

**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

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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

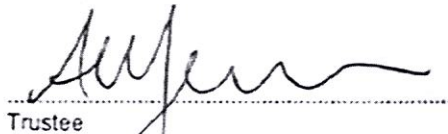
Trustees

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		<u>166,927</u>	<u>183</u>	<u>167,110</u>	<u>125,603</u>
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>

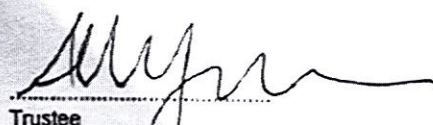
The notes form part of these financial statements

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)
NET CURRENT ASSETS		<u>229,704</u>	<u>28,114</u>	<u>257,818</u>	<u>228,075</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	10				
Unrestricted funds				254,357	205,176
Restricted funds				<u>28,847</u>	<u>29,030</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>1,875</u>	<u>89</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
	<hr/> 93,534	<hr/> 58,737
Other trading activities		
Fundraising events	20,972	29,268
Charity shop income	32,319	44,061
Rental income	1,500	8,563
	<hr/> 54,791	<hr/> 81,892
Investment income		
Bank interest receivable	1,875	89
Charitable activities		
Grants	23,000	38,850
Adoptions	42,908	35,483
	<hr/> 65,908	<hr/> 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
	<hr/> 118,895	<hr/> 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	-
	<hr/> 7,017	<hr/> 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	-
	<hr/> 40,010	<hr/> 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	167,110	125,603
Net income	48,998	89,448