

LINBEE DOG REHOMING

England & Wales · Charity number 1167667

Details

Status Registered

Legal form Trust

Registered 2016-06-15

Register [View on the Charity Commission register](#)

Contact

Address Lowgate Crossing Farm Kennels
Lowgate
Balne
Goole
DN14 0ED

Phone 07800504262

Email linbeedogrehomingossett@gmail.com

Website <http://www.linbee.co.uk/>

Activities

Objects: THE OBJECTS OF THE CHARITY ARE TO RELIEVE THE SUFFERING OF DOGS IN PARTICULAR HIGH RISK POUND DOGS, IN THE UK - SPECIFICALLY WEST YORKSHIRE. TO PROVIDE AND MAINTAIN KENNELS FOR THE RECEPTION AND CARE OF THESE UNWANTED DOGS AND TO FINANCE THEIR NECESSARY UPKEEP AND VETERINARY COSTS PRIOR TO THEM BEING RE-HOMED IF AND WHEN POSSIBLE.

Activities: We rescue predominantly, but not exclusively, pound dogs at high risk of euthanasia. We rescue abandoned dogs. We provide assessment, training and rehabilitation, where necessary, prior to rehoming. We provide ongoing support for the dogs we rehome. We operate a non destruct policy unless advised by a veterinary surgeon on welfare grounds to do so.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Animals
- **Who:** The General Public/mankind

Geography

- Barnsley
- Bradford City
- Calderdale
- City Of Wakefield
- Doncaster
- Leeds City
- North Yorkshire
- Rotherham
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£54,399	£66,972	-	-
2023-12-31	£62,696	£62,893	-	-
2022-12-31	£52,579	£57,598	-	-
2021-12-31	£73,418	£57,637	-	-
2020-12-31	£71,688	£54,614	-	-

Trustees

Name	Role	Appointed
Jamie Booth		2021-03-10
Linda Mary Whitaker		2018-02-14
Nicol Claire Smith		2025-07-01

LINBEE DOG REHOMING

England & Wales - Charity number 1167667

Accounts

LINBEE DOG REHOMING
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

LINBEE DOG REHOMING

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LINBEE DOG REHOMING

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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 Charities Act 2011 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

The charity's objectives and policies are :

- to relieve the suffering of dogs in need of care and attention, in particular high risk pound dogs.
- to provide and maintain kennels for the reception and care of such dogs.
- to finance the necessary upkeep and veterinary costs of these dogs prior to them being re-homed.
- to promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, malnutrition, poor circumstances or ill usage.
- to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

There has been no change in these objectives and policies during the year.

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

Achievements and performance

Financial review

The principal sources of funding for the charity were from donations, grants and fundraising events. This income has been utilised in the day to day running of the charity and to cover such costs as dog food, vet fees, kennel costs and medical expenses.

The charity has generated a net deficit in funds of £12,573 for the year. The charity aims to build up surplus funds for its future objectives and there is an amount of £29,313 in funds to carry forward into the next year, which will be used to finance these objectives.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

L Whitaker

T Pennell

J Booth

LINBEE DOG REHOMING
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees report was approved by the Board of Trustees.

.....
L Whitaker
Trustee

Date: 24 April 2025

LINBEE DOG REHOMING

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LINBEE DOG REHOMING

We report to the trustees on our examination of the financial statements of Linbee Dog Rehoming (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

We report in respect of our examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

We understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

We 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.

Calvert Dawson Ltd

288 Oxford Road
Gomersal
Cleckheaton
West Yorkshire
BD19 4PY

Dated: 24 April 2025

LINBEE DOG REHOMING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	30,396	-	30,396	49,861	-	49,861
Charitable activities	4	8,709	-	8,709	4,619	-	4,619
Other trading activities	5	6,560	-	6,560	3,876	-	3,876
Other income	6	8,734	-	8,734	4,340	-	4,340
Total income		<u>54,399</u>	<u>-</u>	<u>54,399</u>	<u>62,696</u>	<u>-</u>	<u>62,696</u>
Expenditure on:							
Raising funds	7	44	-	44	173	-	173
Charitable activities	8	66,928	-	66,928	62,720	-	62,720
Other	11	-	-	-	-	-	-
Total expenditure		<u>66,972</u>	<u>-</u>	<u>66,972</u>	<u>62,893</u>	<u>-</u>	<u>62,893</u>
Net (outgoing)/incoming resources before transfers		(12,573)	-	(12,573)	(197)	-	(197)
Gross transfers between funds		-	-	-	-	-	-
Net income for the year/ Net movement in funds		(12,573)	-	(12,573)	(197)	-	(197)
Fund balances at 1 January 2024		41,886	-	41,886	42,083	-	42,083
Fund balances at 31 December 2024		<u>29,313</u>	<u>-</u>	<u>29,313</u>	<u>41,886</u>	<u>-</u>	<u>41,886</u>

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

All income and expenditure derive from continuing activities.

LINBEE DOG REHOMING

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		20,689		22,985
Current assets					
Cash at bank and in hand		9,554		19,771	
Creditors: amounts falling due within one year	13	(930)		(870)	
Net current assets			8,624		18,901
Total assets less current liabilities			29,313		41,886
Income funds					
Unrestricted funds			29,313		41,886
			29,313		41,886

The financial statements were approved by the Trustees on 24 April 2025

.....
L Whitaker
Trustee

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Linbee Dog Rehoming is an unincorporated charity, controlled by its governing document, a deed of trust.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, 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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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. 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.

