

TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024

FOR

BEST LIFE DOG RESCUE LIMITED

BEST LIFE DOG RESCUE LIMITED

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BEST LIFE DOG RESCUE LIMITED

COMPANY INFORMATION

TRUSTEES: J Hutchinson Chair
J Hutchinson
V Herrett

ADDRESS: 10 Red House Lane
Adwick Le Street
Doncaster
South Yorkshire
DN6 7UX

CHARITY NUMBER: 1197504

ACCOUNTANTS: AMH Accountancy Services Ltd
10 Railway Court
Doncaster
South Yorkshire
DN4 5FB

BEST LIFE DOG RESCUE LIMITED

REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 MARCH 2024

The Trustees are pleased to present their report together with the financial statements of the charity for the period ended 31 March 2024.

The directors of the charitable company (the charity) are its trustees for the purpose of the charity law and throughout this report are collectively referred to as the Trustees.

Structure, Governance and Management

Governing Document

Foundation Model for Charitable Incorporated Organisation adopted 13 January 2022.

The charity is a limited company.

Appointment of Trustees

Our trustees remain the same and comply with the duty of the Charities Act 2011 to have due regard to the public benefit guidance published by the commission.

Objectives and Activities

The Objectives of the charity are:

To promote humane behaviour towards dogs by providing appropriate care, protection, treatment and security for animals treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances of ill-usage; to educate the public in matters pertaining to dog welfare and the prevention of cruelty and suffering among animals and to actively seek new homes for these animals.

Achievements, Performance and Financial Review

Our charity has continued to support local dogs in need of being rescued and rehomed, many of dogs at risk of being put to sleep for either financial reasons, family circumstances changing or behavioural issues that the families no longer feel able to cope with. We have also seen an increase in dogs being surrendered due to their owners passing away or being taken into care. We have rehomed over 100 dogs in the year 2023/2024. We have also supported many more dogs in need of rehabilitation and specialist rescue spaces along with many more dogs in need of veterinary support which has enabled the dogs to stay in their homes or be moved to another rescue following correct diagnosis and treatment. This has made veterinary costs much higher than previous years.

Our donations have increased via social media fundraising and adoption donations, also a small amount of regular standing orders from supporters, enabling us to save more dogs from difficult situations. We continue to help many senior dogs who are rehomed and supported by ourselves, again with senior dogs the cost of vet fees are higher and generally lifelong. We provide essential veterinary care and an individual assessment of each dog we take into our care. We pride ourselves in matching each rescue dog with a suitable adopter and home depending on the dog's individual needs. Our rehoming process and care to match suitable owners takes precedence as does the daily welfare of our dogs. Our support, aftercare and veterinary assistance for any serious ongoing health conditions once each dog is rehomed is also part of our procedure. All potential adopters are home checked, ID checked and vet checked and all our dogs are neutered, fully vaccinated, microchipped, blood tested, dental checked and fully health checked with any conditions needing surgery attended to before adoption and any conditions needing ongoing medication identified and funded for the life of the dog unless the adopter offers to fund them. Defleaing and worming is also an essential part of our adoption procedure. We pride ourselves on the fact that we have a very small number of returned dogs, even though it is part of our adoption contract that dogs must be returned to the rescue if for whatever reason their new home does not work out. So generally, once the dogs are adopted, they generally stay in their new homes for life as we are very careful to ensure the homes are the best match. We also keep in touch with our adopters for the first 6 months to offer advice and help and this goes a long way into keeping the dogs in their homes. We set up Whatsapp groups for every adopter so they can send update photos and ask for any advice which we provide to the best of ability and knowledge, however if there is anything that is too challenging we offer a Qualified Behaviourist visit and plan which the rescue pays 50% of the costs, again this is funds worth investing as it often helps keep the dog's in their new homes and iron out any settling in issues.

We continue to try to help as many dogs as we can from our local stray kennels and we are building good relations with local stray kennels and local dog wardens. We also take dogs from local veterinary clinics that have been taken in to be put to sleep and as long as the dogs are

BEST LIFE DOG RESCUE LIMITED

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2024

Report to the trustees and directors of Best Life Dog Rescue Limited on accounts for the period ended 31 March 2024 set out on pages 7 to 12.

I report to the charity trustees on my examination of the accounts of the Company for the period ended 31 March 2024.

Responsibilities and basis of report


As the charity's trustees of the Company (who are also the directors of the company for the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

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

- accounting records were not kept in respect of the charity as required by section 130 of the Charities Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination. I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.



