844	72,677	1,866,524
NET BOOK VALUE					
At 31 December 2024	4,603,071	1,587	35,251	28,162	4,668,071
At 31 December 2023	3,925,357	4,960	44,624	42,242	4,017,183

16. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 January 2024	195,000
Disposals	(195,000)
At 31 December 2024	-
NET BOOK VALUE	
At 31 December 2024	-
At 31 December 2023	195,000

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

17. SOCIAL INVESTMENTS

	Mixed motive investments £
MARKET VALUE	
At 1 January 2024	912,484
Additions	324,090
Disposals	(303,306)
Revaluations	70,829
	<u>1,004,097</u>
At 31 December 2024	<u>1,004,097</u>
NET BOOK VALUE	
At 31 December 2024	<u>1,004,097</u>
At 31 December 2023	<u>912,484</u>

Cost or valuation at 31 December 2024 is represented by:

	Mixed motive investments £
Valuation in 2024	<u>1,004,097</u>

18. STOCKS

	2024 £	2023 £
Stocks	<u>49,393</u>	<u>53,424</u>

19. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Local authorities	42,297	19,791
Other debtors	96,934	55,502
	<u>139,231</u>	<u>75,293</u>

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	59,575	55,354
Environmental health	15,541	12,684
Social security and other taxes	19,517	17,528
Accrued expenses	283,062	69,403
	<u>377,695</u>	<u>154,969</u>

Included in accrued expenses are unpaid pension contributions of £1,506 (2023: £3,544)

21. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	6,838	9,081
Between one and five years	-	6,811
	<u>6,838</u>	<u>15,892</u>

22. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	4,729,307	(921,729)	890,505	4,698,083
Designated funds - fixed asset fund	4,176,668	-	(890,505)	3,286,163
	<u>8,905,975</u>	<u>(921,729)</u>	<u>-</u>	<u>7,984,246</u>
Restricted funds				
Restricted fund	604	-	-	604
	<u>604</u>	<u>-</u>	<u>-</u>	<u>604</u>
TOTAL FUNDS	<u>8,906,579</u>	<u>(921,729)</u>	<u>-</u>	<u>7,984,850</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

22. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,794,140	(2,807,670)	91,801	(921,729)
TOTAL FUNDS	<u>1,794,140</u>	<u>(2,807,670)</u>	<u>91,801</u>	<u>(921,729)</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	4,574,118	155,189	4,729,307
Designated funds - fixed asset fund	4,176,668	-	4,176,668
	<u>8,750,786</u>	<u>155,189</u>	<u>8,905,975</u>
Restricted funds			
Restricted fund	604	-	604
TOTAL FUNDS	<u>8,751,390</u>	<u>155,189</u>	<u>8,906,579</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,119,594	(2,012,940)	48,535	155,189
TOTAL FUNDS	<u>2,119,594</u>	<u>(2,012,940)</u>	<u>48,535</u>	<u>155,189</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

22. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	4,574,118	(766,540)	890,505	4,698,083
Designated funds - fixed asset fund	4,176,668	-	(890,505)	3,286,163
	8,750,786	(766,540)	-	7,984,246
Restricted funds				
Restricted fund	604	-	-	604
TOTAL FUNDS	8,751,390	(766,540)	-	7,984,850

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	3,913,734	(4,820,610)	140,336	(766,540)
TOTAL FUNDS	3,913,734	(4,820,610)	140,336	(766,540)

23. CAPITAL COMMITMENTS

	2024 £	2023 £
Contracted but not provided for in the financial statements	378,996	-

24. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED

England & Wales - Charity number 1001346

Accounts

REGISTERED COMPANY NUMBER: 00887353 (England and Wales)
REGISTERED CHARITY NUMBER: 1001346

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

Clarke Nicklin LLP
Chartered Accountants and
Statutory Auditors
Clarke Nicklin House
Brooks Drive
Cheadle Royal Business Park
Cheadle
Cheshire
SK8 3TD

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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MANCHESTER AND DISTRICT HOME FOR LOST DOGS LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The directors present their Annual Report together with the financial statements of the Company for the year ended 31st December 2023.

INTRODUCTION

The Manchester and District Home for Lost Dogs was caring for lost and stray dogs, thirteen years before the Dogs Act was passed in 1906. At that time there were large numbers of strays for which no one was responsible.

The aim of the Home was to return these dogs to their owners, to find new homes for those not claimed and to minimize distress and suffering - that is still the aim today. In 1906 the Dogs Act charged the Police with the responsibility for stray dogs. However, from April 2008, this responsibility was transferred from the Police to the Local Authorities. Over 1,410 dogs passed through the Home in 2023.

REFERENCE AND ADMINISTRATIVE INFORMATION

The Manchester and District Home for Lost Dogs is a company limited by guarantee and registered under the Companies Act, registration number 887353 and is therefore governed by a Memorandum and Articles of Association. It is a registered charity, charity number 1001346. Funding is by Donations, Legacies, Gift Aid, the re-homing of dogs and services to Local Authorities.

TRUSTEES

The Trustees in office during the year were as follows:-

Mrs J. Jackson K.C.A.T	(Chairman)
Mr S. Stansfield	(Treasurer)
Mr T. J. Askew	(Secretary)
Mrs J. Bridson	
Mr G. Bridson	
Ms N. Jackson	
Ms E. Jones	(Resigned 30 November 2023)
Mr C. Winterburn	(Resigned 6 March 2023)
Mrs M. Fletcher	(Appointed 15 November 2023)

SOLICITORS

TLT LLP
3 Hardman Square
Manchester
M3 3EB

AUDITORS

Clarke Nicklin LLP
Chartered Accountants & Registered Auditors
Clarke Nicklin House
Brooks Drive
Cheadle Royal Business Park
Cheadle
Cheshire
SK8 3TD

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

INVESTMENT ADVISORS

Brewin Dolphin
1 The Avenue
Spinningfields Square
Manchester M3 3AP

BANKERS

The Royal Bank of Scotland plc
St Ann Street
Manchester M60 2SS

VETERINARY SURGEONS

Mr C Cantera M.R.C.V.S.
Miss D Toth M.R.C.V.S

REGISTERED OFFICE

Crofter's House
Moss Brook Road
Harpurhey
Manchester M9 5PG

AIMS, OBJECTIVES AND ACTIVITIES

In accordance with its objects the principal activity of the Company during the year was to take in, care for and re-home stray dogs. The aim of the Manchester Dogs Home is to reunite every dog with its owner but if this is not possible, to re-home the dogs with caring new owners.

All the dogs are vaccinated and micro-chipped prior to being offered for re-homing. No healthy dog is ever destroyed, dogs are kept as long as it takes to re-home them. Transport is by specifically equipped dog ambulances which can be called upon to deal with emergencies.

First class veterinary care is provided together with a fully equipped surgery for sick and injured dogs attended by the Home's in house veterinary surgeons and qualified veterinary nurse. An isolation unit is maintained. The Home offers a pet cremation and funeral service facility which is for public use. We also actively encourage responsible dog ownership by visits to schools and other organisations. There have been no material changes in policies during the year. In deciding what activities the Charity should undertake the Trustees have paid due regard to the Charity Commission's guidance on public benefit.

We ensure that we are reviewing our rehoming and return numbers, financial income and expenditure and compare year on year. We also ensure that we receive feedback following events or local visits and implement improvements where possible. We also follow up with adopters, to gauge customer experience and satisfaction.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by its Council which consists of no more than twelve trustee members. All directors of the Company are members of the Council and there are no other Council members.

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The Council is responsible for formulating the strategy and policies for the Charity including the approval of budgets and the exercising of financial controls through regular financial reporting. De la Wyche Travis & Co. Chartered Accountants, provide full accounting and bookkeeping support to enable the Council to discharge its responsibilities in this area.

The Council of Management is responsible for all aspects of the Home's management and has powers to delegate responsibility.

Key Management Personnel Remuneration

The directors consider that the board of directors (who are also trustees of the charitable company) are the key management personnel of the Charity in charge of directing and controlling, running and operating the Company on a day to day basis. All directors give of their time freely and no director received remuneration in the year.

Risk Management

The trustees have identified the major risks to which the Charity is exposed. These have been reviewed and systems have been established to mitigate risks in all areas. There are a number of risks that the charity has identified and we have some mitigation in place:

- Number of dogs going up and down affecting income and expenditure - this is one of the key reasons that the charity reserves are important to ensure that we are able to fully function despite changes to intake numbers.
- Welfare of dogs coming into the charity and potential costs of treatment - we have our own veterinary clinic on site, which aids in reducing the outsourced costs to other veterinary practices and ensures that we are making the correct welfare decisions for the dogs in our care.
- Trends of public giving and the risk of that reducing the income significantly - again this is a reason that as a charity we are conscious of keeping our reserves at a healthy level. Further mitigation for this includes diversifying our income streams, for example building up Farewells Crematorium, the Charity Shop, Events, the monthly donation scheme and veterinary clinic offering low cost neutering.
- Changes in law/regulations affecting the intake of stray dogs - ensuring that we keep up to date with changes to legislation that could impact the Charity.
- Loss or gain of stray contracts - we ensure that we have well trained staff, relevant facilities and offer competitive rates whilst being able to offer a high standard of care and welfare for stray dogs. Another mitigation for this is taking in rehomes, retired greyhounds or transfers from other kennels so we have another source of dog intake whilst ensuring we are able to offer excellent welfare standards.
- Supplier Costs, this includes veterinary, utilities, day to day running costs such as food - having contacts within a variety of pet/animal related industries, researching competitive rates for contracts/servicing etc. due diligence for new and existing suppliers.
- Health and Safety - Third party injured on the premises - we ensure that we have employers liability insurance, we utilise an external company to ensure that we are compliant with all relevant health and safety regulations, all staff receive Health and Safety Training relevant to their role.
- Outbreak of Zoonotic disease - Staff training on hygiene and cross contamination, ensuring that we have isolation units available if required. We also have policies in place on handling disease control and also have a business continuity plan in place should it be required.
- Reputational Damage - we ensure that to have a positive presence on social media, staff are given training to ensure interactions with customers/visitors are positive. We attend local events to raise awareness of the work that we do.

Recruitment and Training of Trustees

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

As set out in the Articles of Association the Council may from time to time and at any time appoint a member of the Society as a member of the Council, either to fill a vacancy or by way of addition to the Council, provided that the prescribed maximum is not exceeded. Any member so appointed shall retain office only until the next Annual General Meeting but shall then be eligible for election.

Prospective trustees normally attend Council meetings to meet their future fellow trustees. They are briefed on their legal obligations under charity and company law and the content of the Memorandum and Articles of Association. Visits to the Charity's branches to see progress of projects and meet staff and volunteers are encouraged. All staff matters are dealt with by the Secretary.

ACHIEVEMENTS AND PERFORMANCE

During the year the Home received 1,410 dogs and 1,202 were rehomed or claimed during the year. We have made a start at Manchester on the considerable amount of building and maintenance work and have been able to employ our own maintenance person and our own part time gardener. This will hopefully enable us to make a big difference to both dogs and staff.

We were very proud when Farewells won an award and, with the assistance of our dedicated farewells staff and the admin support, it has exceeded expectations.

We continue to offer where appropriate our many discount facilities and as we are now in the process of recruiting new staff for both Manchester and Cheshire, we are moving forward. For the first time in a long time there were Christmas Fairs at both homes with staff and volunteers working together. Volunteers are an integral part of the running of the charity, from the Board of Trustees through to our dog walking and events volunteers. Without their significant contribution to the Charities work and ethos we would not be in the position that we are currently in. We have a number of committed, regular volunteers at our Cheshire site and we are working on building the number of regular volunteers at our Manchester site. This is something that we will be working on in the upcoming year.

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

STRATEGIC REPORT

Financial Review

The Financial Statements for the year show net income/(expenditure) of £155,189 (2022 - (£379,438)). This was after taking into account net gains/(losses) on investments of £48,535 (2022 - (£139,481)).

The principal funding sources for the Charity are from the re-homing of dogs, legacies, donations, appeals income and Local Authority contributions.

Income for the year has increased to £2,119,594 (2022 - (£1,418,131)) mainly due to the increase in Legacies by £527,544 to £1,444,118.

Expenditure for the year has increased to £2,012,940 (2022 - £1,658,088). Wages costs have increased to £1,044,589 (2022 - £917,968).

Additions to tangible fixed assets in the year were £167,962 (2022 - £nil). Quoted investments at market value amounted to £912,484 (2022 - £841,340).

Overall funds of the Charity are £8,906,579 (2022 - £8,751,390).

Investment Policy

The Company's investment powers are prescribed in its Memorandum and Articles of Association and provide for the Company to invest the monies of the Charity not immediately required for its purposes in such investments, securities or property as may be thought fit, subject to any restrictions imposed by law. Only investments compatible with the Home's objects will be made. Brewin Dolphin have been appointed as investment advisors by the directors to assist them in applying these investment policies. We as a charity have made a decision not to invest in any business that has any involvement with animal cruelty or scientific experiments on animals of any species.

Reserves Policy

During the year the Charity's general reserve increased to £4,693,792. Restricted funds are £604 and designated reserves £4,212,183. The trustees have reviewed the assets of the Charity and concluded that to allow the Charity to be managed efficiently and to provide a buffer for uninterrupted services the present level of general reserves suffice for its needs.

The reserves are in place to ensure that the home/s are able to keep functioning should there be an impact by an un-anticipated financial shortfall. In addition to this the home has a number of ageing buildings that require on-going maintenance to ensure that they meet health and safety and welfare standards. The board of trustees annually review the investments and reserves to ensure that the dogs home has the stability to continue functioning despite situations like cost of living crisis ensuring that the charity is able to continue to provide care and treatment for stray and unwanted dogs as they have done since 1893.

Plans for Future Periods

Our plans for 2024 are first of all to carry on the enormous task of jobs with the aid of our Builder and staff especially at Manchester. We plan to review all our vehicles at both Manchester and Cheshire and to ask staff who use them what is required. We plan to review our management structure to enable us bring in new staff to replace staff who have retired or moved on. This is proving to be very worthwhile as new people bring with them new ideas.

As we have many events in 2024 it is great to see all staff from both Manchester and Cheshire working together along with volunteers. We have bought equipment to improve this and will continue to listen to staff suggestions.