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.

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

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:

Fixtures and fittings	20% of net book value
Motor vehicles	25% of net book value

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.

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.

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.

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

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.

2 Critical accounting estimates and judgements

In the application of the charity'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 ongoing 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.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and grants	28,207	-	28,207	46,815	-	46,815
Gift Aid	2,189	-	2,189	3,046	-	3,046
	<u>30,396</u>	<u>-</u>	<u>30,396</u>	<u>49,861</u>	<u>-</u>	<u>49,861</u>

4 Charitable activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Adoption fees received	<u>8,709</u>	<u>4,619</u>

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Fundraising events	4,856	-	4,856	1,696	-	1,696
Sponsorships and social lotteries	1,704	-	1,704	2,180	-	2,180
Other trading activities	<u>6,560</u>	<u>-</u>	<u>6,560</u>	<u>3,876</u>	<u>-</u>	<u>3,876</u>

6 Other income

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Other income	<u>8,734</u>	<u>4,340</u>

7 Raising funds

	Unrestricted funds	Total
	2024	2023
	£	£
Fundraising and publicity		
Advertising	<u>44</u>	<u>173</u>
	<u>44</u>	<u>173</u>

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Charitable activities

	Charitable Activities 2024 £	Support Costs 2024 £	Total 2024 £	Charitable Activities 2023 £	Support Costs 2023 £	Total 2023 £
Depreciation and impairment	-	2,507	2,507	-	3,312	3,312
Dog food and general expenses	10,192	-	10,192	7,257	-	7,257
Medical expenses and vet fees	14,330	-	14,330	11,633	-	11,633
Rehabilitation and behavioural costs	11,461	-	11,461	16,509	-	16,509
Motor and travel expenses	8,599	-	8,599	7,792	-	7,792
Shows and promotions	1,390	-	1,390	287	-	287
Accountancy and legal fees	-	936	936	-	906	906
Bank charges	-	80	80	-	53	53
Rent, rates and water	-	14,729	14,729	-	12,796	12,796
Insurance	-	511	511	-	477	477
Postage and stationery	-	19	19	-	84	84
Sundry expenses	-	2,174	2,174	-	1,614	1,614
	<u>45,972</u>	<u>20,956</u>	<u>66,928</u>	<u>43,478</u>	<u>19,242</u>	<u>62,720</u>
	<u>45,972</u>	<u>20,956</u>	<u>66,928</u>	<u>43,478</u>	<u>19,242</u>	<u>62,720</u>
Analysis by fund						
Unrestricted funds	45,972	20,956	66,928	43,478	19,242	62,720
Restricted funds	-	-	-	-	-	-
	<u>45,972</u>	<u>20,956</u>	<u>66,928</u>	<u>43,478</u>	<u>19,242</u>	<u>62,720</u>

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

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

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Other

	Unrestricted funds £	Unrestricted funds £
	2024	2023
Net loss on disposal of tangible fixed assets	-	-

12 Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
At 1 January 2024	16,994	16,643	33,637
Additions	210	-	210
Disposals	-	-	-
At 31 December 2024	17,204	16,643	33,847
Depreciation and impairment			
At 1 January 2024	2,594	8,057	10,651
Depreciation charged in the year	360	2,147	2,507
Eliminated in respect of disposals	-	-	-
At 31 December 2024	2,954	10,204	13,158
Carrying amount			
At 31 December 2024	14,250	6,439	20,689
At 31 December 2023	14,400	8,585	22,985

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	930	870

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Fund balances at 31 December 2024 are represented by:						
Tangible assets	20,689	-	20,689	22,985	-	22,985
Current assets/(liabilities)	8,624	-	8,624	18,901	-	18,901
	<u>29,313</u>	<u>-</u>	<u>29,313</u>	<u>41,886</u>	<u>-</u>	<u>41,886</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

LINBEE DOG REHOMING

England & Wales - Charity number 1167667

Accounts

LINBEE DOG REHOMING
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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LINBEE DOG REHOMING

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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 Charities Act 2011 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

The charity's objectives and policies are :

- to relieve the suffering of dogs in need of care and attention, in particular high risk pound dogs.
- to provide and maintain kennels for the reception and care of such dogs.
- to finance the necessary upkeep and veterinary costs of these dogs prior to them being re-homed.
- to promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, malnutrition, poor circumstances or ill usage.
- to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

There has been no change in these objectives and policies during the year.

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

Achievements and performance

Financial review

The principal sources of funding for the charity were from donations, grants and fundraising events. This income has been utilised in the day to day running of the charity and to cover such costs as dog food, vet fees, kennel costs and medical expenses.

The charity has generated a net deficit in funds of £197 for the year. The charity aims to build up surplus funds for its future objectives and there is an amount of £41,886 in funds to carry forward into the next year, which will be used to finance these objectives.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

L Whitaker

T Pennell

J Booth

LINBEE DOG REHOMING

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees report was approved by the Board of Trustees.

.....
L Whitaker
Trustee

.....
T Pennell
Trustee

Date: 24 May 2024

LINBEE DOG REHOMING

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LINBEE DOG REHOMING

We report to the trustees on our examination of the financial statements of Linbee Dog Rehoming (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

We report in respect of our examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

We understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

We 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.



