

Charity Registration No. 1111989

Company Registration No. 04199409 (England and Wales)

DOBERMANNNS-IN-NEED LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

DOBERMANN'S-IN-NEED LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr MR Durant Mrs VM McDonald
Secretary	Mrs VM McDonald
Charity number	1111989
Company number	04199409
Registered office	Headholme Cottage Lidsey Road Bognor Regis West Sussex England PO22 9PL
Independent Examiner	James Todd & Co Limited 1 & 2 The Barn Oldwick West Stoke Road Lavant Chichester West Sussex England PO18 9AA

DOBERMANN-INS-NEED LIMITED

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DOBERMANN-IN-NEED LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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).

Objectives and activities

Objectives and aims

Established in 1993 the charity consists of a small group of volunteers, dedicated to looking after and rehoming Dobermanns and other dog breeds from all backgrounds, into suitable new homes. Prospective owners and their homes are thoroughly vetted to ensure the dogs welfare will be maintained, and this includes a comprehensive follow-up service.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Significant activities

During the year the charity was able to maintain a similar level of care and rehoming as in previous years.

The charity received a consistent level donations for which the trustees were very grateful. There was a reduction in the level of kennelling income due to the termination of a contract with Arun District Council, although the trustees are confident this will not effect the continued objectives of the charity.

The overall result for the year was a surplus of £69,330 (2020: £2,748) increasing the general funds to £90,095 (2020: £20,765) at the year end.

Volunteers

The charity was as always very dependent on the work of its volunteers and is grateful for all their hard work throughout the year.

Achievements and performance

Financial review

The trustees have considered the needsof the charity and believe that a minimum of 6 months overheads should be maintained in the charity's unrestricted reserves.

Investmentpolicy and objectives

The trustees have considered the most appropriate policy for investing surplus funds and has decided that bank deposits on both a term andcall basis are the most appropriate for the charity's needs.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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.

DOBERMANN-IN-NEED LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Recruitment and appointment of new trustees

The charity welcomes the appointment of new trustees to the board. All potential trustees are subject to interview by the current trustees and a vote taken on their appointment.

Induction and training of new trustees

All trustees inducted into the charity are directed in the direction of the Charities Commission's guidance on trustees' responsibilities and the charity's own governing documents.

Review of public benefit

In setting out our objectives and planning our activities, the Trustees have given careful consideration to the Charities Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on fee charging.

Related parties

The charity operates from Headholme Cattery Limited, which is the company owned by the trustees M R Durant and Mrs V R McDonald. The charity is charged a non-commercial rate for the facilities it uses in achieving its aims.

Statement of trustees' responsibilities

The trustees, who are also the directors of Dobermanns-In-Need Limited for the purpose of company law, are responsible for preparing the Trustees' 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

DOBERMANN'S-IN-NEED LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees' report was approved by the Board of Trustees.

Mrs VM McDonald

Trustee

23 December 2021

DOBERMANNNS-IN-NEED LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DOBERMANNNS-IN-NEED LIMITED

I report to the trustees on my examination of the financial statements of Dobermannns-In-Need Limited (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Oliver Read FCCA ACA

James Todd & Co Limited

1 & 2 The Barn Oldwick

West Stoke Road

Lavant

Chichester

West Sussex

PO18 9AA

England

Dated: 23 December 2021

DOBERMANN-IN-NEED LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
<u>Income from:</u>			
Donations and legacies	2	88,318	15,274
Other trading activities	3	2,283	5,736
Investments	4	44	57
Total income		90,645	21,067
<u>Expenditure on:</u>			
Charitable activities	5	21,315	18,319
Net income for the year/ Net movement in funds		69,330	2,748
Fund balances at 1 April 2020		20,765	18,017
Fund balances at 31 March 2021		90,095	20,765

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DOBERMANN'S-IN-NEED LIMITED

BALANCE SHEET

AS AT 31 MARCH 2021

		2021		2020	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		3,106		4,141
Current assets					
Debtors	10	274		473	
Cash at bank and in hand		87,181		16,151	
		<u>87,455</u>		<u>16,624</u>	
Creditors: amounts falling due within one year	11	(466)		-	
Net current assets			86,989		16,624
Total assets less current liabilities			<u>90,095</u>		<u>20,765</u>
Income funds					
Unrestricted funds			90,095		20,765
			<u>90,095</u>		<u>20,765</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 23 December 2021

Mr MR Durant
Trustee

Company Registration No. 04199409

DOBERMANN'S-IN-NEED LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Dobermann's-In-Need Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Headholme Cottage, Lidsey Road, Bognor Regis, West Sussex, PO22 9PL, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DOBERMANN'S-IN-NEED LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on reducing balance
Fixtures and fittings	25% on reducing balance
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

It is the charity's policy to capitalise assets with initial costs in excess of £100.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

DOBERMANN-IN-NEED LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method 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. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable 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 recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is exempt from corporation tax on its charitable activities.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	88,318	15,274
	=====	=====

3 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Trading activity income: other	2,283	5,736
	=====	=====

DOBERMANN-IN-NEED LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	44	57

5 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2021 £	2020 £
Depreciation and impairment	1,035	632
Insurance	224	219
Heat and light	2,403	2,400
Telephone	628	810
Postage and stationery	191	76
Advertising	100	75
Dog welfare and fostering	7,164	7,016
Kennelling	6,000	3,015
Veterinary and identification	1,442	2,083
Motor and travel	616	481
Licences and subscriptions	12	12
	19,815	16,819
Share of governance costs (see note 6)	1,500	1,500
	21,315	18,319

DOBERMANN-IN-NEED LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Accountancy	-	1,500	1,500	-	1,500	1,500
	—	—	—	—	—	—
	-	1,500	1,500	-	1,500	1,500
	==	==	==	==	==	==
Analysed between						
Charitable activities	-	1,500	1,500	-	1,500	1,500
	==	==	==	==	==	==

Governance costs includes payments to the independent examiner of £1,500 (2020 : £1,500) for independent examination fees.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-
	==	==

There were no employees whose annual remuneration was more than £60,000.

DOBERMANN'S-IN-NEED LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

9 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2020	660	220	4,745	5,625
At 31 March 2021	660	220	4,745	5,625
Depreciation and impairment				
At 1 April 2020	644	215	625	1,484
Depreciation charged in the year	4	1	1,030	1,035
At 31 March 2021	648	216	1,655	2,519
Carrying amount				
At 31 March 2021	12	4	3,090	3,106
At 31 March 2020	16	5	4,120	4,141

10 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Prepayments and accrued income	274	473

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	466	-

12 Analysis of net assets between funds

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fund balances at 31 March 2021 are represented by:		
Tangible assets	3,106	4,141
Current assets/(liabilities)	86,989	16,624
	90,095	20,765

13 Related party transactions

DOBERMANNS-IN-NEED LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Related party transactions

(Continued)

Transactions with related parties

The trustees M R Durant and Mrs V M McDonald are the directors and sole shareholders of HeadholmeCattery Limited. During the year the Charity used the facilities of Headholme Cattery Limited in achieving its objectives. Headholme Cattery Limited charged the Charity £6,000 (2020: £3,015) towards the kennelling of abandoned dogs and £Nil (2020: £Nil) in premises rent, which was on non-commercial terms and equivalent to cost price.