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The directors (who are also the trustees of the charitable company) are responsible for preparing the Directors' and Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware, there is no relevant audit information (as defined by Section 41S of the Companies Act 2006) of which the charitable company's auditor is unaware; and they have taken all steps that they ought to have taken as directors to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, Clarke Nicklin LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 27 November 2024 and signed on the board's behalf by:

Mrs J Jackson - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF MANCHESTER AND DISTRICT HOME FOR LOST DOGS LTD

Opinion

We have audited the financial statements of Manchester and District Home for Lost Dogs Ltd (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF MANCHESTER AND DISTRICT HOME FOR LOST DOGS LTD

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charitable 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF MANCHESTER AND DISTRICT HOME FOR LOST DOGS LTD

Our 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 a Report of the Independent Auditors 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 (UK) 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.

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 a Report of the Independent Auditors 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 (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Procedures to identify risks:

- enquiring of management concerning the entity's procedures relating to: identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance; detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- discussing among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified potential for fraud in the following areas: timing of recognition of income, and posting of unusual journals; and
- obtaining an understanding of the legal and regulatory frameworks that the company operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the entity. The key laws and regulations we considered in this context included Companies Act, Charities Act, employment law, health and safety, pensions legislation and tax legislation.

The procedures to respond to risks identified included:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- testing the timing and matching of income and expense transactions either side of the year end; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Graham Travis (Senior Statutory Auditor)
for and on behalf of Clarke Nicklin LLP
Chartered Accountants and
Statutory Auditors
Clarke Nicklin House
Brooks Drive
Cheadle Royal Business Park
Cheadle
Cheshire
SK8 3TD

27 November 2024

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,719,725	-	1,719,725	1,150,476
Charitable activities					
Trading income	6	268,957	-	268,957	195,780
Other trading activities	4	57,899	-	57,899	47,588
Investment income	5	71,513	-	71,513	24,287
Other income		1,500	-	1,500	-
Total		<u>2,119,594</u>	<u>-</u>	<u>2,119,594</u>	<u>1,418,131</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	7	33,413	-	33,413	23,094
Other trading activities	8	33,106	-	33,106	34,987
		<u>66,519</u>	<u>-</u>	<u>66,519</u>	<u>58,081</u>
Charitable activities					
Trading income	9	-	-	-	-
Charitable activities		1,946,421	-	1,946,421	1,600,007
Total		<u>2,012,940</u>	<u>-</u>	<u>2,012,940</u>	<u>1,658,088</u>
Net gains/(losses) on investments		<u>48,535</u>	<u>-</u>	<u>48,535</u>	<u>(139,481)</u>
NET INCOME/(EXPENDITURE)		155,189	-	155,189	(379,438)
RECONCILIATION OF FUNDS					
Total funds brought forward		8,750,786	604	8,751,390	9,130,828
TOTAL FUNDS CARRIED FORWARD		<u>8,905,975</u>	<u>604</u>	<u>8,906,579</u>	<u>8,751,390</u>

The notes form part of these financial statements

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	15	4,017,183	-	4,017,183	3,981,819
Investments					
Investment property	16	195,000	-	195,000	195,000
Social investments	17	912,484	-	912,484	841,340
		<u>5,124,667</u>	<u>-</u>	<u>5,124,667</u>	<u>5,018,159</u>
CURRENT ASSETS					
Stocks	18	53,424	-	53,424	49,934
Debtors	19	75,293	-	75,293	35,252
Cash in hand		3,807,560	604	3,808,164	3,741,517
		<u>3,936,277</u>	<u>604</u>	<u>3,936,881</u>	<u>3,826,703</u>
CREDITORS					
Amounts falling due within one year	20	(154,969)	-	(154,969)	(93,472)
		<u>3,781,308</u>	<u>604</u>	<u>3,781,912</u>	<u>3,733,231</u>
NET CURRENT ASSETS					
		<u>3,781,308</u>	<u>604</u>	<u>3,781,912</u>	<u>3,733,231</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>8,905,975</u>	<u>604</u>	<u>8,906,579</u>	<u>8,751,390</u>
NET ASSETS		<u>8,905,975</u>	<u>604</u>	<u>8,906,579</u>	<u>8,751,390</u>
FUNDS	22				
Unrestricted funds				8,905,975	8,750,786
Restricted funds				604	604
TOTAL FUNDS				<u>8,906,579</u>	<u>8,751,390</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 November 2024 and were signed on its behalf by:

J Jackson - Trustee

The notes form part of these financial statements

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	213,916	74,595
Net cash provided by operating activities		213,916	74,595
Cash flows from investing activities			
Purchase of tangible fixed assets		(167,962)	-
Purchase of social investments		(387,334)	(256,769)
Sale of social investments		355,862	307,896
Interest received		52,165	7,967
Net cash (used in)/provided by investing activities		(147,269)	59,094
Change in cash and cash equivalents in the reporting period		66,647	133,689
Cash and cash equivalents at the beginning of the reporting period		3,741,517	3,607,828
Cash and cash equivalents at the end of the reporting period		3,808,164	3,741,517

The notes form part of these financial statements

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	155,189	(379,438)
Adjustments for:		
Depreciation charges	132,598	116,765
(Gain)/losses on investments	(39,672)	109,135
Interest received	(52,165)	(7,967)
Increase in stocks	(3,490)	(3,713)
(Increase)/decrease in debtors	(40,041)	229,886
Increase in creditors	61,497	9,927
Net cash provided by operations	<u>213,916</u>	<u>74,595</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23 £	Cash flow £	At 31.12.23 £
Net cash			
Cash at bank and in hand	3,741,517	66,647	3,808,164
	<u>3,741,517</u>	<u>66,647</u>	<u>3,808,164</u>
Total	<u>3,741,517</u>	<u>66,647</u>	<u>3,808,164</u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. INFORMATION

Manchester And District Home for Dogs Limited ("the Company") is a charitable company limited by guarantee, incorporated in the United Kingdom. The address of its registered office and principal place of business is Crofter's House, Moss Brook Road, Harpurhey, Manchester, M9 5PG.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

There are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are presented in Sterling (£).

Significant judgements and estimates

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if revision only affects that period, or in the period of revision and future periods if the revision affects both current and future periods.

The following estimates have had the most significant effect on amounts recognized in the financial statements:

Depreciation - The useful economic lives and residual values of fixed assets can vary significantly. Estimates are based on historic experience and current expectations of useful life. The size of prior year gains and losses as disposal are also factored into estimates.

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, Legacies are recognised following the grant of probate prior to the year end, the Charity's entitlement has been confirmed in writing by the administrator/executor for the estate and there is a reliable estimate of the amount due.

Donations are recognized when received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are received. Gifts donated for resale are included as income when they are sold. No amounts are included in the financial statements for services donated by volunteers.

Investment income

Dividends and interest received under deduction of tax are stated gross in the statement of financial activities. Deposit interest is received gross.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. ACCOUNTING POLICIES - continued

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably,

All expenditure is accounted for on an accruals basis, all expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. Staff costs are apportioned on the basis of staff time spent on a particular activity.

Costs of raising funds comprise costs of generating donations and legacies and costs of fundraising trading. Expenditure on charitable activities covers all costs which directly relate to the objects of the Charity and their associated support costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the fees and costs linked to the strategic management of the charity.

Gifts in kind

Gifts in kind comprise food, beds etc for the dogs of £21,860. They are valued by officers of the Charity having regard to market prices when received. Undistributed food etc is valued at £10,300 and has been included as stock.

Tangible fixed assets

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

Freehold property	- 2% on cost
Plant and machinery	- 10% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost

Investments

Investments are stated at market value. Realized and unrealized gains and losses on investments are dealt with in the statement of financial activities.

Investment property

Investment property is shown at the most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the statement of financial activities.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Stocks are valued at the lower of cost and net realisable value, a basis consistent with that adopted in previous years.

Taxation

As a registered charity, no liability arises to taxation. Tax credits arising on gift aid and donated income are taken into account upon receipt of the tax repayment.

2. ACCOUNTING POLICIES - continued

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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the Charity for particular purposes. The cost 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the statement of financial activities in the period to which they relate.

Financial assets

Basic financial assets, including trade debtors and cash and bank balances are initially recognised at transaction price unless the arrangement constitutes a financing transaction. where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period, financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of financial activities.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the statement of financial activities.

At the end of each reporting period, financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of financial activities.

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	275,337	233,557
Legacies	1,444,118	916,574
Subscriptions	270	345
	<u>1,719,725</u>	<u>1,150,476</u>

4. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	49,780	39,072
Sale of merchandise	8,119	8,516
	<u>57,899</u>	<u>47,588</u>

5. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	1,000	2,400
Investment income	18,348	13,920
Interest receivable	52,165	7,967
	<u>71,513</u>	<u>24,287</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Trading Income	268,957	195,780
Activity		
Trading income		

7. RAISING DONATIONS AND LEGACIES

	2023	2022
	£	£
Staff costs	-	3,276
Advertising and promotion	25,586	17,318
Fundraising events	7,827	2,500
	<u>33,413</u>	<u>23,094</u>

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Purchases	8,014	12,629
Staff costs	24,801	22,067
Depreciation	291	291
	<u>33,106</u>	<u>34,987</u>

9. CHARITABLE ACTIVITIES COSTS

	2023	2022
	£	£
Care of dogs	1,219,787	1,030,617
Premises	506,153	374,676
Telephone	6,619	5,565
Transport	37,630	13,140
Financing	6,735	6,169
Governance related:		
Audit fees	14,000	7,250
Legal and professional fees	26,258	33,274
Subscription	4,709	4,426
Depreciation	495	495
Support costs:		
Administrative salaries	63,027	66,460
Accountancy services	39,500	39,500
General expenses	2,081	3,142
Printing and stationery	13,492	10,102
Postage	2,795	2,262
Cash in transit costs	3,140	2,926
	<u>1,946,421</u>	<u>1,600,006</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. SUPPORT COSTS

	Management £	Other £	Governance costs £	Totals £
Trading income	984	-	-	984
Charitable activities	123,051	5,372	40,090	168,513
	<u>124,035</u>	<u>5,372</u>	<u>40,090</u>	<u>169,497</u>

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Auditors' remuneration	14,000	7,250
Depreciation - owned assets	<u>132,598</u>	<u>116,765</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

13. STAFF COSTS

	2023 £	2022 £
Wages and salaries	963,438	852,733
Social security costs	63,766	51,001
Other pension costs	17,385	14,234
	<u>1,044,589</u>	<u>917,968</u>

The average monthly number of employees during the year was as follows:

	2023	2022
The average number of staff employed	<u>49</u>	<u>49</u>

No employees received emoluments in excess of £60,000.

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,150,476	-	1,150,476
Charitable activities			
Trading income	195,780	-	195,780
Other trading activities	47,588	-	47,588
Investment income	24,287	-	24,287
Total	1,418,131	-	1,418,131
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	23,094	-	23,094
Other trading activities	34,987	-	34,987
	58,081	-	58,081
Charitable activities			
Charitable activities	1,600,007	-	1,600,007
Total	1,658,088	-	1,658,088
Net gains/(losses) on investments	(139,481)	-	(139,481)
NET INCOME/(EXPENDITURE)	(379,438)	-	(379,438)
RECONCILIATION OF FUNDS			
Total funds brought forward	9,130,224	604	9,130,828
TOTAL FUNDS CARRIED FORWARD	8,750,786	604	8,751,390

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

15. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 January 2023	5,132,513	232,139	177,095	44,522	5,586,269
Additions	108,853	2,792	-	56,317	167,962
At 31 December 2023	5,241,366	234,931	177,095	100,839	5,754,231
DEPRECIATION					
At 1 January 2023	1,213,359	224,915	122,908	43,268	1,604,450
Charge for year	102,650	5,056	9,563	15,329	132,598
At 31 December 2023	1,316,009	229,971	132,471	58,597	1,737,048
NET BOOK VALUE					
At 31 December 2023	3,925,357	4,960	44,624	42,242	4,017,183
At 31 December 2022	3,919,154	7,224	54,187	1,254	3,981,819

16. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 January 2023 and 31 December 2023	195,000
NET BOOK VALUE	
At 31 December 2023	195,000
At 31 December 2022	195,000

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

17. SOCIAL INVESTMENTS

	Mixed motive investments £
MARKET VALUE	
At 1 January 2023	841,340
Additions	387,334
Disposals	(355,862)
Revaluations	39,672
	<u>912,484</u>
At 31 December 2023	<u>912,484</u>
NET BOOK VALUE	
At 31 December 2023	<u>912,484</u>
At 31 December 2022	<u>841,340</u>

Cost or valuation at 31 December 2023 is represented by:

	Mixed motive investment £
Valuation in 2023	<u>912,484</u>

18. STOCKS

	2023 £	2022 £
Stocks	<u>53,424</u>	<u>49,934</u>

19. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Local authorities	19,791	4,566
Other debtors	55,502	30,686
	<u>75,293</u>	<u>35,252</u>

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	55,354	22,976
Environmental health	12,684	12,636
Social security and other taxes	17,528	9,949
Accrued expenses	69,403	47,911
	<u>154,969</u>	<u>93,472</u>

Included in accrued expenses are unpaid pension contributions of £3,544 (2022: £2,707)

21. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Within one year	9,081	8,577
Between one and five years	6,811	15,010
	<u>15,892</u>	<u>23,587</u>

22. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	4,574,118	155,189	4,729,307
Designated funds - fixed asset fund	4,176,668	-	4,176,668
	<u>8,750,786</u>	<u>155,189</u>	<u>8,905,975</u>
Restricted funds			
Restricted fund	604	-	604
	<u>604</u>	<u>-</u>	<u>604</u>
TOTAL FUNDS	<u>8,751,390</u>	<u>155,189</u>	<u>8,906,579</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

22. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,119,594	(2,012,940)	48,535	155,189
TOTAL FUNDS	<u>2,119,594</u>	<u>(2,012,940)</u>	<u>48,535</u>	<u>155,189</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	4,953,556	(379,438)	4,574,118
Designated funds - fixed asset fund	4,176,668	-	4,176,668
	<u>9,130,224</u>	<u>(379,438)</u>	<u>8,750,786</u>
Restricted funds			
Restricted fund	604	-	604
TOTAL FUNDS	<u>9,130,828</u>	<u>(379,438)</u>	<u>8,751,390</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,418,131	(1,658,088)	(139,481)	(379,438)
TOTAL FUNDS	<u>1,418,131</u>	<u>(1,658,088)</u>	<u>(139,481)</u>	<u>(379,438)</u>