Calvert Dawson Ltd

288 Oxford Road
Gomersal
Cleckheaton
West Yorkshire
BD19 4PY

Dated: 24 May 2024

LINBEE DOG REHOMING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income and endowments from:</u>							
Donations and legacies	3	49,861	-	49,861	29,625	9,278	38,903
Charitable activities	4	4,619	-	4,619	5,240	-	5,240
Other trading activities	5	3,876	-	3,876	4,960	905	5,865
Other income	6	4,340	-	4,340	2,571	-	2,571
Total income		<u>62,696</u>	<u>-</u>	<u>62,696</u>	<u>42,396</u>	<u>10,183</u>	<u>52,579</u>
<u>Expenditure on:</u>							
Raising funds	7	173	-	173	236	-	236
Charitable activities	8	62,720	-	62,720	46,679	10,683	57,362
Other	11	-	-	-	-	-	-
Total expenditure		<u>62,893</u>	<u>-</u>	<u>62,893</u>	<u>46,915</u>	<u>10,683</u>	<u>57,598</u>
Net (outgoing)/incoming resources before transfers		(197)	-	(197)	(4,519)	(500)	(5,019)
Gross transfers between funds		-	-	-	-	-	-
Net income for the year/ Net movement in funds		(197)	-	(197)	(4,519)	(500)	(5,019)
Fund balances at 1 January 2023		42,083	-	42,083	46,602	500	47,102
Fund balances at 31 December 2023		<u>41,886</u>	<u>-</u>	<u>41,886</u>	<u>42,083</u>	<u>-</u>	<u>42,083</u>

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

All income and expenditure derive from continuing activities.

LINBEE DOG REHOMING

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		22,985		13,698
Current assets					
Cash at bank and in hand		19,771		30,097	
Creditors: amounts falling due within one year	13	<u>(870)</u>		<u>(1,712)</u>	
Net current assets			<u>18,901</u>		<u>28,385</u>
Total assets less current liabilities			<u>41,886</u>		<u>42,083</u>
Income funds					
Restricted funds			-		-
Unrestricted funds			<u>41,886</u>		<u>42,083</u>
			<u>41,886</u>		<u>42,083</u>

The financial statements were approved by the Trustees on 24 May 2024

.....
L Whitaker
Trustee

.....
T Pennell
Trustee

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Linbee Dog Rehoming is an unincorporated charity, controlled by its governing document, a deed of trust.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, 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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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. 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.

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.

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

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:

Fixtures and fittings	20% of net book value
Motor vehicles	25% of net book value

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.

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.

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.

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

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.

2 Critical accounting estimates and judgements

In the application of the charity'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 ongoing 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.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and grants	46,815	-	46,815	27,077	9,278	36,355
Gift Aid	3,046	-	3,046	2,548	-	2,548
	<u>49,861</u>	<u>-</u>	<u>49,861</u>	<u>29,625</u>	<u>9,278</u>	<u>38,903</u>

4 Charitable activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Adoption fees received	<u>4,619</u>	<u>5,240</u>

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fundraising events	1,696	-	1,696	2,327	905	3,232
Sponsorships and social lotteries	2,180	-	2,180	2,633	-	2,633
	<u>3,876</u>	<u>-</u>	<u>3,876</u>	<u>4,960</u>	<u>905</u>	<u>5,865</u>

6 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Other income	<u>4,340</u>	<u>2,571</u>

7 Raising funds

	Unrestricted funds	Total
	2023	2022
	£	£
Fundraising and publicity		
Advertising	<u>173</u>	<u>236</u>
	<u>173</u>	<u>236</u>

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Charitable activities

	Charitable Activities 2023 £	Support Costs 2023 £	Total 2023 £	Charitable Activities 2022 £	Support Costs 2022 £	Total 2022 £
Depreciation and impairment	-	3,312	3,312	-	4,379	4,379
Dog food and general expenses	7,257	-	7,257	2,425	-	2,425
Medical expenses and vet fees	11,633	-	11,633	8,844	-	8,844
Rehabilitation and behavioural costs	16,509	-	16,509	16,310	-	16,310
Motor and travel expenses	7,792	-	7,792	7,658	-	7,658
Shows and promotions	287	-	287	259	-	259
Accountancy and legal fees	-	906	906	-	1,158	1,158
Bank charges	-	53	53	-	256	256
Rent, rates and water	-	12,796	12,796	-	13,427	13,427
Insurance	-	477	477	-	652	652
Postage and stationery	-	84	84	-	-	-
Sundry expenses	-	1,614	1,614	-	1,994	1,994
	<u>43,478</u>	<u>19,242</u>	<u>62,720</u>	<u>35,496</u>	<u>21,866</u>	<u>57,362</u>
	<u>43,478</u>	<u>19,242</u>	<u>62,720</u>	<u>35,496</u>	<u>21,866</u>	<u>57,362</u>
Analysis by fund						
Unrestricted funds	43,478	19,242	62,720	24,813	21,866	46,679
Restricted funds	-	-	-	10,683	-	10,683
	<u>43,478</u>	<u>19,242</u>	<u>62,720</u>	<u>35,496</u>	<u>21,866</u>	<u>57,362</u>

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

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

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

11 Other

	Unrestricted funds £	Unrestricted funds £
	2023	2022
Net loss on disposal of tangible fixed assets	-	-

