

ALMOST HOME DOG RESCUE

England & Wales · Charity number 1172601

Details

Status Registered

Legal form CIO

Registered 2017-04-18

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

Contact

Address 3 Rhyd y Cleifion
Nercwys
Mold
CH7 4EY

Phone 07801479376

Email info@almosthome.dog

Website almosthomedogrescue.dog

Activities

Objects: TO PROMOTE HUMANE BEHAVIOUR TOWARDS ANIMALS, IN PARTICULAR DOGS, BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE AND TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS.

Activities: Providing rehoming services for abandoned dogs and to educate the next generation of dog owners.

Classification

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

Geography

- Cheshire East
- Cheshire West & Chester
- Conwy
- Denbighshire
- Flintshire
- Gwynedd
- Isle Of Anglesey
- Liverpool City
- Wirral
- Wrexham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£232,601	£177,421	-	-
2023-12-31	£216,108	£167,110	-	-
2022-12-31	£215,051	£125,603	-	-
2021-12-31	£153,485	£106,919	-	-
2020-12-31	£137,214	£93,940	-	-

Trustees

Name	Role	Appointed
Alexandra Jones	Chair	2017-04-18
Angela Todd		2019-10-01
Daryll Todd		2019-10-01
Vikki Savage		2017-04-18

ALMOST HOME DOG RESCUE

England & Wales - Charity number 1172601

Accounts

Almost Home Dog Rescue

Report of the Trustees for Year ended 31 December 2024

ACHIEVEMENT AND PERFORMANCE

The intense pressure to take dogs from the pound and private rehoming requests has continued and we are very proud that we have managed to achieve 294 rehomes as given the challenge of lack of kennel space. 294 dogs saved throughout 2024 - our largest annual number and equates to over 5 per week. This is a huge achievement given our kennels were taken up for 5 months with 8 abuse cases needing a lot of rehabilitation work.

We have continued to offer a dog advisory service to help owners understand their dogs better and keep them in their own homes.

Fundraising - We have kept this strategic with bigger events and bigger attendances but also had significant support from our volunteers where we were unable to give the time to attend personally. Our own dog show and summer fair, Pack walks continue to be well supported events. We were also Pets at Home (Queensferry, North Wales) chosen Charity for 2024 for the 6th year running and have continued to support them in store. We also attended Moneypenny in Wrexham as one of their chosen charities and delivered an 'education day' for dog owners which was very well received.

FINANCIAL REVIEW

Financial Position

A very healthy financial year (allowing us to hopefully achieve one of our long term goals of purchasing a property to secure the long term future of the rescue in the near future). We have been very careful with our spending in 2024 ensuring all dogs needs are met but building for the future. We have also developed and added a legacy page to our website

The main areas of income were donations from the significant increase in sign overs and adoptions as well as a good contribution from Grants and Gift Aid. We also were very grateful to receive a donation from Heswall Animal Rescue when it sadly closed.

I must make a special note that we continue to be so very well supported by some key fosterers and volunteers. We are also well supported by local communities and make every effort to acknowledge this regularly on social media.

Our main area of expenditure unsurprisingly was vets fees. We are committed to ensuring that all our dogs receive the appropriate care and rehabilitation, however we have had a reduction in the need for BOAS and Cherry eye operations so this has helped keep the expenditure down given the increase in dogs we have rehomed.

Sadly we made the right decision to stop trading at the Charity shop in Buckley. Our responsibility to use the charity's funds appropriately and carefully led to the swift decision to close. A sad loss to the community but we ensured all food donations were diverted to Deeside Food bank.

Reserves Policy

It is the policy of the CIO to maintain unrestricted funds which is 3 months running costs. We hold £45,000 in a separate account to fulfil this requirement.

FUTURE PLANS

We hope to find and purchase a property in 2025 to secure the long term future of the rescue. Our current property is rented from Pentrhobyn Estate and paid for privately - not with Rescue funds. This arrangement will cease at some point in the next 12-24 months.

STRUCTURE GOVERNANCE AND MANAGEMENT

Almost Home Dog Rescue is a registered Charitable Incorporated Organisation (CIO), number 1172601 formed 18th April 2017, under the terms of their constitution dated 17th March 2017.

The Board of Trustees also forms the Executive Committee which appoints officers who are responsible for the day to day running of the CIO.

The Executive Committee shall consist of not less than 3 members. New Trustees may be recruited to the Board at any time by the Trustees. In selecting individuals for appointment as Trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Current Trustees

Ms A Nilan

Ms V Savage

Mr D Todd

Mrs A Todd

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2024
for
Almost Home Dog Rescue**

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Almost Home Dog Rescue

**Contents of the Financial Statements
for the year ended 31 December 2024**

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Almost Home Dog Rescue
Report of the Trustees
for the year ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisation's objectives are to promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for our animals. To educate the public in matters concerning animal welfare and understanding dog behaviour.

Public benefit

In considering the objectives and activities, the Trustees have considered the Charity Commission's guidance on Public Benefit to ensure that the organisation is meeting its Public Benefit requirements.

The public benefits we offer as a Charity are as follows:

- The Charity regularly takes the dogs which have been abandoned to the stress of the communities we work in. In doing this we ensure the abandoned dogs are taken care of and rehomed to suitable forever homes and the Charity offer a lifetime of bank-up to that dog to prevent it becoming homeless again. By doing this, we ensure the community is not overrun by stray dogs, therefore create a benefit.
- We offer support to Social Services throughout the communities we work in and offer help and support when they need to rehome dogs for their service users, again creating a benefit. This has been of optimal benefit during the pandemic due to people becoming ill and, in some cases, sadly passing away, leaving their dogs with nowhere to go. AHDR have stepped in and helped these dogs, where possible.
- We offer free dog behavioural advice and training, to people from the communities we work in. In many cases, this can mean the dog can stay with the owners and prevents them having to come into rescues, providing a public benefit.
- We offer schools, colleges, community groups etc the opportunity to have us attend their meetings and provide advice on responsible dog ownership and tell them more about the work we do and how they can get involved.
- We offer free microchipping to people in the local community helping them to comply with their legal requirements of microchipping any dog over the age of 8 weeks.

Volunteers

We are a volunteer led charity and do not directly employ any staff, which makes our volunteers invaluable to us. We have an impressive team of volunteers including dog walkers, dog groomers, dog behaviourists, financial advisors etc. All of these people bring a specific skillset to our rescue and offer their services to us for free or at least at a very reduced cost. We are very fortunate to have a dedicated group of people who believe in our cause as much as we do and we tell them often, we couldn't do it without them.

ACHIEVEMENT AND PERFORMANCE

The intense pressure to take dogs from the pound and private rehoming requests has continued and we are very proud that we have managed to achieve 294 rehomes as given the challenge of lack of kennel space. 294 dogs saved throughout 2024 - our largest annual number and equates to over 5 per week. This is a huge achievement given our kennels were taken up for 5 months with 8 abuse cases needing a lot of rehabilitation work.

We have continued to offer a dog advisory service to help owners understand their dogs better and keep them in their own homes.

Fundraising - We have kept this strategic with bigger events and bigger attendances but also had significant support from our volunteers where we were unable to give the time to attend personally. Our own dog show and summer fair, pack walks continue to be well supported events. We were also Pets at Home (Queensferry, North Wales) chosen Charity for 2024 for the 6th year running and have continued to support them in store. We also attended Money Penny in Wrexham as one of their chosen charities and delivered an 'education day' for dog owners which was very well received.

Almost Home Dog Rescue

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Sadly, we made the right decision to stop trading at the Charity shop in Buckley. Our responsibility to use the charity's funds appropriately and carefully led to the swift decision to close. A sad loss to the community but we ensured all food donations were diverted to Deeside Food bank.

Reserves policy

It is the policy of the CIO to maintain unrestricted funds which is 3 months running costs. We hold £45,000 in a separate account to fulfil this requirement.

As at the end of the financial year the unrestricted funds totalled £309,537. The Charitable Incorporated Organisation requires £21,072 for three months running costs and £39,230 for six months veterinary bills, (total £60,302).

FUTURE PLANS

We hope to find and purchase a property in 2025 to secure the long term future of the rescue. Our current property is rented from Pentrhobyn Estate and paid for privately - not with Rescue funds. This arrangement will cease at some point in the next 12-24 months.

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The Executive Committee shall consist of not less than 3 members. New Trustees may be recruited to the Board at any time by the Trustees. In selecting individuals for appointment as Trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1172601

Principal address

3 Rhyd y Cleifion
Nercwys
Mold
Flintshire
CH7 4EY

Trustees

Mr D Todd
Ms A Nilan
Ms A Todd
Ms V Savage

Almost Home Dog Rescue
Report of the Trustees
for the year ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

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

.....
Trustee

**Independent Examiner's Report to the Trustees of
Almost Home Dog Rescue**

Independent examiner's report to the trustees of Almost Home Dog Rescue

I report to the charity trustees on my examination of the accounts of Almost Home Dog Rescue (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

I 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 accounts to be reached.

Jason Matischok

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date:

Almost Home Dog Rescue

**Statement of Financial Activities
for the year ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		112,657	-	112,657	93,534
Charitable activities					
Providing rehoming services for abandoned dogs		69,156	-	69,156	65,908
Other trading activities	2	47,643	-	47,643	54,791
Investment income	3	3,145	-	3,145	1,875
Total		<u>232,601</u>	<u>-</u>	<u>232,601</u>	<u>216,108</u>
EXPENDITURE ON					
Charitable activities					
Providing rehoming services for abandoned dogs		177,421	-	177,421	167,110
NET INCOME		55,180	-	55,180	48,998
RECONCILIATION OF FUNDS					
Total funds brought forward		254,357	28,847	283,204	234,206
TOTAL FUNDS CARRIED FORWARD		<u><u>309,537</u></u>	<u><u>28,847</u></u>	<u><u>338,384</u></u>	<u><u>283,204</u></u>

The notes form part of these financial statements

Almost Home Dog Rescue

**Balance Sheet
31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	18,607	733	19,340	25,386
CURRENT ASSETS					
Debtors	7	3,109	-	3,109	2,866
Cash at bank		289,021	28,114	317,135	268,978
		<u>292,130</u>	<u>28,114</u>	<u>320,244</u>	<u>271,844</u>
CREDITORS					
Amounts falling due within one year	8	(1,200)	-	(1,200)	(14,026)
NET CURRENT ASSETS		<u>290,930</u>	<u>28,114</u>	<u>319,044</u>	<u>257,818</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>309,537</u>	<u>28,847</u>	<u>338,384</u>	<u>283,204</u>
NET ASSETS		<u>309,537</u>	<u>28,847</u>	<u>338,384</u>	<u>283,204</u>
FUNDS	10				
Unrestricted funds				309,537	254,357
Restricted funds				28,847	28,847
TOTAL FUNDS				<u>338,384</u>	<u>283,204</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

Almost Home Dog Rescue

Notes to the Financial Statements for the year ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

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

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

Income from other trading activities relates to fundraising events, charity shop income and rental income and is recognised when the amount is certain.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

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

Tangible fixed assets

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

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

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.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

Almost Home Dog Rescue

Notes to the Financial Statements - continued for the year ended 31 December 2024

1. ACCOUNTING POLICIES - continued

The charitable incorporated organisation has elected to apply the provisions of Section 11 'Basis Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable incorporated organisation's balance sheet when the charitable incorporated organisation becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to realise the asset and settle the liability simultaneously.