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

22. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	4,953,556	(224,249)	4,729,307
Designated funds - fixed asset fund	4,176,668	-	4,176,668
	<u>9,130,224</u>	<u>(224,249)</u>	<u>8,905,975</u>
Restricted funds			
Restricted fund	604	-	604
	<u>604</u>	<u>-</u>	<u>604</u>
TOTAL FUNDS	<u>9,130,828</u>	<u>(224,249)</u>	<u>8,906,579</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	3,537,725	(3,671,028)	(90,946)	(224,249)
	<u>3,537,725</u>	<u>(3,671,028)</u>	<u>(90,946)</u>	<u>(224,249)</u>
TOTAL FUNDS	<u>3,537,725</u>	<u>(3,671,028)</u>	<u>(90,946)</u>	<u>(224,249)</u>

23. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	275,337	233,557
Legacies	1,444,118	916,574
Subscriptions	270	345
	1,719,725	1,150,476
Other trading activities		
Fundraising events	49,780	39,072
Sale of merchandise	8,119	8,516
	57,899	47,588
Investment income		
Rents received	1,000	2,400
Investment income	18,348	13,920
Interest receivable	52,165	7,967
	71,513	24,287
Charitable activities		
Trading Income	268,957	195,780
Other income		
Grants	1,500	-
Total incoming resources	2,119,594	1,418,131
EXPENDITURE		
Raising donations and legacies		
Wages	-	3,276
Advertising and promotion	25,586	17,318
Fundraising events	7,827	2,500
	33,413	23,094
Other trading activities		
Merchandise	8,014	12,629
Fund raising wages	24,801	22,067
Carried forward	32,815	34,696

This page does not form part of the statutory financial statements

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
Other trading activities		
Brought forward	32,815	34,696
Fixtures and fittings	291	291
	<u>33,106</u>	<u>34,987</u>
Charitable activities		
Wages	875,610	760,930
Social security	63,766	51,001
Pensions	17,385	14,234
Rates and water	26,503	22,636
Insurance	59,481	40,857
Light and heat	212,423	125,680
Telephone	6,619	5,565
Sundries	263,026	204,453
Premises	91,263	70,774
Transport costs	22,300	11,891
Fixtures and fittings	116,483	114,729
Motor vehicles	15,330	1,250
Bank charges	6,735	6,169
	<u>1,776,924</u>	<u>1,430,169</u>
Support costs		
Management		
Wages	63,027	66,460
Accountancy fees	39,500	39,500
Postage and stationery	16,287	12,363
Sundries	2,081	3,142
Cash in transit costs	3,140	2,928
	<u>124,035</u>	<u>124,393</u>
Other		
Subscriptions	5,372	4,426
Governance costs		
Auditors' remuneration	14,000	7,250
Legal and professional fees	25,595	33,274
Freehold property	495	495
	<u>40,090</u>	<u>41,019</u>
Total resources expended	<u>2,012,940</u>	<u>1,658,088</u>
Net income/(expenditure) before gains and losses	106,654	(239,957)

This page does not form part of the statutory financial statements

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(22,609)	(30,346)
Net income/(expenditure)	<u>84,045</u>	<u>(270,303)</u>

This page does not form part of the statutory financial statements

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED

England & Wales - Charity number 1001346

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

Clarke Nicklin LLP
Chartered Accountants and
Statutory Auditors
Clarke Nicklin House
Brooks Drive
Cheadle Royal Business Park
Cheadle
Cheshire
SK8 3TD

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD (REGISTERED NUMBER: 00887353)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

The directors present their Annual Report together with the financial statements of the Company for the year ended 31st December 2022.

INTRODUCTION

The Manchester and District Home for Lost Dogs was caring for lost and stray dogs, thirteen years before the Dogs Act was passed in 1906. At that time there were large numbers of strays for which no one was responsible.

The aim of the Home was to return these dogs to their owners, to find new homes for those not claimed and to minimize distress and suffering - that is still the aim today. In 1906 the Dogs Act charged the Police with the responsibility for stray dogs. However, from April 2008, this responsibility was transferred from the Police to the Local Authorities. Over 1,200 dogs passed through the Home in 2022.

REFERENCE AND ADMINISTRATIVE INFORMATION

The Manchester and District Home for Lost Dogs is a company limited by guarantee and registered under the Companies Act, registration number 887353 and is therefore governed by a Memorandum and Articles of Association. It is a registered charity, charity number 1001346. Funding is by Donations, Legacies, Gift Aid, the re-homing of dogs and services to Local Authorities.

TRUSTEES

The Trustees in office during the year were as follows:-

Mrs J. Jackson K.C.A.T	(Chairman)
Mr S. Stansfield	(Treasurer)
Mr T. J. Askew	(Secretary)
Mrs J. Bridson	
Mr G. Bridson	
Ms N. Jackson	(Appointed 16 November 2022)
Ms E. Jones	(Appointed 16 November 2022)
Mr C. Winterburn	(Resigned 6 March 2023)
Mrs L. J. Grimes	(Resigned 14 November 2022)

SOLICITORS

TLT LLP
3 Hardman Square
Manchester
M3 3EB

AUDITORS

Clarke Nicklin LLP
Chartered Accountants & Registered Auditors
Clarke Nicklin House
Brooks Drive
Cheadle Royal Business Park
Cheadle
Cheshire SK8 3TD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

INVESTMENT ADVISORS

Brewin Dolphin
1 The Avenue
Spinningfields Square
Manchester M3 3AP

BANKERS

The Royal Bank of Scotland plc
St Ann Street
Manchester M60 2SS

VETERINARY SURGEONS

Mr C Cantera M.R.C.V.S.
Ms A Hanszke M.R.C.V.S

REGISTERED OFFICE

Crofter's House
Moss Brook Road
Harpurhey
Manchester M9 5PG

AIMS, OBJECTIVES AND ACTIVITIES

In accordance with its objects the principal activity of the Company during the year was to take in, care for and re-home stray dogs. The aim of the Manchester Dogs Home is to reunite every dog with its owner but if this is not possible, to re-home the dogs with caring new owners.

All the dogs are vaccinated and micro-chipped prior to being offered for re-homing. No healthy dog is ever destroyed, dogs are kept as long as it takes to re-home them. Transport is by specifically equipped dog ambulances which can be called upon to deal with emergencies.

First class veterinary care is provided together with a fully equipped surgery for sick and injured dogs attended by the Home's in house veterinary surgeons and qualified veterinary nurse. An isolation unit is maintained. The Home offers a pet cremation and funeral service facility which is for public use. We also actively encourage responsible dog ownership by visits to schools and other organisations. There have been no material changes in policies during the year. In deciding what activities the Charity should undertake the Trustees have paid due regard to the Charity Commission's guidance on public benefit.

We ensure that we are reviewing our rehoming and return numbers, financial income and expenditure and compare year on year. We also ensure that we receive feedback following events or local visits and implement improvements where possible. We also follow up with adopters, to gauge customer experience and satisfaction.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by its Council which consists of no more than twelve Trustee members. All directors of the Company are members of the Council and there are no other Council members.

The Council is responsible for formulating the strategy and policies for the Charity including the approval of budgets and the exercising of financial controls through regular financial reporting. De la Wyche Travis & Co. Chartered Accountants, provide full accounting and bookkeeping support to enable the Council to discharge its responsibilities in this area.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Council of Management is responsible for all aspects of the Home's management and has powers to delegate responsibility.

Key Management Personnel Remuneration

The directors consider that the board of directors (who are also trustees of the charitable company) are the key management personnel of the charity in charge of directing and controlling, running and operating the Company on a day to day basis. All directors give of their time freely and no director received remuneration in the year.

Risk Management

The trustees have identified the major risks to which the Charity is exposed. These have been reviewed and systems have been established to mitigate risks in all areas. There are a number of risks that the charity has identified and we have some mitigation in place:

- Number of dogs going up and down affecting income and expenditure - this is one of the key reasons that the charity reserves are important to ensure that we are able to fully function despite changes to intake numbers.
- Welfare of dogs coming into the charity and potential costs of treatment - we have our own veterinary clinic on site, which aids in reducing the outsourced costs to other veterinary practices and ensures that we are making the correct welfare decisions for the dogs in our care.
- Trends of public giving and the risk of that reducing the income significantly - again this is a reason that as a charity we are conscious of keeping our reserves at a healthy level. Further mitigation for this includes diversifying our income streams, for example building up Farewells Crematorium, the Charity Shop, Events, the monthly donation scheme and veterinary clinic offering low cost neutering.
- Changes in law/regulations affecting the intake of stray dogs - ensuring that we keep up to date with changes to legislation that could impact the charity.
- Loss or gain of stray contracts - we ensure that we have well trained staff, relevant facilities and offer competitive rates whilst being able to offer a high standard of care and welfare for stray dogs. Another mitigation for this is taking in rehomes, retired greyhounds or transfers from other kennels so we have another source of dog intake whilst ensuring we are able to offer excellent welfare standards.
- Supplier Costs, this includes veterinary, utilities, day to day running costs such as food - having contacts within a variety of pet/animal related industries, researching competitive rates for contracts/servicing etc. due diligence for new and existing suppliers.
- Health and Safety - Third party injured on the premises - we ensure that we have employers liability insurance, we utilise an external company to ensure that we are compliant with all relevant health and safety regulations, all staff receive Health and Safety Training relevant to their role.
- Outbreak of Zoonotic disease - Staff training on hygiene and cross contamination, ensuring that we have isolation units available if required. We also have policies in place on handling disease control and also have a business continuity plan in place should it be required.
- Reputational Damage - we ensure to have a positive presence on social media, staff are given training to ensure that interactions with customers/visitors are positive. We attend local events to raise awareness of the work that we do.

Recruitment and Training of Trustees

As set out in the Articles of Association the Council may from time to time and at any time appoint a member of the Society as a member of the Council, either to fill a vacancy or by way of addition to the Council, provided that the prescribed maximum is not exceeded. Any member so appointed shall retain office only until the next Annual General Meeting but shall then be eligible for election.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

Prospective trustees normally attend Council meetings to meet their future fellow trustees. They are briefed on their legal obligations under charity and company law and the content of the Memorandum and Articles of Association. Visits to the Charity's branches to see progress of projects and meet staff and volunteers are encouraged. All staff matters are dealt with by the Secretary.

ACHIEVEMENTS AND PERFORMANCE

Of the dogs admitted to both Manchester and Cheshire in 2022 we managed to either re-home, to reunite with owners or foster however we were seeing a number of dogs presenting with medical issues putting a strain on resources.

During the year the Home received 1,289 dogs and 1,192 rehomed or claimed during the year. We have made a start at Manchester on the considerable amount of building and maintenance work and hope to employ our own maintenance person and our own part time gardener. This will hopefully enable us to make a big difference to both dogs and staff.

We were very proud when Farewells won an award and, with the assistance of our dedicated farewells staff and the admin support, it has exceeded expectations.

We continue to offer where appropriate our many discount facilities and as we are now in the process of recruiting new staff for both Manchester and Cheshire, we are moving forward. For the first time in a long time there were Christmas Fairs at both homes with staff and volunteers working together. Volunteers are an integral part of the running of the charity, from the Board of Trustees through to our dog walking and events volunteers. Without their significant contribution to the Charities work and ethos we would not be in the position that we are currently in. We have a number of committed, regular volunteers at our Cheshire site and we are working on building the number of regular volunteers at our Manchester site. This is something that we will be working on in the upcoming year.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

**STRATEGIC REPORT
Financial Review**

The Financial Statements for the year show net expenditure of £379,438 (2021 - £83,943). This was after taking into account net losses on investments of £139,481 (2021 - gains of £221,285).

The principal funding sources for the charity are from the re-homing of dogs, legacies, donations, appeals income and Local Authority contributions.

Income for the year has increased to £1,418,131 (2021 - £1,191,122) mainly due to the increase in Legacies by £197,113 to £916,574.

Expenditure for the year has increased to £1,658,088 (2021 - £1,496,350). Wages costs have increased to £917,968 (2021 - £867,722).

Additions to tangible fixed assets in the year were £nil (2021 - £34,815). Quoted investments at market value amounted to £841,340 (2021 - £1,001,602).

Overall funds of the Charity are £8,751,390.

Investment Policy

The Company's investment powers are prescribed in its Memorandum and Articles of Association and provide for the Company to invest the monies of the Charity not immediately required for its purposes in such investments, securities or property as may be thought fit, subject to any restrictions imposed by law. Only investments compatible with the Home's objects will be made. Brewin Dolphin have been appointed as Investment advisors by the directors to assist them in applying these investment policies. We as a charity have made a decision not to invest in any business that has any involvement with animal cruelty or scientific experiments on animals of any species.

Reserves Policy

During the year the Charity's general reserve increased to £4,574,118. Restricted funds are £604 and designated reserves £4,176,819. The trustees have reviewed the assets of the Charity and concluded that to allow the Charity to be managed efficiently and to provide a buffer for uninterrupted services the present level of general reserves suffice for its needs.

The reserves are in place to ensure that the home/s are able to keep functioning should there be an impact by an un-anticipated financial shortfall. In addition to this the home has a number of ageing buildings that require on-going maintenance to ensure that they meet health and safety and welfare standards. The board of trustees annually review the investments and reserves to ensure that the dogs home has the stability to continue functioning despite situations like cost of living crisis ensuring that the charity is able to continue to provide care and treatment for stray and unwanted dogs as they have done since 1893.

Plans for Future Periods

Our plans for 2023 are first of all to carry on the enormous task of jobs with the aid of our Builder and staff especially at Manchester. We plan to review all our vehicles at both Manchester and Cheshire and to ask staff who use them what is required. We plan to review our management structure to enable us bring in new staff to replace staff who have retired or moved on. This is proving to be very worthwhile as new people bring with them new ideas.

As we have many events in 2023 it is great to see all staff from both Manchester and Cheshire working together along with volunteers. We have bought equipment to improve this and will continue to listen to staff suggestions.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The directors (who are also the trustees of the charitable company) are responsible for preparing the Directors' and Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures
- disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware, there is no relevant audit information (as defined by Section 41S of the Companies Act 2006) of which the charitable company's auditor is unaware; and they have taken all steps that they ought to have taken as directors to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, Clarke Nicklin LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 11 December 2023 and signed on the board's behalf by:

Mrs J Jackson - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF MANCHESTER AND DISTRICT HOME FOR LOST DOGS LTD

Opinion

We have audited the financial statements of Manchester & District Home for Lost Dogs Limited (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charitable 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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 (UK) 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.

Procedures to identify risks:

- enquiring of management concerning the entity's procedures relating to: identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance; detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- discussing among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified potential for fraud in the following areas: timing of recognition of income, and posting of unusual journals; and
- obtaining an understanding of the legal and regulatory frameworks that the company operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the entity. The key laws and regulations we considered in this context included UK Companies Act, Charities Act, employment law, health and safety, pensions legislation and tax legislation.

