



# LABRADOR LIFELINE TRUST

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RG26 5NW

## ANNUAL REPORT 2023-24

Yet another busy year for the Trust with an increase in dogs being relinquished post pandemic. So many puppies purchased during this time are now finding themselves spending long hours at home on their own as many owners have had to return to work. This has had a detrimental effect on the dogs concerned and more and more of them are coming to us with serious behavioural issues. These all take time and are expensive to rehabilitate for rehoming.

We have also seen a dramatic increase in young dogs aged 12 - 18 months being placed with us having been bought by families with children with learning difficulties. The power of the media came into play and a programme on tv showing the benefits of dogs placed with children with autism gave a false impression to some parents. Puppies were purchased and in many cases the children concerned were frightened of them and reacted accordingly. Some of these young dogs were extremely traumatised and the Trust have incurred a great deal of expense and time rehabilitating them in order to get them into good homes.

There has been a significant rise in dogs requiring rehoming through the death of the owner and where no provision had been made for their future. Very often these are elderly dogs with medical problems and the Trust continue to support these dogs in their new homes. Often these dogs are placed with the more mature owner who has perhaps lost a dog and misses the companionship. We have been able to not only enrich the life of the dog but also that of the new owner. We have continued to support those dogs with pre-existing conditions and also several dogs that are now able to stay with their owner rather than being placed into rescue.

We are indebted to our veterinary staff up and down the country who support us in our work. Our veterinary fees now exceed £60,000 per annum and these are paid through the generosity of our supporters and by legacies. All the donations we receive, other than fees for adoption, are used solely for the benefit of our dogs and none is used for administrative purposes. Our expenses for admin is all paid by way of rehoming fees.

This year saw a new Trustee to the board, Richard Crane. Richard has been associated with Labrador Rescue for over 20 years and brings a wealth of experience to the Trust. 2024 also sees the role of President being taken over by Lady Elizabeth Graydon DL. Lady Graydon has had a long association with the Trust as a Patron and is a great supporter of our work, especially in the Lincolnshire area.

The areas of Buckinghamshire, Bedfordshire, part Northamptonshire, Hertfordshire, part Cambridgeshire and NW London have now joined us with Jacky Garvey and Barbara Wilkinson taking the helm as Area Coordinators and joining the rest of the team. This allows us to assist many more dogs within the areas we now cover.

The Trust remains in a healthy financial state and is in a position to help any dog that requires our assistance. We have been fortunate enough to receive two legacies which has enabled it to continue its work and provide assistance to a high standard. We anticipate that the demand for our services will continue to increase as the financial climate rises and paces dog owners under great pressure.

Karen Walsh - Chair of Trustees April 2024

Patrons: Air Chief Marshal Sir Richard Johns GCB. KCVO.CBE  
Lady Elizabeth Graydon DL. Ian F. Ratcliffe

Registered Charity No: 1076061

**The Labrador Lifeline Trust**

**Report and Accounts**

**31 December 2023**

**General Information**  
**Year Ended 31 December 2023**

Registered charity number	1076061
Trustees	Karen Walsh (Chairman) Anne Carter (Deputy Chairman) Mavis Pritchard (Treasurer) Joan Falvey Nicky Clark Nicola Boyer Alma Baker Richard Crane
Principal office	The Oaks 6 Tottenham Close Bramley Tadley Hampshire RG26 5NW
Administrator	Anne Carter The Oaks 6 Tottenham Close Bramley Tadley Hampshire RG26 5NW
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner	Ruth Pennington FCCA PBA Accountants Ramsbury House Charnham Lane Hungerford RG17 0EY

**Statement of Financial Activities**  
**Year Ended 31 December 2023**

		<b>2023</b>	<b>2022</b>
		<b>Unrestricted funds</b>	
<b>Incoming resources</b>	<b>3</b>		
Voluntary income		58,315	32,254
Activities for generating funds		27,487	29,954
Investment income		1,873	351
<b>Total incoming resources</b>		<b>87,675</b>	<b>62,559</b>
<b>Resources expended</b>	<b>4</b>		
Costs of generating voluntary income		15,323	16,112
Fundraising trading costs		6,952	9,621
Charitable activities		64,859	78,532
Donations		-	-
<b>Total resources expended</b>		<b>87,135</b>	<b>104,265</b>
<b>Net income/(expenditure) from resources</b>		<b>540</b>	<b>(41,706)</b>
<b>Total funds brought forward</b>		<b>48,130</b>	<b>89,836</b>
<b>Total funds carried forward</b>		<b>48,670</b>	<b>48,130</b>