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 rate 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.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

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

Critical accounting estimates and judgements

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

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

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

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

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	17,307	20,972
Charity shop income	30,336	32,319
Rental income	-	1,500
	<u>47,643</u>	<u>54,791</u>

Almost Home Dog Rescue

**Notes to the Financial Statements - continued
for the year ended 31 December 2024**

3. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest receivable	3,145	1,875
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	93,534	-	93,534
Charitable activities			
Providing rehoming services for abandoned dogs	65,908	-	65,908
Other trading activities	54,791	-	54,791
Investment income	1,875	-	1,875
	<u> </u>	<u> </u>	<u> </u>
Total	<u>216,108</u>	<u>-</u>	<u>216,108</u>
EXPENDITURE ON			
Charitable activities			
Providing rehoming services for abandoned dogs	166,927	183	167,110
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	49,181	(183)	48,998
RECONCILIATION OF FUNDS			
Total funds brought forward	205,176	29,030	234,206
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>254,357</u>	<u>28,847</u>	<u>283,204</u>

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1 January 2024 and 31 December 2024	10,144	26,473	36,617
	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION			
At 1 January 2024	6,386	4,845	11,231
Charge for year	752	5,294	6,046
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	7,138	10,139	17,277
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31 December 2024	3,006	16,334	19,340
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2023	3,758	21,628	25,386
	<u> </u>	<u> </u>	<u> </u>

Almost Home Dog Rescue

**Notes to the Financial Statements - continued
for the year ended 31 December 2024**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	1,798	1,799
Prepayments	1,311	1,067
	<u>3,109</u>	<u>2,866</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 9)	-	12,952
Other creditors	1,200	1,074
	<u>1,200</u>	<u>14,026</u>

9. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	12,952
	<u>-</u>	<u>12,952</u>

10. MOVEMENT IN FUNDS

General funds

General fund is used to finance the charitable incorporated organisation's general activities and core costs as outlined in the Trustees' report.

Restricted funds

Eric and Dorothy Leach Charitable Trust - this is a contribution received towards agility equipment and veterinary fees.

PAHF- this is a contribution received towards the purchase of a new van.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

12. LIMITED LIABILITY OF MEMBERS

In the event of winding up, the members of the charitable incorporated organisation have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Almost Home Dog Rescue

Detailed Statement of Financial Activities for the year ended 31 December 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	95,674	78,477
Gift aid	16,283	15,057
Other income	700	-
	112,657	93,534
Other trading activities		
Fundraising events	17,307	20,972
Charity shop income	30,336	32,319
Rental income	-	1,500
	47,643	54,791
Investment income		
Bank interest receivable	3,145	1,875
Charitable activities		
Grants	9,000	23,000
Adoptions	60,156	42,908
	69,156	65,908
Total incoming resources	232,601	216,108
EXPENDITURE		
Charitable activities		
Advertising	84	210
Building running costs	3,782	5,885
Resources	21,021	17,584
Veterinary fees	95,666	95,216
	120,553	118,895
Support costs		
Finance		
Plant and machinery	751	939
Motor vehicles	5,295	4,869
Loss on sale of tangible fixed assets	-	1,209
	6,046	7,017
Other		
Refreshments	137	129
Insurance	1,201	1,316
Motor expenses	5,854	6,790
Storage	900	1,800
Calendars	900	1,063
Sundries	418	1,444
Charity shop expenditure	39,726	26,063
Office costs	291	1,399
Subscriptions	69	6
	49,496	40,010

This page does not form part of the statutory financial statements

Almost Home Dog Rescue

**Detailed Statement of Financial Activities
for the year ended 31 December 2024**

	2024 £	2023 £
Other Governance costs		
Accountancy	1,326	1,188
Total resources expended	<u>177,421</u>	<u>167,110</u>
Net income	<u><u>55,180</u></u>	<u><u>48,998</u></u>

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Unaudited Financial Statements
for the Year Ended 31 December 2024
for
Almost Home Dog Rescue**

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Denbighshire
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Almost Home Dog Rescue

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OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisation's objectives are to promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for our animals. To educate the public in matters concerning animal welfare and understanding dog behaviour.

Public benefit

In considering the objectives and activities, the Trustees have considered the Charity Commission's guidance on Public Benefit to ensure that the organisation is meeting its Public Benefit requirements.

The public benefits we offer as a Charity are as follows:

- The Charity regularly takes the dogs which have been abandoned to the streets of the communities we work in. In doing this we ensure the abandoned dogs are taken care of and rehomed to suitable forever homes and the Charity offer a lifetime of bank-up to that dog to prevent it becoming homeless again. By doing this, we ensure the community is not overrun by stray dogs, therefore create a benefit.
- We offer support to Social Services throughout the communities we work in and offer help and support when they need to rehome dogs for their service users, again creating a benefit. This has been of optimal benefit during the pandemic due to people becoming ill and, in some cases, sadly passing away, leaving their dogs with nowhere to go. AHDR have stepped in and helped these dogs, where possible.
- We offer free dog behavioural advice and training, to people from the communities we work in. In many cases, this can mean the dog can stay with the owners and prevents them having to come into rescues, providing a public benefit.
- We offer schools, colleges, community groups etc the opportunity to have us attend their meetings and provide advice on responsible dog ownership and tell them more about the work we do and how they can get involved.
- We offer free microchipping to people in the local community helping them to comply with their legal requirements of microchipping any dog over the age of 8 weeks.

Volunteers

We are a volunteer led charity and do not directly employ any staff, which makes our volunteers invaluable to us. We have an impressive team of volunteers including dog walkers, dog groomers, dog behaviourists, financial advisors etc. All of these people bring a specific skillset to our rescue and offer their services to us for free or at least at a very reduced cost. We are very fortunate to have a dedicated group of people who believe in our cause as much as we do and we tell them often, we couldn't do it without them.

ACHIEVEMENT AND PERFORMANCE

The intense pressure to take dogs from the pound and private rehoming requests has continued and we are very proud that we have managed to achieve 294 rehomes as given the challenge of lack of kennel space. 294 dogs saved throughout 2024 - our largest annual number and equates to over 5 per week. This is a huge achievement given our kennels were taken up for 5 months with 8 abuse cases needing a lot of rehabilitation work.

We have continued to offer a dog advisory service to help owners understand their dogs better and keep them in their own homes.

Fundraising - We have kept this strategic with bigger events and bigger attendances but also had significant support from our volunteers where we were unable to give the time to attend personally. Our own dog show and summer fair, pack walks continue to be well supported events. We were also Pets at Home (Queensferry, North Wales) chosen Charity for 2024 for the 6th year running and have continued to support them in store. We also attended Money Penny in Wrexham as one of their chosen charities and delivered an 'education day' for dog owners which was very well received.

Almost Home Dog Rescue

Report of the Trustees for the year ended 31 December 2024

FINANCIAL REVIEW

Financial position

A very healthy financial year (allowing us to hopefully achieve one of our long term goals of purchasing a property to secure the long term future of the rescue in the near future). We have been very careful with our spending in 2024 ensuring all dogs needs are met but building for the future. We have also developed and added a legacy page to our website.

The main areas of income were donations from the significant increase in sign overs and adoptions as well as a good contribution from Grants and Gift Aid. We also were very grateful to receive a donation from Heswall Animal Rescue when it sadly closed.

I must make a special note that we continue to be so very well supported by some key fosterers and volunteers. We are also well supported by local communities and make every effort to acknowledge this regularly on social media.

Our main area of expenditure unsurprisingly was vets' fees. We are committed to ensuring that all our dogs receive the appropriate care and rehabilitation, however we have had a reduction in the need for BOAS and Cherry eye operations, so this has helped keep the expenditure down given the increase in dogs we have rehomed.

Sadly, we made the right decision to stop trading at the Charity shop in Buckley. Our responsibility to use the charity's funds appropriately and carefully led to the swift decision to close. A sad loss to the community but we ensured all food donations were diverted to Deeside Food bank.

Reserves policy

It is the policy of the CIO to maintain unrestricted funds which is 3 months running costs. We hold £45,000 in a separate account to fulfil this requirement.

As at the end of the financial year the unrestricted funds totalled £309,537. The Charitable Incorporated Organisation requires £21,072 for three months running costs and £39,230 for six months veterinary bills, (total £60.302).

FUTURE PLANS

We hope to find and purchase a property in 2025 to secure the long term future of the rescue. Our current property is rented from Pentrhobyn Estate and paid for privately - not with Rescue funds. This arrangement will cease at some point in the next 12-24 months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Almost Home Dog Rescue is a registered Charitable Incorporated Organisation (CIO), number 1172601 formed 18th April 2017, under the terms of their constitution dated 17th March 2017.

The Board of Trustees also forms the Executive Committee which appoints officers who are responsible for the day to day running of the CIO.

The Executive Committee shall consist of not less than 3 members. New Trustees may be recruited to the Board at any time by the Trustees. In selecting individuals for appointment as Trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1172601

Principal address

3 Rhyd y Cleifion
Nercwys
Mold
Flintshire
CH7 4EY

Trustees

Mr D Todd
Ms A Nilan
Ms A Todd
Ms V Savage

Almost Home Dog Rescue
Report of the Trustees
for the year ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

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

.....
Trustee

**Independent Examiner's Report to the Trustees of
Almost Home Dog Rescue**

Independent examiner's report to the trustees of Almost Home Dog Rescue

I report to the charity trustees on my examination of the accounts of Almost Home Dog Rescue (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

I 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 accounts to be reached.