The procedures to respond to risks Identified Included:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- testing the timing and matching of income and expense transactions either side of the year end; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF MANCHESTER AND DISTRICT HOME FOR LOST DOGS LTD

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 a Report of the Independent Auditors 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 (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Procedures to identify risks:

- enquiring of management concerning the charitable company's procedures relating to: identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance; detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- discussing among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified potential for fraud in the following areas: timing and recognition of legacy and other income, correct fund allocation, and posting of unusual journals; and
- obtaining an understanding of the legal and regulatory frameworks that the charitable company operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the charitable company. The key laws and regulations we considered in this context included the Companies Act, Charities Act, employment law, health and safety, pensions legislation and tax legislation.

The procedures to respond to risks identified included:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement the to fraud;
- reviewing minutes of Trustees' meetings;
- examining available correspondence for legacy and other income;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments-, assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluating the rationale of any significant transactions that are unusual or outside the charitable company's normal activities.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Graham Travis (Senior Statutory Auditor)
for and on behalf of Clarke Nicklin LLP
Chartered Accountants and
Statutory Auditors
Clarke Nicklin House
Brooks Drive
Cheadle Royal Business Park
Cheadle
Cheshire
SK8 3TD

11 December 2023

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,150,476	-	1,150,476	972,746
Charitable activities					
Trading Income	6	195,780	-	195,780	163,613
Other trading activities	4	47,588	-	47,588	34,437
Investment income	5	24,287	-	24,287	16,367
Other income		-	-	-	3,959
Total		<u>1,418,131</u>	<u>-</u>	<u>1,418,131</u>	<u>1,191,122</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	7	23,094	-	23,094	19,972
Other trading activities	8	34,987	-	34,987	28,776
		<u>58,081</u>	<u>-</u>	<u>58,081</u>	<u>48,748</u>
Charitable activities					
Charitable Activities	9	1,600,007	-	1,600,007	1,447,602
Total		<u>1,658,088</u>	<u>-</u>	<u>1,658,088</u>	<u>1,496,350</u>
Net gains/(losses) on investments		<u>(139,481)</u>	<u>-</u>	<u>(139,481)</u>	<u>221,285</u>
NET INCOME/(EXPENDITURE)		(379,438)	-	(379,438)	(83,943)
RECONCILIATION OF FUNDS					
Total funds brought forward		9,130,224	604	9,130,828	9,214,771
TOTAL FUNDS CARRIED FORWARD		<u>8,750,786</u>	<u>604</u>	<u>8,751,390</u>	<u>9,130,828</u>

The notes form part of these financial statements

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD (REGISTERED NUMBER: 00887353)**

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	15	3,981,819	-	3,981,819	4,098,584
Investments					
Investment property	16	195,000	-	195,000	195,000
Social investments	17	841,340	-	841,340	1,001,602
		<u>5,018,159</u>	<u>-</u>	<u>5,018,159</u>	<u>5,295,186</u>
CURRENT ASSETS					
Stocks	18	49,934	-	49,934	46,221
Debtors	19	35,252	-	35,252	265,138
Cash in hand		3,740,913	604	3,741,517	3,607,828
		<u>3,826,099</u>	<u>604</u>	<u>3,826,703</u>	<u>3,919,187</u>
CREDITORS					
Amounts falling due within one year	20	(93,472)	-	(93,472)	(83,545)
NET CURRENT ASSETS					
		<u>3,732,627</u>	<u>604</u>	<u>3,733,231</u>	<u>3,835,642</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		8,750,786	604	8,751,390	9,130,828
NET ASSETS FUNDS					
	22	<u>8,750,786</u>	<u>604</u>	<u>8,751,390</u>	<u>9,130,828</u>
Unrestricted funds				8,750,786	9,130,224
Restricted funds				604	604
TOTAL FUNDS				<u>8,751,390</u>	<u>9,130,828</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 December 2023 and were signed on its behalf by:

J Jackson - Trustee

The notes form part of these financial statements

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	74,595	350,969
Net cash provided by operating activities		<u>74,595</u>	<u>350,969</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(34,815)
Purchase of social investments		(256,769)	(287,961)
Sale of investment property		-	240,960
Sale of social investments		307,896	303,800
Interest received		7,967	16,367
Net cash provided by investing activities		<u>59,094</u>	<u>238,351</u>
Change in cash and cash equivalents in the reporting period		133,689	589,320
Cash and cash equivalents at the beginning of the reporting period		<u>3,607,828</u>	<u>3,018,508</u>
Cash and cash equivalents at the end of the reporting period		<u>3,741,517</u>	<u>3,607,828</u>

The notes form part of these financial statements

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(379,438)	(83,943)
Adjustments for:		
Depreciation charges	116,765	118,437
Losses/(gain) on investments	109,135	(205,325)
Profit on disposal of fixed assets	-	(15,960)
Interest received	(7,967)	(16,367)
(Increase)/decrease in stocks	(3,713)	1,513
Decrease in debtors	229,886	551,690
Increase in creditors	9,927	924
Net cash provided by operations	<u>74,595</u>	<u>350,969</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22 £	Cash flow £	At 31.12.22 £
Net cash			
Cash at bank and in hand	3,607,828	133,689	3,741,517
	<u>3,607,828</u>	<u>133,689</u>	<u>3,741,517</u>
Total	<u>3,607,828</u>	<u>133,689</u>	<u>3,741,517</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. INFORMATION

Manchester And District Home for Dogs Limited ("the Company") is a charitable company limited by guarantee, incorporated in the United Kingdom. The address of its registered office and principal place of business is Crofter's house, Moss Brook Road, Harpurhey, Manchester, M9 5PG.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

There are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are presented in Sterling (£).

Significant judgements and estimates

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if revision only affects that period, or in the period of revision and future periods if the revision affects both current and future periods.

The following estimates have had the most significant effect on amounts recognized in the financial statements:
Depreciation - The useful economic lives and residual values of fixed assets can vary significantly. Estimates are based on historic experience and current expectations of useful life. The size of prior year gains and losses as disposal are also factored into estimates.

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. Legacies are recognised following the grant of probate prior to the year end, the charity's entitlement has been confirmed in writing by the administrator/executor for the estate and there is a reliable estimate of the amount due.

Donations are recognized when received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are received. Gifts donated for resale are included as income when they are sold. No amounts are included in the financial statements for services donated by volunteers.

Investment income

Dividends and interest received under deduction of tax are stated gross in the statement of financial activities. Deposit interest is received gross.

Gifts in kind

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. ACCOUNTING POLICIES - continued

Income

Gifts in kind comprise food, beds etc for the dogs of £20,100. They are valued by officers of the Charity having regard to market prices when received. Undistributed food etc is valued at £10,300 and has been included as stock.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably,

All expenditure is accounted for on an accruals basis, all expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. Staff costs are apportioned on the basis of staff time spent on a particular activity.

Costs of raising funds comprise costs of generating donations and legacies and costs of fundraising trading. Expenditure on charitable activities covers all costs which directly relate to the objects of the Charity and their associated support costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the fees and costs linked to the strategic management of the charity.

Tangible fixed assets

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

Freehold property	- 2% on cost
Plant and machinery	- 10% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost

Investments

Investments are stated at market value. Realized and unrealized gains and losses on investments are dealt with in the Statement of Financial Activities.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Stocks are valued at the lower of cost and net realisable value, a basis consistent with that adopted in previous years.

Taxation

As a registered charity, no liability arises to taxation. Tax credits arising on gift aid and donated income are taken into account upon receipt of the tax repayment.

2. ACCOUNTING POLICIES - continued

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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the Charity for particular purposes. The cost 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the statement of financial activities in the period to which they relate.

Financial assets

Basic financial assets, including trade debtors and cash and bank balances are initially recognised at transaction price unless the arrangement constitutes a financing transaction. Where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period, financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of financial activities.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the statement of financial activities.

At the end of each reporting period, financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of financial activities.

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	233,557	252,940
Legacies	916,574	719,461
Subscriptions	345	345
	<u>1,150,476</u>	<u>972,746</u>

4. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	39,072	28,376
Sale of merchandise	8,516	6,061
	<u>47,588</u>	<u>34,437</u>

5. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	2,400	3,295
Investment income	13,920	12,722
Interest receivable	7,967	350
	<u>24,287</u>	<u>16,367</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Trading Income	<u>195,780</u>	<u>163,613</u>

7. RAISING DONATIONS AND LEGACIES

	2022	2021
	£	£
Staff costs	3,276	3,608
Advertising and promotion	17,318	16,291
Fundraising events	2,500	73
	<u>23,094</u>	<u>19,972</u>

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

8. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Purchases	12,629	2,083
Staff costs	22,067	26,402
Depreciation	291	291
	<u>34,987</u>	<u>28,776</u>

9. CHARITABLE ACTIVITIES COSTS

	2022	2021
£		
Care Of Dog	1,030,617	934,617
Premises	374,676	301,483
Telephone	5,565	4,875
Transport	13,140	9,440
Financing	6,169	5,489
Governance related:		
Audit fees	7,250	6,650
Legal and professional fees	33,274	49,299
Subscription	4,426	2,088
Depreciation	495	495
Support costs:		
Admin salaries	66,460	71,736
Accountancy services	39,500	39,500
General expenses	3,142	5,130
Printing and stationery	10,102	12,199
Postage	2,262	1,980
Cash in transit costs	2,928	2,621
	<u>1,600,006</u>	<u>1,447,602</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

10. SUPPORT COSTS

	Management £	Other £	Governance costs £	Totals £
Charitable Activities	<u>124,393</u>	<u>4,426</u>	<u>41,019</u>	<u>169,838</u>

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Auditors' remuneration	7,250	6,650
Depreciation - owned assets	<u>116,765</u>	<u>118,437</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

13. STAFF COSTS

	2022 £	2021 £
Wages and salaries	852,733	809,701
Social security costs	51,001	43,399
Other pension costs	<u>14,234</u>	<u>14,622</u>
	<u>917,968</u>	<u>867,722</u>

The average monthly number of employees during the year was as follows:

	2022	2021
The average number of staff employed	<u>49</u>	<u>45</u>

No employees received emoluments in excess of £60,000.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	972,746	-	972,746
Charitable activities			
Trading Income	163,613	-	163,613
Other trading activities	34,437	-	34,437
Investment income	16,367	-	16,367
Other income	3,959	-	3,959
Total	<u>1,191,122</u>	<u>-</u>	<u>1,191,122</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	19,972	-	19,972
Other trading activities	28,776	-	28,776
	<u>48,748</u>	<u>-</u>	<u>48,748</u>
Charitable activities			
Charitable Activities	1,447,602	-	1,447,602
Total	<u>1,496,350</u>	<u>-</u>	<u>1,496,350</u>
Net gains on investments	<u>221,285</u>	<u>-</u>	<u>221,285</u>
NET INCOME/(EXPENDITURE)	(83,943)	-	(83,943)
RECONCILIATION OF FUNDS			
Total funds brought forward	9,214,167	604	9,214,771
TOTAL FUNDS CARRIED FORWARD	<u>9,130,224</u>	<u>604</u>	<u>9,130,828</u>

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 January 2022 and 31 December 2022	<u>5,132,513</u>	<u>232,139</u>	<u>177,095</u>	<u>44,522</u>	<u>5,586,269</u>
DEPRECIATION					
At 1 January 2022	1,110,709	221,613	113,345	42,018	1,487,685
Charge for year	<u>102,650</u>	<u>3,302</u>	<u>9,563</u>	<u>1,250</u>	<u>116,765</u>
At 31 December 2022	<u>1,213,359</u>	<u>224,915</u>	<u>122,908</u>	<u>43,268</u>	<u>1,604,450</u>
NET BOOK VALUE					
At 31 December 2022	<u>3,919,154</u>	<u>7,224</u>	<u>54,187</u>	<u>1,254</u>	<u>3,981,819</u>
At 31 December 2021	<u>4,021,804</u>	<u>10,526</u>	<u>63,750</u>	<u>2,504</u>	<u>4,098,584</u>

16. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 January 2022 and 31 December 2022	<u>195,000</u>
NET BOOK VALUE	
At 31 December 2022	<u>195,000</u>
At 31 December 2021	<u>195,000</u>

17. SOCIAL INVESTMENTS

	Mixed motive investments £
MARKET VALUE	
At 1 January 2022	1,001,602
Additions	256,769
Disposals	(307,896)
Revaluations	<u>(109,135)</u>
At 31 December 2022	<u>841,340</u>
NET BOOK VALUE	
At 31 December 2022	<u>841,340</u>
At 31 December 2021	<u>1,001,602</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

17. SOCIAL INVESTMENTS - continued

Cost or valuation at 31 December 2022 is represented by:

Valuation in 2022	Mixed motive investment £
	<u>841,340</u>

18. STOCKS

	2022	2021
	£	£
Stocks	<u>49,934</u>	<u>46,221</u>

19. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Local authorities	4,566	3,666
Other debtors	<u>30,686</u>	<u>261,472</u>
	<u>35,252</u>	<u>265,138</u>

20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	22,976	36,545
Credit card	835	582
EVH	12,636	11,248
Social security and other taxes	9,949	11,427
Accrued expenses	<u>47,076</u>	<u>23,743</u>
	<u>93,472</u>	<u>83,545</u>

	2022	2021
£	£	
Trade creditors	22,976	36,545
Credit card	835	582
EVH	12,636	11,248
Social security and other taxes	9,949	11,427
Accrued expenses	<u>47,076</u>	<u>23,743</u>
	<u>93,472</u>	<u>83,545</u>

Included in accrued expenses are unpaid pension contributions of £2,707 (2021: £nil)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

21. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022 £	2021 £
Within one year	8,577	9,521
Between one and five years	15,010	23,258
	<u>23,587</u>	<u>32,779</u>

22. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	4,953,556	(379,438)	4,574,118
Designated Funds - Fixed Asset Fund	4,176,668	-	4,176,668
	<u>9,130,224</u>	<u>(379,438)</u>	<u>8,750,786</u>
Restricted funds			
Restricted fund	604	-	604
TOTAL FUNDS	<u>9,130,828</u>	<u>(379,438)</u>	<u>8,751,390</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,418,131	(1,658,088)	(139,481)	(379,438)
TOTAL FUNDS	<u>1,418,131</u>	<u>(1,658,088)</u>	<u>(139,481)</u>	<u>(379,438)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

22. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	4,920,583	(83,943)	4,836,640
Designated Funds - Fixed Asset Fund	4,293,584	-	4,293,584
	<u>9,214,167</u>	<u>(83,943)</u>	<u>9,130,224</u>
Restricted funds			
Restricted fund	604	-	604
TOTAL FUNDS	<u>9,214,771</u>	<u>(83,943)</u>	<u>9,130,828</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,191,122	(1,496,350)	221,285	(83,943)
TOTAL FUNDS	<u>1,191,122</u>	<u>(1,496,350)</u>	<u>221,285</u>	<u>(83,943)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	4,920,583	(463,381)	4,457,202
Designated Funds - Fixed Asset Fund	4,293,584	-	4,293,584
	<u>9,214,167</u>	<u>(463,381)</u>	<u>8,750,786</u>
Restricted funds			
Restricted fund	604	-	604
TOTAL FUNDS	<u>9,214,771</u>	<u>(463,381)</u>	<u>8,751,390</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

22. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,609,253	(3,154,438)	81,804	(463,381)
TOTAL FUNDS	<u>2,609,253</u>	<u>(3,154,438)</u>	<u>81,804</u>	<u>(463,381)</u>

23. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED

England & Wales - Charity number 1001346

Accounts

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED

(LIMITED BY GUARANTEE)

CHARITY NO. 1001346

COMPANY NO. 887353 (ENGLAND AND WALES)

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2021

DIRECTORS' AND TRUSTEES' ANNUAL REPORT

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED **CHARITY NO. 1001346**

YEAR ENDED 31ST DECEMBER 2021

The directors present their Annual Report together with the financial statements of the Company for the year ended 31st December 2021.