		2023	2022
		Unrestricted funds	
<b>Tangible fixed assets</b>	5	250	3,540
<b>Total fixed assets</b>		<b>250</b>	<b>3,540</b>
<b>Current assets</b>			
Stock		1,378	1,776
Recoverable gift aid		5,571	2,305
Cash at bank		1,727	1,659
Sundry debtor		-	-
Cash on deposit	6	129,943	108,023
Cash on guaranteed reserve account	7		21,389
<b>Total current assets</b>		<b>138,618</b>	<b>135,152</b>
<b>Creditors: amounts falling due in one year</b>	8	<b>1,906</b>	<b>2,271</b>
<b>Net current assets</b>		<b>136,712</b>	<b>132,881</b>
<b>TOTAL NET ASSETS</b>		<b>136,961</b>	<b>136,421</b>
<b>Funds of the charity</b>			
<b>Unrestricted fund</b>	9	<b>136,961</b>	<b>136,421</b>
<b>Total funds</b>		<b>136,961</b>	<b>136,421</b>

on 2024 and signed on their behalf by A Carter.

## Year Ended 31 December 2023

## Notes to the accounts

**1 Basic Preparation****1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2015);
- Financial Reporting Standards 102 Section 1A;
- The Charities Act 2011.

**1.2 Change in the basis of accounting**

There has been no change to the accounting policies since last year.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years.

**2. Accounting Policies****2.1 Incoming resources**

Incoming resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain that they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**2.2 Incoming resources with related expenditure**

Incoming resources with related expenditure are reported gross in the SoFA.

**2.3 Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**2.4 Gift Aid**

Incoming resources from tax reclaims are included in the SoFA when the donation is received.

**2.5 Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

**2.6 Donated services and facilities**

These are only included in incoming resources at an estimated value to the charity where the benefit is reasonably quantifiable, measurable and material.

**2.7 Volunteer help**

The value of any voluntary help received is not included in the accounts.

**2.8 Investment income**

This is included in the accounts when receivable.

**2.9 Expenditure and liabilities**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**2.10 Tangible fixed assets**

These are capitalised if they can be used for more than one year. They are valued at cost or, if gifted, at the value to the charity on receipt.

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

Plant and Equipment	5% per annum
Leasehold improvements	10% per annum

**2.11 Stock**

Stock is valued at the lower of cost or market value.

Year Ended 31 December 2023

Notes to the accounts

	2023	2022
<b>3 Analysis of incoming resources</b>		
<b>Voluntary income</b>		
- Dog donations	49,570	27,673
- Friends of trust donations	2,015	1,090
- Tax reclaims on donations	6,730	3,491
<b>Total</b>	<b>58,315</b>	<b>32,254</b>
<b>Activities for generating funds</b>		
- Charitable trading	13,730	12,192
- Events etc	11,663	15,734
- Insurance commission	2,094	2,028
<b>Total</b>	<b>27,487</b>	<b>29,954</b>
<b>Investment income</b>		
- Interest receivable	1,873	351
<b>Total</b>	<b>1,873</b>	<b>351</b>
<b>4 Analysis of resources expended</b>		
<b>Costs of generating voluntary income</b>		
- Computer costs	3,084	4,558
- Postage and telephone	3,967	4,331
- Printing and stationery	3,667	3,257
- Repairs and renewals	365	110
- Accountancy	682	676
- Legal fees	-	-
- Sundry expenses	465	54
- Depreciation	2,912	2,912
- Bank charges	181	215
<b>Total</b>	<b>15,323</b>	<b>16,113</b>
<b>Fundraising trading costs</b>		
- Trading stock	193	772
- Events and publicity	6,759	8,849
<b>Total</b>	<b>6,952</b>	<b>9,621</b>
<b>Charitable activities</b>		
- Veterinary fees and treatment costs	50,123	49,115
- Fostering fees	8,711	16,693
- Transport	4,225	3,008
- Insurance	1,591	1,797
- Staff training	-	-
- Gifts and grants	209	7,920
<b>Total</b>	<b>64,859</b>	<b>78,533</b>