12 Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
At 1 January 2023	4,394	16,642	21,036
Additions	12,600	-	12,600
Disposals	-	-	-
At 31 December 2023	16,994	16,642	33,636
Depreciation and impairment			
At 1 January 2023	2,144	5,195	7,339
Depreciation charged in the year	450	2,862	3,312
Eliminated in respect of disposals	-	-	-
At 31 December 2023	2,594	8,057	10,651
Carrying amount			
At 31 December 2023	14,400	8,585	22,985
At 31 December 2022	2,250	11,448	13,698

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	932
Accruals and deferred income	870	780
	870	1,712

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 31 December 2023 are represented by:						
Tangible assets	22,985	-	22,985	13,698	-	13,698
Current assets/(liabilities)	18,901	-	18,901	28,385	-	28,385
	<u>41,886</u>	<u>-</u>	<u>41,886</u>	<u>42,083</u>	<u>-</u>	<u>42,083</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

LINBEE DOG REHOMING

England & Wales - Charity number 1167667

Accounts

LINBEE DOG REHOMING
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

LINBEE DOG REHOMING

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LINBEE DOG REHOMING

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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

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 Charities Act 2011 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

The charity's objectives and policies are :

- to relieve the suffering of dogs in need of care and attention, in particular high risk pound dogs.
- to provide and maintain kennels for the reception and care of such dogs.
- to finance the necessary upkeep and veterinary costs of these dogs prior to them being re-homed.
- to promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, malnutrition, poor circumstances or ill usage.
- to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

There has been no change in these objectives and policies during the year.

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

Achievements and performance

Financial review

The principal sources of funding for the charity were from donations, grants and fundraising events. This income has been utilised in the day to day running of the charity and to cover such costs as dog food, vet fees, kennel costs and medical expenses.

The charity has generated a net deficit in funds of £5,019 for the year. The charity aims to build up surplus funds for its future objectives and there is an amount of £42,083 in funds to carry forward into the next year, which will be used to finance these objectives.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

L Whitaker

T Pennell

A Cox (Resigned 27 August 2022)

J Booth

LINBEE DOG REHOMING
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees report was approved by the Board of Trustees.

.....
L Whitaker
Trustee

.....
T Pennell
Trustee

Date: 28 June 2023

LINBEE DOG REHOMING

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LINBEE DOG REHOMING

We report to the trustees on our examination of the financial statements of Linbee Dog Rehoming (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

We report in respect of our examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

We understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

We 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.

Calvert Dawson Ltd

288 Oxford Road
Gomersal
Cleckheaton
West Yorkshire
BD19 4PY

Dated: 28 June 2023

LINBEE DOG REHOMING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income and endowments from:							
Donations and legacies	3	29,625	9,278	38,903	21,326	32,591	53,917
Charitable activities	4	5,240	-	5,240	7,483	-	7,483
Other trading activities	5	4,960	905	5,865	8,762	279	9,041
Other income	6	2,571	-	2,571	2,977	-	2,977
Total income		42,396	10,183	52,579	40,548	32,870	73,418
Expenditure on:							
Raising funds	7	236	-	236	486	-	486
Charitable activities	8	46,679	10,683	57,362	41,243	15,727	56,970
Other	11	-	-	-	181	-	181
Total expenditure		46,915	10,683	57,598	41,910	15,727	57,637
Net (outgoing)/incoming resources before transfers		(4,519)	(500)	(5,019)	(1,362)	17,143	15,781
Gross transfers between funds		-	-	-	16,643	(16,643)	-
Net income for the year/ Net movement in funds		(4,519)	(500)	(5,019)	15,281	500	15,781
Fund balances at 1 January 2022		46,602	500	47,102	31,321	-	31,321
Fund balances at 31 December 2022		42,083	-	42,083	46,602	500	47,102

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

All income and expenditure derive from continuing activities.

LINBEE DOG REHOMING

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		13,698		18,077
Current assets					
Cash at bank and in hand		30,097		30,677	
Creditors: amounts falling due within one year	13	<u>(1,712)</u>		<u>(1,652)</u>	
Net current assets			<u>28,385</u>		<u>29,025</u>
Total assets less current liabilities			<u>42,083</u>		<u>47,102</u>
Income funds					
Restricted funds			-		500
Unrestricted funds			<u>42,083</u>		<u>46,602</u>
			<u>42,083</u>		<u>47,102</u>

The financial statements were approved by the Trustees on 28 June 2023

.....
L Whitaker
Trustee

.....
T Pennell
Trustee

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Linbee Dog Rehoming is an unincorporated charity, controlled by its governing document, a deed of trust.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, 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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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. 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.

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.

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

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:

Fixtures and fittings	20% of net book value
Motor vehicles	25% of net book value

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.

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.

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.

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

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.