INTRODUCTION

The Manchester and District Home for Lost Dogs was caring for lost and stray dogs, thirteen years before the Dogs Act was passed in 1906. At that time there were large numbers of strays for which no one was responsible.

The aim of the Home was to return these dogs to their owners, to find new homes for those not claimed and to minimise distress and suffering - that is still the aim today. In 1906 the Dogs Act charged the Police with the responsibility for stray dogs. However, from April 2008, this responsibility was transferred from the Police to the Local Authorities. Over 500 dogs passed through the Home in 2021.

REFERENCE AND ADMINISTRATIVE INFORMATION

The Manchester and District Home for Lost Dogs is a company limited by guarantee and registered under the Companies Act, registration number 887353 and is therefore governed by a Memorandum and Articles of Association. It is a registered charity, charity number 1001346. Funding is by Donations, Legacies, Gift Aid, the re-homing of dogs and services to Local Authorities.

DIRECTORS

The Directors in office during the year were as follows:-

Mrs J. Jackson K.C.A.I.	(Chairman)
Mr S. Stansfield	(Treasurer)
Mr T. J. Askew.	(Secretary)
Mrs J. Bridson.	
Mr G. Bridson.	
Mr C Winterburn.	
Mrs L. J. Grimes	
Mrs M. Fletcher.	(Resigned 3 March 2021)

SOLICITORS

TLT LLP
3 Hardman Square
Manchester
M3 3EB

AUDITORS

Clarke Nicklin LLP
Chartered Accountants & Registered Auditors
Clarke Nicklin House
Brooks Drive
Cheadle Royal Business Park
Cheadle
Cheshire SK8 3TD

INVESTMENT ADVISORS

Brewin Dolphin
1 The Avenue
Spinningfields Square
Manchester M3 3AP

DIRECTORS' AND TRUSTEES' ANNUAL REPORT

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED **CHARITY NO. 1001346**

YEAR ENDED 31ST DECEMBER 2021

(continued)

BANKERS

The Royal Bank of Scotland plc
St Ann Street
Manchester M60 2SS

VETERINARY SURGEONS

Mr C Cantera M.R.C.V.S.
Ms A Hanszke M.R.C.V.S.

REGISTERED OFFICE

Crofter's House
Moss Brook Road
Harpurhey
Manchester M9 5PG

AIMS, OBJECTIVES AND ACTIVITIES

In accordance with its objects the principal activity of the Company during the year was to take in, care for and re-home stray dogs. The aim of the Manchester Dogs Home is to reunite every dog with its owner but if this is not possible, to re-home the dogs with caring new owners. All the dogs are vaccinated and micro-chipped prior to being offered for rehoming. No healthy dog is ever destroyed, dogs are kept as long as it takes to re-home them. Transport is by specifically equipped dog ambulances which can be called upon to deal with emergencies. First class veterinary care is provided together with a fully equipped surgery for sick and injured dogs attended by the Home's in house veterinary surgeons and qualified veterinary nurse. An isolation unit is maintained. The Home offers a pet cremation and funeral service facility which is for public use. We also actively encourage responsible dog ownership by visits to schools and other organisations. There have been no material changes in policies during the year. In deciding what activities the Charity should undertake the Trustees have paid due regard to the Charity Commission's guidance on public benefit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by its Council which consists of no more than twelve Trustee members. All directors of the Company are members of the Council and there are no other Council members.

The Council is responsible for formulating the strategy and policies for the Charity including the approval of budgets and the exercising of financial controls through regular financial reporting. De la Wyche Travis & Co. Chartered Accountants, provide full accounting and bookkeeping support to enable the Council to discharge its responsibilities in this area.

The Council of Management is responsible for all aspects of the Home's management and has powers to delegate responsibility.

Key Management Personnel Remuneration

The directors consider that the board of directors (who are also trustees of the charitable company) are the key management personnel of the charity in charge of directing and controlling, running and operating the Company on a day to day basis. All directors give of their time freely and no director received remuneration in the year.

Risk Management

The trustees have identified the major risks to which the Charity is exposed. These have been reviewed and systems have been established to mitigate risks in all areas

DIRECTORS' AND TRUSTEES' ANNUAL REPORT

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED **CHARITY NO. 1001346**

YEAR ENDED 31ST DECEMBER 2021 **(continued)**

Recruitment and Training of Trustees

As set out in the Articles of Association the Council may from time to time and at any time appoint a member of the Society as a member of the Council, either to fill a vacancy or by way of addition to the Council, provided that the prescribed maximum is not exceeded. Any member so appointed shall retain office only until the next Annual General Meeting but shall then be eligible for election.

Prospective trustees normally attend Council meetings to meet their future fellow trustees. They are briefed on their legal obligations under charity and company law and the content of the Memorandum and Articles of Association. Visits to the Charity's branches to see progress of projects and meet staff and volunteers are encouraged. All staff matters are dealt with by the Secretary.

ACHIEVEMENTS AND PERFORMANCE

A smaller number of dogs were admitted in 2021 to both branches of the Home. We have now fully adapted the way the branches operate in keeping with government guidelines.

Our staff are learning new skills and have a greater degree of job well done. It has also benefited our residents in a more positive experience of being rehomed to the right adoptees.

We are to continue with the many discount facilities including veterinary treatments and Farewells.

Since the CCTV and alarm installations at the Manchester branch it has given us more finances to spend in important areas.

FINANCIAL REVIEW

Fixed Assets and Investments

Additions to tangible fixed assets in the year were £34,815 (2020 - £45,456). Quoted investments at market value amounted to £1,001,602 (2020 - £893,160).

Principal funding sources and results for the year

The principal funding sources for the charity are from the re-homing of dogs, legacies, donations, appeals income and Local Authority contributions.

Income has decreased to £1,191,122 (2020 - £2,231,447). Legacies have decreased to £719,461 (2020 - £1,690,278) and donations have increased to £252,941 (2020 - £250,489). Local Authority contributions have decreased to £13,697 (2020 - £26,921).

Expenditure has decreased to £1,496,350 (2020 - £1,571,329). Wages costs have decreased to £867,722 (2020 - £886,087). Repairs and Renewals have decreased to £45,501 (2020 - £59,002).

Net expenditure for the year is £83,943 (2020 net income – £730,822).

Investment Policy

The Company's investment powers are prescribed in its Memorandum and Articles of Association and provide for the Company to invest the monies of the Charity not immediately required for its purposes in such investments, securities or property as may be thought fit, subject to any restrictions imposed by law. Only investments compatible with the Home's objects will be made. Brewin Dolphin have been appointed as investment advisors by the directors to assist them in applying these investment policies.

DIRECTORS' AND TRUSTEES' ANNUAL REPORT

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED **CHARITY NO. 1001346**

YEAR ENDED 31ST DECEMBER 2021 **(continued)**

Reserves

During the year the Charity's general reserve increased to £4,836,637. Restricted funds are £604. The trustees have reviewed the assets of the Charity and concluded that to allow the Charity to be managed efficiently and to provide a buffer for uninterrupted services the present level of general reserves suffice for its needs.

PLANS FOR FUTURE PERIODS

We have had to defer many of our building projects as we try to mitigate the Covid impact of closing both branches of the Home and charity shops.

We will only be able to tell the financial impact after the end of 2021 but we are doing the best we can for the Charity and our residents.

We hope that in 2022 along with any necessary major refurbishments we are also working with ADCH organisation to monitor the impact on puppies and dogs bought during lockdown and its problems for the future.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors (who are also the trustees of the charitable company) are responsible for preparing the Directors' and Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditor is unaware; and they have taken all steps that they ought to have taken as directors to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

A resolution to appoint auditors and to authorise the directors to fix their remuneration will be proposed at the Annual General Meeting.

This report was approved by the Council of Management and signed on their behalf.

J. Jackson.....

Director
3 October 2022

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED

Opinion

We have audited the financial statements of Manchester and District Home for Lost Dogs Limited (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its result, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and 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, 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 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charitable 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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 (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Procedures to identify risks:

- enquiring of management concerning the charitable company's procedures relating to: identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance; detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- discussing among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified potential for fraud in the following areas: timing and recognition of legacy and other income, correct fund allocation, and posting of unusual journals; and
- obtaining an understanding of the legal and regulatory frameworks that the charitable company operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the charitable company. The key laws and regulations we considered in this context included the Companies Act, Charities Act, employment law, health and safety, pensions legislation and tax legislation.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED**

The procedures to respond to risks identified included:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reviewing minutes of Trustees' meetings;
- examining available correspondence for legacy and other income;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluating the rationale of any significant transactions that are unusual or outside the charitable company's normal activities.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Graham Travis FCA (Senior Statutory Auditor)
for and on behalf of Clarke Nicklin LLP
Chartered Accountants and Statutory Auditors
Clarke Nicklin House, Brooks Drive
Cheadle Royal Business Park,
Cheadle, Cheshire SK8 3TD

Date: 7 October 2022

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
CHARITY NO. 1001346

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST DECEMBER 2021

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2021</u> £	<u>Total</u> <u>2020</u> £
INCOME					
Donations and legacies:					
Donations	3	252,941	-	252,941	250,489
Subscriptions		345	-	345	360
Legacies		719,461	-	719,461	1,690,278
Income from charitable activities:					
Trading income	4	163,613	-	163,613	184,638
Income from other trading activities:					
Fundraising	5	28,375	-	28,375	46,871
Sales of merchandise		6,061	-	6,061	7,887
Investment income	6	16,367	-	16,367	24,132
Other incoming resources:					
Grants		3,959	-	3,959	26,792
		-----	-----	-----	-----
Total income		1,191,122	-	1,191,122	2,231,447
		-----	-----	-----	-----
EXPENDITURE					
Costs of raising funds:					
Fundraising costs	7	19,972	-	19,972	22,872
Fundraising trading costs	8	28,776	-	28,776	48,297
Charitable activities	9	1,447,602	-	1,447,602	1,500,160
		-----	-----	-----	-----
Total expenditure	18	1,496,350	-	1,496,350	1,571,329
		-----	-----	-----	-----
Net (expenditure)/income before gains and losses on investments		(305,228)	-	(305,228)	660,118
Gains/(losses) on investment assets:					
Realised gains/(losses)		29,196	-	29,196	21,633
Unrealised gains/(losses)		192,089	-	192,089	49,131
		-----	-----	-----	-----
Net (expenditure)/income		(83,943)	-	(83,943)	730,822
Transfer between funds		-	-	-	-
		-----	-----	-----	-----
Net movement in funds		(83,943)	-	(83,943)	730,822
Reconciliation of funds					
Total funds brought forward		9,214,164	604	9,214,768	8,483,886
		-----	-----	-----	-----
Total funds carried forward		9,130,221	604	9,130,825	9,214,768
		=====	=====	=====	=====

There were no recognised gains and losses for 2021 or 2020 other than those included in the above statement of financial activities. All of the above results are derived from continuing activities.

The notes on page 12 to 21 form part of these financial statements.

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
CHARITY NO. 1001346

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST DECEMBER 2021

(Continued)

Changes in resources available for Charity use

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total 2021</u>
	£	£	£
Net movement in funds for the year	(83,943)	-	(83,943)
Net (increase)/decrease in tangible fixed assets:			
for direct charitable purposes	82,836	-	82,836
for other purposes	786	-	786
Net movement in funds available	-----	-----	-----
for future activities	(321)	-	(321)
	=====	=====	=====

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total 2021</u>	<u>Total 2020</u>
	£	£	£	£
Note on historical cost profits and losses				
Reported net movement in funds	(83,943)	-	(83,943)	730,882
Current year unrealised (gains)/losses	(192,089)	-	(192,089)	(49,131)
	-----	-----	-----	-----
Historical cost net movement in funds	(276,032)	-	(276,032)	681,751
	=====	=====	=====	=====

The notes on page 12 to 21 form part of these financial statements.

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
CHARITY NO. 1001346

BALANCE SHEET AS AT 31ST DECEMBER 2021

	<u>Note</u>	<u>2021</u>	<u>2020</u>
		£	£
FIXED ASSETS			
Tangible assets	10	4,098,584	4,182,206
Investment property	11	195,000	338,956
Investments	12	1,001,602	893,160
		-----	-----
		5,295,186	5,414,322
CURRENT ASSETS			
Stock		46,221	47,734
Debtors	13	265,137	816,829
Cash at bank and in hand		3,607,830	3,018,508
		-----	-----
		3,919,188	3,883,071
		-----	-----
CREDITORS: Amounts falling due within one year			
Taxation and social security costs		11,427	11,980
Trade creditors		48,376	45,179
Accruals		23,746	25,466
		-----	-----
		83,549	82,625
		-----	-----
NET CURRENT ASSETS		3,835,639	3,800,446
		-----	-----
NET ASSETS		9,130,825	9,214,768
		=====	=====
FUNDS			
Restricted funds	14	604	604
Unrestricted funds:			
General	15	4,836,637	4,693,002
Designated	15	4,293,584	4,521,162
		-----	-----
TOTAL FUNDS	16	9,130,825	9,214,768
		=====	=====

The financial statements were approved by the Council of Management on 3 October 2022 and signed on its behalf.

