

# LIVERPOOL DOG AND ANIMAL RESCUE 1990 LTD

England & Wales · Charity number 1141952

## Details

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Other names	ANIMAL AID 1990 LIMITED, LIVERPOOL DOG RESCUE 1990 LIMITED
Status	Registered
Legal form	Charitable company
Company number	<a href="#">07111026</a>
Registered	2011-05-17
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	101 County Road Liverpool L4 3QF
Phone	07455179155
Email	<a href="mailto:ldrtrustee@gmail.com">ldrtrustee@gmail.com</a>
Website	<a href="http://www.liverpooledge.co.uk">www.liverpooledge.co.uk</a>

## Activities

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**Objects:** TO ADVANCE ANIMAL WELFARE AND PROMOTE THE BENEFIT OF CARING FOR DOGS WITH AN AIM TO ADVANCE EDUCATION AND PROVIDE FACILITIES IN THE INTEREST OF ANIMAL WELFARE, AND OTHER CHARITABLE PURPOSES OF BENEFIT TO AND PROVIDE SUPPORT, TRAINING AND ADVICE WHICH ENHANCES THE EFFECTIVENESS OF ORGANIZATIONS INVOLVING VOLUNTEERS TO PROMOTE CHARITABLE ACTIVITIES FOR THE WELL BEING OF DOGS IN THE NORTH WEST OF ENGLAND. TO BENEFIT THE PUBLIC IN THE RELIEF OF THE SUFFERING OF ANIMALS IN NEED OF CARE AND ATTENTION BY, IN PARTICULAR, PROVIDING AND MAINTAINING RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH ANIMALS.

**Activities:** Rescuing and re-homing abused, abandoned, stray dogs and rehabilitating them so that they can be homed. We take in those dogs that have been both emotionally and physically abused. We work in conjunction with a dog behaviourist and we work hard and carry out rigorous home checks to ensure all the dogs in our care go to lovely, forever homes.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Animals
- **Who:** The General Public/mankind

## Geography

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- Liverpool City

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£28,993	£30,238	-	-
2023-12-31	£36,318	£38,936	-	-
2022-12-31	£33,108	£47,859	-	-
2021-12-31	£49,333	£52,650	-	-
2020-12-31	£79,046	£45,198	-	-

## Trustees

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Name	Role	Appointed
James Rhodes		2021-12-02
LISA RHODES		2011-05-17

**LIVERPOOL DOG AND ANIMAL RESCUE 1990 LTD**

England & Wales - Charity number 1141952

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# Accounts

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**LIVERPOOL DOG AND ANIMAL RESCUE 1990 LIMITED  
DIRECTORS' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

## Liverpool Dog And Animal Rescue 1990 Limited Contents

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**Liverpool Dog And Animal Rescue 1990 Limited**  
**Company Information**  
**For The Year Ended 31 December 2024**

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<b>Directors</b>	Mrs Lisa Rhodes Mr James Rhodes
<b>Company Number</b>	07111026
<b>Registered Office</b>	Inglenook 1 Storeton Lane Barnston Wirral CH61 1BU
<b>Accountants</b>	Tax Driven Accountants

**Liverpool Dog And Animal Rescue 1990 Limited**  
**Company No. 07111026**  
**Directors' Report For The Year Ended 31 December 2024**

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The directors present their report and the financial statements for the year ended 31 December 2024.

**Review of the Business**

The Trustees are pleased to present their annual report for the year ended 31st December 2024.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 105).

**Objectives and Activities**

To advance animal welfare and promote the benefits of caring for dogs with the aim to advance education and provide facilities in the interest of animal welfare, other other charitable purposes of benefit and provide support, training and advice which enhances the effectiveness of organisations involving volunteers to promote charitable activities for the well-being of dogs in the North West of England.

**Achievements and Performance**

The Charity has continued rehabilitating and rehoming the dogs in our care and our amazing supporters continue to provide help with fundraising when was safe to do so.

The Charity is looking for a better and more suitable location where we can take in more dogs as currently space is restricted.

**Financial Review**

Income for the year was £28,693. All income is unrestricted funding.  
Expenditure for the year was £29,938

As at 31st December 2024, the charitable company's reserves stood at (£514)

**Risk Management**

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

**Structure, Governance and Management**

Liverpool Dog And Animal Rescue 1990 Limited (Formerly known as Animal Aid 1990 Limited) is a charitable company limited by guarantee (registered in England and Wales, No. 07111026) incorporated on 22nd December 2009 and registered as a charity (No.1141952) on 17th May 2011.

There must always be at least three trustees. New trustees are usually recruited from the staff members who assist in the running of the shop and kennels.

**Directors**

The directors who held office during the year were as follows:

Mrs Lisa Rhodes

Mr James Rhodes

On behalf of the board

-----  
Mrs Lisa Rhodes

Director

04/06/2025

**Liverpool Dog And Animal Rescue 1990 Limited**  
**Accountant's Report**  
**For The Year Ended 31 December 2024**

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**Report to the directors on the preparation of the unaudited statutory accounts of Liverpool Dog And Animal Rescue 1990 Limited for the year ended 31 December 2024**

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Liverpool Dog And Animal Rescue 1990 Limited for the year ended 31 December 2024 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes from the accounting records and from information and explanations you have given to us.