Jason Matischok

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date:

Almost Home Dog Rescue

**Statement of Financial Activities
for the year ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		112,657	-	112,657	93,534
Charitable activities					
Providing rehoming services for abandoned dogs		69,156	-	69,156	65,908
Other trading activities	2	47,643	-	47,643	54,791
Investment income	3	3,145	-	3,145	1,875
Total		<u>232,601</u>	<u>-</u>	<u>232,601</u>	<u>216,108</u>
EXPENDITURE ON					
Charitable activities					
Providing rehoming services for abandoned dogs		177,421	-	177,421	167,110
NET INCOME		55,180	-	55,180	48,998
RECONCILIATION OF FUNDS					
Total funds brought forward		254,357	28,847	283,204	234,206
TOTAL FUNDS CARRIED FORWARD		<u><u>309,537</u></u>	<u><u>28,847</u></u>	<u><u>338,384</u></u>	<u><u>283,204</u></u>

The notes form part of these financial statements

Almost Home Dog Rescue

**Balance Sheet
31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	18,607	733	19,340	25,386
CURRENT ASSETS					
Debtors	7	3,109	-	3,109	2,866
Cash at bank		289,021	28,114	317,135	268,978
		<u>292,130</u>	<u>28,114</u>	<u>320,244</u>	<u>271,844</u>
CREDITORS					
Amounts falling due within one year	8	(1,200)	-	(1,200)	(14,026)
NET CURRENT ASSETS		<u>290,930</u>	<u>28,114</u>	<u>319,044</u>	<u>257,818</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>309,537</u>	<u>28,847</u>	<u>338,384</u>	<u>283,204</u>
NET ASSETS		<u>309,537</u>	<u>28,847</u>	<u>338,384</u>	<u>283,204</u>
FUNDS	10				
Unrestricted funds				309,537	254,357
Restricted funds				<u>28,847</u>	<u>28,847</u>
TOTAL FUNDS				<u>338,384</u>	<u>283,204</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

Almost Home Dog Rescue

Notes to the Financial Statements for the year ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

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

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

Income from other trading activities relates to fundraising events, charity shop income and rental income and is recognised when the amount is certain.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

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

Tangible fixed assets

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

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

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.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

Almost Home Dog Rescue

Notes to the Financial Statements - continued for the year ended 31 December 2024

1. ACCOUNTING POLICIES - continued

The charitable incorporated organisation has elected to apply the provisions of Section 11 'Basis Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable incorporated organisation's balance sheet when the charitable incorporated organisation becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to realise the asset and settle the liability simultaneously.

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 rate 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.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

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

Critical accounting estimates and judgements

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

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

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

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

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	17,307	20,972
Charity shop income	30,336	32,319
Rental income	-	1,500
	<u>47,643</u>	<u>54,791</u>

Almost Home Dog Rescue

**Notes to the Financial Statements - continued
for the year ended 31 December 2024**

3. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest receivable	3,145	1,875
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	93,534	-	93,534
Charitable activities			
Providing rehoming services for abandoned dogs	65,908	-	65,908
Other trading activities	54,791	-	54,791
Investment income	1,875	-	1,875
	<u> </u>	<u> </u>	<u> </u>
Total	<u>216,108</u>	<u>-</u>	<u>216,108</u>
EXPENDITURE ON			
Charitable activities			
Providing rehoming services for abandoned dogs	166,927	183	167,110
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	49,181	(183)	48,998
RECONCILIATION OF FUNDS			
Total funds brought forward	205,176	29,030	234,206
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>254,357</u>	<u>28,847</u>	<u>283,204</u>

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1 January 2024 and 31 December 2024	10,144	26,473	36,617
	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION			
At 1 January 2024	6,386	4,845	11,231
Charge for year	752	5,294	6,046
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	7,138	10,139	17,277
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31 December 2024	3,006	16,334	19,340
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2023	3,758	21,628	25,386
	<u> </u>	<u> </u>	<u> </u>

Almost Home Dog Rescue

**Notes to the Financial Statements - continued
for the year ended 31 December 2024**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	1,798	1,799
Prepayments	1,311	1,067
	<u>3,109</u>	<u>2,866</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 9)	-	12,952
Other creditors	1,200	1,074
	<u>1,200</u>	<u>14,026</u>

9. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	12,952
	<u>-</u>	<u>12,952</u>

10. MOVEMENT IN FUNDS

General funds

General fund is used to finance the charitable incorporated organisation's general activities and core costs as outlined in the Trustees' report.

Restricted funds

Eric and Dorothy Leach Charitable Trust - this is a contribution received towards agility equipment and veterinary fees.

PAHF- this is a contribution received towards the purchase of a new van.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

12. LIMITED LIABILITY OF MEMBERS

In the event of winding up, the members of the charitable incorporated organisation have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Almost Home Dog Rescue

Detailed Statement of Financial Activities for the year ended 31 December 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	95,674	78,477
Gift aid	16,283	15,057
Other income	700	-
	112,657	93,534
Other trading activities		
Fundraising events	17,307	20,972
Charity shop income	30,336	32,319
Rental income	-	1,500
	47,643	54,791
Investment income		
Bank interest receivable	3,145	1,875
Charitable activities		
Grants	9,000	23,000
Adoptions	60,156	42,908
	69,156	65,908
Total incoming resources	232,601	216,108
EXPENDITURE		
Charitable activities		
Advertising	84	210
Building running costs	3,782	5,885
Resources	21,021	17,584
Veterinary fees	95,666	95,216
	120,553	118,895
Support costs		
Finance		
Plant and machinery	751	939
Motor vehicles	5,295	4,869
Loss on sale of tangible fixed assets	-	1,209
	6,046	7,017
Other		
Refreshments	137	129
Insurance	1,201	1,316
Motor expenses	5,854	6,790
Storage	900	1,800
Calendars	900	1,063
Sundries	418	1,444
Charity shop expenditure	39,726	26,063
Office costs	291	1,399
Subscriptions	69	6
	49,496	40,010

This page does not form part of the statutory financial statements

Almost Home Dog Rescue

**Detailed Statement of Financial Activities
for the year ended 31 December 2024**

	2024 £	2023 £
Other Governance costs		
Accountancy	1,326	1,188
Total resources expended	<u>177,421</u>	<u>167,110</u>
Net income	<u><u>55,180</u></u>	<u><u>48,998</u></u>

This page does not form part of the statutory financial statements

ALMOST HOME DOG RESCUE

England & Wales - Charity number 1172601

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2023
for
Almost Home Dog Rescue**

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Almost Home Dog Rescue

**Contents of the Financial Statements
for the year ended 31 December 2023**

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Detailed Statement of Financial Activities	12 to 13

Almost Home Dog Rescue
Report of the Trustees
for the year ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisation's objectives are to promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for our animals. To educate the public in matters concerning animal welfare and understanding dog behaviour.

Public benefit

In considering the objectives and activities, the Trustees have considered the Charity Commission's guidance on Public Benefit to ensure that the organisation is meeting its Public Benefit requirements.

The public benefits we offer as a Charity are as follows:

- The Charity regularly takes the dogs which have been abandoned to the stress of the communities we work in. In doing this we ensure the abandoned dogs are taken care of and rehomed to suitable forever homes and the Charity offer a lifetime of bank-up to that dog to prevent it becoming homeless again. By doing this, we ensure the community is not overrun by stray dogs, therefore create a benefit.
- We offer support to Social Services throughout the communities we work in and offer help and support when they need to rehome dogs for their service users, again creating a benefit. This has been of optimal benefit during the pandemic due to people becoming ill and, in some cases, sadly passing away, leaving their dogs with nowhere to go. AHDR have stepped in and helped these dogs, where possible.
- We offer free dog behavioural advice and training, to people from the communities we work in. In many cases, this can mean the dog can stay with the owners and prevents them having to come into rescues, providing a public benefit.
- We offer schools, colleges, community groups etc the opportunity to have us attend their meetings and provide advice on responsible dog ownership and tell them more about the work we do and how they can get involved. Although, due to COVID-19 this has been a little more difficult in 2021, 2022 & 2023.
- We offer free microchipping to people in the local community helping them to comply with their legal requirements of microchipping any dog over the age of 8 weeks.

Volunteers

We are a volunteer led charity and do not directly employ any staff, which makes our volunteers invaluable to us. We have an impressive team of volunteers including dog walkers, dog groomers, dog behaviourists, financial advisors etc. All of these people bring a specific skillset to our rescue and offer their services to us for free or at least at a very reduced cost. We are very fortunate to have a dedicated group of people who believe in our cause as much as we do and we tell them often, we couldn't do it without them.

Almost Home Dog Rescue
Report of the Trustees
for the year ended 31 December 2023

ACHIEVEMENT AND PERFORMANCE

We believe our main achievement throughout 2023, as in the previous three years, has been to keep our charity running and thriving both during the pandemic and as we have moved out of it. We made significant changes to the way we operate as a team and devised new ways to safely continue with our much-needed work. It has been a very challenging few years, with a lot of additional pressure being placed on us, but we have succeeded and continued to help as many dogs as possible.

Post-pandemic times have brought new and relentless challenges for us with an unprecedented increase in the number of people surrendering their dogs - some of which will be lockdown dogs and others may be due to the ongoing cost of living crisis. The pounds are overrun with dogs needing homes which, due to the heightened risk of PTS, are our priority. We are working flat out to help as many dogs as possible.

To date, we have rehomed over 1,200 dogs, a large percentage of which were taken from the local council pound and had been abandoned on the streets. Some of the dogs have come to us in emergency situations from Social Services or from relatives who have lost loved ones and need to find new homes for the deceased person's dogs and others are owner sign-overs, when their circumstances change, and they can no longer take care of the dogs.

We offer a dog advisory service to try to keep 'problem' dogs in their own homes, and help owners better understand the needs of their dogs, which has been a lot more in demand with people purchasing puppies during the Covid 19 pandemic and being unable to socialise them adequately since.

Fundraising opportunities have been largely restored, post-pandemic, however, with the new challenges being faced by the cost-of-living crisis, the effects are being shown in donations.

