FETCHER DOG

England & Wales · Charity number 1182392

Details

Status	Registered
Legal form	Charitable company
Company number	11234802
Registered	2019-03-08
Register	View on the Charity Commission register

Contact

Address	Fetcher Dog Rescue Centre Catharos Lithos Yelsted Road Yelsted Sittingbourne ME9 7UU
Phone	07958326036
Email	jordan.connor@fetcherdog.com
Website	www.fetcherdog.com

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF DOGS, IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT AND ILL USAGE AND, IN PARTICULAR, TO PROVIDE AND MAINTAIN RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH DOGS. TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS PARTICULARY DOGS

Activities: FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF DOGS

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£408,739	£298,598	-	-
2024-12-31	£256,882	£269,844	-	-
2023-12-31	£257,445	£232,986	-	-
2022-12-31	£203,078	£194,909	-	-
2021-12-31	£154,605	£152,839	-	-
2020-12-31	£163,918	£125,392	-	-

Trustees

Name	Role	Appointed
ANDREW FOOTE	Chair	2018-03-05
Darren James Farrimond		2022-07-11
TIMOTHY BURCHELL		2021-04-09

Accounts

COMPANY REGISTRATION NUMBER: 11234802
CHARITY REGISTRATION NUMBER: 1182392

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2025

LANGARD LIFFORD HALL LIMITED
Accountants and Registered Auditors
Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 DECEMBER 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	Fetcher Dog
Charity registration number	1182392
Company registration number	11234802
Principal office and registered office	Lifford Hall Lifford Lane Kings Norton Birmingham B30 3JN
The trustees	J Connor D Farrimond A L Foote J F Foote S D Connor T Burchill
Independent examiner	D J Hanby Langard Lifford Hall Limited Lifford Hall Lifford Lane Kings Norton Birmingham B30 3JN

Structure, governance and management
The charity was incorporated as a company limited by guarantee on 5 March 2018 (company number 11234802) and obtained charitable status on 8 March 2019 (charity number 1182392).

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 DECEMBER 2025

Objectives and activities

The Charity continues to grow, evolve and develop under the guidance of its Trustees and the operational care of its CEO & COO who are learning and gaining new skills each year. Our main objective continues to be the rescue and rehoming of stray and abandoned dogs, mainly from the UK but also from the kill shelters in Bosnia.

New Kennels
Operating the charity from various leased kennel sites over the past 8 years has restricted our growth. For example, various restrictions including dog numbers and site visits have been prohibitive for growth and during 2025 it was identified that we needed to buy our own freehold kennels. With much needed help from many of our supporters we have managed to do this and we move into our new home on 1st May 2026.

This is a huge step forward and represents a significant achievement for all involved with the Charity including its wonderful supporters.

Social Media Presence
The charity's social media following continues to grow with videos regularly going viral. 156k Instagram followers & 174k TikTok followers. We manage to reach hundreds of thousands of people via this medium and our future plan is to grow this department which currently consists of 1 person - our CEO.

Operational Overhead Increase
As the charity evolves, our overhead is growing with it. However, due to lease restrictions we haven't been able to rescue and rehome more dogs to reflect this. Our dog rescue numbers for 2025 are sadly the same as 2024. Next year, without the landlord restrictions we aim to increase these numbers.

Achievements and performance

Fetcher Dog Annual Charity Ball 2025
This event was a great success, selling out all tickets and making a net contribution of £33,500 towards the operational costs of the charity.

Rescue & Rehoming
During this year, we rehomed a total of 113 Dogs and ended the year with 76 Dogs in our care.

Financial review
There is a profit of £110,141 (2024: loss of £12,692) on ordinary activities and therefore the revenue account shows an operating surplus of £144,251 (2024: £34,110).

The retained surplus has been used to pay the for the deposit for the new freehold kennels. £150,000 of the deposit being paid in 2025, with another £80,000 in 2026.

Post Balance Sheet Event
On 27th February 2026 Fetcher Dog completed the purchase of the new freehold kennels.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 DECEMBER 2025

Plans for the Future
The first 6 months of 2026 will involve transitioning our whole operation from our old rented kennels to our new purchased kennels. Whilst this will be extremely hard work for all of the team, we are all excited about our new future home where we can grow the Charity and keep doing the vital work to save and rehome abandoned and stray dogs.

Following the transition we will stabilise the operating finances and then begin our growth plan for the next 5 years.