2 Critical accounting estimates and judgements

In the application of the charity'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 ongoing 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.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and grants	27,077	9,278	36,355	18,326	32,591	50,917
Gift Aid	2,548	-	2,548	3,000	-	3,000
	<u>29,625</u>	<u>9,278</u>	<u>38,903</u>	<u>21,326</u>	<u>32,591</u>	<u>53,917</u>

4 Charitable activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Adoption fees received	<u>5,240</u>	<u>7,483</u>

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

5 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fundraising events	2,327	905	3,232	3,580	279	3,859
Sponsorships and social lotteries	2,633	-	2,633	5,182	-	5,182
Other trading activities	4,960	905	5,865	8,762	279	9,041

6 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other income	2,571	2,977

7 Raising funds

	Unrestricted funds	Total
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Advertising	236	486
	236	486

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Charitable activities

	Charitable Activities 2022 £	Support Costs 2022 £	Total 2022 £	Charitable Activities 2021 £	Support Costs 2021 £	Total 2021 £
Depreciation and impairment	-	4,379	4,379	-	2,250	2,250
Dog food and general expenses	2,425	-	2,425	2,204	-	2,204
Medical expenses and vet fees	8,844	-	8,844	10,913	-	10,913
Rehabilitation and behavioural costs	16,310	-	16,310	18,151	-	18,151
Motor and travel expenses	7,658	-	7,658	6,064	-	6,064
Shows and promotions	259	-	259	848	-	848
Accountancy and legal fees	-	1,158	1,158	-	840	840
Bank charges	-	256	256	-	540	540
Rent, rates and water	-	13,427	13,427	-	13,258	13,258
Insurance	-	652	652	-	400	400
Postage and stationery	-	-	-	-	126	126
Sundry expenses	-	1,994	1,994	-	1,376	1,376
	<u>35,496</u>	<u>21,866</u>	<u>57,362</u>	<u>38,180</u>	<u>18,790</u>	<u>56,970</u>
	<u>35,496</u>	<u>21,866</u>	<u>57,362</u>	<u>38,180</u>	<u>18,790</u>	<u>56,970</u>
Analysis by fund						
Unrestricted funds	24,813	21,866	46,679	22,453	18,790	41,243
Restricted funds	10,683	-	10,683	15,727	-	15,727
	<u>35,496</u>	<u>21,866</u>	<u>57,362</u>	<u>38,180</u>	<u>18,790</u>	<u>56,970</u>

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

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

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

11 Other

	Unrestricted funds £	Unrestricted funds £
	2022	2021
Net loss on disposal of tangible fixed assets	-	181

12 Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
At 1 January 2022	4,394	16,643	21,037
Additions	-	-	-
Disposals	-	-	-
At 31 December 2022	4,394	16,643	21,037
Depreciation and impairment			
At 1 January 2022	1,582	1,378	2,960
Depreciation charged in the year	562	3,816	4,378
Eliminated in respect of disposals	-	-	-
At 31 December 2022	2,144	5,194	7,338
Carrying amount			
At 31 December 2022	2,250	11,449	13,699
At 31 December 2021	2,812	15,265	18,077

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	932	932
Accruals and deferred income	780	720
	1,712	1,652

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	13,698	-	13,698	18,077	-	18,077
Current assets/(liabilities)	28,385	-	28,385	28,525	500	29,025
	<u>42,083</u>	<u>-</u>	<u>42,083</u>	<u>46,602</u>	<u>500</u>	<u>47,102</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

LINBEE DOG REHOMING

England & Wales - Charity number 1167667

Accounts

Charity registration number 1167667

LINBEE DOG REHOMING

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

LINBEE DOG REHOMING

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LINBEE DOG REHOMING

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December

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 Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting

Objectives and activities

The charity's objectives and policies are :

- to relieve the suffering of dogs in need of care and attention, in particular high risk pound dogs.
- to provide and maintain kennels for the reception and care of such dogs.
- to finance the necessary upkeep and veterinary costs of these dogs prior to them being re-homed.
- to promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, malnutrition, poor circumstances or ill usage.
- to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals

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

Achievements and performance

Financial review

The principal sources of funding for the charity were from donations, grants and fundraising events. This income has been utilised in the day to day running of the charity and to cover such costs as dog food, vet fees, kennel costs and medical expenses.

The charity has generated a positive outcome for the year with a net surplus in funds of £15,781 which will be used to finance the future objectives of the charity. The charity aims to build up surplus funds for its future objectives and there is an amount of £47,102 in funds to carry forward into the next year.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes an

The trustees who served during the year and up to the date of signature of the financial statements

L Whitaker

T Pennell

D McCombe

A Cox

J Booth

LINBEE DOG REHOMING

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees report was approved by the Board of Trustees.

.....
L Whitaker
Trustee

.....
T Pennell
Trustee

Date: 17 August 2022

LINBEE DOG REHOMING

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LINBEE DOG REHOMING

We report to the trustees on our examination of the financial statements of Linbee Dog Rehoming (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

We report in respect of our examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

We understand that this has been done in order for financial statements to provide a true and fair

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter

We 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

Calvert Dawson Ltd

288 Oxford Road
Gomersal
Cleckheaton
West Yorkshire
BD19 4PY

Dated: 17 August 2022

LINBEE DOG REHOMING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestrict funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestrict funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income and endowments from:</u>							
Donations and	3	21,326	32,591	53,917	28,178	13,521	41,699
Charitable activities	4	7,483	-	7,483	11,325	-	11,325
Other trading	5	8,762	279	9,041	15,794	599	16,393
Other income	6	2,977	-	2,977	2,271	-	2,271
Total income		<u>40,548</u>	<u>32,870</u>	<u>73,418</u>	<u>57,568</u>	<u>14,120</u>	<u>71,688</u>
<u>Expenditure on:</u>							
Raising funds	7	486	-	486	-	-	-
Charitable activities	8	41,243	15,727	56,970	40,493	14,120	54,613
Other	11	181	-	181	-	-	-
Total expenditure		<u>41,910</u>	<u>15,727</u>	<u>57,637</u>	<u>40,493</u>	<u>14,120</u>	<u>54,613</u>
Net (outgoing)/incoming		(1,362)	17,143	15,781	17,075	-	17,075
Gross transfers between funds		16,643	(16,643)	-	-	-	-
Net income for the year/ Net movement in funds		15,281	500	15,781	17,075	-	17,075
Fund balances at 1 January		<u>31,321</u>	<u>-</u>	<u>31,321</u>	<u>14,246</u>	<u>-</u>	<u>14,246</u>
Fund balances at 31 December 2021		<u>46,602</u>	<u>500</u>	<u>47,102</u>	<u>31,321</u>	<u>-</u>	<u>31,321</u>