As a practising member of the Institute of Financial Accountants (IFA), we are subject to its ethical and other professional requirements which are detailed at <https://www.ifa.org.uk/about-us/acting-in-the-public-interest/memberregulations>.

This report is made solely to the directors of Liverpool Dog And Animal Rescue 1990 Limited, as a body, in accordance with the terms of our engagement letter dated 13 July 2023. Our work has been undertaken solely to prepare for your approval the accounts of Liverpool Dog And Animal Rescue 1990 Limited and state those matters that we have agreed to state to the directors of Liverpool Dog And Animal Rescue 1990 Limited, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Liverpool Dog And Animal Rescue 1990 Limited and its directors, as a body, for our work or for this report.

It is your duty to ensure that Liverpool Dog And Animal Rescue 1990 Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Liverpool Dog And Animal Rescue 1990 Limited. You consider that Liverpool Dog And Animal Rescue 1990 Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the accounts of Liverpool Dog And Animal Rescue 1990 Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

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Certified Public Accountants

04/06/2025

Tax Driven Accountants

**Liverpool Dog And Animal Rescue 1990 Limited**  
**Income and Expenditure Account**  
**For The Year Ended 31 December 2024**

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	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>TURNOVER</b>	28,693	36,318
Other income	300	-
Staff costs	(8,592)	(9,832)
Other charges	(21,646)	(29,104)
	<hr/>	<hr/>
<b>NET DEFICIT</b>	<u>(1,245)</u>	<u>(2,618)</u>

**Liverpool Dog And Animal Rescue 1990 Limited**  
**Balance Sheet**  
**As At 31 December 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Current assets	132	1,330
Creditors: Amounts Falling Due Within One Year	(646)	(599)
<b>NET CURRENT ASSETS (LIABILITIES)</b>	<b>(514)</b>	<b>731</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>(514)</b>	<b>731</b>
<b>NET (LIABILITIES)/ASSETS</b>	<b>(514)</b>	<b>731</b>
<b>RESERVES</b>	<b>(514)</b>	<b>731</b>

**Notes**

**1. General Information**

Liverpool Dog And Animal Rescue 1990 Limited is a private company, limited by guarantee, incorporated in England & Wales, registered number 07111026. The registered office is Inglenook 1 Storeton Lane, Barnston, Wirral, CH61 1BU.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was: 1 (2023: 1)

**3. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

For the year ending 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions.

On behalf of the board

-----  
Mrs Lisa Rhodes

Director  
04/06/2025

**Liverpool Dog And Animal Rescue 1990 Limited**  
**Detailed Income and Expenditure Account**  
**For The Year Ended 31 December 2024**

	2024		2023	
	£	£	£	£
<b>TURNOVER</b>				
Shop Income	17,692		27,450	
Donations	11,001		8,868	
		28,693		36,318
<b>OTHER INCOME</b>				
Other operating income		300		-
		28,993		36,318
<b>STAFF COSTS</b>				
Wages and salaries	8,828		8,463	
Travel expenses	(236)		1,369	
		(8,592)		(9,832)
<b>OTHER CHARGES</b>				
<i>Premises expenses:</i>				
Rates	54		5	
Light and heat	-		1,490	
Repairs and maintenance	-		784	
Cleaning	685		-	
	739		2,279	
<i>General administration costs:</i>				
Food and welfare	3,500		11,363	
Kennels and fostering	4,310		395	
Volunteer expenses	6,570		6,657	
Vet Fees	1,441		710	
Computer software costs	259		240	
Insurance	634		1,100	
Printing, postage and stationery	-		61	
Telecommunications	1,141		1,677	
Accountancy fees	1,940		1,980	
Professional fees	1,020		2,576	
Subscriptions	90		63	
Bank charges	2		3	
	20,907		26,825	
		(21,646)		(29,104)
<b>NET DEFICIT</b>		<b>(1,245)</b>		<b>(2,618)</b>

**LIVERPOOL DOG AND ANIMAL RESCUE 1990 LTD**

England & Wales - Charity number 1141952

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# Accounts

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**LIVERPOOL DOG AND ANIMAL RESCUE 1990 LIMITED  
DIRECTORS' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**Liverpool Dog And Animal Rescue 1990 Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 31 December 2023**

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**Liverpool Dog And Animal Rescue 1990 Limited  
Company Information  
For The Year Ended 31 December 2023**

---

<b>Directors</b>	Mrs Lisa Rhodes Mr James Rhodes
<b>Company Number</b>	07111026
<b>Registered Office</b>	Inglenook 1 Storeton Lane Barnston Wirral CH61 1BU
<b>Accountants</b>	Tax Driven Accountants

**Liverpool Dog And Animal Rescue 1990 Limited**  
**Company No. 07111026**  
**Directors' Report For The Year Ended 31 December 2023**

---

The directors present their report and the financial statements for the year ended 31 December 2023.

**Review of the Business**

The Trustees are pleased to present their annual report for the year ended 31st December 2023.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 105).