Small company provisions
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 26 March 2026 and signed on behalf of the board of trustees by:

A L Foote
Director

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 DECEMBER 2025

		2025		2024
		Unrestricted funds	**Total funds**	Total funds
	Note	£	**£**	£
Income and endowments				
Donations and legacies	**5**	408,739	**408,739**	256,882
Total income		408,739	**408,739**	256,882
Expenditure				
Expenditure on charitable activities	**6,7**	298,598	**298,598**	269,844
Total expenditure		298,598	**298,598**	269,844
Net income/(expenditure) and net movement in funds		110,141	**110,141**	(12,962)
Reconciliation of funds				
Total funds brought forward		34,110	**34,110**	47,072
Total funds carried forward		144,251	**144,251**	34,110

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2025

		2025		2024	
	Note	**£**	**£**	£	£
Current assets					
Debtors	**10**	**201,216**		49,883	
Cash at bank and in hand		**2,635**		43,427	
		203,851		93,310	
Creditors: amounts falling due within one year	**11**	**59,600**		59,200	
Net current assets			**144,251**		34,110
Total assets less current liabilities			**144,251**		34,110
Net assets			**144,251**		34,110
Funds of the charity					
Unrestricted funds			**144,251**		34,110
Total charity funds	**13**		**144,251**		34,110

For the year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 26 March 2026, and are signed on behalf of the board by:

A L Foote
Director

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Lifford Hall, Lifford Lane, Kings Norton, Birmingham, B30 3JN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation
The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern
These accounts have been prepared on the going concern basis. The company has the support of the directors.

Disclosure exemptions
The trustees have taken advantage of the exemption from including a cash flow statement in the financial statements on the grounds that the charity is small.

Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2025

3. Accounting policies *(continued)*

Incoming resources
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments
A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2025

4. Limited by guarantee

The charity is a limited company by guarantee.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	408,739	**408,739**	256,882	256,882

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Charitable activities	207,455	**207,455**	198,816	198,816
Support costs	91,143	**91,143**	71,028	71,028
	298,598	**298,598**	269,844	269,844

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Charitable activities	207,455	91,143	**298,598**	269,844

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	**60,971**	49,306

The average head count of employees during the year was 4 (2024: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Administration	**4**	4

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2025

9. Trustee remuneration and expenses

During the year no trustees received remuneration in respect of their trustees duties.

All transactions with the directors of the business were incurred in the normal course of the business.

10. Debtors

	2025	2024
	£	£
Prepayments and accrued income	**160,000**	10,440
Other debtors	**41,216**	39,443
	201,216	49,883

11. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	**10,600**	20,200
Other creditors	**49,000**	39,000
	59,600	59,200

12. Deferred income

	2025	2024
	£	£
Amount deferred in year	**8,400**	18,000

13. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2025	Income	Expenditure	At 31 Dec 2025
	£	£	£	£
General funds	34,110	408,739	(298,598)	**144,251**

	At 1 Jan 2024	Income	Expenditure	At 31 Dec 2024
	£	£	£	£
General funds	47,072	256,882	(269,844)	34,110

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2025

14. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Current assets	203,851	**203,851**
Creditors less than 1 year	(59,600)	**(59,600)**
Net assets	144,251	**144,251**

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	93,310	93,310
Creditors less than 1 year	(59,200)	(59,200)
Net assets	34,110	34,110

15. Related parties

There were no related party transactions during the year that require disclosure.

Accounts

COMPANY REGISTRATION NUMBER: 11234802
CHARITY REGISTRATION NUMBER: 1182392

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2024

<u>LANGARD LIFFORD HALL LIMITED</u>
Accountants and Registered Auditors
Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 DECEMBER 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name	Fetcher Dog
Charity registration number	1182392
Company registration number	11234802
Principal office and registered office	Lifford Hall Lifford Lane Kings Norton Birmingham B30 3JN
The trustees	J Connor D Farrimond A L Foote J F Foote S D Connor T Burchill
Independent examiner	D J Hanby Langard Lifford Hall Limited Lifford Hall Lifford Lane Kings Norton Birmingham B30 3JN

Structure, governance and management
The charity was incorporated as a company limited by guarantee on 5 March 2018 (company number 11234802) and obtained charitable status on 8 March 2019 (charity number 1182392).

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 DECEMBER 2024

Objectives and activities

The Charity continues to grow, evolve and develop under the guidance of its Trustees and the operational care of its CEO & COO who are learning and gaining new skills each year.

Reaction To Post Covid UK Dog Returns
One of many transformations has been the focus on rescuing and rehoming abandoned UK dogs in addition to those in the Bosnian kill shelters. The UK abandoned dog problem grew dramatically post-covid, causing the charity to change track to respond to this local need and during 2024 we rehomed more UK dogs than Bosnian dogs.

Social Media Presence
The charity's social media following has grown considerably due to the Team's hard work, topping 150k Instagram followers & 170k TikTok followers. With some reels going viral, receiving millions of views, this has enabled us to increase our charitable objectives of rescuing and rehoming more dogs in 2024, with an upward forecast in numbers looking forward.

Operational Overhead Increase
Whilst our annual income remained the same as 2023 our Expenditure increased by £13,000 which was covered by the Charity's Reserves.

Achievements and performance

Fetcher Dog Annual Charity Ball
This event has now become well established each March and we held our 3rd Annual Ball raising a net amount of £30,000 to go towards the operational costs of the charity.

Rescue & Rehoming
During this year, between Bosnia and UK we ended the year with a total of 78 Dogs in our care after rescuing and rehoming 114 dogs throughout the year.