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

All income and expenditure derive from continuing activities.

LINBEE DOG REHOMING

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	12		18,077		4,464
Current assets					
Cash at bank and in hand		30,677		28,389	
Creditors: amounts falling due within one year	13	(1,652)		(1,532)	
Net current assets			29,025		26,857
Total assets less current liabilities			47,102		31,321
Income funds					
Restricted funds			500		-
Unrestricted funds			46,602		31,321
			47,102		31,321

The financial statements were approved by the Trustees on 17 August 2022

.....
L Whitaker
Trustee

.....
T Pennell
Trustee

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Linbee Dog Rehoming is an unincorporated charity, controlled by its governing document, a

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations

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. 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

1.3 Charitable funds

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

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.

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

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

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

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

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

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:

Fixtures and fittings	20% of net book value
Motor vehicles	25% of net book value

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

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

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.

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

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

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

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

In the application of the charity'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 ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the

3 Donations and legacies

	Unrestrict funds	Restricted funds	Total	Unrestrict funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and grants	18,326	32,591	50,917	23,190	13,521	36,711
Gift Aid	3,000	-	3,000	4,988	-	4,988
	<u>21,326</u>	<u>32,591</u>	<u>53,917</u>	<u>28,178</u>	<u>13,521</u>	<u>41,699</u>

4 Charitable activities

	Unrestrict ed funds	Unrestrict ed funds
	2021	2020
	£	£
Adoption fees received	<u>7,483</u>	<u>11,325</u>

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5 Other trading activities

	Unrestrict funds	Restricted funds	Total	Unrestricte funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fundraising events	3,580	279	3,859	8,338	599	8,937
Sponsorships and social lotteries	5,182	-	5,182	7,456	-	7,456
Other trading	8,762	279	9,041	15,794	599	16,393

6 Other income

	Unrestrict funds	Unrestricte funds
	2021	2020
	£	£
Other income	2,977	2,271

7 Raising funds

	Unrestrict funds	Total
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Advertising	486	-
	486	-

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Charitable activities

	Charitable Activities 2021 £	Support Costs 2021 £	Total Charitable 2021 £	Charitable Activities 2020 £	Support Costs 2020 £	Total 2020 £
Depreciation and	-	2,250	2,250	-	1,195	1,195
Dog food and general expenses	2,204	-	2,204	8,799	-	8,799
Medical expenses and vet fees	10,913	-	10,913	13,430	-	13,430
Rehabilitation and behavioural costs	18,151	-	18,151	14,460	-	14,460
Motor and travel	6,064	-	6,064	1,148	-	1,148
Shows and promotions	848	-	848	262	-	262
Accountancy and legal	-	840	840	-	720	720
Bank charges	-	540	540	-	584	584
Rent, rates and water	-	13,258	13,258	-	12,400	12,400
Insurance	-	400	400	-	367	367
Postage and stationery	-	126	126	-	411	411
Sundry expenses	-	1,376	1,376	-	837	837
	<u>38,180</u>	<u>18,790</u>	<u>56,970</u>	<u>38,099</u>	<u>16,514</u>	<u>54,613</u>
	<u>38,180</u>	<u>18,790</u>	<u>56,970</u>	<u>38,099</u>	<u>16,514</u>	<u>54,613</u>
Analysis by fund						
Unrestricted funds	22,453	18,790	41,243	23,979	16,514	40,493
Restricted funds	15,727	-	15,727	14,120	-	14,120
	<u>38,180</u>	<u>18,790</u>	<u>56,970</u>	<u>38,099</u>	<u>16,514</u>	<u>54,613</u>

9 Trustees

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

10 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.

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Other

	Unrestrict funds	Unrestricte
	2021	2020
Net loss on disposal of tangible fixed assets	<u>181</u>	<u>-</u>

12 Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
At 1 January 2021	4,394	3,000	7,394
Additions	-	16,643	16,643
Disposals	-	(3,000)	(3,000)
	<u>4,394</u>	<u>16,643</u>	<u>21,037</u>
At 31 December 2021	4,394	16,643	21,037
Depreciation and impairment			
At 1 January 2021	879	2,051	2,930
Depreciation charged in the year	703	1,547	2,250
Eliminated in respect of disposals	-	(2,220)	(2,220)
	<u>1,582</u>	<u>1,378</u>	<u>2,960</u>
At 31 December 2021	1,582	1,378	2,960
Carrying amount			
At 31 December 2021	<u>2,812</u>	<u>15,265</u>	<u>18,077</u>
At 31 December 2020	<u>3,515</u>	<u>949</u>	<u>4,464</u>

