

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						
<u>Income and endowments from:</u>							
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
<u>Expenditure on:</u>							
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

		2022		2021	
	Notes	£	£	£	£
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	(1,712)		(1,652)	
Net current assets			28,385		29,025
Total assets less current liabilities			42,083		47,102
Income funds					
Restricted funds			-		500
Unrestricted funds			42,083		46,602
			42,083		47,102

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
	35,496	21,866	57,362	38,180	18,790	56,970
	35,496	21,866	57,362	38,180	18,790	56,970
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
	35,496	21,866	57,362	38,180	18,790	56,970

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).