

# **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 6<sup>th</sup> 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 18<sup>th</sup> April 2017, under the terms of their constitution dated 17<sup>th</sup> 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**

	<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 10</b>
<b>Detailed Statement of Financial Activities</b>	<b>11 to 12</b>

**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.

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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.

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**for the year ended 31 December 2024**

**FINANCIAL REVIEW**

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**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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		112,657	-	112,657	93,534
<b>Charitable activities</b>					
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
<b>Total</b>		<u>232,601</u>	<u>-</u>	<u>232,601</u>	<u>216,108</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Providing rehoming services for abandoned dogs		<u>177,421</u>	<u>-</u>	<u>177,421</u>	<u>167,110</u>
<b>NET INCOME</b>		55,180	-	55,180	48,998
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		254,357	28,847	283,204	234,206
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	6	18,607	733	19,340	25,386
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(1,200)	-	(1,200)	(14,026)
<b>NET CURRENT ASSETS</b>		<u>290,930</u>	<u>28,114</u>	<u>319,044</u>	<u>257,818</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>309,537</u>	<u>28,847</u>	<u>338,384</u>	<u>283,204</u>
<b>NET ASSETS</b>		<u>309,537</u>	<u>28,847</u>	<u>338,384</u>	<u>283,204</u>
<b>FUNDS</b>	10				
Unrestricted funds				309,537	254,357
Restricted funds				<u>28,847</u>	<u>28,847</u>
<b>TOTAL FUNDS</b>				<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

**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**

**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 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**

	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

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

### 6. TANGIBLE FIXED ASSETS

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

# 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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	95,674	78,477
Gift aid	16,283	15,057
Other income	700	-
	<hr/> 112,657	<hr/> 93,534
<b>Other trading activities</b>		
Fundraising events	17,307	20,972
Charity shop income	30,336	32,319
Rental income	-	1,500
	<hr/> 47,643	<hr/> 54,791
<b>Investment income</b>		
Bank interest receivable	3,145	1,875
<b>Charitable activities</b>		
Grants	9,000	23,000
Adoptions	60,156	42,908
	<hr/> 69,156	<hr/> 65,908
<b>Total incoming resources</b>	<hr/> 232,601	<hr/> 216,108
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Advertising	84	210
Building running costs	3,782	5,885
Resources	21,021	17,584
Veterinary fees	95,666	95,216
	<hr/> 120,553	<hr/> 118,895
<b>Support costs</b>		
<b>Finance</b>		
Plant and machinery	751	939
Motor vehicles	5,295	4,869
Loss on sale of tangible fixed assets	-	1,209
	<hr/> 6,046	<hr/> 7,017
<b>Other</b>		
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
	<hr/> 49,496	<hr/> 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 £
<b>Other Governance costs</b>		
Accountancy	1,326	1,188
Total resources expended	177,421	167,110
<b>Net income</b>	55,180	48,998

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

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Chartered Accountants  
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	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 3</b>
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### **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 Moneypenny 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		112,657	-	112,657	93,534
<b>Charitable activities</b>					
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
<b>Total</b>		<u>232,601</u>	<u>-</u>	<u>232,601</u>	<u>216,108</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Providing rehoming services for abandoned dogs		<u>177,421</u>	<u>-</u>	<u>177,421</u>	<u>167,110</u>
<b>NET INCOME</b>		55,180	-	55,180	48,998
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		254,357	28,847	283,204	234,206
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	6	18,607	733	19,340	25,386
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(1,200)	-	(1,200)	(14,026)
<b>NET CURRENT ASSETS</b>		<u>290,930</u>	<u>28,114</u>	<u>319,044</u>	<u>257,818</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>309,537</u>	<u>28,847</u>	<u>338,384</u>	<u>283,204</u>
<b>NET ASSETS</b>		<u>309,537</u>	<u>28,847</u>	<u>338,384</u>	<u>283,204</u>
<b>FUNDS</b>	10				
Unrestricted funds				309,537	254,357
Restricted funds				<u>28,847</u>	<u>28,847</u>
<b>TOTAL FUNDS</b>				<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



**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
	<hr/>	<hr/>
	47,643	54,791
	<hr/>	<hr/>

# 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	<u>3,145</u>	<u>1,875</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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	93,534	-	93,534
<b>Charitable activities</b>			
Providing rehoming services for abandoned dogs	65,908	-	65,908
Other trading activities	54,791	-	54,791
Investment income	<u>1,875</u>	<u>-</u>	<u>1,875</u>
<b>Total</b>	<u>216,108</u>	<u>-</u>	<u>216,108</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Providing rehoming services for abandoned dogs	<u>166,927</u>	<u>183</u>	<u>167,110</u>
<b>NET INCOME/(EXPENDITURE)</b>	49,181	(183)	48,998
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	205,176	29,030	234,206
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>254,357</u>	<u>28,847</u>	<u>283,204</u>

### 6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 January 2024 and 31 December 2024	<u>10,144</u>	<u>26,473</u>	<u>36,617</u>
<b>DEPRECIATION</b>			
At 1 January 2024	6,386	4,845	11,231
Charge for year	<u>752</u>	<u>5,294</u>	<u>6,046</u>
At 31 December 2024	<u>7,138</u>	<u>10,139</u>	<u>17,277</u>
<b>NET BOOK VALUE</b>			
At 31 December 2024	<u>3,006</u>	<u>16,334</u>	<u>19,340</u>
At 31 December 2023	<u>3,758</u>	<u>21,628</u>	<u>25,386</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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	95,674	78,477
Gift aid	16,283	15,057
Other income	700	-
	<hr/> 112,657	<hr/> 93,534
<b>Other trading activities</b>		
Fundraising events	17,307	20,972
Charity shop income	30,336	32,319
Rental income	-	1,500
	<hr/> 47,643	<hr/> 54,791
<b>Investment income</b>		
Bank interest receivable	3,145	1,875
<b>Charitable activities</b>		
Grants	9,000	23,000
Adoptions	60,156	42,908
	<hr/> 69,156	<hr/> 65,908
<b>Total incoming resources</b>	<hr/> 232,601	<hr/> 216,108
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Advertising	84	210
Building running costs	3,782	5,885
Resources	21,021	17,584
Veterinary fees	95,666	95,216
	<hr/> 120,553	<hr/> 118,895
<b>Support costs</b>		
<b>Finance</b>		
Plant and machinery	751	939
Motor vehicles	5,295	4,869
Loss on sale of tangible fixed assets	-	1,209
	<hr/> 6,046	<hr/> 7,017
<b>Other</b>		
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
	<hr/> 49,496	<hr/> 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 £
<b>Other Governance costs</b>		
Accountancy	1,326	1,188
Total resources expended	177,421	167,110
<b>Net income</b>	55,180	48,998

This page does not form part of the statutory financial statements