**Objectives and Activities**

To advance animal welfare and promote the benefits of caring for dogs with the aim to advance education and provide facilities in the interest of animal welfare, other charitable purposes of benefit and provide support, training and advice which enhances the effectiveness of organisations involving volunteers to promote charitable activities for the well-being of dogs in the North West of England.

**Achievements and Performance**

The Charity has continued rehabilitating and rehoming the dogs in our care and our amazing supporters continue to provide help with fundraising when was safe to do so.

The Charity is looking for a better and more suitable location where we can take in more dogs as currently space is restricted.

**Financial Review**

Income for the year was £36,318. All income is unrestricted funding.  
Expenditure for the year was £38,936

As at 31st December 2023, the charitable company's reserves stood at £731

**Risk Management**

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

**Structure, Governance and Management**

Liverpool Dog And Animal Rescue 1990 Limited (Formerly known as Animal Aid 1990 Limited) is a charitable company limited by guarantee (registered in England and Wales, No. 07111026) incorporated on 22nd December 2009 and registered as a charity (No.1141952) on 17th May 2011.

There must always be at least three trustees. New trustees are usually recruited from the staff members who assist in the running of the shop and kennels.

**Directors**

The directors who held office during the year were as follows:

Mrs Lisa Rhodes

Mr William Kelly Resigned 06/08/2023

Mr James Rhodes

On behalf of the board



-----  
Mrs Lisa Rhodes

Director

13/02/2024

**Liverpool Dog And Animal Rescue 1990 Limited**  
**Accountant's Report**  
**For The Year Ended 31 December 2023**

---

**Report to the directors on the preparation of the unaudited statutory accounts of Liverpool Dog And Animal Rescue 1990 Limited for the year ended 31 December 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Liverpool Dog And Animal Rescue 1990 Limited for the year ended 31 December 2023 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes from the accounting records and from information and explanations you have given to us.

As a practising member of the Institute of Financial Accountants (IFA), we are subject to its ethical and other professional requirements which are detailed at <https://www.ifa.org.uk/about-us/acting-in-the-public-interest/memberregulations>.

This report is made solely to the directors of Liverpool Dog And Animal Rescue 1990 Limited, as a body, in accordance with the terms of our engagement letter dated 13 July 2023. Our work has been undertaken solely to prepare for your approval the accounts of Liverpool Dog And Animal Rescue 1990 Limited and state those matters that we have agreed to state to the directors of Liverpool Dog And Animal Rescue 1990 Limited, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Liverpool Dog And Animal Rescue 1990 Limited and its directors, as a body, for our work or for this report.

It is your duty to ensure that Liverpool Dog And Animal Rescue 1990 Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Liverpool Dog And Animal Rescue 1990 Limited. You consider that Liverpool Dog And Animal Rescue 1990 Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the accounts of Liverpool Dog And Animal Rescue 1990 Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

-----  
Certified Public Accountants

13/02/2024

Tax Driven Accountants

**Liverpool Dog And Animal Rescue 1990 Limited**  
**Income and Expenditure Account**  
**For The Year Ended 31 December 2023**

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	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>TURNOVER</b>	36,318	33,108
Staff costs	(9,832)	(9,957)
Other charges	(29,104)	(37,902)
	<hr/>	<hr/>
<b>NET DEFICIT</b>	<u>(2,618)</u>	<u>(14,751)</u>

**Liverpool Dog And Animal Rescue 1990 Limited**  
**Balance Sheet**  
**As At 31 December 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Current assets	1,330	3,421
Prepayments and accrued income	-	1,003
Creditors: Amounts Falling Due Within One Year	(599)	(1,075)
	731	3,349
<b>NET CURRENT ASSETS</b>	731	3,349
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	731	3,349
<b>NET ASSETS</b>	731	3,349
<b>RESERVES</b>	731	3,349

Notes

**1. General Information**

Liverpool Dog And Animal Rescue 1990 Limited is a private company, limited by guarantee, incorporated in England & Wales, registered number 07111026. The registered office is Inglenook 1 Storeton Lane, Barnston, Wirral, CH61 1BU.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 1 (2022: 1)

**3. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

For the year ending 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions.

On behalf of the board



-----  
 Mrs Lisa Rhodes

Director

13/02/2024

**Liverpool Dog And Animal Rescue 1990 Limited**  
**Detailed Income and Expenditure Account**  
**For The Year Ended 31 December 2023**