J. Jackson

Director

The notes on page 12 to 21 form part of these financial statements.

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
CHARITY NO. 1001346
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2021

	<u>Note</u>	<u>2021</u>	<u>2020</u>
		£	£
Net cash provided by operating activities	(i)	350,971 =====	216,590 =====
Cash flows from investing activities:			
Investment income		16,367	24,132
Proceeds from disposal of investment property		240,960	-
Purchase of tangible fixed assets		(34,815)	(45,456)
Proceeds from sale of investments		303,800	171,353
Purchase of investments		(287,961)	(160,377)
Net cash provided by/(used in) investing activities		238,351 =====	(10,348) =====
Increase in cash in the year		589,322	206,242
Cash at the beginning of the year		3,018,508	2,812,266
Cash at the end of the year		3,607,830 =====	3,018,508 =====

Notes to the cash flow statement

(i) Reconciliation of net movement in funds to net cash flow from operating activities:

	<u>2021</u>	<u>2020</u>
	£	£
Net (expenditure)/income	(83,943)	730,882
Adjustments for:		
Depreciation	118,437	121,518
(Gains)/losses on investments	(205,325)	(70,764)
Dividends, interest and rents	(16,367)	(24,132)
(Profit)/loss on disposal of Investment property	(15,960)	-
(Increase)/decrease in stocks	1,513	(17,846)
(Increase)/decrease in debtors	551,692	(527,824)
Increase)/(decrease) in creditors	924	4,756
Net cash provided by operating activities	350,971 =====	216,590 =====

The notes on page 12 to 21 form part of these financial statements.

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
CHARITY NO. 1001346

NOTES TO THE FINANCIAL STATEMENTS

31ST DECEMBER 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

There are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are presented in Sterling (£).

1.2 Significant judgements and estimates

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if revision only affects that period, or in the period of revision and future periods if the revision affects both current and future periods.

The following judgements have had the most significant effect on amounts recognized in the financial statements:

Depreciation – The useful economic lives and residual values of fixed assets can vary significantly. Estimates are based on historic experience and current expectations of useful life. The size of prior year gains and losses on disposal are also factored into estimates.

1.3 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. Legacies are recognised following the grant of probate prior to the year end, the charity's entitlement has been confirmed in writing by the administrator/executor for the estate and there is a reliable estimate of the amount due.

Donations are recognized when received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are received. Gifts donated for resale are included as income when they are sold. No amounts are included in the financial statements for services donated by volunteers.

1.4 Investment income

Dividends and interest received under deduction of tax are stated gross in the income and expenditure account. Deposit interest is received gross.

1.5 Gifts in kind

Gifts in kind comprise food, beds etc for the dogs of 20,100. They are valued by officers of the Charity having regard to market prices when received. Undistributed food etc is valued at £10,300 and has been included as stock.

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
CHARITY NO. 1001346

NOTES TO THE FINANCIAL STATEMENTS

31ST DECEMBER 2021
(Continued)

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. Staff costs are apportioned on the basis of staff time spent on a particular activity.

Costs of raising funds comprise costs of generating donations and legacies and costs of fundraising trading. Expenditure on charitable activities covers all costs which directly relate to the objects of the Charity and their associated support costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the fees and costs linked to the strategic management of the charity.

1.7 VAT

All figures are shown exclusive of Value Added Tax.

1.8 Tangible fixed assets and depreciation

Fixed asset additions are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:-

Buildings	2% per annum on cost
Fixtures and Fittings	10%/25% per annum on cost
Plant	10% per annum on cost
Motor Vehicles	25% per annum on cost

1.9 Investment property

Investment property is shown at the most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

1.10 Investments

Investments are stated at market value. Realised and unrealised gains and losses on investments are dealt with in the Statement of Financial Activities.

1.11 Taxation

As a registered charity, no liability arises to taxation. Tax credits arising on gift aid and donated income are taken into account upon receipt of the tax repayment.

1.12 Stocks

Stocks are valued at the lower of cost and net realisable value, a basis consistent with that adopted in previous years.

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
CHARITY NO. 1001346

NOTES TO THE FINANCIAL STATEMENTS

31ST DECEMBER 2021
(Continued)

1.13 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

1.14 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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the Charity for particular purposes. The cost 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.

Investment income and gains are allocated to the appropriate fund.

1.15 Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

1.16 Financial assets

Basic financial assets, including trade debtors and cash and bank balances are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is Measured at the present value of the future receipts discounted at a market rate of interest.

Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period, financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of financial activities.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the statement of financial activities.

Financial assets are derecognized when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party, or (c) control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
CHARITY NO. 1001346

NOTES TO THE FINANCIAL STATEMENTS

31ST DECEMBER 2021
(Continued)

1.17 Financial liabilities

Basic financial liabilities, including trade creditors and amounts owed to group undertakings, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognized initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>2021</u> £	Total <u>2020</u> £
2. NET INCOME FOR THE YEAR				
Net income for the year is stated after charging:				
Depreciation of tangible fixed assets owned by the Company	118,437	-	118,437	121,518
Auditors' remuneration	6,650	-	6,650	65,400
Directors' emoluments	-	-	-	-
Pension costs	14,622	-	14,622	14,165
Operating lease rentals	7,313	-	7,313	8,707
	=====	=====	=====	=====
3. DONATIONS				
General donations	232,841	-	232,841	235,139
Gifts in kind	20,100	-	20,100	15,350
	-----	-----	-----	-----
	252,941	-	252,941	250,489
	=====	=====	=====	=====
4. TRADING INCOME				
Dogs adopted / rehomed	54,180	-	54,180	66,780
Dogs claimed MDH	1,928	-	1,928	1,867
Neutering Fees	14,583	-	14,583	13,082
Cremation Fees	30,073	-	30,073	19,131
Treatments	5,407	-	5,407	8,584
Kennel Hire	1,962	-	1,962	5,239
Local Authority contributions	13,697	-	13,697	26,921
Pet Plan Commission	41,783	-	41,783	43,034
	-----	-----	-----	-----
	163,613	-	163,613	184,638
	=====	=====	=====	=====

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
CHARITY NO. 1001346

NOTES TO THE FINANCIAL STATEMENTS

31ST DECEMBER 2021

(Continued)

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>2021</u> £	Total <u>2020</u> £
5. FUNDRAISING INCOME				
Dog Walk	-	-	-	-
Dogs Christmas Dinner	5,610	-	5,610	9,928
Collecting Boxes	847	-	847	1,112
Christmas Raffle	-	-	-	1,525
Charity Shops	18,718	-	18,718	32,243
Volunteers	3,110	-	3,110	1,763
Sponsor a Kennel	90	-	90	300
	-----	-----	-----	-----
	28,375	-	28,375	46,871
	=====	=====	=====	=====
6. INVESTMENT INCOME				
Dividends including				
Interest - arising from listed				
investments	12,722	-	12,722	14,809
Deposit interest	350	-	350	3,544
Rents received	3,295	-	3,295	5,779
	-----	-----	-----	-----
	16,367	-	16,367	24,132
	=====	=====	=====	=====
7. FUNDRAISING COSTS				
Fundraising wages	3,608	-	3,608	3,967
Advertising and promotion	16,291	-	16,291	16,875
Fundraising Events	73	-	73	2,030
	-----	-----	-----	-----
	19,972	-	19,972	22,872
	=====	=====	=====	=====
8. FUNDRAISING TRADING COSTS				
Fundraising wages	26,402	-	26,402	42,935
Merchandise	2,083	-	2,083	5,071
Depreciation	291	-	291	291
	-----	-----	-----	-----
	28,776	-	28,776	48,297
	=====	=====	=====	=====

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
CHARITY NO. 1001346

NOTES TO THE FINANCIAL STATEMENTS

31ST DECEMBER 2021

(Continued)

9. CHARITABLE ACTIVITIES

Care of Dogs	934,617	-	934,617	929,525
Premises	301,483	-	301,483	383,296
Telephone	4,875	-	4,875	6,827
Transport	9,440	-	9,440	10,964
Financing	5,489	-	5,489	5,396
Governance related:				
Audit Fees	6,650	-	6,650	6,500
Legal and Professional Fees	49,299	-	49,299	17,537
Subscriptions	2,088	-	2,088	1,482
Depreciation	495	-	495	495
Support costs:				
Admin Salaries	71,736	-	71,736	78,163
Accountancy Services	39,500	-	39,500	39,500
General Expenses	5,130	-	5,130	2,577
Printing and Stationery	12,199	-	12,199	12,535
Postage	1,980	-	1,980	3,146
Cash in transit costs	2,621	-	2,621	2,217
	-----	-----	-----	-----
	1,447,602	-	1,447,602	1,500,160
	=====	=====	=====	=====

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
CHARITY NO. 1001346

NOTES TO THE FINANCIAL STATEMENTS

31ST DECEMBER 2021
(Continued)

10. TANGIBLE ASSETS

	Freehold Land and <u>Buildings</u>	<u>Plant</u>	Fixtures and <u>Fittings</u>	Motor <u>Vehicles</u>	<u>TOTAL</u>
	£	£	£	£	£
<u>Cost</u>					
At 1.1.21	5,132,510	232,139	142,280	44,521	5,551,450
Additions	-	-	34,815	-	34,815
Disposals	-	-	-	-	-
	-----	-----	-----	-----	-----
At 31.12.21	5,132,510	232,139	177,095	44,521	5,586,265
	=====	=====	=====	=====	=====
<u>Depreciation</u>					
At 1.1.21	1,008,056	218,311	102,110	40,767	1,369,244
Charge for the year	102,650	3,302	11,235	1,250	118,437
Disposals	-	-	-	-	-
	-----	-----	-----	-----	-----
At 31.12.21	1,110,706	221,613	113,345	42,017	1,487,681
	=====	=====	=====	=====	=====
<u>Net Book Value</u>					
At 31.12.21	4,021,804	10,526	63,750	2,504	4,098,584
	=====	=====	=====	=====	=====
At 31.12.20	4,124,454	13,828	40,170	3,754	4,182,206
	=====	=====	=====	=====	=====

The Net Book Value at 31st December 2021 represents Fixed Assets used for the following purposes:-

Direct Charitable	3,993,276	10,526	63,750	2,504	4,070,056
Other	28,528	-	-	-	28,528
	-----	-----	-----	-----	-----
	4,021,804	10,526	63,750	2,504	4,098,584
	=====	=====	=====	=====	=====

11. INVESTMENT PROPERTY

	<u>2021</u> £	<u>2020</u> £
Market value at 1 January 2021	338,956	338,956
Additions	-	-
Disposals	(225,000)	-
Revaluations	81,044	-
	-----	-----
Market value at 31 December 2021	195,000	338,956
	=====	=====
Historical cost at 31 December 2021	113,956	338,956
	=====	=====

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
CHARITY NO. 1001346

NOTES TO THE FINANCIAL STATEMENTS

31ST DECEMBER 2021
(Continued)

12. FIXED ASSET INVESTMENTS

	<u>2021</u> £	<u>2020</u> £
Quoted investments		
Market value 1 January 2021	893,160	833,372
Additions	287,961	160,377
Disposals	(290,564)	(149,720)
Unrealised investment gain/(loss) in year	111,045	49,131
	-----	-----
Market value 31 December 2021	1,001,602	893,160
	=====	=====
Historical cost at 31st December 2021	741,182	716,761
	=====	=====

As a registered charity no taxation liability would arise if the investments were sold at valuation.

The portfolio includes the following material investments (over five percent by value): -

	<u>Market Value</u> £
Vanguard Funds PLC S&P 500 Index	109,173
Maitland Select Managers North American Equity	101,537
Maitland Select Managers UK Equity	79,255

The market value of investments as at 31 December 2021 can be analysed as:

	<u>2021</u> £	<u>2020</u> £
Investments in the UK	310,328	362,346
Investments outside the UK	691,274	530,814
	-----	-----
	1,001,602	893,160
	=====	=====

13. DEBTORS

	<u>2021</u> £	<u>2020</u> £
Due within one year:		
Local Authorities	3,665	5,664
Other Debtors	261,472	811,165
	-----	-----
	265,137	816,829
	=====	=====

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
CHARITY NO. 1001346

NOTES TO THE FINANCIAL STATEMENTS

31ST DECEMBER 2021
(Continued)

14. RESTRICTED FUNDS

	Balance <u>01/01/21</u> £	Movement		Balance <u>31/12/21</u> £
		<u>Incoming</u> £	<u>Outgoing</u> £	
Fencing at Cheshire	604	-	-	604
	-----	-----	-----	-----
	604	-	-	604
	=====	=====	=====	=====

15. UNRESTRICTED FUNDS

	<u>2021</u> £	<u>2020</u> £
General Funds	4,836,637	4,693,002
Designated Funds - Fixed Asset Fund	4,293,584	4,521,162
	-----	-----
	9,130,221	9,214,164
	=====	=====

General funds represent the free funds of the Charity which are not designated for particular purposes. The fixed asset fund has been set up to assist in identifying those funds that are not free funds and it represents the net book value of tangible fixed assets and investment property except for those represented by restricted funds.

**16. ANALYSIS OF NET ASSETS
BETWEEN FUNDS**

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>2021</u> £
Fund Balances at 31st December 2021 are represented by:			
Tangible fixed assets	4,098,584	-	4,098,584
Investment property	195,000	-	195,000
Investments	1,001,602	-	1,001,602
Current assets	3,918,584	604	3,919,188
Current liabilities	(83,549)	-	(83,549)
	-----	-----	-----
	9,130,221	604	9,130,825
	=====	=====	=====
Unrealised gains included above:			
On investment assets (see note below)	395,512	-	395,512
	=====	=====	=====
Reconciliation of movements in unrealised gains on investment assets:			
Unrealised gains at 31st December 2020	176,399	-	176,399
Add/(deduct) in respect of movements in year	27,024	-	27,024
Net gains arising on revaluations in year	192,089	-	192,089
	-----	-----	-----
Unrealised gains at 31st December 2021	395,512	-	395,512
	=====	=====	=====

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
CHARITY NO. 1001346

NOTES TO THE FINANCIAL STATEMENTS

31ST DECEMBER 2021
(Continued)

17. COMMITMENTS FOR CAPITAL EXPENDITURE	<u>2021</u>	<u>2020</u>
	£	£

At the year-end the Company had capital commitments as follows:

Contracted for but not provided in these accounts	5,000	5,000
	=====	=====

There were capital commitments at the year end relating to the refurbishment of the New Adoption Block and Crofters House at Manchester Dogs Home.

