

LIVERPOOL DOG RESCUE 1990 LIMITED

ANNUAL REPORT & FINANCIAL STATEMENTS FOR YEAR ENDED 31ST DECEMBER 2020

Company Number: 07111026
Charity Number: 1141952

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LIVERPOOL DOG RESCUE 1990 LIMITED

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020

The Trustees are pleased to present their annual report for the year ended 31st 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 31st 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 31ST DECEMBER 2020

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 22nd December 2009 and registered as a charity (No. 1141952) on 17th 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 27th November 2009 and special resolution 11th 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

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

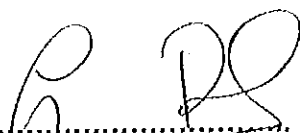
Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the 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 1st 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**

I report on the accounts of the charitable company for the year ended 31st 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 Charitieshave 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: 14th March 2022



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

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Income and endowments from:					
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
Total income		79,046	-	79,046	42,594
Expenditure on:					
Raising funds		17,241	-	17,241	19,024
Charitable activities	4	27,957	-	27,957	21,892
Total expenditure		45,198	-	45,198	40,916
Net income/(expenditure), net movement in funds		33,848	-	33,848	1,678
Total funds brought forward	10,11	(3,166)	-	(3,166)	(4,844)
Total fund carried forward	9-11	30,682	-	30,682	(3,166)

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 31ST DECEMBER 2020

COMPANY NUMBER: 07111026

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

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

Date

LIVERPOOL DOG RESCUE 1990 LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST 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 1st 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 31ST DECEMBER 2020

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 31ST 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 £
a. Donations and legacies				
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. Charitable activities				
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 31ST DECEMBER 2020**

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
c. Other trading activities				
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:

	2020 £	2019 £
<i>Direct charitable expenditure:</i>		
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	-
	-----	-----
	24,625	20,844
	-----	-----
<i>Support & Governance costs:</i>		
Insurance	714	-
Advertising	358	130
Legal fees	904	907
Repairs and maintenance	455	-
Bank charges	1	11
Sundry expenses	25	-
Accountancy	875	-
	-----	-----
	3,332	1,048
	-----	-----
Total expenditure on charitable activities	27,957	21,892
	=====	=====

£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 31ST DECEMBER 2020**

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

c. Particulars of Employees:

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

	2020	2019
	1	1
	=====	=====

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 31st December 2020 (2019: none).

6. Debtors

	2020	2019
	£	£
Prepayment	1,003	-
	=====	=====

7. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	875	263
Creditors	187	-
	-----	-----
	1,062	263
	=====	=====

LIVERPOOL DOG RESCUE 1990 LIMITED**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST 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	<u>Movement in the Year</u>		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 31st 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 31st 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).