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	932	932
Accruals and deferred income	720	600
	<u>1,652</u>	<u>1,532</u>

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

14 Analysis of net assets between funds

	Unrestrict ed funds	Restricted funds	Total	Unrestrict ed funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 December 2021 are represented						
Tangible assets	18,077	-	18,077	4,464	-	4,464
Current assets/	28,525	500	29,025	26,857	-	26,857
	<u>46,602</u>	<u>500</u>	<u>47,102</u>	<u>31,321</u>	<u>-</u>	<u>31,321</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

LINBEE DOG REHOMING

England & Wales - Charity number 1167667

Accounts



Trustees' Annual Report for the period

From **Period start date To 01.01.2020**
Period end date 31.12.2020

Charity name: Linbee Dog Rehoming

Charity registration number: 1167667

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To provide a safe haven for dogs at risk of euthanasia
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	To assess, rehabilitate and rehome dogs, working closely with local council kennels.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Trustees have been advised on the Charity commission guidance.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

--	--	--

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Our main achievement is rehoming dogs into loving homes

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Financially stable for 2020 with a noticeable increase on incomes
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We hold a reserve of funds of £4000 to safeguard the dogs in our care.
Amount of reserves held	Para 1.22	£4000
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	Trust deed
How is the charity constituted? (e.g. unincorporated association , CIO)	Para 1.25	Non profit organisation (Trust)
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Linbee Dog Rehoming
Other name the charity uses	
Registered charity number	1167667
Charity's principal address	Lowgate Crossing Farm Kennels Lowgate Balne DN14 0ED

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Linda Whitaker		14.02.2018	
2	Tracey Pennell		31.05.2020	
3	Jamie Booth		10.03.2021	
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	L.Whitaker	
Full name(s)	Linda Mary Whitaker	
Position (eg Secretary, Chair, etc)	Chair	
Date	24.10.2021	

REGISTERED CHARITY NUMBER: 1167667

LINBEE DOG REHOMING
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

Calvert Dawson Ltd
288 Oxford Road
Gomersal
Cleckheaton
West Yorkshire
BD19 4PY

LINBEE DOG REHOMING

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for the Year Ended 31 December 2020**

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LINBEE DOG REHOMING

REPORT OF THE TRUSTEES for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (SORP FRS 102).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1167667

Principal address

Lowgate Crossing Farm

Balne

DN14 0ED

Trustees

L Whitaker

T Pennell

D McCombe

A Cox

Independent examiner

Calvert Dawson Ltd

288 Oxford Road

Gomersal

Cleckheaton

West Yorkshire

BD19 4PY

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 26 February 2021 and signed on its behalf by:

L Whitaker
Trustee

T Pennell
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LINBEE DOG REHOMING

We report on the accounts for the year ended 31 December 2020, which are set out on pages three to eight.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

We have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out our examination we have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission we have found no matters that require drawing to your attention.

Calvert Dawson Ltd
288 Oxford Road
Gomersal
Cleckheaton
West Yorkshire
BD19 4PY

Date: 26 February 2021

LINBEE DOG REHOMING

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2020

	Unrestricted fund	Restricted fund	Total	2020 funds	Total	2019 funds
Notes	£	£		£		£
INCOMING RESOURCES						
Incoming resources from generated funds						
Voluntary income	41,774	460		42,234		31,854
Activities for generating funds	15,794	599		16,393		20,148
Incoming resources from charitable activities						
Charitable Activities	-	13,061		13,061		-
Total incoming resources	57,568	14,120		71,688		52,002
RESOURCES EXPENDED						
Costs of generating funds						
Costs of generating voluntary income	262	-		262		2,713
Charitable activities						
Dog food and general expenses	6,799	2,000		8,799		10,551
Medical expenses and Vet fees	10,430	3,000		13,430		12,493
Establishment expenses	12,400	-		12,400		13,587
Rehabilitation and behavioural costs	5,340	9,120		14,460		13,405
Other charitable expenses	-	-		-		2,342
Governance costs	720	-		720		600
Other resources expended	4,543	-		4,543		2,323
Total resources expended	40,494	14,120		54,614		58,014
NET INCOMING/(OUTGOING) RESOURCES	17,074	-		17,074		(6,012)
RECONCILIATION OF FUNDS						
Total funds brought forward	14,247	-		14,247		20,259
TOTAL FUNDS CARRIED FORWARD	31,321	-		31,321		14,247

The notes form part of these financial statements

LINBEE DOG REHOMING

BALANCE SHEET
At 31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	Total 2020 funds £	Total 2019 funds £
FIXED ASSETS					
Tangible assets	4	4,464	-	4,464	1,266
CURRENT ASSETS					
Debtors	5	-	-	-	4,359
Cash at bank and in hand		<u>28,389</u>	<u>-</u>	<u>28,389</u>	<u>9,222</u>
		32,853	-	32,853	13,581
CREDITORS					
Amounts falling due within one year	6	<u>(1,532)</u>	<u>-</u>	<u>(1,532)</u>	<u>(600)</u>
NET CURRENT ASSETS		<u>31,321</u>	<u>-</u>	<u>31,321</u>	<u>14,247</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>31,321</u>	<u>-</u>	<u>31,321</u>	<u>14,247</u>
NET ASSETS		<u>31,321</u>	<u>-</u>	<u>31,321</u>	<u>14,247</u>
FUNDS					
Unrestricted funds	7			31,321	14,247
Restricted funds				<u>-</u>	<u>-</u>
TOTAL FUNDS				<u>31,321</u>	<u>14,247</u>

The financial statements were approved by the Board of Trustees on 26 February 2021 and were signed on its behalf by:

L Whitaker
Trustee

T Pennell
Trustee

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Accounting convention

The charity is a public benefit entity and financial statements have been prepared in accordance with Financial Reporting Standard 102 (FRS 102), and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (SORP FRS 102).