18. TOTAL RESOURCES EXPENDED

	Staff <u>Costs</u> £	Other <u>Costs</u> £	<u>Depreciation</u> £	Total <u>2021</u> £	Total <u>2020</u> £
Cost of raising funds	30,010	18,447	291	48,748	71,169
Charitable activities	837,712	475,784	118,146	1,431,642	1,500,160
	-----	-----	-----	-----	-----
Total resources expended	867,722	494,231	118,437	1,480,390	1,571,329
	=====	=====	=====	=====	=====

19. STAFF COSTS

No remuneration was paid to directors in the year as in previous years. No member of staff was paid over £60,000. The costs of the remaining staff were:

	<u>2021</u> £	<u>2020</u> £
Wages and Salaries	801,230	821,744
Social Security Costs	51,870	50,178
Pensions	14,622	14,165
	-----	-----
	867,722	886,087
	=====	=====

The average number of staff employed by the Charity during the year was

	45	49
	==	==

20. OPERATING LEASE COMMITMENTS

Total future minimum lease payments for equipment are as follows:

	<u>2021</u> £	<u>2020</u> £
Within one year	9,521	9,347
Between one and five years	23,258	32,903
More than five years	-	-
	=====	=====

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED

England & Wales - Charity number 1001346

Accounts

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED

(LIMITED BY GUARANTEE)

CHARITY NO. 1001346

COMPANY NO. 887353 (ENGLAND AND WALES)

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2020

DIRECTORS' AND TRUSTEES' ANNUAL REPORT

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED **CHARITY NO. 1001346**

YEAR ENDED 31ST DECEMBER 2020

The directors present their Annual Report together with the financial statements of the Company for the year ended 31st December 2020.

INTRODUCTION

The Manchester and District Home for Lost Dogs was caring for lost and stray dogs, thirteen years before the Dogs Act was passed in 1906. At that time there were large numbers of strays for which no one was responsible.

The aim of the Home was to return these dogs to their owners, to find new homes for those not claimed and to minimise distress and suffering - that is still the aim today. In 1906 the Dogs Act charged the Police with the responsibility for stray dogs. However, from April 2008, this responsibility was transferred from the Police to the Local Authorities. Manchester Dogs Home has reportedly the largest number of rehomes in the UK and over 500 dogs passed through the Home in 2020.

REFERENCE AND ADMINISTRATIVE INFORMATION

The Manchester and District Home for Lost Dogs is a company limited by guarantee and registered under the Companies Act, registration number 887353 and is therefore governed by a Memorandum and Articles of Association. It is a registered charity, charity number 1001346. Funding is by Donations, Legacies, Gift Aid, the re-homing of dogs and services to Local Authorities.

DIRECTORS

The Directors in office during the year were as follows:-

Mrs J. Jackson	K.C.A.I.	(Chairman)
Mr S. Stansfield		(Treasurer)
Mr T. J. Askew.		(Secretary)
Mrs J. Bridson.		
Mr G. Bridson.		
Mr C Winterburn.		
Mrs L. J. Grimes		
Mrs M. Fletcher.		(Resigned 3 March 2021)

SOLICITORS

TLT LLP
3 Hardman Square
Manchester
M3 3EB

AUDITORS

Clarke Nicklin LLP
Chartered Accountants & Registered Auditors
Clarke Nicklin House
Brooks Drive
Cheadle Royal Business Park
Cheadle
Cheshire SK8 3TD

INVESTMENT ADVISORS

Brewin Dolphin
1 The Avenue
Spinningfields Square
Manchester M3 3AP

DIRECTORS' AND TRUSTEES' ANNUAL REPORT

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED **CHARITY NO. 1001346**

YEAR ENDED 31ST DECEMBER 2020

(continued)

BANKERS

The Royal Bank of Scotland plc
St Ann Street
Manchester M60 2SS

VETERINARY SURGEONS

Mr C Cantera M.R.C.V.S.
Ms A Hanszke M.R.C.V.S.

REGISTERED OFFICE

Crofter's House
Moss Brook Road
Harpurhey
Manchester M9 5PG

AIMS, OBJECTIVES AND ACTIVITIES

In accordance with its objects the principal activity of the Company during the year was to take in, care for and re-home stray dogs. The aim of the Manchester Dogs Home is to reunite every dog with its owner but if this is not possible, to re-home the dogs with caring new owners. All the dogs are vaccinated and micro-chipped prior to being offered for rehoming. No healthy dog is ever destroyed, dogs are kept as long as it takes to re-home them. Transport is by specifically equipped dog ambulances which can be called upon to deal with emergencies. First class veterinary care is provided together with a fully equipped surgery for sick and injured dogs attended by the Home's in house veterinary surgeons and qualified veterinary nurse. An isolation unit is maintained. The Home offers a pet cremation and funeral service facility which is for public use. We also actively encourage responsible dog ownership by visits to schools and other organisations. There have been no material changes in policies during the year. In deciding what activities the Charity should undertake the Trustees have paid due regard to the Charity Commission's guidance on public benefit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by its Council which consists of no more than twelve Trustee members. All directors of the Company are members of the Council and there are no other Council members.

The Council is responsible for formulating the strategy and policies for the Charity including the approval of budgets and the exercising of financial controls through regular financial reporting. De la Wyche Travis & Co. Chartered Accountants, provide full accounting and bookkeeping support to enable the Council to discharge its responsibilities in this area.

The Council of Management is responsible for all aspects of the Home's management and has powers to delegate responsibility.

Key Management Personnel Remuneration

The directors consider that the board of directors (who are also trustees of the charitable company) are the key management personnel of the charity in charge of directing and controlling, running and operating the Company on a day to day basis. All directors give of their time freely and no director received remuneration in the year.

Risk Management

The trustees have identified the major risks to which the Charity is exposed. These have been reviewed and systems have been established to mitigate risks in all areas

DIRECTORS' AND TRUSTEES' ANNUAL REPORT

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED **CHARITY NO. 1001346**

YEAR ENDED 31ST DECEMBER 2020 **(continued)**

Recruitment and Training of Trustees

As set out in the Articles of Association the Council may from time to time and at any time appoint a member of the Society as a member of the Council, either to fill a vacancy or by way of addition to the Council, provided that the prescribed maximum is not exceeded. Any member so appointed shall retain office only until the next Annual General Meeting but shall then be eligible for election.

Prospective trustees normally attend Council meetings to meet their future fellow trustees. They are briefed on their legal obligations under charity and company law and the content of the Memorandum and Articles of Association. Visits to the Charity's branches to see progress of projects and meet staff and volunteers are encouraged. All staff matters are dealt with by the Secretary.

ACHIEVEMENTS AND PERFORMANCE

A lower number of dogs were admitted in 2020 to both branches of the Home and we also had to change the way the branches operated. This was of course to conform to government rules.

However our staff rose to the challenge and it has proved to be highly successful with the possibility of continuing in the future.

We have been able when allowed to continue with many discount facilities including veterinary treatments and Farewells.

We have also completed the CCTV and alarm installations at the Manchester branch.

FINANCIAL REVIEW

Fixed Assets and Investments

Additions to tangible fixed assets in the year were £45,456 (2019 - £269,522). Quoted investments at market value amounted to £893,160 (2019 - £833,372).

Principal funding sources and results for the year

The principal funding sources for the charity are from the re-homing of dogs, legacies, donations, appeals income and Local Authority contributions.

Income has increased to £2,231,447 (2019 - £1,658,201). Legacies have increased to £1,690,278 (2019 - £969,541) and donations have decreased to £250,489 (2019 - £257,739). Local Authority contributions have decreased to £26,921 (2019 - £48,056).

Expenditure has decreased to £1,571,329 (2019 - £1,586,947). Wages costs have increased to £886,087 (2019 - £840,099). Repairs and Renewals have increased to £59,002 (2019 - £57,380).

Net income for the year is £660,118 (2019 - £71,254).

Investment Policy

The Company's investment powers are prescribed in its Memorandum and Articles of Association and provide for the Company to invest the monies of the Charity not immediately required for its purposes in such investments, securities or property as may be thought fit, subject to any restrictions imposed by law. Only investments compatible with the Home's objects will be made. Brewin Dolphin have been appointed as investment advisors by the directors to assist them in applying these investment policies.

DIRECTORS' AND TRUSTEES' ANNUAL REPORT

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED **CHARITY NO. 1001346**

YEAR ENDED 31ST DECEMBER 2020 **(continued)**

Reserves

During the year the Charity's general reserve increased to £4,693,002. Restricted funds are £604. The trustees have reviewed the assets of the Charity and concluded that to allow the Charity to be managed efficiently and to provide a buffer for uninterrupted services the present level of general reserves suffice for its needs.

PLANS FOR FUTURE PERIODS

We have had to put on hold some of our building projects as we try to mitigate the Covid impact of closing both branches of the Home and the charity shops and no events to bring in much needed funds.

We did at the end of 2020 close our Gorton Road Charity shop as expenditure was exceeding income and also looked to sell a property which was part of a legacy

We hope that in 2021 along with any necessary major refurbishments we can move forward, time of course will tell.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors (who are also the trustees of the charitable company) are responsible for preparing the Directors' and Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditor is unaware; and they have taken all steps that they ought to have taken as directors to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

A resolution to appoint auditors and to authorise the directors to fix their remuneration will be proposed at the Annual General Meeting.

This report was approved by the Council of Management and signed on their behalf.

J. Jackson.....

Director
Date 20 September 2021

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED**

Opinion

We have audited the financial statements of Manchester and District Home for Lost Dogs Limited (the 'charitable company') for the year ended 31 December 2019 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its result, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 the ISAs (UK) require us to report to you where:

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and 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, 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 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charitable 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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 (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Procedures to identify risks:

- enquiring of management concerning the charitable company's procedures relating to: identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance; detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- discussing among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified potential for fraud in the following areas: timing and recognition of legacy and other income, correct fund allocation, and posting of unusual journals; and
- obtaining an understanding of the legal and regulatory frameworks that the charitable company operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the charitable company. The key laws and regulations we considered in this context included the Companies Act, Charities Act, employment law, health and safety, pensions legislation and tax legislation.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED**

The procedures to respond to risks identified included:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reviewing minutes of Trustees' meetings;
- examining available correspondence for legacy and other income;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluating the rationale of any significant transactions that are unusual or outside the charitable company's normal activities.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Graham Travis FCA (Senior Statutory Auditor)
for and on behalf of Clarke Nicklin LLP
Chartered Accountants and Statutory Auditors
Clarke Nicklin House, Brooks Drive
Cheadle Royal Business Park,
Cheadle, Cheshire SK8 3TD

Date: 22 September 2021

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
CHARITY NO. 1001346

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST DECEMBER 2020

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2020</u> £	<u>Total</u> <u>2019</u> £
INCOME					
Donations and legacies:					
Donations	3	250,489	-	250,489	257,739
Subscriptions		360	-	360	435
Legacies		1,690,278	-	1,690,278	969,541
Income from charitable activities:					
Trading income	4	184,638	-	184,638	294,068
Income from other trading activities:					
Fundraising	5	46,871	-	46,871	88,070
Sales of merchandise		7,887	-	7,887	19,687
Investment income	6	24,132	-	24,132	28,661
Other incoming resources:					
Grants		26,792	-	26,792	-
Total income		2,231,447	-	2,231,447	1,658,201
EXPENDITURE					
Costs of raising funds:					
Fundraising costs	7	22,872	-	22,872	36,974
Fundraising trading costs	8	48,297	-	48,297	54,374
Charitable activities	9	1,499,896	264	1,500,160	1,495,599
Total expenditure	18	1,571,065	264	1,571,329	1,586,947
Net income/(expenditure) before gains and losses on investments		660,382	(264)	660,118	71,254
Gains/(losses) on investment assets:					
Realised gains/(losses)		21,633	-	21,633	16,191
Unrealised gains/(losses)		49,131	-	49,131	91,220
Net income/(expenditure)		731,146	(264)	730,882	178,655
Transfer between funds		-	-	-	-
Net movement in funds		731,146	(264)	730,882	178,655
Reconciliation of funds					
Total funds brought forward		8,483,018	868	8,483,886	8,305,221
Total funds carried forward		9,214,164	604	9,214,768	8,483,886

There were no recognised gains and losses for 2020 or 2019 other than those included in the above statement of financial activities. All of the above results are derived from continuing activities.

The notes on page 12 to 19 form part of these financial statements.

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
CHARITY NO. 1001346

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST DECEMBER 2020

(Continued)

Changes in resources available for Charity use

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total 2020</u>
	£	£	£
Net movement in funds for the year	731,146	(264)	730,882
Net (increase)/decrease in tangible fixed assets:			
for direct charitable purposes	75,276	-	75,276
for other purposes	786	-	786
Net movement in funds available	-----	-----	-----
for future activities	807,208	(264)	806,944
	=====	=====	=====

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total 2020</u>	<u>Total 2019</u>
	£	£	£	£
Note on historical cost profits and losses				
Reported net movement in funds	731,146	(264)	730,882	178,655
Current year unrealised (gains)/losses	(49,131)	-	(49,131)	(91,220)
	-----	-----	-----	-----
Historical cost net movement in funds	682,015	(264)	681,751	87,435
	=====	=====	=====	=====

The notes on page 12 to 19 form part of these financial statements.

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
CHARITY NO. 1001346

BALANCE SHEET AS AT 31ST DECEMBER 2020

	<u>Note</u>	<u>2020</u>	<u>2019</u>
		£	£
FIXED ASSETS			
Tangible assets	10	4,182,206	4,258,268
Investment property	11	338,956	338,956
Investments	12	893,160	833,372
		-----	-----
		5,414,322	5,430,596
CURRENT ASSETS			
Stock		47,734	29,888
Debtors	13	816,829	289,005
Cash at bank and in hand		3,018,508	2,812,266
		-----	-----
		3,883,071	3,131,159
		-----	-----
CREDITORS: Amounts falling due within one year			
Taxation and social security costs		11,980	10,383
Trade creditors		45,179	47,453
Accruals		25,466	20,033
		-----	-----
		82,625	77,869
		-----	-----
NET CURRENT ASSETS		3,800,446	3,053,290
		-----	-----
NET ASSETS		9,214,768	8,483,886
		=====	=====
FUNDS			
Restricted funds	14	604	868
Unrestricted funds:			
General	15	4,693,002	3,855,794
Designated	15	4,521,162	4,627,224
		-----	-----
TOTAL FUNDS	16	9,214,768	8,483,886
		=====	=====

The financial statements were approved by the Council of Management on 20 September 2021 and signed on its behalf.