Financial review

There is a loss of £12,692 (2023: profit of £24,459) on ordinary activities and therefore the revenue account shows an operating surplus of £34,110 (2023: £47,072).

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 DECEMBER 2024

Plans for the Future
With 16 months left on the current Kennels lease (ends 30/4/2026) the Charity tried to negotiate a lower rental cost with the Landlord but this sadly never materialised and so we have to find new kennels to operate from.

We will spend 2025 putting a new financial plan together, which will enable us to buy our own Freehold Kennels in 2026 with lower operational costs.

The need to rescue and rehome abandoned dogs continues to grow, and the charity aims to grow its well-established community of followers to meet this need.

Operating from our own Kennels will not only make this possible, it will provide the much-needed security and platform for the charity to grow both its revenue and onsite operations, whilst also providing new jobs and volunteer work for the local community.

Small company provisions
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 23 September 2025 and signed on behalf of the board of trustees by:

A L Foote
Director

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FETCHER DOG

YEAR ENDED 31 DECEMBER 2024

I report to the trustees on my examination of the financial statements of Fetcher Dog ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Langard Lifford Hall

D J Hanby
Independent Examiner

Langard Lifford Hall Limited
Lifford Hall
Lifford Lane
Kings Norton
Birmingham, B30 3JN

23 September 2025

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 DECEMBER 2024

		2024		2023
		Unrestricted funds	**Total funds**	Total funds
	Note	£	**£**	£
Income and endowments				
Donations and legacies	**5**	256,882	**256,882**	257,445
Total income		256,882	**256,882**	257,445
Expenditure				
Expenditure on charitable activities	**6,7**	269,844	**269,844**	232,986
Total expenditure		269,844	**269,844**	232,986
Net (expenditure)/income and net movement in funds		(12,962)	**(12,962)**	24,459
Reconciliation of funds				
Total funds brought forward		47,072	**47,072**	22,613
Total funds carried forward		34,110	**34,110**	47,072

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2024

	Note	2024 £	2024 £	2023 £	2023 £
Current assets					
Debtors	10	49,883		41,708	
Cash at bank and in hand		43,427		62,770	
		93,310		104,478	
Creditors: amounts falling due within one year	11	59,200		57,406	
Net current assets			34,110		47,072
Total assets less current liabilities			34,110		47,072
Net assets			34,110		47,072
Funds of the charity					
Unrestricted funds			34,110		47,072
Total charity funds	13		34,110		47,072

For the year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 23 September 2025, and are signed on behalf of the board by:

A L Foote
Director

The notes on pages 7 to 11 form part of these financial statements.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Lifford Hall, Lifford Lane, Kings Norton, Birmingham, B30 3JN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation
The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern
These accounts have been prepared on the going concern basis. The company has the support of the directors.

Disclosure exemptions
The trustees have taken advantage of the exemption from including a cash flow statement in the financial statements on the grounds that the charity is small.

Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2024

3. Accounting policies *(continued)*

Incoming resources
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments
A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2024

4. Limited by guarantee

The charity is a limited company by guarantee.

5. Donations and legacies

	Unrestricted Funds	**Total Funds 2024**	Unrestricted Funds	Total Funds 2023
	£	**£**	£	£
Donations				
Donations	256,882	**256,882**	257,445	257,445

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	**Total Funds 2024**	Unrestricted Funds	Total Funds 2023
	£	**£**	£	£
Charitable activities	198,816	**198,816**	168,478	168,478
Support costs	71,028	**71,028**	64,508	64,508
	269,844	**269,844**	232,986	232,986

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2024**	Total fund 2023
	£	£	**£**	£
Charitable activities	198,816	71,028	**269,844**	232,986

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	**49,306**	32,719

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2024

8. Staff costs *(continued)*

The average head count of employees during the year was 4 (2023: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Administration	**4**	4

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

9. Trustee remuneration and expenses

During the year no trustees received remuneration in respect of their trustees duties.

All transactions with the directors of the business were incurred in the normal course of the business.

10. Debtors

	2024	2023
	£	£
Prepayments and accrued income	**10,440**	1,750
Other debtors	**39,443**	39,958
	49,883	41,708

11. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	**20,200**	18,406
Other creditors	**39,000**	39,000
	59,200	57,406

12. Deferred income

	2024	2023
	£	£
Amount deferred in year	**18,000**	16,206

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2024

13. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2024	Income	Expenditure	**At 31 Dec 2024**
	£	£	£	**£**
General funds	47,072	256,882	(269,844)	**34,110**

	At 1 Jan 2023	Income	Expenditure	At 31 Dec 2023
	£	£	£	£
General funds	22,613	257,445	(232,986)	47,072

14. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2024**
	£	**£**
Current assets	93,310	**93,310**
Creditors less than 1 year	(59,200)	**(59,200)**
Net assets	34,110	**34,110**

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	104,478	104,478
Creditors less than 1 year	(57,406)	(57,406)
Net assets	47,072	47,072

15. Related parties

There were no related party transactions during the year that require disclosure.