**Year Ended 31 December 2023**  
**Notes to the accounts**

	<b>Leasehold Improvements</b>	<b>Plant and Equipment</b>	<b>2023</b>	<b>2022</b>
<b>5 Tangible fixed assets</b>				
<b>Trailer and equipment</b>				
<b>Asset cost or valuation</b>				
Balance brought forward	28,768	8,266	37,034	37,034
Additions			-	
Disposals	-	-	-	-
<b>Balance carried forward</b>	<b>28,768</b>	<b>8,266</b>	<b>37,034</b>	<b>37,034</b>
<b>Accumulated depreciation</b>				
Balance brought forward	25,643	7,851	33,494	27,670
Charge for period	2,877	413	3,290	2,912
Reversed	-	-	-	-
<b>Balance carried forward</b>	<b>28,520</b>	<b>8,264</b>	<b>36,784</b>	<b>30,582</b>
<b>Net book value</b>				
<b>Brought forward</b>	<b>3,125</b>	<b>415</b>	<b>3,540</b>	<b>9,364</b>
<b>Carried forward</b>	<b>248</b>	<b>2</b>	<b>250</b>	<b>6,452</b>
<b>6 Cash on deposit</b>				
CAF bank deposit			57,354	36,077
Scottish Widows - 90 day notice			72,589	71,946
			<b>129,943</b>	<b>108,023</b>
<b>7 Shawbrook Bank (2019: Principality Building Society)</b>				
CAF 1 year fixed term bond				
Maturing 5 July 2023			-	21,293
<b>8 Creditors and accruals</b>				
<b>Amounts falling due within one year</b>				
Bank overdraft			-	-
Sundry creditors			1,906	2,271
			<b>1,906</b>	<b>2,271</b>
<b>9 Movement of major funds</b>				
<b>Unrestricted funds</b>				
Balance brought forward			136,421	178,127
Incoming resources			87,675	62,559
Outgoing resources			(87,135)	(104,265)
<b>Balance carried forward</b>			<b>136,961</b>	<b>136,421</b>
			<b>136,961</b>	<b>136,421</b>



**Independent Examiner's Report to the Trustees of  
The Labrador Lifeline Trust**

I report on the accounts of the Labrador Lifeline Trust for the year ended 31 December 2023 which are set out on the preceding pages.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). You are satisfied that an audit is not required for this year under charity law and that an independent examination is needed.

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

**Independent examiner's statement**

I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ruth Pennington FCCA  
PBA Accountants  
Ramsbury House  
Charnham Lane  
Hungerford  
RG17 0EY

Dated 13 May 2024

**The Labrador Lifeline Trust**

**Report and Accounts**

**31 December 2023**

**General Information**  
**Year Ended 31 December 2023**

Registered charity number	1076061
Trustees	Karen Walsh (Chairman) Anne Carter (Deputy Chairman) Mavis Pritchard (Treasurer) Joan Falvey Nicky Clark Nicola Boyer Alma Baker Richard Crane
Principal office	The Oaks 6 Tottenham Close Bramley Tadley Hampshire RG26 5NW
Administrator	Anne Carter The Oaks 6 Tottenham Close Bramley Tadley Hampshire RG26 5NW
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner	Ruth Pennington FCCA PBA Accountants Ramsbury House Charnham Lane Hungerford RG17 0EY

**Statement of Financial Activities**  
**Year Ended 31 December 2023**

		<b>2023</b>	<b>2022</b>
		<b>Unrestricted funds</b>	
<b>Incoming resources</b>	<b>3</b>		
Voluntary income		58,315	32,254
Activities for generating funds		27,487	29,954
Investment income		1,873	351
<b>Total incoming resources</b>		<b>87,675</b>	<b>62,559</b>
<b>Resources expended</b>	<b>4</b>		
Costs of generating voluntary income		15,323	16,112
Fundraising trading costs		6,952	9,621
Charitable activities		64,859	78,532
Donations		-	-
<b>Total resources expended</b>		<b>87,135</b>	<b>104,265</b>
<b>Net income/(expenditure) from resources</b>		<b>540</b>	<b>(41,706)</b>
<b>Total funds brought forward</b>		<b>48,130</b>	<b>89,836</b>
<b>Total funds carried forward</b>		<b>48,670</b>	<b>48,130</b>