	<b>2023</b>		<b>2022</b>	
	£	£	£	£
<b>TURNOVER</b>				
Shop Income	27,450		25,290	
Donations	8,868		7,818	
	<u>          </u>	36,318	<u>          </u>	33,108
<b>STAFF COSTS</b>				
Wages and salaries	8,463		9,415	
Travel expenses	1,369		542	
	<u>          </u>	(9,832)	<u>          </u>	(9,957)
<b>OTHER CHARGES</b>				
<i>Premises expenses:</i>				
Rates	5		668	
Light and heat	1,490		2,615	
Repairs and maintenance	784		1,209	
	<u>          </u>		<u>          </u>	
	2,279		4,492	
<i>General administration costs:</i>				
Food and welfare	11,363		11,287	
Kennels and fostering	395		4,936	
Volunteer expenses	6,657		5,232	
Vet Fees	710		5,294	
Computer software costs	240		-	
Insurance	1,100		976	
Printing, postage and stationery	61		-	
Advertising and marketing costs	-		158	
Telecommunications	1,677		1,711	
Accountancy fees	1,980		1,960	
Professional fees	2,576		1,856	
Subscriptions	63		-	
Bank charges	3		-	
	<u>          </u>		<u>          </u>	
	26,825		33,410	
		<u>          </u>		<u>          </u>
		(29,104)		(37,902)
<b>NET DEFICIT</b>		<u>          </u>		<u>          </u>
		(2,618)		(14,751)

**LIVERPOOL DOG AND ANIMAL RESCUE 1990 LTD**

England & Wales - Charity number 1141952

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# Accounts

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**LIVERPOOL DOG RESCUE 1990 LIMITED  
TRUSTEE'S REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**Liverpool Dog Rescue 1990 Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 31 December 2022**

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**Liverpool Dog Rescue 1990 Limited  
Company Information  
For The Year Ended 31 December 2022**

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**Directors**

Mrs Lisa Rhodes  
Mr William Kelly

**Company Number**

07111026

**Registered Office**

6 Lockerby Road  
Liverpool  
Merseyside  
L7 0HG

**Accountants**

Tax Driven Accountants

**Liverpool Dog Rescue 1990 Limited**  
**Company No. 07111026**  
**Directors' Report For The Year Ended 31 December 2022**

---

The directors present their report and the financial statements for the year ended 31 December 2022 .

**Review of the Business**

The Trustees are pleased to present their annual report for the year ended 31st December 2022.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 105).

**Objectives and Activities**

To advance animal welfare and promote the benefits of caring for dogs with the aim to advance education and provide facilities in the interest of animal welfare, other charitable purposes of benefit and provide support, training and advice which enhances the effectiveness of organisations involving volunteers to promote charitable activities for the well-being of dogs in the North West of England.

**Achievements and Performance**

The Charity has continued rehabilitating and rehoming the dogs in our care and our amazing supporters continue to provide help with fundraising when was safe to do so.

The Charity is looking for a better and more suitable location where we can take in more dogs as currently space is restricted.

**Financial Review**

Income for the year was £33,108. All income is unrestricted funding.  
Expenditure for the year was £47,859.

As at 31st December 2022, the charitable company's reserves stood at £3,349

**Risk Management**

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

**Structure, Governance and Management**

Liverpool Dog Rescue 1990 Limited (Formerly known as Animal Aid 1990 Limited) is a charitable company limited by guarantee (registered in England and Wales, No. 07111026) incorporated on 22nd December 2009 and registered as a charity (No.1141952) on 17th May 2011.

There must always be at least three trustees. New trustees are usually recruited from the staff members who assist in the running of the shop and kennels.

**Trustees**

The trustees who held office during the year were as follows:

Mrs Lisa Rhodes  
Mr William Kelly  
On behalf of the board

-----  
Mrs Lisa Rhodes  
Director  
Date

**Liverpool Dog Rescue 1990 Limited  
Independent Examiner's Report  
For The Year Ended 31 December 2022**

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I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2022.

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").

It is my responsibility to:

- i) Examine the accounts under section 145 of the 2011 Act;
- ii) To follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- iii) To state whether particular matters have come to my attention.

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed

.....  
Peter Sewell on behalf of  
Tax Driven Accountants  
Unit 4, Ffordd Richard Davies  
St Asaph  
LL17 0LJ

**Liverpool Dog Rescue 1990 Limited**  
**Income and Expenditure Account**  
**For The Year Ended 31 December 2022**

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	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>TURNOVER</b>	<b>33,108</b>	<b>37,485</b>
Other income	-	11,848
Staff costs	(9,957)	(14,964)
Other charges	(37,902)	(37,686)
	<hr/>	<hr/>
<b>NET DEFICIT</b>	<b>(14,751)</b>	<b>(3,317)</b>
	<hr/> <hr/>	<hr/> <hr/>

**Liverpool Dog Rescue 1990 Limited**  
**Balance Sheet**  
**As At 31 December 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Current assets	3,421	18,113
Prepayments and accrued income	1,003	1,003
Creditors: Amounts Falling Due Within One Year	(1,075)	(1,016)
<b>NET CURRENT ASSETS</b>	<b>3,349</b>	<b>18,100</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>3,349</b>	<b>18,100</b>
<b>NET ASSETS</b>	<b>3,349</b>	<b>18,100</b>
<b>RESERVES</b>	<b>3,349</b>	<b>18,100</b>

Notes

**1. General Information**

Liverpool Dog Rescue 1990 Limited is a private company, limited by guarantee, incorporated in , registered number 07111026 . The registered office is 6 Lockerby Road, Liverpool, Merseyside, L7 0HG.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 1 (2021: 1)