FETCHER DOG

England & Wales - Charity number 1182392

Accounts

COMPANY REGISTRATION NUMBER: 11234802
CHARITY REGISTRATION NUMBER: 1182392

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2023

LANGARD LIFFORD HALL LIMITED
Accountants and Registered Auditors
Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 DECEMBER 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name	Fetcher Dog
Charity registration number	1182392
Company registration number	11234802
Principal office and registered office	Lifford Hall Lifford Lane Kings Norton Birmingham B30 3JN
The trustees	J Connor D Farrimond A L Foote J F Foote S D Connor T Burchill
Independent examiner	D J Hanby Langard Lifford Hall Limited Lifford Hall Lifford Lane Kings Norton Birmingham B30 3JN

Structure, governance and management
The charity was incorporated as a company limited by guarantee on 5 March 2018 (company number 11234802) and obtained charitable status on 8 March 2019 (charity number 1182392).

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 DECEMBER 2023

Objectives and activities

Covid
Covid was both a blessing and a curse for the Charity and welfare of the rescue dogs.

During 2020 & 2021 the demand for rescue dogs increased significantly.

Rescue Dog Returns
However from early 2022 to date, the demand reversed and many families returned their rescue dogs back to their original charities, causing bottle necks and reducing many charities capacity to rescue new dogs, as they had to handle an inflow of returning dogs.

UK Rescue Dogs
The Charity made additions to its objectives by including the rescue of dogs from within the UK as well as Bosnia and Europe.

Increased Overhead
Fetcher Dog was no exception and in addition to this challenge we moved into our new home at Wyncot Kennels in June 2021 which meant a significantly higher monthly overhead for the Charity

Achievements and performance

Fetcher Dog Charity Ball
In March 2023 the new annual "Fetcher Dog Ball" was launched with the purpose of funding the employment of a seasoned Fundraiser, it was a great success and gave the charity a net start of £10,880.

We ended the year with a total of 78 dogs in our care after rescuing 89 dogs and rehoming 100 dogs.

Financial review
There is a profit of £24,459 (2022: £8,169) on ordinary activities and therefore the revenue account shows an operating surplus of £22,613 (2022: £14,444).

Plans for future periods

Fundraising Plan
Our 5yr Financial Plan was in place to employ an experienced Fundraiser who could build a fundraising operation within the Charity to cover the increased overheads as we started to grow in dog numbers. This would hopefully replace the "hand to mouth" fundraising we had been operating each month.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 DECEMBER 2023

Small company provisions
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 17 September 2024 and signed on behalf of the board of trustees by:

A L Foote
Director

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 DECEMBER 2023

		2023		2022
		Unrestricted funds	**Total funds**	Total funds
	Note	**£**	**£**	£
Income and endowments				
Donations and legacies	**5**	257,445	**257,445**	203,078
Total income		257,445	**257,445**	203,078
Expenditure				
Expenditure on charitable activities	**6,7**	232,986	**232,986**	194,909
Total expenditure		232,986	**232,986**	194,909
Net income and net movement in funds		24,459	**24,459**	8,169
Reconciliation of funds				
Total funds brought forward		22,613	**22,613**	14,444
Total funds carried forward		47,072	**47,072**	22,613

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2023

	Note	2023 £	2023 £	2022 £	2022 £
Current assets					
Debtors	**12**	**41,708**		43,875	
Cash at bank and in hand		**62,770**		31,538	
		104,478		75,413	
Creditors: amounts falling due within one year	**13**	**57,406**		52,800	
Net current assets			**47,072**		22,613
Total assets less current liabilities			**47,072**		22,613
Net assets			**47,072**		22,613
Funds of the charity					
Unrestricted funds			**47,072**		22,613
Total charity funds	**15**		**47,072**		22,613

For the year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 17 September 2024, and are signed on behalf of the board by:

A L Foote
Director

The notes on pages 7 to 11 form part of these financial statements.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Lifford Hall, Lifford Lane, Kings Norton, Birmingham, B30 3JN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation
The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern
These accounts have been prepared on the going concern basis. The company has the support of the directors.

Disclosure exemptions
The trustees have taken advantage of the exemption from including a cash flow statement in the financial statements on the grounds that the charity is small.

Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

3. **Accounting policies** *(continued)*

Incoming resources
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments
A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

4. Limited by guarantee

The charity is a limited company by guarantee.

5. Donations and legacies

	Unrestricted Funds	**Total Funds 2023**	Unrestricted Funds	Total Funds 2022
	£	**£**	£	£
Donations				
Donations	257,445	**257,445**	203,078	203,078

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	**Total Funds 2023**	Unrestricted Funds	Total Funds 2022
	£	**£**	£	£
Charitable activities	168,478	**168,478**	152,394	152,394
Support costs	64,508	**64,508**	42,515	42,515
	232,986	**232,986**	194,909	194,909

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2023**	Total fund 2022
	£	£	**£**	£
Charitable activities	168,478	64,508	**232,986**	194,909

8. Analysis of support costs

	Total 2023	Total 2022
	£	£
Communications and IT	-	1,580
General office	-	32,227
Finance costs	-	579
	-	34,386

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

9. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	-	750

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	32,719	9,953

The average head count of employees during the year was Nil (2022: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Administration	-	4

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

11. Trustee remuneration and expenses

During the year no trustees received remuneration in respect of their trustees duties.

