

JUST FOR DOGS (EAST MIDLANDS)

(Registered Charity 1064905)

**Mansell Meadow
Rescue & Re-homing Centre
North Lane
Ashbourne,
Derbyshire DE6 3BE**

Financial Statements

Year Ended 31 August 2020



JUST FOR DOGS (EAST MIDLANDS)
(Registered Charity 1064905)

Contents Page

Year Ended 31 August 2020

Charity Information	1
Trustees' Annual Report	2-4
Independent Examiner's Report to the Trustees	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes To The Financial Statements	8-11

JUST FOR DOGS (EAST MIDLANDS)

(Registered Charity 1064905)

Charity Information

Year Ended 31 August 2020

Trustees	Patricia Ann Godfrey (resigned 31/07/20)
	Shirley Read (Joined 01/08/20)
	June Margaret Smith
	Douglas Smith
	Patricia Carter
	Barbara Walters
	Louise Bartram
	Gabrielle Ria Smith
	Caroline Rose Dean
Address	Mansell Meadow Rescue & Re-homing Centre North Lane Ashbourne, Derbyshire DE6 3BE
Bankers	Lloyds Bank Barclays Bank

JUST FOR DOGS (EAST MIDLANDS)

(Registered Charity 1064905)

Trustees' Annual Report

Year Ended 31 August 2020

The trustees present their annual report and financial statements for the year ended 31 August 2020.

Achievements and Performance

Just for dogs is now into its third year since our newbuild state of the art rescue centre has been in operation.

The year 2019/2020 showed promise of being our most successful year to date in both respect of fundraising and rescue and rehoming.

The new centre is proving to be invaluable in providing luxury accommodation and comfort to the many homeless dogs that come into the charity's care, the design enables our staff and volunteers to care for the dogs in the most effective way possible while the dogs remain hopeful of their forever homes.

Growth in rehoming was, to say the least, encouraging and word is slowly spreading as many new visitors arrive solely by being recommended by friends and family.

Fundraising

Our fundraising events had been growing in popularity year on year and the Autumn/Winter of 2019/2020 proved to be no exception on this trend. Our open mornings with viewings without appointments gave flexibility to potential adopters' whilst also bringing in a steady income at weekends with the opening of our onsite shop, selling books, clothes and second-hand goods all donated by our supporters and followers. Grateful thanks to our volunteers who gave up their weekend mornings to keep the charity shop open, up and running. The sorting and sifting through of donated items seemed never ending and at times insurmountable for JFD's Chairperson Shirley Read who undertook this role assisted by a few volunteers as and when available.

As we moved into the spring of 2020, like many other charities, we were hit hard by the arrival of the COVID-19 pandemic, fundraising drew to a dramatic and sudden stop with all fundraising events cancelled for the remainder of the year and our rescue centre's doors were closed until further notice.

For the first time in our history our rescue kennels were running on half empty as the waiting list for dogs requiring rehoming became almost non-existent with some other of our dogs being offered foster places by families who had either been furloughed or were working from home.

This in turn allowed us to take full advantage of the furlough scheme ourselves as our staffing levels were streamlined and great savings were made. We are forever grateful to the very kind and generous donations that came in from well-wishers, which also helped to keep the bank balance from dipping too dramatically.

Supporters also stepped up to the plate by undertaking sponsored press-ups, sponsored walks, and donations in lieu of birthday gifts. We are also very grateful to The Pets At Home Foundation for their ongoing Summer and Winter donations by way of their in-store fundraising initiatives.

We consider ourselves very lucky to be chosen as our local Pets at Home, Kingsway Store's charity partners.

JUST FOR DOGS (EAST MIDLANDS)

(Registered Charity 1064905)

Trustees' Annual Report *(continued)*

Year Ended 31 August 2020

Objectives and Activities

The Trust is an unincorporated body and operates a non-destruction policy. The Charity's purposes are set out in the constitution. The charity objectives are:

- To rescue dogs who through no fault of their own had found themselves lost and alone on the streets.
- To take in dogs whose owners can no longer keep them due to marriage breakdown, unemployment, eviction, illness, or death.
- To worm, fully vaccinate, microchip, spay/neuter and get veterinary attention when needed for all dogs coming into Just For Dogs.
- Re-home in a responsible manner and without long lists of restricting guidelines. We insist on our dogs being offered a kind, loving and responsible home. We are quite prepared to re-home dogs to families with young children, senior citizens, and people in full time employment as long as these people understand that it has to be the right dog to fit in with the right environment.
- To operate a very strict non-destruct policy where only terminally ill dogs that are suffering are put to sleep or dogs that, in our opinion, are exceptionally aggressive and so would pose a great risk to the public and other dogs alike.
- To offer help and advice to anyone in need, with regards to behavioral issues or any dog related problem.
- To promote responsible dog ownership with regard to the importance of vaccinating, neutering, worming micro-chipping and advise on the legal requirement of all dogs to wear collar identification discs, bearing owners name, address, and telephone number.

The number of unwanted family pets requiring our services is noticeably reducing year on year as many homes are advertised, sold, and bought via social media with families managing to rehome **through friends and family** reducing the need for them to come into rescue. In order to avoid empty kennels and once the need of local dogs have been met, we have offered vacant kennel spaces to our rescue partners in Bosnia and Romania.

Organisation

The trustees meet on a regular basis at which the funds available are discussed. The trust has several key volunteers who help out at the Sanctuary, run, and support fundraising events and also attend other local events to promote the Charity.

Reserves Policy

The trustees review the level of reserves on a regular basis to ensure that the appropriate levels are maintained. The unrestricted reserves of £473,513 (2019: £499,879) are held to fund the day-to-day operations of the charity.

Financial Review

Year Ended 31 August 2020

During this year the charity's total incoming resources were £98,383 (2019: £122,317). The resources were mainly from Donations, Adoptions, Store & Street Collections. Total resources expended were £124,754 (2019: £131,263). The Charity's free unrestricted reserves at 31 August 2020 amounted to £473,513 (2019: £499,879).

JUST FOR DOGS (EAST MIDLANDS)

(Registered Charity 1064905)

Trustees' Annual Report *(continued)*

Year Ended 31 August 2020

Risk Management

The trustees have examined the major strategic, business, and operational risks which the trust faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen the risks.

Plans For Future Periods

The main challenges for the year ahead will be securing the financial future for JFD. We hope to continue with the upward trend of helping more dogs whilst maintaining the quality of families, couples and individuals stepping forward to adopt.

The trustees' annual report was approved on _____ and signed on behalf of the board of trustees by:

..... June Margaret Smith - Trustee

..... Louise Bartram – Trustee

INDEPENDENT EXAMINERS REPORT

For the year ended 31 August 2020

We report on the accounts of the company for the year ended 31 August 2020, which are set out on pages 7 to 12.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general directions given by the Charity Commission under section 145 of the 2011 Act; and
- To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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

- 1) which gives us reasonable cause to believe, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice : Accounting and Reporting by Charities have not been met; or
- 2) to which in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.



ADS Accountancy Limited

Chartered Certified Accountants & Registered Auditors
7 Faraday Court, First Avenue, Burton on Trent
Staffordshire
DE14 2WX

JUST FOR DOGS (EAST MIDLANDS)**Statement of Financial Activities****Year Ended 31 August 2020**

	2020	2019
	£	£
Income		
Donations	47,281	21,798
Adoptions	31,046	32,831
Miscellaneous Income	3,256	1,834
CJRS Grants	4,599	-
Direct Bank Donations	2,086	6,633
Legacies	-	46,088
Fitt Tariff Refunds	583	179
Store & Street Collections	565	3,797
Events / Fundraising / Prizes	8,967	9,157
Total Income	98,383	122,317
Expenditure		
Events / Fundraising / Prizes	1,644	1,246
Printing, Postage & Stationary	257	434
Licensing, Legal & Subscriptions	1,197	84
Accountancy & Professional Fees	1,078	2,000
Motor, Travel and Subsistence Expenses	8,396	9,290
Bank Charges & Interest	417	560
Insurance	2,176	3,521
Wages and Salaries	48,000	46,835
Pension	1,022	710
Depreciation of Owned Assets	14,870	16,416
Tools & Equipment Replacements	2,222	2,664
Equipment Hire	2,582	2,521
Advertising	221	272
Heating, Lighting, Electricity	907	2,146
Telephone, Website & Internet Expenses	4,440	4,121
DD Council / Rates	1,912	3,857
Repairs & Renewal	9,125	17,376
Cleaning Materials	2,706	3,218
Veterinary Expenses	15,791	8,507
Identity chips / Accessories	4,665	2,069
Dog Food	1,126	3,416
Total Expenditure	124,754	131,263
Net Surplus/(Deficit)	(26,371)	(8,946)
Bank Interest Received	5	11
Surplus/(Deficit) for the Year After Bank Interest	(26,366)	(8,935)