**3. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions.

On behalf of the board

-----  
Mrs Lisa Rhodes  
Director  
Date

**Liverpool Dog Rescue 1990 Limited**  
**Detailed Income and Expenditure Account**  
**For The Year Ended 31 December 2022**

	<b>2022</b>		<b>2021</b>	
	£	£	£	£
<b>TURNOVER</b>				
Shop Income	25,290		26,620	
Donations	7,818		10,865	
		33,108		37,485
<b>OTHER INCOME</b>				
Other operating income		-		11,848
		33,108		49,333
<b>STAFF COSTS</b>				
Wages and salaries	9,415		13,916	
Staff welfare	-		42	
Travel expenses	542		1,006	
		(9,957)		(14,964)
<b>OTHER CHARGES</b>				
Premises expenses:				
Rates	668		-	
Light and heat	2,615		1,053	
Repairs and maintenance	1,209		-	
	4,492		1,053	
General administration costs:				
Food and welfare	11,287		5,728	
Kennels and fostering	4,936		6,808	
Volunteer expenses	5,232		8,166	
Vet Fees	5,294		8,915	
Dog Boarding	-		237	
Insurance	976		1,150	
Printing, postage and stationery	-		1,147	
Advertising and marketing costs	158		80	
Telecommunications	1,711		1,518	
Accountancy fees	1,960		448	
Professional fees	1,856		2,378	
Sundry expenses	-		58	
	33,410		36,633	
		(37,902)		(37,686)
<b>NET DEFICIT</b>		(14,751)		(3,317)

**LIVERPOOL DOG AND ANIMAL RESCUE 1990 LTD**

England & Wales - Charity number 1141952

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# Accounts

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**LIVERPOOL DOG RESCUE 1990 LIMITED  
TRUSTEE'S REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**Liverpool Dog Rescue 1990 Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 31 December 2021**

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The following pages do not form part of the statutory accounts:	
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**Liverpool Dog Rescue 1990 Limited**  
**Company Information**  
**For The Year Ended 31 December 2021**

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<b>Directors</b>	Mrs Lisa Rhodes Mr William Kelly
<b>Company Number</b>	07111026
<b>Registered Office</b>	6 Lockerby Road Liverpool Merseyside L7 0HG
<b>Accountants</b>	Tax Driven Accountants

**Liverpool Dog Rescue 1990 Limited**  
**Company No. 07111026**  
**Directors' Report for The Year Ended 31 December 2021**

---

The directors present their report and the financial statements for the year ended 31 December 2021.

**Review of the Business**

The Trustees are pleased to present their annual report for the year ended 31st December 2021.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 105).

**Objectives and Activities**

To advance animal welfare and promote the benefits of caring for dogs with the aim to advance education and provide facilities in the interest of animal welfare, other charitable purposes of benefit and provide support, training and advice which enhances the effectiveness of organisations involving volunteers to promote charitable activities for the well-being of dogs in the Northwest.

**Achievements and Performance**

The Charity has continued rehabilitating and rehoming the dogs in our care and our amazing supporters continue to provide help with fundraising when was safe to do so.

The Charity is looking for a better and more suitable location where we can take in more dogs as currently space is restricted.

**Financial Review**

Income for the year was £49,333. All income is unrestricted funding.  
Expenditure for the year was £46,016.

As of 31st December 2021, the charitable company's reserves stood at 18,100.

**Risk Management**

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

**Structure, Governance and Management**

Liverpool Dog Rescue 1990 Limited (Formerly known as Animal Aid 1990 Limited) is a charitable company limited by guarantee (registered in England and Wales, No. 07111026) incorporated on 22nd December 2009 and registered as a charity (No.1141952) on 17th May 2011.

There must always be at least three trustees. New trustees are usually recruited from the staff members who assist in the running of the shop and kennels.

**Trustees**

The trustees who held office during the year were as follows:

Mrs Lisa Rhodes  
Mr William Kelly  
Mr James Rhodes  
On behalf of the board

-----  
Mrs Lisa Rhodes  
Director  
Date

**Liverpool Dog Rescue 1990 Limited  
Independent Examiner's Report  
For The Year Ended 31 December 2021**

---

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2021.

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").

It is my responsibility to:

- i) Examine the accounts under section 145 of the 2011 Act;
- ii) To follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- iii) To state whether particular matters have come to my attention.

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed

.....  
Peter Sewell on behalf of  
TaxDriven Accountants  
Unit 4, Ffordd Richard Davies  
St Asaph  
LL17 0LJ

**Liverpool Dog Rescue 1990 Limited**  
**Income and Expenditure Account**  
**For The Year Ended 31 December 2021**

---

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>TURNOVER</b>	<b>37,485</b>	<b>61,922</b>
Other income	11,848	17,124
Staff costs	(14,964)	(12,416 )
Other charges	(37,686 )	(27,957 )
	<hr/>	<hr/>
<b>NET (DEFICIT)/SURPLUS</b>	<b>(3,317 )</b>	<b>38,673</b>
	<hr/> <hr/>	<hr/> <hr/>

**Liverpool Dog Rescue 1990 Limited**  
**Balance Sheet**  
**As At 31 December 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Current assets	18,113	30,741
Prepayments and accrued income	1,003	1,003
Creditors: Amounts Falling Due Within One Year	(1,016)	(1,062)
<b>NET CURRENT ASSETS</b>	<b>18,100</b>	<b>30,682</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>18,100</b>	<b>30,682</b>
<b>NET ASSETS</b>	<b>18,100</b>	<b>30,682</b>
<b>RESERVES</b>	<b>18,100</b>	<b>30,682</b>

Notes

**1. General Information**

Liverpool Dog Rescue 1990 Limited is a private company, limited by guarantee, incorporated in , registered number 07111026 . The registered office is 6 Lockerby Road, Liverpool, Merseyside, L7 0HG.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 1 (2020: 1)

**3. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

For the year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions.