**Balance Sheet**  
**As at 31 December 2023**

		<b>2023</b>	<b>2022</b>
		<b>Unrestricted funds</b>	
<b>Tangible fixed assets</b>	5	250	3,540
<b>Total fixed assets</b>		<b>250</b>	<b>3,540</b>
<b>Current assets</b>			
Stock		1,378	1,776
Recoverable gift aid		5,571	2,305
Cash at bank		1,727	1,659
Sundry debtor		-	-
Cash on deposit	6	129,943	108,023
Cash on guaranteed reserve account	7		21,389
<b>Total current assets</b>		<b>138,618</b>	<b>135,152</b>
<b>Creditors: amounts falling due in one year</b>	8	<b>1,906</b>	<b>2,271</b>
<b>Net current assets</b>		<b>136,712</b>	<b>132,881</b>
<b>TOTAL NET ASSETS</b>		<b>136,961</b>	<b>136,421</b>
<b>Funds of the charity</b>			
<b>Unrestricted fund</b>	9	<b>136,961</b>	<b>136,421</b>
<b>Total funds</b>		<b>136,961</b>	<b>136,421</b>

The above accounts and accompanying notes were approved by the Trustees

on 2024 and signed on their behalf by A Carter.

## Year Ended 31 December 2023

## Notes to the accounts

**1 Basic Preparation****1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2015);
- Financial Reporting Standards 102 Section 1A;
- The Charities Act 2011.

**1.2 Change in the basis of accounting**

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**1.3 Changes to previous accounts**

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**2.3 Grants and donations**

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Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

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These are capitalised if they can be used for more than one year. They are valued at cost or, if gifted, at the value to the charity on receipt.

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

Plant and Equipment	5% per annum
Leasehold improvements	10% per annum

**2.11 Stock**

Stock is valued at the lower of cost or market value.



Year Ended 31 December 2023

Notes to the accounts

	2023	2022
<b>3 Analysis of incoming resources</b>		
<b>Voluntary income</b>		
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- Events etc	11,663	15,734
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<b>Investment income</b>		
- Interest receivable	1,873	351
<b>Total</b>	<b>1,873</b>	<b>351</b>
<b>4 Analysis of resources expended</b>		
<b>Costs of generating voluntary income</b>		
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- Sundry expenses	465	54
- Depreciation	2,912	2,912
- Bank charges	181	215
<b>Total</b>	<b>15,323</b>	<b>16,113</b>
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- Trading stock	193	772
- Events and publicity	6,759	8,849
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- Fostering fees	8,711	16,693
- Transport	4,225	3,008
- Insurance	1,591	1,797
- Staff training	-	-
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<b>Total</b>	<b>64,859</b>	<b>78,533</b>



Year Ended 31 December 2023  
Notes to the accounts

	Leasehold Improvements	Plant and Equipment	2023	2022
<b>5 Tangible fixed assets</b>				
<b>Trailer and equipment</b>				
<b>Asset cost or valuation</b>				
Balance brought forward	28,768	8,266	37,034	37,034
Additions			-	
Disposals	-	-	-	-
<b>Balance carried forward</b>	<b>28,768</b>	<b>8,266</b>	<b>37,034</b>	<b>37,034</b>
<b>Accumulated depreciation</b>				
Balance brought forward	25,643	7,851	33,494	27,670
Charge for period	2,877	413	3,290	2,912
Reversed	-	-	-	-
<b>Balance carried forward</b>	<b>28,520</b>	<b>8,264</b>	<b>36,784</b>	<b>30,582</b>
<b>Net book value</b>				
Brought forward	<b>3,125</b>	<b>415</b>	<b>3,540</b>	<b>9,364</b>
Carried forward	248	2	250	6,452
<b>6 Cash on deposit</b>				
CAF bank deposit			57,354	36,077
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			<b>129,943</b>	<b>108,023</b>
<b>7 Shawbrook Bank (2019: Principality Building Society)</b>				
CAF 1 year fixed term bond				
Maturing 5 July 2023			-	21,293
<b>8 Creditors and accruals</b>				
<b>Amounts falling due within one year</b>				
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			<b>136,961</b>	<b>136,421</b>

## **Independent Examiner's Report to the Trustees of The Labrador Lifeline Trust**

I report on the accounts of the Labrador Lifeline Trust for the year ended 31 December 2023 which are set out on the preceding pages.

### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). You are satisfied that an audit is not required for this year under charity law and that an independent examination is needed.

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

### **Independent examiner's statement**

I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ruth Pennington FCCA  
PBA Accountants  
Ramsbury House  
Charnham Lane  
Hungerford  
RG17 0EY

Dated *13 May 2024*