JUST FOR DOGS (EAST MIDLANDS)
(Registered Charity 1064905)
Notes to the Financial Statements
Year Ended 31 August 2020

		2020 £	2019 £
Fixed Assets			
Tangible Fixed Assets	Note 4	<u>438,936</u>	<u>453,806</u>
Current Assets			
Current Account		25,211	46,615
Deposit Accounts		16,085	10,130
Cash In Hand		-	-
Debtors	Note 5	3,333	978
		<u>44,629</u>	<u>57,723</u>
Total Assets		<u>483,565</u>	<u>511,529</u>
Current Liabilities			
Creditors		268	1,005
Accruals		1,864	2,725
		-	
	Note 6	<u>2,132</u>	<u>3,730</u>
Total Net Current Assets		<u>42,497</u>	<u>53,994</u>
Net Assets less Liabilities		<u>481,433</u>	<u>507,799</u>
Restricted by:			
Unrestricted Funds		473,513	499,879
Revaluation reserve on property		7,920	7,920
Total Charity Funds		<u>481,433</u>	<u>507,799</u>

These financial statements were approved by the board of trustees and authorised for issue on and are signed on behalf of the board by:

June Margaret Smith

Trustee

Louise Bartram.....

Trustee

JUST FOR DOGS (EAST MIDLANDS)

(Registered Charity 1064905)

Notes to the Financial Statements

Year Ended 31 August 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Mansell Meadow, Rescue & Re-homing Centre, North Lane, Ashbourne, Derbyshire, DE6 3BE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustee to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

JUST FOR DOGS (EAST MIDLANDS)

(Registered Charity 1064905)

Notes to the Financial Statements *(continued)*

Year Ended 31 August 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable, and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

JUST FOR DOGS (EAST MIDLANDS)

(Registered Charity 1064905)

Notes to the Financial Statements *(continued)*

Year Ended 31 August 2020

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Newbuild	2% straight line
Motor Vehicles	25% reducing balance
Fixtures & Fittings	15% reducing balance
Tools & Equipment	20% reducing balance

4. Tangible fixed assets

	Newbuild	Motor Vehicles	Fixtures & Fittings	Tools & Equipment	Total
	£	£	£	£	£
Cost					
At 1 September 2019	440,000	12,656	13,681	18,056	484,393
Additions	-	-	-	-	-
Revaluation	-	-	-	-	-
At 31 August 2020	440,000	12,656	13,681	18,056	484,393
Depreciation					
At 1 September 2019	17,442	5,537	2,961	4,647	30,587
Charge for the year	8,800	1,780	1,608	2,682	14,870
Disposals	-	-	-	-	-
At 31 August 2020	26,242	7,317	4,569	7,329	45,457
Carrying Amount					
At 31 August 2020	413,758	5,339	9,112	10,727	438,936
At 31 August 2019	422,558	7,119	10,702	13,409	453,806

5. Debtors

	£	£
Other Debtors (Wages & PAYE)	<u>3,333</u>	<u>978</u>

JUST FOR DOGS (EAST MIDLANDS)
(Registered Charity 1064905)
Notes to the Financial Statements (continued)
Year Ended 31 August 2020

6. Creditors: amounts falling due within one year

	£	£
Accruals and Deferred Income	1,864	2,725
Other creditor (PAYE)	-	658
Pension Payable	268	346
	<u>2,132</u>	<u>3,729</u>

7. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
Wages & Salaries	£48,000	£46,835
Pension Costs	£1,022	£710
	<u>£49,022</u>	<u>£47,545</u>

The average head count of employees during the year was 8 (2019: 8)

No employees received employee benefits of more than £60,000 during the year (2019: Nil)

8. Trustee Remuneration and Expenses

During the period remuneration of £32,328 (2019: £39,190) and pension contributions of £1,022 (2019: £710) were paid to the trustees.