On behalf of the board

-----  
Mrs Lisa Rhodes  
Director  
Date

**Liverpool Dog Rescue 1990 Limited**  
**Detailed Income and Expenditure Account**  
**For The Year Ended 31 December 2021**

	<b>2021</b>		<b>2020</b>	
	£	£	£	£
<b>TURNOVER</b>				
Shop Income	26,620		34,769	
Donations	10,865		26,653	
Adoption Income	-		500	
		37,485		61,922
<b>OTHER INCOME</b>				
Other operating income		11,848		17,124
		49,333		79,046
<b>STAFF COSTS</b>				
Wages and salaries	13,916		12,416	
Staff welfare	42		-	
Travel expenses	1,006		-	
		(14,964)		(12,416)
<b>OTHER CHARGES</b>				
Premises expenses:				
Light and heat	1,053		-	
Repairs and maintenance	-		455	
	1,053		455	
General administration costs:				
Food and welfare	5,728		5,843	
Kennels and fostering	6,808		3,036	
Volunteer expenses	8,166		10,352	
Vet Fees	8,915		4,978	
Dog Boarding	237		416	
Insurance	1,150		714	
Printing, postage and stationery	1,147		-	
Advertising and marketing costs	80		358	
Telecommunications	1,518		-	
Accountancy fees	448		875	
Professional fees	2,378		904	
Bank charges	-		1	
Sundry expenses	58		25	
	36,633		27,502	
		(37,686)		(27,957)
<b>NET (DEFICIT)/SURPLUS</b>		<b>(3,317)</b>		<b>38,673</b>

**LIVERPOOL DOG AND ANIMAL RESCUE 1990 LTD**

England & Wales - Charity number 1141952

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# Accounts

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# **LIVERPOOL DOG RESCUE 1990 LIMITED**

## **ANNUAL REPORT & FINANCIAL STATEMENTS FOR YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**Company Number: 07111026  
Charity Number: 1141952**

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# **LIVERPOOL DOG RESCUE 1990 LIMITED**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

---

The Trustees are pleased to present their annual report for the year ended 31<sup>st</sup> December 2020.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019).

### **OBJECTIVES AND ACTIVITIES**

To advance animal welfare and promote the benefits of caring for dogs with and aim to advance education and provide facilities in the interest of animal welfare, and other charitable purposes of benefit and provide support, training and advice which enhances the effectiveness of organisations involving volunteers to promote charitable activities for the well-being of dogs in the Northwest of England

#### **Public Benefit Statement**

To benefit the public in the relief of the suffering of animals in need of care and attention by providing and maintain rescue homes or other facilities for the reception, care, and treatment of such animals.

### **ACHIEVEMENTS AND PERFORMANCE**

In March 2020 the shop had to close due to Covid 19 and only opened a few months when the restrictions were lifted. The volunteers kept up with the care of the kennels during this difficult time.

We continued rehabilitating and rehoming the dogs in our care and our amazing supporters continue to provide help with fundraising when was safe to do so.

Yet again the charitable company have been lucky enough to get wonderful, forever homes for so many dogs. Currently the charity is looking for a better and a more suitable location where we can take in more dogs as currently space is restricted

We want to recognise to all our volunteers for the greater support and work during the pandemic, without them the charity would not be able to deliver its objectives.

### **FINANCIAL REVIEW**

Income for the year was £79,046 (2019: £42,594). All income is unrestricted funding.

Expenditure for the year was £45,198 (2019: £40,916), leaving a surplus for the year of £33,848 (2019: surplus £1,678).

As at 31<sup>st</sup> December 2020 the charitable company's reserves stood at £30,682 (2019: deficit £3,166).

### **RISK MANAGEMENT**

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

### **RESERVES POLICY**

It is the policy of the charitable company to maintain unrestricted funds, at a level that covers three months' running costs should no further funding are received.

**LIVERPOOL DOG RESCUE 1990 LIMITED**  
**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

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As at the end of the financial year the unrestricted funds totalled £30,682. The charitable company requires £11,299 for three months' running costs.

**PLANS FOR THE FUTURE**

We are still looking for more suitable premises in the Wirral area and we continue to fundraise so that when we do find a suitable location, we will have the funds available for building works.