We are the chosen charity for Pets at Home in Queensferry, North Wales for the fifth year running and, thankfully, can attend the store to fundraise and promote our charity once again.

FINANCIAL REVIEW

Financial position

The main areas of income, during another challenging and extraordinary year, were donations made when adopting or signing over a dog, general donations, Grants, Gift Aid and income from our Charity Shop.

Our main area of expenditure is veterinary fees, which underpins the key objective of the charity by providing care for our animals. The dogs we take on have been abandoned and often need a significant amount of veterinary treatment, which is the reason why this is our main area of spending.

Due to the uncertainty surrounding funding in the last three years, we have limited our spending to necessary items and postponed upgrade works such as carbon footprint reduction works and searching for premises to purchase. We are hoping to pick these back up once the ongoing rehoming pressures ease.

Reserves policy

It is the policy of the Charitable Incorporated Organisation to maintain unrestricted funds, which are free reserves of three months running costs and to keep at least six months veterinary fees.

As at the end of the financial year the unrestricted funds totalled £254,357. The Charitable Incorporated Organisation requires £21,071.50 for three months running costs and £39,230.29 for six months veterinary bills, (total £60,301.79).

FUTURE PLANS

Having come through the Covid-19 pandemic, with very limited fundraising methods open to us, our intention is to look at creating policies for grant making and legacies in the coming year to try to boost income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Almost Home Dog Rescue is a registered Charitable Incorporated Organisation (CIO), number 1172601 formed on 18th April 2017, under the terms of their constitution dated 17th March 2017.

The Board of Trustees also forms the Executive Committee which appoints officers who are responsible for the day-to-day running of the Charitable Incorporated Organisation.

The Executive Committee shall consist of not less than 3 members. New Trustees may be recruited to the Board at any time by the Trustees. In selecting individuals for appointment as Trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1172601

Almost Home Dog Rescue

Report of the Trustees
for the year ended 31 December 2023

Principal address

3 Rhyd y Cleifon
Nerwys
Mold
Flintshire
CH7 4EY

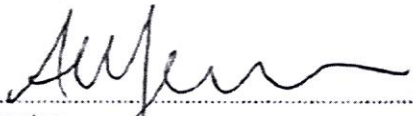
Trustees

Mr D Todd
Ms M Vicars-Harris
Ms A Nilan
Ms A Todd
Ms V Savage
Ms J Davies
Ms D Handley
Ms L Edge

Independent Examiner

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Approved by order of the board of trustees on 19/8/24 and signed on its behalf by:


.....
Trustee

ALEX JONES (NILAN)
CHAIR

**Independent Examiner's Report to the Trustees of
Almost Home Dog Rescue**

Independent examiner's report to the trustees of Almost Home Dog Rescue

I report to the charity trustees on my examination of the accounts of Almost Home Dog Rescue (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

I 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 accounts to be reached.



Jason Matischok

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 19/8/24

Almost Home Dog Rescue

**Statement of Financial Activities
for the year ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		93,534	-	93,534	58,737
Charitable activities					
Providing rehoming services for abandoned dogs		65,908	-	65,908	74,333
Other trading activities	2	54,791	-	54,791	81,892
Investment income	3	1,875	-	1,875	89
Total		<u>216,108</u>	<u>-</u>	<u>216,108</u>	<u>215,051</u>
EXPENDITURE ON					
Charitable activities					
Providing rehoming services for abandoned dogs		166,927	183	167,110	125,603
NET INCOME/(EXPENDITURE)		49,181	(183)	48,998	89,448
RECONCILIATION OF FUNDS					
Total funds brought forward		205,176	29,030	234,206	144,758
TOTAL FUNDS CARRIED FORWARD		<u><u>254,357</u></u>	<u><u>28,847</u></u>	<u><u>283,204</u></u>	<u><u>234,206</u></u>

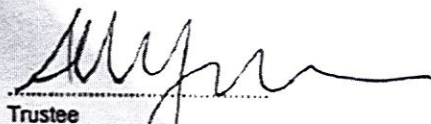
The notes form part of these financial statements

Almost Home Dog Rescue

Balance Sheet
31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	24,653	733	25,386	6,131
CURRENT ASSETS					
Debtors	7	2,866	-	2,866	3,007
Cash at bank		227,912	41,066	268,978	226,142
		<u>230,778</u>	<u>41,066</u>	<u>271,844</u>	<u>229,149</u>
CREDITORS					
Amounts falling due within one year	8	(1,074)	(12,952)	(14,026)	(1,074)
		<u>229,704</u>	<u>28,114</u>	<u>257,818</u>	<u>228,075</u>
NET CURRENT ASSETS					
		<u>254,357</u>	<u>28,847</u>	<u>283,204</u>	<u>234,206</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>254,357</u>	<u>28,847</u>	<u>283,204</u>	<u>234,206</u>
NET ASSETS					
		<u>254,357</u>	<u>28,847</u>	<u>283,204</u>	<u>234,206</u>
FUNDS					
Unrestricted funds	10			254,357	205,176
Restricted funds				28,847	29,030
				<u>283,204</u>	<u>234,206</u>
TOTAL FUNDS					
				<u>283,204</u>	<u>234,206</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19/8/24 and were signed on its behalf by:



Trustee

ALEX JONES (NILLAN)
CHAIR

Almost Home Dog Rescue

Notes to the Financial Statements for the year ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

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

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

Income from other trading activities relates to fundraising events, charity shop income and rental income and is recognised when the amount is certain.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

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

Tangible fixed assets

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

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

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.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

Almost Home Dog Rescue

Notes to the Financial Statements - continued for the year ended 31 December 2023

1. ACCOUNTING POLICIES - continued

The charitable incorporated organisation has elected to apply the provisions of Section 11 'Basis Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable incorporated organisation's balance sheet when the charitable incorporated organisation becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to realise the asset and settle the liability simultaneously.

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 rate 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.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

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

Critical accounting estimates and judgements

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

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

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

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

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	20,972	29,268
Charity shop income	32,319	44,061
Rental income	1,500	8,563
	<u>54,791</u>	<u>81,892</u>

Almost Home Dog Rescue

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest receivable	1,875	89
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	58,737	-	58,737
Charitable activities			
Providing rehoming services for abandoned dogs	47,483	26,850	74,333
Other trading activities	81,892	-	81,892
Investment income	89	-	89
Total	<u>188,201</u>	<u>26,850</u>	<u>215,051</u>
EXPENDITURE ON			
Charitable activities			
Providing rehoming services for abandoned dogs	125,374	229	125,603
NET INCOME	62,827	26,621	89,448
RECONCILIATION OF FUNDS			
Total funds brought forward	142,349	2,409	144,758
TOTAL FUNDS CARRIED FORWARD	<u>205,176</u>	<u>29,030</u>	<u>234,206</u>

Almost Home Dog Rescue

Notes to the Financial Statements - continued
for the year ended 31 December 2023

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1 January 2023	10,144	3,500	13,644
Additions	-	26,473	26,473
Disposals	-	(3,500)	(3,500)
	<u>10,144</u>	<u>26,473</u>	<u>36,617</u>
At 31 December 2023	10,144	26,473	36,617
DEPRECIATION			
At 1 January 2023	5,447	2,066	7,513
Charge for year	939	4,870	5,809
Eliminated on disposal	-	(2,091)	(2,091)
	<u>6,386</u>	<u>4,845</u>	<u>11,231</u>
At 31 December 2023	6,386	4,845	11,231
NET BOOK VALUE			
At 31 December 2023	<u>3,758</u>	<u>21,628</u>	<u>25,386</u>
At 31 December 2022	<u>4,697</u>	<u>1,434</u>	<u>6,131</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	1,799	1,800
Prepayments	1,067	1,207
	<u>2,866</u>	<u>3,007</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Bank loans and overdrafts (see note 9)	12,952	-
Other creditors	1,074	1,074
	<u>14,026</u>	<u>1,074</u>

9. LOANS

An analysis of the maturity of loans is given below:

	2023 £	2022 £
Amounts falling due within one year on demand:		
Bank overdrafts	<u>12,952</u>	<u>-</u>

10. MOVEMENT IN FUNDS

General funds

General fund is used to finance the charitable incorporated organisation's general activities and core costs as outlined in the Trustees' report.

Restricted funds

Eric and Dorothy Leach Charitable Trust - this is a contribution received towards agility equipment and veterinary fees.

PAHF- this is a contribution received towards the purchase of a new van.

Almost Home Dog Rescue

Notes to the Financial Statements - continued
for the year ended 31 December 2023

11. OTHER FINANCIAL COMMITMENTS

Financial commitments under non-cancellable operating leases relating to property leases as at 31st December 2022.

	2023	2022
	£	£
Property leases		
Operating leases which expire:		
Due within 1 year	2,250	2,250
Due between 1 to 2 years	<u>2,250</u>	<u>2,250</u>
	<u><u>2,250</u></u>	<u><u>2,250</u></u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

13. LIMITED LIABILITY OF MEMBERS

In the event of winding up, the members of the charitable incorporated organisation have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Almost Home Dog Rescue
Detailed Statement of Financial Activities
for the year ended 31 December 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	78,477	45,724
Gift aid	15,057	13,013
	93,534	58,737
Other trading activities		
Fundraising events	20,972	29,268
Charity shop income	32,319	44,061
Rental income	1,500	8,563
	54,791	81,892
Investment income		
Bank interest receivable	1,875	89
Charitable activities		
Grants	23,000	38,850
Adoptions	42,908	35,483
	65,908	74,333
Total incoming resources	216,108	215,051
EXPENDITURE		
Charitable activities		
Advertising	210	-
Building running costs	5,885	11,135
Resources	17,584	15,165
Veterinary fees	95,216	56,838
	118,895	83,138
Support costs		
Finance		
Plant and machinery	939	1,134
Motor vehicles	4,869	358
Loss on sale of tangible fixed assets	1,209	-
	7,017	1,492
Other		
Refreshments	129	31
Insurance	1,316	1,202
Motor expenses	6,790	7,028
Storage	1,800	1,800
Calendars	1,063	719
Sundries	1,444	1,255
Charity shop expenditure	26,063	27,486
Office costs	1,399	487
Subscriptions	6	-
	40,010	40,008

This page does not form part of the statutory financial statements

Almost Home Dog Rescue

Detailed Statement of Financial Activities
for the year ended 31 December 2023

	2023 £	2022 £
Other		
Governance costs		
Accountancy	1,188	965
Total resources expended	<u>167,110</u>	<u>125,603</u>
Net income	<u><u>48,998</u></u>	<u><u>89,448</u></u>

ALMOST HOME DOG RESCUE

England & Wales - Charity number 1172601

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2022
for
Almost Home Dog Rescue**

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Almost Home Dog Rescue

**Contents of the Financial Statements
for the year ended 31 December 2022**

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Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

Almost Home Dog Rescue
Report of the Trustees
for the year ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisation's objectives are to promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for our animals. To educate the public in matters concerning animal welfare and understanding dog behaviour.