J. Jackson

Director

The notes on page 12 to 19 form part of these financial statements.

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
CHARITY NO. 1001346
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2020

<u>Note</u>	<u>2020</u>	<u>2019</u>
	£	£
Net cash provided by operating activities (i)	216,590	(67,616)
	=====	=====
Cash flows from investing activities:		
Investment income	24,132	28,661
Proceeds from disposal of tangible fixed assets	-	-
Purchase of tangible fixed assets	(45,456)	(269,522)
Proceeds from sale of investments	171,353	197,813
Purchase of investments	(160,377)	(436,643)
	-----	-----
Net cash (used in)/provided by investing activities	(10,348)	(479,691)
	=====	=====
(Decrease)/Increase in cash in the year	206,242	(547,307)
Cash at the beginning of the year	2,812,266	3,359,573
	-----	-----
Cash at the end of the year	3,018,508	2,812,266
	=====	=====

Notes to the cash flow statement

(i) Reconciliation of net movement in funds to net cash flow from operating activities:

	<u>2020</u>	<u>2019</u>
	£	£
Net income/(expenditure)	730,882	178,665
Adjustments for:		
Depreciation	121,518	121,405
(Gains)/losses on investments	(70,764)	(107,411)
Dividends, interest and rents	(24,132)	(28,661)
(Profit)/loss on disposal of fixed assets	-	-
(Increase)/decrease in stocks	(17,846)	7,347
(Increase)/decrease in debtors	(527,824)	(208,985)
Increase)/(decrease) in creditors	4,756	(29,976)
	-----	-----
Net cash provided by operating activities	216,590	(67,616)
	=====	=====

The notes on page 12 to 19 form part of these financial statements.

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
CHARITY NO. 1001346

NOTES TO THE FINANCIAL STATEMENTS

31ST DECEMBER 2020

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

There are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are presented in Sterling (£).

1.2 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. Legacies are recognised following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are received. Gifts donated for resale are included as income when they are sold. No amounts are included in the financial statements for services donated by volunteers.

1.3 Investment income

Dividends and interest received under deduction of tax are stated gross in the income and expenditure account. Deposit interest is received gross.

1.4 Gifts in kind

Gifts in kind comprise food, beds etc for the dogs of 15,350. They are valued by officers of the Charity having regard to market prices when received. Undistributed food etc is valued at £9,250 and has been included as stock.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. Staff costs are apportioned on the basis of staff time spent on a particular activity.

Costs of raising funds comprise costs of generating donations and legacies and costs of fundraising trading. Expenditure on charitable activities covers all costs which directly relate to the objects of the Charity and their associated support costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the fees and costs linked to the strategic management of the charity.

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
CHARITY NO. 1001346

NOTES TO THE FINANCIAL STATEMENTS

31ST DECEMBER 2020

(Continued)

1.6 VAT

All figures are shown exclusive of Value Added Tax.

1.7 Tangible fixed assets and depreciation

Fixed asset additions are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:-

Buildings	2% per annum on cost
Fixtures and Fittings	10%/25% per annum on cost
Plant	10% per annum on cost
Motor Vehicles	25% per annum on cost

1.8 Investment assets

Investments are stated at market value. Realised and unrealised gains and losses on investments are dealt with in the Statement of Financial Activities.

1.9 Taxation

As a registered charity, no liability arises to taxation. Tax credits arising on gift aid and donated income are taken into account upon receipt of the tax repayment.

1.10 Stocks

Stocks are valued at the lower of cost and net realisable value, a basis consistent with that adopted in previous years.

1.11 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

1.12 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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the Charity for particular purposes. The cost 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.

Investment income and gains are allocated to the appropriate fund.

1.13 Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
CHARITY NO. 1001346

NOTES TO THE FINANCIAL STATEMENTS

31ST DECEMBER 2020

(Continued)

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>2020</u> £	Total <u>2019</u> £
2. NET INCOME FOR THE YEAR				
Net income for the year is stated after charging:				
Depreciation of tangible fixed assets owned by the Company	121,518	-	121,518	121,405
Auditors' remuneration	6,500	-	6,500	6,400
Directors' emoluments	-	-	-	-
Pension costs	14,165	-	14,165	11,892
Operating lease rentals	8,707	-	8,707	8,387
	=====	=====	=====	=====
3. DONATIONS				
General donations	235,139	-	235,139	247,332
Gifts in kind	15,350	-	15,350	10,407
	-----	-----	-----	-----
	250,489	-	250,489	257,739
	=====	=====	=====	=====
4. TRADING INCOME				
Dogs adopted / rehomed	66,780	-	66,780	136,906
Dogs claimed MDH	1,867	-	1,867	3,921
Neutering Fees	13,082	-	13,082	26,164
Cremation Fees	19,131	-	19,131	22,483
Treatments	8,584	-	8,584	8,595
Kennel Hire	5,239	-	5,239	4,874
Local Authority contributions	26,921	-	26,921	48,056
Pet Plan Commission	43,034	-	43,034	43,069
	-----	-----	-----	-----
	184,638	-	184,638	294,068
	=====	=====	=====	=====
5. FUNDRAISING INCOME				
Dog Walk	-	-	-	574
Dogs Christmas Dinner	9,928	-	9,928	6,139
Collecting Boxes	1,112	-	1,112	2,220
Christmas Raffle	1,525	-	1,525	-
Charity Shops	32,243	-	32,243	45,961
Volunteers	1,763	-	1,763	33,126
Sponsor a Kennel	300	-	300	50
	-----	-----	-----	-----
	46,871	-	46,871	88,070
	=====	=====	=====	=====
6. INVESTMENT INCOME				
Dividends including				
Interest - arising from listed investments	14,809	-	14,809	17,866
Deposit interest	3,544	-	3,544	8,159
Rents received	5,779	-	5,779	2,636
	-----	-----	-----	-----
	24,132	-	24,132	28,661
	=====	=====	=====	=====

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
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NOTES TO THE FINANCIAL STATEMENTS

31ST DECEMBER 2020

(Continued)

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>2020</u> £	Total <u>2019</u> £
7. FUNDRAISING COSTS				
Fundraising wages	3,967	-	3,967	14,074
Advertising and promotion	16,875	-	16,875	16,098
Fundraising Events	2,030	-	2,030	6,802
	-----	-----	-----	-----
	22,872	-	22,872	36,974
	=====	=====	=====	=====
8. FUNDRAISING TRADING COSTS				
Fundraising wages	42,935	-	42,935	41,637
Merchandise	5,071	-	5,071	12,446
Depreciation	291	-	291	291
	-----	-----	-----	-----
	48,297	-	48,297	54,374
	=====	=====	=====	=====
9. CHARITABLE ACTIVITIES				
Care of Dogs	929,525	-	929,525	943,734
Premises	383,032	264	383,296	369,810
Telephone	6,827	-	6,827	6,497
Transport	10,964	-	10,964	16,984
Financing	5,396	-	5,396	6,733
Governance related:				
Audit Fees	6,500	-	6,500	6,400
Legal and Professional Fees	17,537	-	17,537	16,579
Subscriptions	1,482	-	1,482	2,149
Depreciation	495	-	495	495
Support costs:				
Admin Salaries	78,163	-	78,163	60,500
Accountancy Services	39,500	-	39,500	39,500
General Expenses	2,577	-	2,577	2,866
Printing and Stationery	12,535	-	12,535	17,181
Postage	3,146	-	3,146	2,422
Cash in transit costs	2,217	-	2,217	3,749
	-----	-----	-----	-----
	1,499,896	264	1,500,160	1,495,599
	=====	=====	=====	=====

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
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NOTES TO THE FINANCIAL STATEMENTS

31ST DECEMBER 2020
(Continued)

10. TANGIBLE ASSETS

	Freehold Land and <u>Buildings</u> £	<u>Plant</u> £	Fixtures and <u>Fittings</u> £	Motor <u>Vehicles</u> £	<u>TOTAL</u> £
<u>Cost</u>					
At 1.1.20	5,092,054	232,139	142,280	39,521	5,505,994
Additions	40,456	-	-	5,000	45,456
Disposals	-	-	-	-	-
	-----	-----	-----	-----	-----
At 31.12.20	5,132,510	232,139	142,280	44,521	5,551,450
	=====	=====	=====	=====	=====
<u>Depreciation</u>					
At 1.1.20	905,406	210,924	94,354	37,042	1,247,726
Charge for the year	102,650	7,387	7,756	3,725	121,518
Disposals	-	-	-	-	-
	-----	-----	-----	-----	-----
At 31.12.20	1,008,056	218,311	102,110	40,767	1,369,244
	=====	=====	=====	=====	=====
<u>Net Book Value</u>					
At 31.12.20	4,124,454	13,828	40,170	3,754	4,182,206
	=====	=====	=====	=====	=====
At 31.12.19	4,186,648	21,215	47,926	2,479	4,258,268
	=====	=====	=====	=====	=====

The Net Book Value at 31st December 2020 represents Fixed Assets used for the following purposes:-

Direct Charitable	4,095,140	13,828	40,170	3,754	4,152,892
Other	29,314	-	-	-	29,314
	-----	-----	-----	-----	-----
	4,124,454	13,828	40,170	3,754	4,182,206
	=====	=====	=====	=====	=====

11. INVESTMENT PROPERTY

	<u>2020</u> £	<u>2019</u> £
Market value at 1 January 2020	338,956	338,956
Additions	-	-
Revaluations	-	-
	-----	-----
Market value at 31 December 2020	338,956	338,956
	=====	=====
Historical cost at 31 December 2020	338,956	338,956
	=====	=====

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
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NOTES TO THE FINANCIAL STATEMENTS

31ST DECEMBER 2020
(Continued)

12. FIXED ASSET INVESTMENTS

	<u>2020</u> £	<u>2019</u> £
Quoted investments		
Market value 1 January 2020	833,372	487,131
Additions	160,377	436,643
Disposals	(149,720)	(181,622)
Unrealised investment gain/(loss) in year	49,131	91,220
	-----	-----
Market value 31 December 2020	893,160	833,372
	=====	=====
Historical cost at 31st December 2020	716,761	707,468
	=====	=====

As a registered charity no taxation liability would arise if the investments were sold at valuation.

The portfolio includes the following material investments (over five percent by value): -

	<u>Market Value</u> £
Vanguard Funds PLC S&P 500 Index	107,804
Maitland Select Managers North American Equity	92,808
Maitland Select Managers UK Equity	53,321

The market value of investments as at 31 December 2020 can be analysed as:

	<u>2020</u> £	<u>2019</u> £
Investments in the UK	362,346	368,291
Investments outside the UK	530,814	465,081
	-----	-----
	893,160	833,372
	=====	=====

13. DEBTORS

	<u>2020</u> £	<u>2019</u> £
Due within one year:		
Local Authorities	5,664	9,240
Other Debtors	811,165	279,765
	-----	-----
	816,829	289,005
	=====	=====

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
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NOTES TO THE FINANCIAL STATEMENTS

31ST DECEMBER 2020

(Continued)

14. RESTRICTED FUNDS	Balance <u>01/01/20</u> £	Movement <u>Incoming</u> £	<u>Outgoing</u> £	Balance <u>31/12/20</u> £
Fencing at Cheshire	868	-	264	604
	-----	-----	-----	-----
	868	-	264	604
	=====	=====	=====	=====

15. UNRESTRICTED FUNDS	<u>2020</u> £	<u>2019</u> £
General Funds	4,693,002	3,855,794
Designated Funds - Fixed Asset Fund	4,521,162	4,597,224
Designated Funds – Top surgery at Manchester	-	30,000
	-----	-----
	9,214,164	8,483,018
	=====	=====

General funds represent the free funds of the Charity which are not designated for particular purposes. The fixed asset fund has been set up to assist in identifying those funds that are not free funds and it represents the net book value of tangible fixed assets and investment property except for those represented by restricted funds.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>2020</u> £
Fund Balances at 31st December 2020 are represented by:			
Tangible fixed assets	4,182,206	-	4,182,206
Investment property	338,956	-	338,956
Investments	893,160	-	893,160
Current assets	3,882,467	604	3,883,071
Current liabilities	(82,625)	-	(82,625)
	-----	-----	-----
	9,214,164	604	9,214,768
	=====	=====	=====
Unrealised gains included above:			
On investment assets (see note below)	176,399	-	176,399
	=====	=====	=====
Reconciliation of movements in unrealised gains on investment assets:			
Unrealised gains at 31st December 2019	125,094	-	125,094
Add/(deduct) in respect of movements in year	2,174	-	2,174
Net gains arising on revaluations in year	49,131	-	49,131
	-----	-----	-----
Unrealised gains at 31st December 2020	176,399	-	176,399
	=====	=====	=====

MANCHESTER AND DISTRICT HOME FOR LOST DOGS LIMITED
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NOTES TO THE FINANCIAL STATEMENTS

31ST DECEMBER 2020
(Continued)

17. COMMITMENTS FOR CAPITAL EXPENDITURE	<u>2020</u>	<u>2019</u>
	£	£

At the year-end the Company had capital commitments as follows:

Contracted for but not provided in these accounts	5,000	18,000
	=====	=====

There were capital commitments at the year end relating to the refurbishment of the New Adoption Block and Crofters House at Manchester Dogs Home.

18. TOTAL RESOURCES EXPENDED

	<u>Staff</u> <u>Costs</u> £	<u>Other</u> <u>Costs</u> £	<u>Depreciation</u> £	<u>Total</u> <u>2020</u> £	<u>Total</u> <u>2019</u> £
Cost of raising funds	46,902	23,976	291	71,169	91,348
Charitable activities	839,185	539,748	121,227	1,500,160	1,495,599
	-----	-----	-----	-----	-----
Total resources expended	886,087	563,724	121,518	1,571,329	1,586,947
	=====	=====	=====	=====	=====

19. STAFF COSTS

No remuneration was paid to directors in the year as in previous years. No member of staff was paid over £60,000. The costs of the remaining staff were:

	<u>2020</u> £	<u>2019</u> £
Wages and Salaries	821,744	782,785
Social Security Costs	50,178	45,422
Pensions	14,165	11,892
	-----	-----
	886,087	840,099
	=====	=====

The average number of staff employed by the Charity during the year was

	49	52
	==	==

20. OPERATING LEASE COMMITMENTS

Total future minimum lease payments for equipment are as follows:

	<u>2020</u> £	<u>2019</u> £
Within one year	9,347	8,387
Between one and five years	32,903	32,957
More than five years	-	13,120
	=====	=====