We remain hopeful that we will find a more suitable premises and location soon.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Liverpool Dog Rescue 1990 Limited (Formerly known as Animal Aid 1990 Limited) is a charitable company limited by guarantee (registered in England and Wales, No. 07111026) incorporated on 22<sup>nd</sup> December 2009 and registered as a charity (No. 1141952) on 17<sup>th</sup> May 2011.

The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association dated 27<sup>th</sup> November 2009 and special resolution 11<sup>th</sup> May 2011

There must be always at least three trustees

**Recruitment and appointment of trustees**

New trustees are usually recruited from the staff members who assist in the running of the shop and kennels.

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Name</b>	Liverpool Dog Rescue 1990 Limited
<b>Company Number</b>	07111026
<b>Charity Number</b>	1141952
<b>Registered office</b>	6 Lockerby Road Liverpool Merseyside L7 0HG
<b>Trustees</b>	W Kelly J Rhodes L Rhodes
<b>Independent Examiner</b>	Paula Sanchez, ACCA C/o LCVS 151 Dale Street, Liverpool, L2 2AH
<b>Bankers</b>	Barclays Bank UK Plc Leicester LE87 2BB

Signed on behalf of the Board of Trustees

.....  
L Rhodes, Trustee

5/3/22  
.....  
Date

## LIVERPOOL DOG RESCUE 1990 LIMITED STATEMENT OF TRUSTEES' RESPONSIBILITIES

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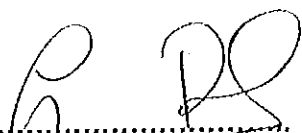
Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

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

The Trustees are responsible for maintaining proper accounting records which 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.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1<sup>st</sup> January 2019).

**By the Order of the board,**



.....  
**L Rhodes**  
**Trustee**

6 Lockerby Road  
Liverpool  
Merseyside  
L7 0HG

Date:.....5/3/22.....

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
LIVERPOOL DOG RESCUE 1990 LIMITED**

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I report on the accounts of the charitable company for the year ended 31<sup>st</sup> December 2020, which are set out on pages 6 to 13.

Respective  
responsibilities of  
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 this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent  
examiner's statement

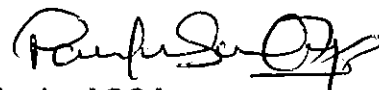
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the 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.

Independent examiner's  
statement

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

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs Paula Sanchez**  
Relevant professional qualification or body: **ACCA**  
Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**



Dated: 14<sup>th</sup> March 2022

**LIVERPOOL DOG RESCUE 1990 LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE**  
**ACCOUNT) FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
<b>Income and endowments from:</b>					
Donations and legacies	3a	26,653	-	26,653	12,102
Charitable activities	3b	17,624	-	17,624	-
Other trading activities	3c	34,769	-	34,979	30,492
<b>Total income</b>		<b>79,046</b>	<b>-</b>	<b>79,046</b>	<b>42,594</b>
<b>Expenditure on:</b>					
Raising funds		17,241	-	17,241	19,024
Charitable activities	4	27,957	-	27,957	21,892
<b>Total expenditure</b>		<b>45,198</b>	<b>-</b>	<b>45,198</b>	<b>40,916</b>
<b>Net income/(expenditure), net movement in funds</b>		<b>33,848</b>	<b>-</b>	<b>33,848</b>	<b>1,678</b>
Total funds brought forward	10,11	(3,166)	-	(3,166)	(4,844)
<b>Total fund carried forward</b>	9-11	<b>30,682</b>	<b>-</b>	<b>30,682</b>	<b>(3,166)</b>

The notes on pages 8 to 13 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

**LIVERPOOL DOG RESCUE 1990 LIMITED**  
**BALANCE SHEET AS AT 31<sup>ST</sup> DECEMBER 2020**

COMPANY NUMBER: 07111026

	Notes	31 <sup>st</sup> December 2020		31 <sup>st</sup> December 2019	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	5	-	-	-	-
<b>Current assets</b>					
Debtors	6	1,003	-	-	-
Cash at bank and in hand		30,74		13,859	
		-----		-----	
		31,744		13,859	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	7	(1,062)		(263)	
		-----		-----	
<b>Total assets less current liabilities</b>			<b>30,682</b>		<b>13,596</b>
			-----		-----
Creditors: amounts falling due after more than one year			(-)		(16,762)
			-----		-----
<b>Net (liabilities)</b>			<b>30,682</b>		<b>(3,166)</b>
			=====		=====
<b>Funds:</b>					
Unrestricted funds	9, 10		30,682		(3,166)
Restricted funds	9, 11		-		-
			-----		-----
			<b>30,682</b>		<b>(3,166)</b>
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Trustees, who are the Directors of the charitable company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on 5/3/22, and signed on their behalf by:

.....  
**L Rhodes**  
**Trustee**

5/3/22  
.....  
**Date**

**LIVERPOOL DOG RESCUE 1990 LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

---

**1. Limited Liability**

The charitable company is a company limited by guarantee. Each member's liability is limited up to £1.

**2. Accounting Policies**

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) (effective 1<sup>st</sup> January 2019), Charities Act 2011 and the Companies Act 2006.

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

The Charitable Company has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

**Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company 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 accounts.