AMH Accountancy Services Ltd
10 Railway Court
Doncaster
South Yorkshire
DN4 5FB

15/01/25

BEST LIFE DOG RESCUE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account) FOR THE PERIOD ENDED 31 MARCH 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:	2				
Donations and legacies		12,395	-	12,395	34,518
Charitable activities		19,443	-	19,443	27,371
Other trading activities		-	-	-	-
Investments		-	-	-	-
Separate material item of income		-	-	-	-
Other		-	3,500	3,500	-
Total		31,838	3,500	35,338	61,889
Expenditure on:	3				
Raising funds		-	-	-	-
Charitable activities		(20,944)	(3,500)	(24,444)	(26,510)
Separate material expense item		-	-	-	-
Other		-	-	-	-
Total resources expended		(20,944)	(3,500)	(24,444)	(26,510)
Net income/(expenditure) before tax for the reporting period		10,894	-	10,894	35,379
Tax payable					
Net income/(expenditure) after tax before investment gains/(losses)		10,894	-	10,894	35,379
Net gains/(losses) on investments					
Net income/(expenditure)		10,894	-	10,894	35,379
Extraordinary items					
Transfers between funds					
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use					
Other gains/(losses)					
Net movement in funds		10,894	-	10,894	35,379
Reconciliation of funds:	7				
Total funds brought forward		35,379	-	35,379	-
Total funds carried forward		46,273	-	46,273	35,379

The notes on pages 7 to 12 form part of these accounts.

BEST LIFE DOG RESCUE LIMITED

BALANCE SHEET AS AT 31 MARCH 2024

		2024		2023	
		£	£	£	£
	Notes				
Fixed Assets					
Tangible assets			-		-
Current Assets					
Debtors			-		-
Cash at bank and in hand	6	46,873		35,779	
		<u>46,873</u>		<u>35,779</u>	
Creditors: Amounts falling due within one year	5	<u>400</u>		<u>400</u>	
Net current assets			46,473		35,379
Total assets less current liabilities			<u>46,473</u>		<u>35,379</u>
Funds:	7				
Restricted			-		-
Unrestricted			46,273		35,379
			<u>46,273</u>		<u>35,379</u>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FR5102 SORP.

Approved by the Trustees on: 15/10/25

and signed on their behalf by: 

The notes on pages 7 to 12 form part of these accounts.

BEST LIFE DOG RESCUE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Accounting Convention

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for a particular purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- * Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- * Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- * Investment income is included when received.
- * Incoming resources from charitable trading activities are accounted for when earned.
- * Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- * The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

- * Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- * Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- * Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy costs linked to the strategic management of the charity.
- * All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resources. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage, etc

Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions are not capitalised. Depreciation is provided at rates calculated to write off each asset over its estimated useful life.

Income

	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Total funds prior year £
Donations and legacies:	Donations and gifts	9,862	-	-	9,862	33,709
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	3,500	-	3,500	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	2,533	-	-	2,533	809
	Total	12,395	3,500	-	15,895	34,518
Charitable activities:		-	-	-	-	-
	Adoption fees	19,443	-	-	19,443	27,371
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	19,443	-	-	19,443	27,371
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		31,838	3,500	-	35,338	61,889

3. Expenditure

Analysis	This year				Total funds prior year
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	
Expenditure on raising funds:					£
Incurring seeking donations	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-
Staging fundraising events	-	-	-	-	-
Fundraising agents	-	-	-	-	-
Operating charity shops	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities:					£
Vet fees	15,518	3,500	-	19,018	17,862
Transport and boarding of animals	1,586	-	-	1,586	5,505
Food and consumables	1,635	-	-	1,635	487
Insurance	265	-	-	265	-
Travel	133	-	-	133	115
Advertising	-	-	-	-	50
Printing, postage and stationery	450	-	-	450	87
Computer expenses	554	-	-	554	538
Accountancy	400	-	-	400	400
Professional fees	40	-	-	40	925
Repairs and renewals	-	-	-	-	400
Bank and paypal charges	147	-	-	147	141
Sundry expenses	216	-	-	216	-
Total expenditure on charitable activities	20,944	3,500	-	24,444	26,510
Separate material item of expense					-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other					-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE	20,944	3,500	-	24,444	26,510

4 Details of certain types of expenditure

Fees for examination of the accounts

Independent examiner's fees
Assurance services other than independent examination
Tax advisory fees
Other fees (for example: financial advice, consultancy, accountancy)

This year £
400
-
-
-

5 Creditors and Accruals

Amounts falling due within one year

Accruals for grants payable
Bank loans and overdrafts
Trade creditors
Payments received on account for contracts or performance-related grants
Accruals and deferred income
Taxation and social security
Other creditors

This year £	Prior year £
-	-
-	-
-	-
400	400
-	-
-	-
-	-
Total 400	400

6 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Prior year £
-	-
-	-
41,365	30,961
5,508	4,818
46,873	35,779

7

Charity funds

Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
General funds	UR		35,379	31,838	(20,944)	-	-	46,273
General funds	R		-	3,500	(3,500)	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			35,379	35,338	(24,444)	-	-	46,273

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes* No*

☐ ☒

If yes, please state the basis on which the N/A

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Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.