Public benefit

In considering the objectives and activities, the Trustees have considered the Charity Commission's guidance on Public Benefit to ensure that the organisation is meeting its Public Benefit requirements.

The public benefits we offer as a Charity are as follows:

- The Charity regularly takes the dogs which have been abandoned to the stress of the communities we work in. In doing this we ensure the abandoned dogs are taken care of and rehomed to suitable forever homes and the Charity offer a lifetime of bank-up to that dog to prevent it becoming homeless again. By doing this, we ensure the community is not overrun by stray dogs, therefore create a benefit.
- We offer support to Social Services throughout the communities we work in and offer help and support when they need to rehome dogs for their service users, again creating a benefit. This has been of optimal benefit during the pandemic due to people becoming ill and, in some cases, sadly passing away, leaving their dogs with nowhere to go. AHDR have stepped in and helped these dogs, where possible.
- We offer free dog behavioural advice and training, to people from the communities we work in. In many cases, this can mean the dog can stay with the owners and prevents them having to come into rescues, providing a public benefit.
- We offer schools, colleges, community groups etc the opportunity to have us attend their meetings and provide advice on responsible dog ownership and tell them more about the work we do and how they can get involved. Although, due to COVID-19 this has been a little more difficult in 2021 & 2022.
- We offer free microchipping to people in the local community helping them to comply with their legal requirements of microchipping any dog over the age of 8 weeks.

Volunteers

We are a volunteer led charity and do not directly employ any staff, which makes our volunteers invaluable to us. We have an impressive team of volunteers including dog walkers, dog groomers, dog behaviourists, financial advisors etc. All of these people bring a specific skillset to our rescue and offer their services to us for free or at least at a very reduced cost. We are very fortunate to have a dedicated group of people who believe in our cause as much as we do and we tell them often, we couldn't do it without them.

Almost Home Dog Rescue

Report of the Trustees for the year ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

We believe our main achievement throughout 2022, as in the previous two years, has been to keep our charity running and thriving both during the pandemic and as we have moved out of it. We made significant changes to the way we operate as a team and devised new ways to safely continue with our much needed work. It has been a very challenging couple of years, with a lot of additional pressure being placed on us, but we have succeeded and continued to help as many dogs as possible.

Post pandemic times have brought new and relentless challenges for the rescue with an unprecedented increase in the number of people surrendering their dogs- some of which will be lockdown dogs and others may be due to the ongoing cost of living crisis. The pounds are overrun with dogs needing homes which, due to the heightened risk of PTS, are our priority. We are working flat out to help as many dogs as possible.

To date, we have rehomed over 1,000 dogs, a large percentage of which were taken from the local council pound and had been abandoned on the streets. Some of the dogs have come to us in emergency situations from Social Services or from relatives who have lost loved ones and need to find new homes for the deceased person's dogs and others are owner sign overs when their circumstances change and they can no longer take care of the dogs.

We offer a dog advisory service to try to keep a 'problem' dogs in their own homes, and help owners better understand the needs of their dogs, which has been a lot more in demand with people purchasing puppies during the Covid 19 pandemic and being unable to socialise them adequately since.

Fundraising opportunities have been largely restored, post-pandemic, however, with the new challenges being faced by the cost-of-living crisis, the effects are being shown in donations.

We are the chosen charity for Pets at Home in Queensferry, North Wales for the fifth year running and, thankfully, are able to attend store to fundraiser and promote our charity once again.

FINANCIAL REVIEW

Financial position

The main areas of income during another challenging and extraordinary year were donations made when adopting or signing over a dog, Grants, Gift Aid and income from our Charity Shop.

Our main area of spend is veterinary fees, which underpins the key objective of the charity by providing care to our animals. The dogs we take in which have been abandoned often need a significant amount of veterinary treatment, which is the reason why this is the main area of spend.

Due to the uncertainty surrounding funding in the last two years, we have limited spending to strictly necessary items and put off upgrade works such as carbon footprint reduction works and searching for premises to purchase. We are hoping to pick these back up once the threat from the pandemic subsides.

Reserves policy

It is the policy of the Charitable Incorporated Organisation to maintain unrestricted funds, which are free reserves of three months running costs and to keep at least six months veterinary fees.

As at the end of the financial year the unrestricted funds totalled £205,176. The Charitable Incorporated Organisation requires £21,022.47 for three months running costs and £22,003.98 for six months veterinary bills, (total £43,026.44).

FUTURE PLANS

Due to the COVID-19 pandemic, we have been very limited in the methods of fundraising open to us. With this in mind, we will be looking at creating policies for grant making and legacies in the coming year to try and boost income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Almost Home Dog Rescue is a registered Charitable Incorporated Organisation (CIO), number 1172601 formed on 18th April 2017, under the terms of their constitution dated 17th March 2017.

The Board of Trustees also forms the Executive Committee which appoints officers who are responsible for the day-to-day running of the Charitable Incorporated Organisation.

The Executive Committee shall consist of not less than 3 members. New Trustees may be recruited to the Board at any time by the Trustees. In selecting individuals for appointment as Trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1172601

Almost Home Dog Rescue
Report of the Trustees
for the year ended 31 December 2022

Principal address

3 Rhyd y Cleifion
Nercwys
Mold
Flintshire
CH7 4EY

Trustees

Mr D Todd
Ms M Vicars-Harris
Ms A Nilan
Ms A Todd
Ms V Savage (resigned 12/3/22)
Ms T Bellis (resigned 31/3/22)
Ms J Davies (resigned 12/3/22)
Ms D Handley
Ms L Edge (appointed 12/3/22)

Independent Examiner

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Approved by order of the board of trustees on 21/3/2023 and signed on its behalf by:

L. Edge.
Trustee - L. EDGE

**Independent Examiner's Report to the Trustees of
Almost Home Dog Rescue**

Independent examiner's report to the trustees of Almost Home Dog Rescue

I report to the charity trustees on my examination of the accounts of Almost Home Dog Rescue (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

I 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 accounts to be reached.



Jason Matischok
ICAEW
Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 21/03/2023

Almost Home Dog Rescue

**Statement of Financial Activities
for the year ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		58,737	-	58,737	55,684
Charitable activities					
Providing rehoming services for abandoned dogs		47,483	26,850	74,333	39,529
Other trading activities	2	81,892	-	81,892	58,262
Investment income	3	89	-	89	10
Total		<u>188,201</u>	<u>26,850</u>	<u>215,051</u>	<u>153,485</u>
EXPENDITURE ON					
Charitable activities					
Providing rehoming services for abandoned dogs		<u>125,374</u>	<u>229</u>	<u>125,603</u>	<u>106,919</u>
NET INCOME		62,827	26,621	89,448	46,566
RECONCILIATION OF FUNDS					
Total funds brought forward		142,349	2,409	144,758	98,192
TOTAL FUNDS CARRIED FORWARD		<u><u>205,176</u></u>	<u><u>29,030</u></u>	<u><u>234,206</u></u>	<u><u>144,758</u></u>

Almost Home Dog Rescue

Balance Sheet
31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	6	5,215	916	6,131	7,132
CURRENT ASSETS					
Debtors	7	3,007	-	3,007	1,799
Cash at bank and in hand		198,028	28,114	226,142	138,076
		<u>201,035</u>	<u>28,114</u>	<u>229,149</u>	<u>139,875</u>
CREDITORS					
Amounts falling due within one year	8	(1,074)	-	(1,074)	(2,249)
NET CURRENT ASSETS					
		<u>199,961</u>	<u>28,114</u>	<u>228,075</u>	<u>137,626</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>205,176</u>	<u>29,030</u>	<u>234,206</u>	<u>144,758</u>
NET ASSETS					
		<u>205,176</u>	<u>29,030</u>	<u>234,206</u>	<u>144,758</u>
FUNDS					
Unrestricted funds	9			205,176	142,349
Restricted funds				29,030	2,409
TOTAL FUNDS					
				<u>234,206</u>	<u>144,758</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21/3/2023 and were signed on its behalf by:

L. Edge
Trustee - L. EDGE

Almost Home Dog Rescue

Notes to the Financial Statements for the year ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

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

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

Income from other trading activities relates to fundraising events, charity shop income and rental income and is recognised when the amount is certain.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

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

Tangible fixed assets

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

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

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.

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.

Almost Home Dog Rescue

Notes to the Financial Statements - continued for the year ended 31 December 2022

1. ACCOUNTING POLICIES - continued

Financial instruments

The charitable incorporated organisation has elected to apply the provisions of Section 11 'Basis Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable incorporated organisation's balance sheet when the charitable incorporated organisation becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to realise the asset and settle the liability simultaneously.

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 rate 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.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

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

Critical accounting estimates and judgements

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

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

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

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

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	29,268	27,881
Charity shop income	44,061	21,381
Rental income	8,563	9,000
	<u>81,892</u>	<u>58,262</u>

Almost Home Dog Rescue

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

3. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest receivable	89	10
	<u>89</u>	<u>10</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	55,684	-	55,684
Charitable activities			
Providing rehoming services for abandoned dogs	39,529	-	39,529
Other trading activities	58,262	-	58,262
Investment income	10	-	10
Total	<u>153,485</u>	<u>-</u>	<u>153,485</u>
EXPENDITURE ON			
Charitable activities			
Providing rehoming services for abandoned dogs	106,633	286	106,919
NET INCOME/(EXPENDITURE)	46,852	(286)	46,566
RECONCILIATION OF FUNDS			
Total funds brought forward	95,497	2,695	98,192
TOTAL FUNDS CARRIED FORWARD	<u>142,349</u>	<u>2,409</u>	<u>144,758</u>

Almost Home Dog Rescue

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1 January 2022	9,653	3,500	13,153
Additions	491	-	491
	<hr/>	<hr/>	<hr/>
At 31 December 2022	10,144	3,500	13,644
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 January 2022	4,313	1,708	6,021
Charge for year	1,134	358	1,492
	<hr/>	<hr/>	<hr/>
At 31 December 2022	5,447	2,066	7,513
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2022	4,697	1,434	6,131
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2021	5,340	1,792	7,132
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	1,800	1,799
Prepayments	1,207	-
	<hr/>	<hr/>
	3,007	1,799
	<hr/> <hr/>	<hr/> <hr/>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	1,074	2,249
	<hr/> <hr/>	<hr/> <hr/>

9. MOVEMENT IN FUNDS

General funds

General fund is used to finance the charitable incorporated organisation's general activities and core costs as outlined in the Trustees' report.

