

**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**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Notes to the Financial Statements</b>	<b>7 to 11</b>
<b>Detailed Statement of Financial Activities</b>	<b>12 to 13</b>

## **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 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 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  
Nerwys  
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 on .....26/09/22..... and signed on its behalf by:

.....U. S. W. J. P. ....  
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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		55,684	-	55,684	29,666
<b>Charitable activities</b>					
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
<b>Total</b>		<u>153,485</u>	<u>-</u>	<u>153,485</u>	<u>137,214</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Providing rehoming services for abandoned dogs		106,633	286	106,919	93,940
<b>NET INCOME/(EXPENDITURE)</b>		<u>46,852</u>	<u>(286)</u>	<u>46,566</u>	<u>43,274</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		95,497	2,695	98,192	54,918
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	6	5,987	1,145	7,132	8,457
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(2,249)	-	(2,249)	(2,249)
<b>NET CURRENT ASSETS</b>		<u>136,362</u>	<u>1,264</u>	<u>137,626</u>	<u>89,735</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>142,349</u>	<u>2,409</u>	<u>144,758</u>	<u>98,192</u>
<b>NET ASSETS</b>		<u>142,349</u>	<u>2,409</u>	<u>144,758</u>	<u>98,192</u>
<b>FUNDS</b>	9				
Unrestricted funds				142,349	95,497
Restricted funds				2,409	2,695
<b>TOTAL FUNDS</b>				<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. [Signature]  
 .....  
 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	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>

# 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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	29,666	-	29,666
<b>Charitable activities</b>			
Providing rehoming services for abandoned dogs	57,175	-	57,175
Other trading activities	50,327	-	50,327
Investment income	46	-	46
<b>Total</b>	<u>137,214</u>	<u>-</u>	<u>137,214</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Providing rehoming services for abandoned dogs	93,582	358	93,940
<b>NET INCOME/(EXPENDITURE)</b>	43,632	(358)	43,274
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	51,865	3,053	54,918
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>			
At 1 January 2021	9,275	3,500	12,775
Additions	378	-	378
At 31 December 2021	9,653	3,500	13,153
<b>DEPRECIATION</b>			
At 1 January 2021	3,058	1,260	4,318
Charge for year	1,255	448	1,703
At 31 December 2021	4,313	1,708	6,021
<b>NET BOOK VALUE</b>			
At 31 December 2021	5,340	1,792	7,132
At 31 December 2020	6,217	2,240	8,457

### 7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors		
Other debtors	1,799	4,343
	1,799	386
	1,799	4,729

### 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	2,249	2,249

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

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	53,316	25,323
Gift aid	2,368	4,343
	<u>55,684</u>	<u>29,666</u>
<b>Other trading activities</b>		
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>
<b>Investment income</b>		
Bank interest receivable	10	46
<b>Charitable activities</b>		
Grants	16,000	32,500
Adoptions	23,529	24,675
	<u>39,529</u>	<u>57,175</u>
<b>Total incoming resources</b>	<u>153,485</u>	<u>137,214</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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>
<b>Support costs</b>		
<b>Finance</b>		
PayPal fees	-	119
Plant and machinery	1,256	1,395
Motor vehicles	448	560
	<u>1,704</u>	<u>2,074</u>
<b>Other</b>		
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	106,919	93,940
Net income	46,566	43,274

This page does not form part of the statutory financial statements