

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

| | Note | 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 | <u>486</u> | <u>-</u> | <u>486</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Charitable activities | 8 | <u>41,243</u> | <u>15,727</u> | <u>56,970</u> | <u>40,493</u> | <u>14,120</u> | <u>54,613</u> |
| Other | 11 | <u>181</u> | <u>-</u> | <u>181</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 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 | | <u>16,643</u> | <u>(16,643)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 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 2021 £ | Unrestrict ed funds 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 | Unrestrict 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 | Unrestrict 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

2021 2020

| | | |
|---|-----|---|
| Net loss on disposal of tangible fixed assets | 181 | - |
|---|-----|---|

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) |
| 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) |
| At 31 December 2021 | 1,582 | 1,378 | 2,960 |
| Carrying amount | | | |
| At 31 December 2021 | 2,812 | 15,265 | 18,077 |
| At 31 December 2020 | 3,515 | 949 | 4,464 |

13 Creditors: amounts falling due within one year

2021 2020
£ £

| | | |
|------------------------------|-------|-------|
| Trade creditors | 932 | 932 |
| Accruals and deferred income | 720 | 600 |
| | 1,652 | 1,532 |

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 2021 £ | Restricted funds 2021 £ | Total 2021 £ | Unrestrict ed funds 2020 £ | Restricted funds 2020 £ | Total 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).