Restricted funds

Eric and Dorothy Leach Charitable Trust - this is a contribution received towards agility equipment and veterinary fees.

PAHF- this is a contribution received towards the purchase of a new van.

10. OTHER FINANCIAL COMMITMENTS

Financial commitments under non-cancellable operating leases relating to property leases as at 31st December 2022.

	2022	2021
Property leases		
Operating leases which expire:	£	£
Due within 1 year	2,250	2,250
Due between 1 to 2 years	<hr/>	<hr/>
	2,250	2,250

Almost Home Dog Rescue

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

12. LIMITED LIABILITY OF MEMBERS

In the event of winding up, the members of the charitable incorporated organisation have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Almost Home Dog Rescue

Detailed Statement of Financial Activities
for the year ended 31 December 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	45,724	53,316
Gift aid	13,013	2,368
	<u>58,737</u>	<u>55,684</u>
Other trading activities		
Fundraising events	29,268	27,881
Charity shop income	44,061	21,381
Rental income	8,563	9,000
	<u>81,892</u>	<u>58,262</u>
Investment income		
Bank interest receivable	89	10
Charitable activities		
Grants	38,850	16,000
Adoptions	35,483	23,529
	<u>74,333</u>	<u>39,529</u>
Total incoming resources	215,051	153,485
EXPENDITURE		
Charitable activities		
Kennels	-	1,724
Building running costs	11,135	9,693
Resources	15,165	13,596
Travel	-	4
Veterinary fees	56,838	43,549
	<u>83,138</u>	<u>68,566</u>
Support costs		
Finance		
Plant and machinery	1,134	1,256
Motor vehicles	358	448
	<u>1,492</u>	<u>1,704</u>
Other		
Refreshments	31	271
Insurance	1,202	1,035
Motor expenses	7,028	4,259
Storage	1,800	1,800
Calendars	719	871
Sundries	1,255	1,167
Charity shop expenditure	27,486	26,020
Office costs	487	152
	<u>40,008</u>	<u>35,575</u>
Governance costs		
Accountancy	965	1,074

This page does not form part of the statutory financial statements

Almost Home Dog Rescue

**Detailed Statement of Financial Activities
for the year ended 31 December 2022**

	2022 £	2021 £
Total resources expended	<u>125,603</u>	<u>106,919</u>
Net income	<u><u>89,448</u></u>	<u><u>46,566</u></u>

ALMOST HOME DOG RESCUE

England & Wales - Charity number 1172601

Accounts

REGISTERED CHARITY NUMBER: 1172601

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2021**

for

Almost Home Dog Rescue

**Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN**

Almost Home Dog Rescue

**Contents of the Financial Statements
for the year ended 31 December 2021**

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Almost Home Dog Rescue

Report of the Trustees for the year ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisation's objectives are to promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for our animals. To educate the public in matters concerning animal welfare and understanding dog behaviour.

Public benefit

In considering the objectives and activities, the Trustees have considered the Charity Commission's guidance on Public Benefit to ensure that the organisation is meeting its Public Benefit requirements.

The public benefits we offer as a Charity are as follows:

- The Charity regularly takes the dogs which have been abandoned to the stress of the communities we work in. In doing this we ensure the abandoned dogs are taken care of and rehomed to suitable forever homes and the Charity offer a lifetime of bank-up to that dog to prevent it becoming homeless again. By doing this, we ensure the community is not overrun by stray dogs, therefore create a benefit.
- We offer support to Social Services throughout the communities we work in and offer help and support when they need to rehome dogs for their service users, again creating a benefit.
- We offer free dog behavioural advice and training, to people from the communities we work in. In many cases, this can mean the dog can stay with the owners and prevents them having to come into rescues, providing a public benefit.
- We offer schools, colleges, community groups etc the opportunity to have us attend their meetings and provide advice on responsible dog ownership and tell them more about the work we do and how they can get involved. Although, due to COVID-19 this has been a little more difficult in 2021.
- We offer free microchipping to people in the local community helping them to comply with their legal requirements of microchipping any dog over the age of 8 weeks.

Volunteers

We are a volunteer led charity and do not directly employ any staff, which makes our volunteers invaluable to us. We have an impressive team of volunteers including dog walkers, dog groomers, dog behaviourists, financial advisors etc. All of these people bring a specific skillset to our rescue and offer their services to us for free or at least at a very reduced cost. We are very fortunate to have a dedicated group of people who believe in our cause as much as we do and we tell them often, we couldn't do it without them.

ACHIEVEMENT AND PERFORMANCE

We believe our main achievement throughout 2021 has been to keep our charity running and thriving through the Covid 19 pandemic. We have made significant changes to the way we operate as a team and devised new ways to safely continue with our much needed work. It has been a very challenging couple of years with a lot of additional pressure being placed on us, but we've succeeded and continued to help as many dogs as possible.

To date we have rehomed over 750 dogs, a large percentage of which were taken from the local council pound and had been abandoned on the streets. Some of the dogs have come to us in emergency situations from Social Services or from relatives who have lost loved ones and need to find new homes for the deceased person's dogs and others are owner sign overs when their circumstances change and they can no longer take care of the dogs. We offer a dog advisory service to try to keep 'problem' dogs in their own homes, and help owners better understand the needs of their dogs, which has been a lot more in demand with people purchasing puppies through the Covid 19 pandemic and being unable to socialise them adequately.

Unfortunately, due to Covid 19 our fundraising during 2021 has been severely restricted so we've had to look elsewhere for funding. We have successfully held online dog shows, auctions and raffles which have assisted in raising funds but also met the requirements of social distancing and lockdowns.

Thankfully we were able to hold our charity Christmas Fair in December 2021. It was very humbling to see the amount of support we got from our Almost Home friends and raised some much needed funds to continue our work.

We are the chosen charity for Pets at Home in Queensferry, North Wales for the fourth year running. Unfortunately, due to Covid 19 we've been unable to attend store as we normally would to promote our charity, but instead we've done a lot more work online with them and shared a lot of information through Facebook and other social media platforms.

Almost Home Dog Rescue

Report of the Trustees for the year ended 31 December 2021

FINANCIAL REVIEW

Financial position

The main areas of income during another challenging and extraordinary year were donations made when adopting or signing over a dog, financial support from the government for closure of our shop due to Covid 19, gift aid and lump sum donations from organisations to help towards the running of the rescue during the Covid 19 pandemic.

Our main area of spend is veterinary fees, which underpins the key objective of the charity by providing care to our animals. The dogs we take in which have been abandoned often need a significant amount of veterinary treatment, which is the reason why this is the main area of spend.

Due to the uncertainty surrounding funding during 2021, we have limited spending to strictly necessary items and put off upgrade works such as carbon footprint reduction works and searching for premises to purchase. We are hoping to pick these back up once the threat from the pandemic subsides.

Reserves policy

It is the policy of the Charitable Incorporated Organisation to maintain unrestricted funds, which are free reserves of three months running costs and to keep at least six months veterinary fees.

As at the end of the financial year the unrestricted funds totalled £142,349. The Charitable Incorporated Organisation requires £27,152.66 for three months running costs and £15,532.55 for six months veterinary bills, (total £42,685.21).

FUTURE PLANS

Due to the COVID-19 pandemic, we have been very limited in the methods of fundraising open to us. With this in mind, we will be looking at creating policies for grant making and legacies in the coming year to try and boost income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Almost Home Dog Rescue is a registered Charitable Incorporated Organisation (CIO), number 1172601 formed on 18th April 2017, under the terms of their constitution dated 17th March 2017.

The Board of Trustees also forms the Executive Committee which appoints officers who are responsible for the day-to-day running of the Charitable Incorporated Organisation.

The Executive Committee shall consist of not less than 3 members. New Trustees may be recruited to the Board at any time by the Trustees. In selecting individuals for appointment as Trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

COVID-19

We highlighted COVID-19 as a major risk to the charity and its volunteers in 2020. We have complied with all government advice/guidance and installed hand sanitising stations throughout the rescue and shop. We have also erected signs reminding people to socially distance throughout the rescue and shop. We have changed our appointment system to ensure only one volunteer at a time can book to walk dogs to ensure no crossover of people from different households.

We have an up to date Public Liability insurance policy in place to protect the Charity as far as is reasonably practicable.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1172601

Principal address

3 Rhyd y Cleifion
Nercwys
Mold
Flintshire
CH7 4EY

Trustees

Mr D Todd
Ms M Vicars-Harris
Ms A Nilan
Ms A Todd
Ms V Savage
Ms T Bellis (resigned 31/3/22)
Ms J Davies
Ms D Handley

Almost Home Dog Rescue

**Report of the Trustees
for the year ended 31 December 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Approved by order of the board of trustees on26/09/22..... and signed on its behalf by:

V. S. W. J.
.....
Trustee

**Independent Examiner's Report to the Trustees of
Almost Home Dog Rescue**

Independent examiner's report to the trustees of Almost Home Dog Rescue

I report to the charity trustees on my examination of the accounts of Almost Home Dog Rescue (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

I 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 accounts to be reached.