All transactions with the directors of the business were incurred in the normal course of the business.

12. Debtors

	2023	2022
	£	£
Prepayments and accrued income	1,750	720
Other debtors	39,958	43,155
	41,708	43,875

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	18,406	13,800
Other creditors	39,000	39,000
	57,406	52,800

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2023

14. Deferred income

	2023	2022
	£	£
Amount deferred in year	**16,206**	11,600

15. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2023	Income	Expenditure	**At 31 Dec 2023**
	£	£	£	**£**
General funds	22,613	257,445	(232,986)	**47,072**

	At 1 Jan 2022	Income	Expenditure	At 31 Dec 2022
	£	£	£	£
General funds	14,444	203,078	(194,909)	22,613

16. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2023**
	£	**£**
Current assets	104,478	**104,478**
Creditors less than 1 year	(57,406)	**(57,406)**
Net assets	47,072	**47,072**

	Unrestricted Funds	Total Funds 2022
	£	£
Current assets	75,413	75,413
Creditors less than 1 year	(52,800)	(52,800)
Net assets	22,613	22,613

17. Related parties

There were no related party transactions during the year that require disclosure.

FETCHER DOG

England & Wales - Charity number 1182392

Accounts

COMPANY REGISTRATION NUMBER: 11234802
CHARITY REGISTRATION NUMBER: 1182392

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2022

LANGARD LIFFORD HALL LIMITED
Accountants and Registered Auditors
Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 DECEMBER 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name	Fetcher Dog	
Charity registration number	1182392	
Company registration number	11234802	
Principal office and registered office	Lifford Hall Lifford Lane Kings Norton Birmingham B30 3JN	
The trustees	A L Foote	
	T Burchill	(Appointed 9 April 2021)
	D Farrimond	(Appointed 11 July 2022)
The directors	J Connor S D Connor J F Foote A L Foote	
Independent examiner	D J Hanby Langard Lifford Hall Limited Lifford Hall Lifford Lane Kings Norton Birmingham B30 3JN	

Structure, governance and management
The charity was incorporated as a company limited by guarantee on 5 March 2018 (company number 11234802) and obtained charitable status on 8 March 2019 (charity number 1182392).

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 DECEMBER 2022

Objectives and activities

Covid
Covid was both a blessing and a curse for the Charity and welfare of the rescue dogs.

During 2020 & 2021 the demand for rescue dogs increased significantly.

Rescue Dog Returns
However from early 2022 to date, the demand reversed and many families returned their rescue dogs back to their original charities, causing bottle necks and reducing many charities capacity to rescue new dogs, as they had to handle an inflow of returning dogs.

UK Rescue Dogs
The Charity made additions to its objectives by including the rescue of dogs from within the UK as well as Bosnia and Europe.

Increased Overhead
Fetcher Dog was no exception and in addition to this challenge we moved into our new home at Wyncot Kennels in June 2021 which meant a significantly higher monthly overhead for the Charity

Achievements and performance

Fetcher Dog Charity Ball
In March 2022 the new annual "Fetcher Dog Ball" was launched with the purpose of funding the employment of a seasoned Fundraiser, it was a great success and gave the charity a net start of £18,165.

We ended the year with a total of 76 dogs in our care after rescuing 84 dogs and rehoming 97 dogs.

Financial review
There is a profit of £8,169 (2021: £1,766) on ordinary activities and therefore the revenue account shows an operating surplus of £22,613 (2021: £14,444).

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 DECEMBER 2022

Plans for future periods

Fundraising Plan
Our 5yr Financial Plan was in place to employ an experienced Fundraiser who could build a fundraising operation within the Charity to cover the increased overheads as we started to grow in dog numbers. This would hopefully replace the "hand to mouth" fundraising we had been operating each month.

Small company provisions
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 7 September 2023 and signed on behalf of the board of trustees by:

A L Foote
Director

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 DECEMBER 2022

		2022		2021
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	5	203,078	**203,078**	154,605
Total income		203,078	**203,078**	154,605
Expenditure				
Expenditure on charitable activities	6,7	194,909	**194,909**	152,839
Total expenditure		194,909	**194,909**	152,839
Net income and net movement in funds		8,169	**8,169**	1,766
Reconciliation of funds				
Total funds brought forward		14,444	**14,444**	12,678
Total funds carried forward		22,613	**22,613**	14,444

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2022

		2022		2021	
	Note	£	£	£	£
Current assets					
Debtors	12	43,875		40,665	
Cash at bank and in hand		31,538		16,979	
		75,413		57,644	
Creditors: amounts falling due within one year	13	52,800		43,200	
Net current assets			22,613		14,444
Total assets less current liabilities			22,613		14,444
Net assets			22,613		14,444
Funds of the charity					
Unrestricted funds			22,613		14,444
Total charity funds	15		22,613		14,444

For the year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 7 September 2023, and are signed on behalf of the board by:

A L Foote
Director

The notes on pages 7 to 11 form part of these financial statements.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Lifford Hall, Lifford Lane, Kings Norton, Birmingham, B30 3JN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation
The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern
These accounts have been prepared on the going concern basis. The company has the support of the directors.