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. ACTIVITIES FOR GENERATING FUNDS

	2020	2019
	£	£
Fundraising events	8,937	15,386
Sponsorships	<u>7,456</u>	<u>4,762</u>
	<u>16,393</u>	<u>20,148</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

LINBEE DOG REHOMING

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2020**

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 January 2020	-	3,000	3,000
Additions	<u>4,394</u>	<u>-</u>	<u>4,394</u>
At 31 December 2020	<u>4,394</u>	<u>3,000</u>	<u>7,394</u>
 DEPRECIATION			
At 1 January 2020	-	1,734	1,734
Charge for year	<u>879</u>	<u>317</u>	<u>1,196</u>
At 31 December 2020	<u>879</u>	<u>2,051</u>	<u>2,930</u>
 NET BOOK VALUE			
At 31 December 2020	<u>3,515</u>	<u>949</u>	<u>4,464</u>
At 31 December 2019	<u>-</u>	<u>1,266</u>	<u>1,266</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	<u>-</u>	<u>4,359</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	932	-
Other creditors	<u>600</u>	<u>600</u>
	<u>1,532</u>	<u>600</u>

7. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	14,247	17,074	31,321
	<u>14,247</u>	<u>17,074</u>	<u>31,321</u>
TOTAL FUNDS	<u>14,247</u>	<u>17,074</u>	<u>31,321</u>

LINBEE DOG REHOMING

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2020

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,568	(40,494)	17,074
Restricted funds			
Restricted fund	14,120	(14,120)	-
	<u>71,688</u>	<u>(54,614)</u>	<u>17,074</u>
TOTAL FUNDS			

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted Funds			
General fund	11,727	2,520	14,247
Restricted Funds			
Restricted fund	8,532	(8,532)	-
	<u>20,259</u>	<u>(6,012)</u>	<u>14,247</u>
TOTAL FUNDS			

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,516	(46,996)	2,520
Restricted funds			
Restricted fund	2,486	(11,018)	(8,532)
	<u>52,002</u>	<u>(58,014)</u>	<u>(6,012)</u>
TOTAL FUNDS			

LINBEE DOG REHOMING**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2020****7. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	11,727	19,594	31,321
Restricted funds			
Restricted fund	<u>8,532</u>	<u>(8,532)</u>	<u>-</u>
TOTAL FUNDS	<u>20,259</u>	<u>11,062</u>	<u>31,321</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,084	(87,490)	19,594
Restricted funds			
Restricted fund	<u>16,606</u>	<u>(25,138)</u>	<u>(8,532)</u>
TOTAL FUNDS	<u>123,690</u>	<u>(112,628)</u>	<u>11,062</u>

LINBEE DOG REHOMING**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2020**

	2020 £	2019 £
INCOMING RESOURCES		
Voluntary income		
Donations	23,650	14,148
Gift aid	4,988	-
Adoption fees received	11,325	14,762
Other income	<u>2,271</u>	<u>2,944</u>
	42,234	31,854
Activities for generating funds		
Fundraising events	8,937	15,386
Sponsorships	<u>7,456</u>	<u>4,762</u>
	16,393	20,148
Incoming resources from charitable activities		
Grants	<u>13,061</u>	<u>-</u>
Total incoming resources	71,688	52,002
RESOURCES EXPENDED		
Costs of generating voluntary income		
Shows and promotions	262	2,710
Volunteer expenses	<u>-</u>	<u>4</u>
	262	2,714
Charitable activities		
Dog food and general expenses	8,799	10,551
Medical expenses and vet fees	13,430	12,493
Motor and travel expenses	1,148	2,342
Rehabilitation and behavioural costs	<u>14,460</u>	<u>13,405</u>
	37,837	38,791
Other resources expended		
Fixtures and fittings	879	-
Motor vehicles	<u>316</u>	<u>422</u>
	1,195	422
Support costs		
Finance		
Bank charges	584	511
Other		
Rent, rates and water	12,400	13,587
Insurance	367	399
Postage and stationery	411	307
Carried forward	<u>13,178</u>	<u>14,293</u>

This page does not form part of the statutory financial statements

LINBEE DOG REHOMING

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2020**

	2020	2019
	£	£
Other		
Brought forward	13,178	14,293
Sundries	<u>838</u>	<u>684</u>
	14,016	14,977
Governance costs		
Accountancy and legal fees	<u>720</u>	<u>600</u>
Total resources expended	54,614	58,015
	—————	—————
Net income/(expenditure)	<u>17,074</u>	<u>(6,013)</u>

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LINBEE DOG REHOMING

We report on the accounts for the year ended 31 December 2020, which are set out on pages three to eight.

Responsibilities and basis of report

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Independent examiner's statement

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Calvert Dawson Ltd
288 Oxford Road
Gomersal
Cleckheaton
West Yorkshire
BD19 4PY

Date: 26 February 2021