**Fund accounting**

Unrestricted funds are the Charitable Company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

**Income recognition**

All income is recognised once the charitable company has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and gift aid which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from other trading activities relates to shop income received and is recognised when the amount is certain.

**LIVERPOOL DOG RESCUE 1990 LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

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**Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, 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 accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charitable company comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

**Fixed assets**

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life

**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.

**Financial instruments**

The charitable company 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 charitable company's balance sheet when the charitable company 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.

**Basic financial assets**

Basic financial assets, which include debtors, 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.

# LIVERPOOL DOG RESCUE 1990 LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020

### 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 receipts 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.

### Derecognition of financial liabilities

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

### Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

### Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

### 3. Income and endowments from:

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
<b>a. Donations and legacies</b>				
Donations	26,653	-	26,653	12,102
	=====	=====	=====	=====

Donations and legacies income for 2019 related wholly to unrestricted funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
<b>b. Charitable activities</b>				
Adoption income	500	-	500	-
HMRC Job Retention Scheme	1,524	-	1,524	-
Liverpool City Council Business Support Grant	15,600	-	15,600	-
	-----	-----	-----	-----
	17,624		17,624	-
	=====	=====	=====	=====

**LIVERPOOL DOG RESCUE 1990 LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
<b>c. Other trading activities</b>				
Shop income	34,769		34,769	30,492
	=====	=====	=====	=====

Income from other trading activities for 2019 related wholly to unrestricted funds.

**4. Expenditure on charitable activities**

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2020 £	Total 2019 £
To provide facilities in the interest of animal welfare	24,625	3,332	27,957	21,892
	=====	=====	=====	=====

**a. Analysed as follows:**

	<b>2020</b>	<b>2019</b>
<i>Direct charitable expenditure:</i>	<b>£</b>	<b>£</b>
Staff salary costs	-	-
Food and welfare	5,843	3,004
Kennels and fostering	3,036	2,617
Building running costs	-	124
Volunteer expenses	10,352	7,389
Vets' fees	4,978	7,710
Dog Boarding	416	-
	-----	-----
	<b>24,625</b>	<b>20,844</b>
	-----	-----
<i>Support &amp; Governance costs:</i>	<b>2020</b>	<b>2019</b>
Insurance	714	-
Advertising	358	130
Legal fees	904	907
Repairs and maintenance	455	-
Bank charges	1	11
Sundry expenses	25	-
Accountancy	875	-
	-----	-----
	<b>3,332</b>	<b>1,048</b>
	-----	-----
<b>Total expenditure on charitable activities</b>	<b>27,957</b>	<b>21,892</b>
	=====	=====

£nil (2019: £nil) of the above expenditure relates to restricted funding.

Prior year figures on charitable activities have been reinstated between raising funds and charitable activities expenditure, overall total expenditure for the year did not change.

**LIVERPOOL DOG RESCUE 1990 LIMITED****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

<b>b. Staff Costs</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Gross wages and salaries	12,416	16,146
Social security costs	-	-
Pension	-	-
	-----	-----
	<b>12,416</b>	<b>16,146</b>
	=====	=====

**c. Particulars of Employees:**

Average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	<b>2020</b>	<b>2019</b>
Charitable activities	<b>1</b>	<b>1</b>
	=====	=====

No employee received emoluments of more than £60,000 during the year.

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year (2019: £nil)

**5. Tangible fixed assets**

There are no tangible fixed assets acquired during the year or held as at 31<sup>st</sup> December 2020 (2019: none).

**6. Debtors**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Prepayment	<b>1,003</b>	-
	=====	=====

**7. Creditors: amounts falling due within one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Accruals	875	263
Creditors	187	-
	-----	-----
	<b>1,062</b>	<b>263</b>
	=====	=====

## LIVERPOOL DOG RESCUE 1990 LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020

#### 8. Creditors: amounts falling due more than one year

	2020	2019
	£	£
Trustees current accounts	-	16,762
	=====	=====

The trustee donated the balance of the loan to the organisation during the year.

#### 9. Analysis of net assets between funds

	Tangible Fixed Assets	Net Current Assets	Total
Unrestricted Funds	£	£	£
General Fund	-	30,682	30,682
	-----	-----	-----
Restricted Funds	-	-	-
	-----	-----	-----
Totals	-	30,682	30,682
	=====	=====	=====

#### 10. Unrestricted funds

	Funds at Beginning of Year	Movement in the Year		Funds at End of Year
	£	Income	Expenditure	£
General Fund	(3,166)	79,046	(45,198)	30,682
	=====	=====	=====	=====

**General Fund** is used to finance the charitable company's general activities as outlined in the Trustees' Report.

#### 11. Restricted funds

There were no restricted funds as at year end 31<sup>st</sup> December 2020 (2019: £nil).

#### 12. Operating Lease Commitments

There were no financial commitments under non-cancellable operating leases.

#### 13. Related Party Transactions

There were no material related party transactions during this year ended which require disclosure.

#### 14. Guarantees

As at 31<sup>st</sup> December 2020, 3 members had given a guarantee of £1 each in the event of the charitable company winding-up, total: £3 (2019: 3 members £3).