Disclosure exemptions
The trustees have taken advantage of the exemption from including a cash flow statement in the financial statements on the grounds that the charity is small.

Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

4. Limited by guarantee

The charity is a limited company by guarantee.

5. Donations and legacies

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Donations				
Donations	203,078	**203,078**	154,605	154,605

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Charitable activities	152,394	**152,394**	111,707	111,707
Support costs	42,515	**42,515**	41,132	41,132
	194,909	**194,909**	152,839	152,839

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Charitable activities	152,394	42,515	**194,909**	152,839

8. Analysis of support costs

	Analysis of support costs	Total 2022	Total 2021
	£	£	£
Communications and IT	1,580	**1,580**	1,278
General office	32,227	**32,227**	38,572
Finance costs	579	**579**	958
	34,386	**34,386**	40,808

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

9. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	750	2,200

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	9,953	-

The average head count of employees during the year was 4 (2021: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Administration	4	4

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

During the year no trustees received remuneration in respect of their trustees duties.

All transactions with the directors of the business were incurred in the normal course of the business.

12. Debtors

	2022	2021
	£	£
Prepayments and accrued income	720	-
Other debtors	43,155	40,665
	43,875	40,665

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	13,800	2,200
Other creditors	39,000	41,000
	52,800	43,200

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

14. Deferred income

	2022	2021
	£	£
Amount deferred in year	**11,600**	-

15. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2022	Income	Expenditure	At 31 Dec 2022
	£	£	£	**£**
General funds	14,444	203,078	(194,909)	**22,613**

	At 1 Jan 2021	Income	Expenditure	At 31 Dec 2021
	£	£	£	£
General funds	12,678	154,605	(152,839)	14,444

16. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	£	**£**
Current assets	75,413	**75,413**
Creditors less than 1 year	(52,800)	**(52,800)**
Net assets	22,613	**22,613**

	Unrestricted Funds	Total Funds 2021
	£	£
Current assets	57,644	57,644
Creditors less than 1 year	(43,200)	(43,200)
Net assets	14,444	14,444

17. Related parties

There were no related party transactions during the year that require disclosure.

FETCHER DOG

England & Wales - Charity number 1182392

Accounts

COMPANY REGISTRATION NUMBER: 11234802
CHARITY REGISTRATION NUMBER: 1182392

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2021

<u>LANGARD LIFFORD HALL LIMITED</u>
Accountants and Registered Auditors
Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 DECEMBER 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

Reference and administrative details

Registered charity name	Fetcher Dog
Charity registration number	1182392
Company registration number	11234802
Principal office and registered office	Lifford Hall Lifford Lane Kings Norton Birmingham B30 3JN
The trustees	J Connor A L Foote H F Brown J F Foote S D Connor
Independent examiner	D J Hanby Langard Lifford Hall Limited Lifford Hall Lifford Lane Kings Norton Birmingham B30 3JN

Structure, governance and management
The charity was incorporated as a company limited by guarantee on 5 March 2018 (company number 11234802) and obtained charitable status on 8 March 2019 (charity number 1182392).

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 DECEMBER 2021

Objectives and activities
During 2019 the charity began to achieve its objectives of saving dogs from the Kill Shelters in Bosnia and re-homing them in the UK with "Forever-Families".

The activities included rescuing the dogs from Kill Shelters and placing them in temporary safe houses called "Pensions" in Sarejevo. The dogs details are then shared through the Fetcher Dog website and UK families choose the dog they want to rescue and give a home to.

After a successful "home-check" the dog is then given any required veterinary care, including neutering, in order to obtain a passport to travel to the UK.

Once in the UK the dogs are kept in UK kennels for a short period before they are united with their Forever Families.

Achievements and performance
By the end of 2019 we launched its new website and grew its capacity to saving 20 dogs per month.

We also created a 5 year Strategy & Business Plan to grow the charity further and rescue more dogs.

Fundraising grew to its highest point to date and there are plans to employ a full time fundraiser in order to create regular monthly income, rather than a "hand to mouth" approach each month.

A Development Board is being appointed in 2020.

Financial review
There is a profit of £1,766 (2020: profit of £38,525) on ordinary activities and therefore the revenue account shows an operating surplus of £14,444 (2020: surplus of £12,678).

Small company provisions
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 21 September 2022 and signed on behalf of the board of trustees by:

A L Foote
Director

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FETCHER DOG

YEAR ENDED 31 DECEMBER 2021

I report to the trustees on my examination of the financial statements of Fetcher Dog ('the charity') for the year ended 31 December 2021.