Jason Matischok
ICAEW
Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date:

Almost Home Dog Rescue

Statement of Financial Activities
for the year ended 31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		55,684	-	55,684	29,666
Charitable activities					
Providing rehoming services for abandoned dogs		39,529	-	39,529	57,175
Other trading activities	2	58,262	-	58,262	50,327
Investment income	3	10	-	10	46
Total		<u>153,485</u>	<u>-</u>	<u>153,485</u>	<u>137,214</u>
EXPENDITURE ON					
Charitable activities					
Providing rehoming services for abandoned dogs		106,633	286	106,919	93,940
NET INCOME/(EXPENDITURE)		<u>46,852</u>	<u>(286)</u>	<u>46,566</u>	<u>43,274</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		95,497	2,695	98,192	54,918
TOTAL FUNDS CARRIED FORWARD		<u><u>142,349</u></u>	<u><u>2,409</u></u>	<u><u>144,758</u></u>	<u><u>98,192</u></u>

The notes form part of these financial statements

Almost Home Dog Rescue

Balance Sheet
31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	6	5,987	1,145	7,132	8,457
CURRENT ASSETS					
Debtors	7	1,799	-	1,799	4,729
Cash at bank and in hand		136,812	1,264	138,076	87,255
		<u>138,611</u>	<u>1,264</u>	<u>139,875</u>	<u>91,984</u>
CREDITORS					
Amounts falling due within one year	8	(2,249)	-	(2,249)	(2,249)
NET CURRENT ASSETS					
		<u>136,362</u>	<u>1,264</u>	<u>137,626</u>	<u>89,735</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>142,349</u>	<u>2,409</u>	<u>144,758</u>	<u>98,192</u>
NET ASSETS					
		<u>142,349</u>	<u>2,409</u>	<u>144,758</u>	<u>98,192</u>
FUNDS					
Unrestricted funds	9			142,349	95,497
Restricted funds				2,409	2,695
TOTAL FUNDS					
				<u>144,758</u>	<u>98,192</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
 and were signed on its behalf by:

26/09/22

V. S. Waller

Trustee

Almost Home Dog Rescue

Notes to the Financial Statements for the year ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', 'Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

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

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

Income from other trading activities relates to fundraising events, charity shop income and rental income and is recognised when the amount is certain.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

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

Tangible fixed assets

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

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

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.

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.

Almost Home Dog Rescue

Notes to the Financial Statements - continued for the year ended 31 December 2021

1. ACCOUNTING POLICIES - continued

Financial instruments

The charitable incorporated organisation has elected to apply the provisions of Section 11 'Basis Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable incorporated organisation's balance sheet when the charitable incorporated organisation becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to realise the asset and settle the liability simultaneously.

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 rate 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 no amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are no amortised.

Debt instruments are subsequently carried at amortised cost, using the effecting interest rate method.

Derecognition of financial liabilities

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

Critical accounting estimates and judgements

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

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

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

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

2. OTHER TRADING ACTIVITIES

	2021	2020
Fundraising events	£	£
Charity shop income	27,881	21,673
Rental income	21,381	19,654
	9,000	9,000
	<u>58,262</u>	<u>50,327</u>

Almost Home Dog Rescue

Notes to the Financial Statements - continued
for the year ended 31 December 2021

3. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest receivable	10	46
	<u>10</u>	<u>46</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	29,666	-	29,666
Charitable activities			
Providing rehoming services for abandoned dogs	57,175	-	57,175
Other trading activities	50,327	-	50,327
Investment income	46	-	46
Total	<u>137,214</u>	<u>-</u>	<u>137,214</u>
EXPENDITURE ON			
Charitable activities			
Providing rehoming services for abandoned dogs	93,582	358	93,940
NET INCOME/(EXPENDITURE)	<u>43,632</u>	<u>(358)</u>	<u>43,274</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	51,865	3,053	54,918
TOTAL FUNDS CARRIED FORWARD	<u>95,497</u>	<u>2,695</u>	<u>98,192</u>

Almost Home Dog Rescue

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1 January 2021	9,275	3,500	12,775
Additions	378	-	378
At 31 December 2021	<u>9,653</u>	<u>3,500</u>	<u>13,153</u>
DEPRECIATION			
At 1 January 2021	3,058	1,260	4,318
Charge for year	1,255	448	1,703
At 31 December 2021	<u>4,313</u>	<u>1,708</u>	<u>6,021</u>
NET BOOK VALUE			
At 31 December 2021	<u>5,340</u>	<u>1,792</u>	<u>7,132</u>
At 31 December 2020	<u>6,217</u>	<u>2,240</u>	<u>8,457</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	-	4,343
Other debtors	1,799	386
	<u>1,799</u>	<u>4,729</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	2,249	2,249
	<u>2,249</u>	<u>2,249</u>

9. MOVEMENT IN FUNDS

General funds

General fund is used to finance the charitable incorporated organisation's general activities and core costs as outlined in the Trustees' report.

Restricted funds

Eric and Dorothy Leach Charitable Trust - this is a contribution received towards agility equipment and veterinary fees.

10. OTHER FINANCIAL COMMITMENTS

Financial commitments under non-cancellable operating leases relating to property leases as at 31st December 2021.

	2021	2020
Property leases		
Operating leases which expire:		
Due within 1 year	£ 2,250	£ 5,225
Due between 1 to 2 years	<u>2,250</u>	<u>5,225</u>

Almost Home Dog Rescue

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

12. LIMITED LIABILITY OF MEMBERS

In the event of winding up, the members of the charitable incorporated organisation have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Almost Home Dog Rescue

Detailed Statement of Financial Activities
for the year ended 31 December 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	53,316	25,323
Gift aid	2,368	4,343
	<u>55,684</u>	<u>29,666</u>
Other trading activities		
Fundraising events	27,881	21,673
Charity shop income	21,381	19,654
Rental income	9,000	9,000
	<u>58,262</u>	<u>50,327</u>
Investment income		
Bank interest receivable	10	46
Charitable activities		
Grants	16,000	32,500
Adoptions	23,529	24,675
	<u>39,529</u>	<u>57,175</u>
Total incoming resources	<u>153,485</u>	<u>137,214</u>
EXPENDITURE		
Charitable activities		
Kennels	1,724	301
Building running costs	9,693	13,147
Resources	13,596	6,000
Travel	4	219
Veterinary fees	43,549	38,636
	<u>68,566</u>	<u>58,303</u>
Support costs		
Finance		
PayPal fees	-	119
Plant and machinery	1,256	1,395
Motor vehicles	448	560
	<u>1,704</u>	<u>2,074</u>
Other		
Refreshments	271	128
Insurance	1,035	1,255
Motor expenses	4,259	5,497
Storage	1,800	1,800
Calendars	871	269
Sundries	1,167	1,195
Charity shop expenditure	26,020	21,812
Office costs	152	533
	<u>35,575</u>	<u>32,489</u>

This page does not form part of the statutory financial statements

Almost Home Dog Rescue

**Detailed Statement of Financial Activities
for the year ended 31 December 2021**

	2021 £	2020 £
Other Governance costs		
Accountancy	1,074	1,074
Total resources expended	<u>106,919</u>	<u>93,940</u>
Net income	<u>46,566</u>	<u>43,274</u>

This page does not form part of the statutory financial statements

ALMOST HOME DOG RESCUE

England & Wales - Charity number 1172601

Accounts

REGISTERED CHARITY NUMBER: 1172601

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2020
for
Almost Home Dog Rescue**

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Almost Home Dog Rescue

**Contents of the Financial Statements
for the year ended 31 December 2020**

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Almost Home Dog Rescue
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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisation's objectives are to promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for our animals. To educate the public in matters concerning animal welfare and understanding dog behaviour.

Public benefit

In considering the objectives and activities, the Trustees have considered the Charity Commission's guidance on Public Benefit to ensure that the organisation is meeting its Public Benefit requirements.

The public benefits we offer as a Charity are as follows:

- The Charity regularly takes the dogs which have been abandoned to the stress of the communities we work in. In doing this we ensure the abandoned dogs are taken care of and rehomed to suitable forever homes and the Charity offer a lifetime of back-up to that dog to prevent it becoming homeless again. By doing this, we ensure the community is not overrun by stray dogs, therefore create a benefit.
- We offer support to Social Services throughout the communities we work in and offer help and support when they need to rehome dogs for their service users, again creating a benefit.
- We offer free dog behavioural advice and training, to people from the communities we work in. In many cases, this can mean the dog can stay with the owners and prevents them having to come into rescues, providing a public benefit.
- We offer schools, colleges, community groups etc the opportunity to have us attend their meetings and provide advice on responsible dog ownership and tell them more about the work we do and how they can get involved. Although, due to COVID-19 this has been a little more difficult in 2020.
- We offer free microchipping to people in the local community helping them to comply with their legal requirements of microchipping any dog over the age of 8 weeks.

Volunteers

We are a volunteer run charity and do not directly employ any staff, which makes our volunteers invaluable to us. We have an impressive team of over 100 volunteers who bring a whole host of different skills to our Charity and ensure it runs smoothly day in day out.

ACHIEVEMENT AND PERFORMANCE

We believe our main achievement throughout 2020 has been to keep our charity running and succeeding through the COVID-19 pandemic. We have made significant changes to the way we operate and as a team, devised ways to safely continue with our much needed work. It has been a very challenging year with a lot of additional pressure being placed on us, but we've succeeded and continued to help as many dogs as possible.

To date we have rehomed over 600 dogs, a large percentage of which were taken from the local council pound and had been abandoned on the streets. Some of the dogs have come to us in emergency situations from Social Services. We offer a dog advisory services to try to keep 'problem' dogs in their own homes, and help owners better understand the needs of their dogs, which has been a lot more in demand with people getting puppies through the COVID-19 pandemic and being unable to socialise them adequately.

Unfortunately, due to COVID-19 our fundraising during 2020 has been severely restricted and we have been unable to undertake our annual Christmas Fair or attend local carnivals, so we've had to look elsewhere for funding. We have successfully applied for and received some significant sums of money from the likes of Animal Friends and Battersea Dogs and Cats Home, which we are really proud of.

We are the chosen charity for the Pets at Home in Queensferry, North Wales for the third year running. Unfortunately, due to COVID-19 we've been unable to attend store as we normally would to promote our charity, but instead we've done a lot more work online with them and share a lot of information through Facebook and other social media platforms.

Almost Home Dog Rescue

Report of the Trustees for the year ended 31 December 2020

FINANCIAL REVIEW

Financial position

The main areas of income during this extraordinary year were donations made when adopting or signing over a dog, financial support from the government for closure of our shop due to COVID 19, gift aid and lump sum donations from organisations to help towards the running of the rescue during the COVID 19 pandemic.

Our main area of spend is veterinary fees, which underpins the key objective of the charity by providing care to our animals. The dogs we take in which have been abandoned generally need a significant amount of veterinary treatment, which is the reason why this is the main area of spend.

Due to the uncertainty surrounding funding during 2020, we have limited spending to strictly necessary items and put off upgrade works such as carbon footprint reduction works, CCTV and search for premises to purchase. We are hoping to pick these back up once we return to some kind of normality.

Reserves policy

It is the policy of the Charitable Incorporated Organisation to maintain unrestricted funds, which are free reserves of three months' running costs, lease commitments and to keep at least six months' veterinary fees.

As at the end of the financial year the unrestricted funds totalled £95,497. The Charitable Incorporated Organisation requires £24,800.25 for three months running costs and £19,652.21 for six months' veterinary bills (total £44,452.46).

FUTURE PLANS

Due to the COVID-19 pandemic, we have been very limited in the methods of fundraising open to us. With this in mind, we will be looking at creating policies for grant making and legacies in the coming year to try and boost income.

We are currently looking at the possibility of delivering training sessions via video link, in order to keep up with our educational work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Almost Home Dog Rescue is a registered Charitable Incorporated Organisation (CIO), number 1172601 formed on 18th April 2017, under the terms of their constitution dated 17th March 2017.

The Board of Trustees also forms the Executive Committee which appoints officers who are responsible for the day-to-day running of the Charitable Incorporated Organisation.

The Executive Committee shall consist of not less than 3 members. New Trustees may be recruited to the Board at any time by the Trustees. In selecting individuals for appointment as Trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

COVID-19

We highlighted COVID-19 as a major risk to the charity and its volunteers in 2020. We have complied with all government advice/guidance and installed hand sanitising stations throughout the rescue and shop. We have also erected signs reminding people to socially distance throughout the rescue and shop. We have changed our appointment system to ensure only one volunteer at a time can book to walk dogs to ensure no crossover of people from different households.

We have an up to date Public Liability insurance policy in place to protect the Charity as far as is reasonably practicable.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1172601

Principal address

3 Rhyd y Cleifion
Nercwys
Mold
Flintshire
CH7 4EY

Almost Home Dog Rescue

**Report of the Trustees
for the year ended 31 December 2020**

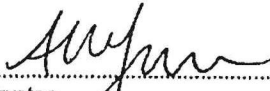
Trustees


Mr D Todd
Ms M Vicars-Harris
Ms A Nilan
Ms A Todd
Ms V Savage
Ms T Bellis
Ms J Davies (appointed 27/2/20)
Ms D Handley (appointed 27/2/20)

Independent Examiner

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Approved by order of the board of trustees on 28 Oct 2021 and signed on its behalf by:


Trustee Chair.


V. Savage - Treasurer.

**Independent Examiner's Report to the Trustees of
Almost Home Dog Rescue**

Independent examiner's report to the trustees of Almost Home Dog Rescue

I report to the charity trustees on my examination of the accounts of Almost Home Dog Rescue (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

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

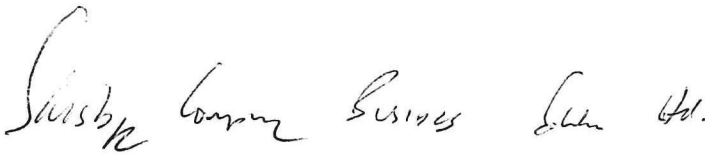
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

I 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 accounts to be reached.



Jason Matischok
ICAEW
Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 28/10/2021

Almost Home Dog Rescue
Statement of Financial Activities
for the year ended 31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		29,666	-	29,666	29,069
Charitable activities					
Providing rehoming services for abandoned dogs		57,175	-	57,175	33,985
Other trading activities	2	50,327	-	50,327	46,888
Investment income	3	46	-	46	12
Total		<u>137,214</u>	<u>-</u>	<u>137,214</u>	<u>109,954</u>
EXPENDITURE ON					
Charitable activities					
Providing rehoming services for abandoned dogs		93,582	358	93,940	83,290
NET INCOME/(EXPENDITURE)		<u>43,632</u>	<u>(358)</u>	<u>43,274</u>	<u>26,664</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		51,865	3,053	54,918	28,254
TOTAL FUNDS CARRIED FORWARD		<u><u>95,497</u></u>	<u><u>2,695</u></u>	<u><u>98,192</u></u>	<u><u>54,918</u></u>

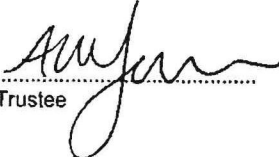
The notes form part of these financial statements

Almost Home Dog Rescue

Balance Sheet
31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	6	7,026	1,431	8,457	9,454
CURRENT ASSETS					
Debtors	7	4,729	-	4,729	386
Cash at bank		85,991	1,264	87,255	46,253
		<u>90,720</u>	<u>1,264</u>	<u>91,984</u>	<u>46,639</u>
CREDITORS					
Amounts falling due within one year	8	(2,249)	-	(2,249)	(1,175)
NET CURRENT ASSETS					
		<u>88,471</u>	<u>1,264</u>	<u>89,735</u>	<u>45,464</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>95,497</u>	<u>2,695</u>	<u>98,192</u>	<u>54,918</u>
NET ASSETS					
		<u>95,497</u>	<u>2,695</u>	<u>98,192</u>	<u>54,918</u>
FUNDS					
Unrestricted funds	9			95,497	51,865
Restricted funds				2,695	3,053
TOTAL FUNDS					
				<u>98,192</u>	<u>54,918</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~28 Oct 2021~~ and were signed on its behalf by:


Trustee

U. Savage - Treasurer.

Almost Home Dog Rescue

Notes to the Financial Statements for the year ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

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

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

Income from other trading activities relates to fundraising events, charity shop income and rental income and is recognised when the amount is certain.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

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

Tangible fixed assets

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

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

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.

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.

Almost Home Dog Rescue

Notes to the Financial Statements - continued for the year ended 31 December 2020

1. ACCOUNTING POLICIES - continued

Financial instruments

The charitable incorporated organisation has elected to apply the provisions of Section 11 'Basis Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable incorporated organisation's balance sheet when the charitable incorporated organisation becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to realise the asset and settle the liability simultaneously.

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 rate 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 no amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are no amortised.

Debt instruments are subsequently carried at amortised cost, using the effecting interest rate method.

Derecognition of financial liabilities

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

Critical accounting estimates and judgements

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

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

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

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

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	21,673	12,347
Charity shop income	19,654	26,741
Rental income	9,000	7,800
	<u>50,327</u>	<u>46,888</u>

Almost Home Dog Rescue

**Notes to the Financial Statements - continued
for the year ended 31 December 2020**

3. INVESTMENT INCOME

	2020	2019
	£	£
Bank interest receivable	46	12
	<u>46</u>	<u>12</u>

4. 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.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	29,069	-	29,069
Charitable activities			
Providing rehoming services for abandoned dogs	30,485	3,500	33,985
Other trading activities	46,888	-	46,888
Investment income	12	-	12
Total	<u>106,454</u>	<u>3,500</u>	<u>109,954</u>
EXPENDITURE ON			
Charitable activities			
Providing rehoming services for abandoned dogs	83,290	-	83,290
NET INCOME	<u>23,164</u>	<u>3,500</u>	<u>26,664</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	28,254	-	28,254
TOTAL FUNDS CARRIED FORWARD	<u>51,418</u>	<u>3,500</u>	<u>54,918</u>

Almost Home Dog Rescue

**Notes to the Financial Statements - continued
for the year ended 31 December 2020**

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1 January 2020	8,317	3,500	11,817
Additions	958	-	958
At 31 December 2020	9,275	3,500	12,775
DEPRECIATION			
At 1 January 2020	1,663	700	2,363
Charge for year	1,395	560	1,955
At 31 December 2020	3,058	1,260	4,318
NET BOOK VALUE			
At 31 December 2020	6,217	2,240	8,457
At 31 December 2019	6,654	2,800	9,454

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	4,343	-
Other debtors	386	386
	4,729	386

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other creditors	2,249	1,175
	2,249	1,175

9. MOVEMENT IN FUNDS

General funds

General fund is used to finance the charitable incorporated organisation's general activities and core costs as outlined in the Trustees' report.

Restricted funds

~~Eric and Dorothy Leach Charitable Trust -- this is a contribution received towards agility equipment and veterinary fees.~~

10. OTHER FINANCIAL COMMITMENTS

Financial commitments under non-cancellable operating leases relating to property leases as at 31st December 2020.

	2020	2019
Property leases		
Operating leases which expire:		
Due within 1 year	£ 5,225	£ 5,750
Due between 1 to 2 years	5,225	5,750

Almost Home Dog Rescue

**Notes to the Financial Statements - continued
for the year ended 31 December 2020**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

12. LIMITED LIABILITY OF MEMBERS

In the event of winding up, the members of the charitable incorporated organisation have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Almost Home Dog Rescue

**Detailed Statement of Financial Activities
for the year ended 31 December 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	25,323	23,099
Gift aid	4,343	5,970
	29,666	29,069
Other trading activities		
Fundraising events	21,673	12,347
Charity shop income	19,654	26,741
Rental income	9,000	7,800
	50,327	46,888
Investment income		
Bank interest receivable	46	12
Charitable activities		
Grants	32,500	3,500
Activities	-	5,549
Adoptions	24,675	24,936
	57,175	33,985
Total incoming resources	137,214	109,954
EXPENDITURE		
Charitable activities		
Kennels	301	1,971
Building running costs	13,147	16,750
Resources	6,000	9,131
Travel	219	20
Veterinary fees	38,636	24,071
	58,303	51,943
Support costs		
Finance		
PayPal fees	119	202
Plant and machinery	1,395	1,663
Motor vehicles	560	700
	2,074	2,565
Other		
Refreshments	128	14
Insurance	1,255	1,512
Motor expenses	5,497	3,897
Storage	1,800	1,947
Calendars	269	537
Sundries	1,195	429
Charity shop expenditure	21,812	19,273
Office costs	533	523
	32,489	28,132

This page does not form part of the statutory financial statements

Almost Home Dog Rescue
Detailed Statement of Financial Activities
for the year ended 31 December 2020

	2020 £	2019 £
Other		
Governance costs		
Accountancy	1,074	650
Total resources expended	<u>93,940</u>	<u>83,290</u>
Net income	<u>43,274</u>	<u>26,664</u>

This page does not form part of the statutory financial statements