Responsibilities and basis of report
As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

D J Hanby
Independent Examiner

Langard Lifford Hall Limited
Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

21 September 2022

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 DECEMBER 2021

		2021		2020
	Note	Unrestricted funds £	**Total funds £**	Total funds £
Income and endowments				
Donations and legacies	**5**	154,605	**154,605**	163,918
Total income		154,605	**154,605**	163,918
Expenditure				
Expenditure on charitable activities	**6,7**	152,839	**152,839**	125,392
Total expenditure		152,839	**152,839**	125,392
Net income and net movement in funds		1,766	**1,766**	38,526
Reconciliation of funds				
Total funds brought forward		12,678	**12,678**	(25,848)
Total funds carried forward		14,444	**14,444**	12,678

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2021

	Note	2021 £	2021 £	2020 £	2020 £
Current assets					
Debtors	12	40,665		-	
Cash at bank and in hand		16,979		13,878	
		57,644		13,878	
Creditors: amounts falling due within one year	13	43,200		1,200	
Net current assets			14,444		12,678
Total assets less current liabilities			14,444		12,678
Net assets			14,444		12,678
Funds of the charity					
Unrestricted funds			14,444		12,678
Total charity funds	14		14,444		12,678

For the year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 21 September 2022, and are signed on behalf of the board by:

A L Foote
Director

The notes on pages 6 to 10 form part of these financial statements.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Lifford Hall, Lifford Lane, Kings Norton, Birmingham, B30 3JN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation
The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern
Attention is drawn to the insolvent position of the company's balance sheet. These accounts have been prepared on the going concern basis. The company has the support of the directors.

Disclosure exemptions
The trustees have taken advantage of the exemption from including a cash flow statement in the financial statements on the grounds that the charity is small.

Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2021

3. Accounting policies *(continued)*

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2021

3. Accounting policies *(continued)*

Financial instruments
A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

4. Limited by guarantee

The charity is a limited company by guarantee.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	154,605	**154,605**	163,918	163,918

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Charitable activities	111,707	**111,707**	98,470	98,470
Support costs	41,132	**41,132**	26,922	26,922
	152,839	**152,839**	125,392	125,392

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2021 £**	Total fund 2020 £
Charitable activities	111,707	41,132	**152,839**	125,392

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2021

8. Analysis of support costs

	Analysis of support costs	**Total 2021**	Total 2020
	£	**£**	£
Communications and IT	1,278	**1,278**	456
General office	38,572	**38,572**	24,869
Finance costs	958	**958**	1,047
	40,808	**40,808**	26,372

9. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**2,200**	1,200

10. Staff costs

The average head count of employees during the year was 4 (2020: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Administration	**4**	4

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

During the year no trustees received remuneration in respect of their trustees duties.

All transactions with the directors of the business were incurred in the normal course of the business.

12. Debtors

	2021	2020
	£	£
Other debtors	**40,665**	–

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2021

13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	**2,200**	1,200
Other creditors	**41,000**	–
	43,200	1,200

14. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2021	Income	Expenditure	**At 31 Dec 2021**
	£	£	£	**£**
General funds	12,678	154,605	(152,839)	**14,444**

	At 1 Jan 2020	Income	Expenditure	At 31 Dec 2020
	£	£	£	£
General funds	(25,848)	163,918	(125,392)	12,678

15. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2021**
	£	**£**
Current assets	57,644	**57,644**
Creditors less than 1 year	(43,200)	**(43,200)**
Net assets	14,444	**14,444**

	Unrestricted Funds	Total Funds 2020
	£	£
Current assets	13,878	13,878
Creditors less than 1 year	(1,200)	(1,200)
Net assets	12,678	12,678

16. Related parties

There were no related party transactions during the year that require disclosure.

Accounts

COMPANY REGISTRATION NUMBER: 11234802
CHARITY REGISTRATION NUMBER: 1182392

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2020

LANGARD LIFFORD HALL LIMITED
Accountants and Registered Auditors
Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 DECEMBER 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

Reference and administrative details

Registered charity name	Fetcher Dog
Charity registration number	1182392
Company registration number	11234802
Principal office and registered office	Lifford Hall Lifford Lane Kings Norton Birmingham B30 3JN
The trustees	J Connor A L Foote H F Brown J F Foote S D Connor
Independent examiner	D J Hanby Langard Lifford Hall Limited Lifford Hall Lifford Lane Kings Norton Birmingham B30 3JN

Structure, governance and management
The charity was incorporated as a company limited by guarantee on 5 March 2018 (company number 11234802) and obtained charitable status on 8 March 2019 (charity number 1182392).

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 DECEMBER 2020

Objectives and activities
During 2019 the charity began to achieve its objectives of saving dogs from the Kill Shelters in Bosnia and re-homing them in the UK with "Forever-Families".

The activities included rescuing the dogs from Kill Shelters and placing them in temporary safe houses called "Pensions" in Sarejevo. The dogs details are then shared through the Fetcher Dog website and UK families choose the dog they want to rescue and give a home to.

After a successful "home-check" the dog is then given any required veterinary care, including neutering, in order to obtain a passport to travel to the UK.

Once in the UK the dogs are kept in UK kennels for a short period before they are united with their Forever Families.

Achievements and performance
By the end of 2019 we launched its new website and grew its capacity to saving 20 dogs per month.

We also created a 5 year Strategy & Business Plan to grow the charity further and rescue more dogs.

Fundraising grew to its highest point to date and there are plans to employ a full time fundraiser in order to create regular monthly income, rather than a "hand to mouth" approach each month.

A Development Board is being appointed in 2020.

Financial review
There is a profit of £38,526 (2019: loss of £25,848) on ordinary activities and therefore the revenue account shows an operating surplus of £12,678 (2019: deficit of £25,848).

Small company provisions
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 27 September 2021 and signed on behalf of the board of trustees by:

A L Foote
Director

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FETCHER DOG

YEAR ENDED 31 DECEMBER 2020

I report to the trustees on my examination of the financial statements of Fetcher Dog ('the charity') for the year ended 31 December 2020.

Responsibilities and basis of report
As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Langard Lifford Hall

D J Hanby
Independent Examiner

Langard Lifford Hall Limited
Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

27 September 2021

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 DECEMBER 2020

		2020		2019
		Unrestricted funds	**Total funds**	Total funds
	Note	**£**	**£**	£
Income and endowments				
Donations and legacies	**5**	163,918	**163,918**	92,408
Total income		163,918	**163,918**	92,408
Expenditure				
Expenditure on charitable activities	**6,7**	125,392	**125,392**	118,256
Total expenditure		125,392	**125,392**	118,256
Net income/(expenditure) and net movement in funds		38,526	**38,526**	(25,848)
Reconciliation of funds				
Total funds brought forward		(25,848)	**(25,848)**	–
Total funds carried forward		12,678	**12,678**	(25,848)

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2020

		2020		2019	
	Note	£	£	£	£
Current assets					
Cash at bank and in hand		13,878		5,352	
Creditors: amounts falling due within one year	12	1,200		31,200	
Net current assets			12,678		(25,848)
Total assets less current liabilities			12,678		(25,848)
Net assets			12,678		(25,848)
Funds of the charity					
Unrestricted funds			12,678		(25,848)
Total charity funds	13		12,678		(25,848)

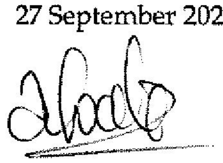
For the year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 27 September 2021, and are signed on behalf of the board by:



A L Foote
Director

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Lifford Hall, Lifford Lane, Kings Norton, Birmingham, B30 3JN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation
The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern
Attention is drawn to the insolvent position of the company's balance sheet. These accounts have been prepared on the going concern basis. The company has the support of the directors.

Disclosure exemptions
The trustees have taken advantage of the exemption from including a cash flow statement in the financial statements on the grounds that the charity is small.

Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2020

3. Accounting policies *(continued)*

Incoming resources
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments
A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2020

4. Limited by guarantee

The charity is a limited company by guarantee.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2020 £**	Unrestricted Funds £	Total Funds 2019 £
Donations				
Donations	163,918	**163,918**	92,408	92,408

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2020 £**	Unrestricted Funds £	Total Funds 2019 £
Charitable activities	98,470	**98,470**	107,627	107,627
Support costs	26,922	**26,922**	10,629	10,629
	125,392	**125,392**	118,256	118,256

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2020 £**	Total fund 2019 £
Charitable activities	98,470	26,922	**125,392**	118,256

8. Analysis of support costs

	Analysis of support costs £	**Total 2020 £**	Total 2019 £
Communications and IT	456	**456**	1,754
General office	24,869	**24,869**	7,079
Finance costs	1,047	**1,047**	596
Governance costs	–	**–**	1,200
	26,372	**26,372**	10,629

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2020

9. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,200**	1,200

10. Staff costs

The average head count of employees during the year was 4 (2019: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Administration	**4**	4

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

11. Trustee remuneration and expenses

During the year no trustees received remuneration in respect of their trustees duties.

All transactions with the directors of the business were incurred in the normal course of the business.

12. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	**1,200**	1,200
Other creditors	**–**	30,000
	1,200	31,200

FETCHER DOG

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2020

13. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2020	Income	Expenditure	**At 31 Dec 2020**
	£	£	£	**£**
General funds	(25,848)	163,918	(125,392)	**12,678**

	At 1 Jan 2019	Income	Expenditure	At 31 Dec 2019
	£	£	£	£
General funds	–	92,408	(118,256)	(25,848)

14. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2020**
	£	**£**
Current assets	13,878	**13,878**
Creditors less than 1 year	(1,200)	**(1,200)**
Net assets	12,678	**12,678**

	Unrestricted Funds	Total Funds 2019
	£	£
Current assets	5,352	5,352
Creditors less than 1 year	(31,200)	(31,200)
Net assets	(25,848)	(25,848)

15. Related parties

There were no related party transactions during the year that require disclosure.