

Company Registration No. NI603494 (Northern Ireland)

CAUSEWAY COAST DOG RESCUE LIMITED

(A company limited by guarantee and not having a share capital)

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 OCTOBER 2023

Charity Reference NIC102935

CAUSEWAY COAST DOG RESCUE LIMITED

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CAUSEWAY COAST DOG RESCUE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Margaret Dimsdale-Bobby Carol McClenahan Gwyneth McQuiston
Secretary	Tara Cunningham
Company Number	NI603494
Charity Registration Number	NIC102935
Registered Office	29 Maybrook Park Coleraine Co Londonderry BT52 1SN
Independent Examiners	Ruth Walls Chartered Certified Accountants 31 Lisnamuck Road Coleraine Co Londonderry BT51 4HN
Bankers	Santander 14 The Diamond Coleraine Co Londonderry BT52 1BP

CAUSEWAY COAST DOG RESCUE LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2023

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objectives are specifically restricted to advance the welfare of dogs within Northern Ireland by rescuing and re-homing dogs that have been ill-treated or surrendered. Where owners can no longer, for whatever reason, provide care for their dogs the charity will provide shelter, veterinary treatment, assistance, care and a re-homing service. The aspiration is to open an official dog sanctuary at a location on the North Coast, enabling the public to visit, to replace the current arrangement which is to 'foster' each dog at volunteers' homes in the interim stages of re-homing. The charity is also providing support to the public in relation to animal welfare, both proactive and reactive.

Achievements and performance

The charity has continued to re-home unwanted dogs both on the North Coast and throughout Northern Ireland. The charity has continued to improve and increase relationships with other charities in Northern Ireland and in England and has continued to meet its requirements as members of the ADCH (Association of Dogs and Cats Homes) to ensure a high level of professionalism and standards are retained and maintained within the operating procedures of the day-to-day work.

In addition, memberships have extended to include other agencies to ensure best practice and learning skills. Requests from the public to signpost or support following them witnessing a potential crime – of abuse towards an animal, has continued to steadily increase. The charity has supported these individuals but is currently reviewing a more cohesive approach to the issue of animal welfare on the North Coast, and Northern Ireland, this continues by working with other charities as well as challenging the agencies responsible for investigating and providing the animal welfare service.

Many issues are arising from the ongoing enquiries relating to dog ownership, dog welfare and looking at how we can improve this. The charity has been lobbying and meeting political parties to discuss animal welfare in their area to raise awareness. The number of dogs surrendered continues to increase, all of which have been rehomed. The charity continues to support the public with their queries and concerns by signposting to the relevant responsible authority. This year, the members have continued to address the planning application for the new charity's facilities in Coleraine and will continue to review how to take this forward.

The charity has redesigned its website and updating social media with an aim to increase following and support. The charity uses this medium to inform members of the public on how to report animal cruelty, how to rehome and adopt a dog and how to surrender an unwanted dog. Trustees and members of the Causeway Cost Dog Rescue recognise the importance of supporting local residents and communities, however the need to do this has been increasing over the years with Councils no longer rescuing and rehoming unwanted dogs, this has fallen to the charities to deliver and support the communities in any way possible.

CAUSEWAY COAST DOG RESCUE LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

Financial Review

The results for the year are set out in the attached financial statements on page 7.

The company returned net outgoings for the year of £45,677 (2022 – net income £86,378). At 31 October 2023 the total funds of the charity amounted to £358,821 (2022 - £404,498) comprising restricted funds of £117,768 (2022 - £119,388), and unrestricted funds of £241,053 (2022 - £285,110).

Of the total funds reported above, £154,029 is made up of cash at bank. The trustees consider it prudent to hold monies in reserve in the event that unforeseen circumstances should lead to financial difficulties which might put the future of its general charitable work in jeopardy.

The trustees have examined the charity's requirements for reserves considering the main risks to the organisation and established a formal policy which stipulates that free reserves be maintained at a level which ensures that the charity's core activity could continue during a period of unforeseen difficulty. Free reserves are defined by the trustees as unrestricted income funds freely available for use as the charity so determines and thereby excludes any funds committed, invested in tangible fixed assets held by the charity and restricted or designated funds.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Plans for the future

The charity continues to maintain the land purchased, with a view to designing a new facility to rescue unwanted dogs. This location will be a bespoke dog rescue centre looking at best practice and aims to build relationships with other charities to ensure knowledge is transferred by learning from others. Education for children and families when adopting a dog is crucial. Since COVID-19 commenced there are many households which have never had a dog before and seem to be struggling with the dog's needs. Causeway Coast Dog Rescue will continue to advise and support where needed. The charity will aim to continue their goal to ensure a flagship centre is designed as a result of the research and advice of leading sanctuaries within the United Kingdom to work with local communities while also developing best practice.

The trustees will continue to source conferences and meetings with MLAs and Counsellors to ensure the message and work of the charity reaches its target audience and with the potential of the Executive coming back into Stormont the charity will continue to engage the relevant Ministers and MLAs to raise awareness and review outdated legislation. The charity also intends to review potential locations for the charity shop and will look to design a strategy for the charity's development. The trustees will continue to be proactive and encourage individuals to improve the health and well-being of their dog and ensure that each dog is adopted with an appropriate home.

CAUSEWAY COAST DOG RESCUE LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

Structure, governance and management

Causeway Coast Dog Rescue Limited is a company limited by guarantee and was incorporated on 17 June 2010 as a private company limited by guarantee. The company was established under a Memorandum of Association which established the objectives and powers of the company and is governed by its Articles of Association. The liability of its members is limited in that every member of the company undertakes to contribute an amount not exceeding £1 in the event of the company being wound up.

The first trustees are those persons notified to Companies House as the first trustees of the charity. Trustees are appointed by ordinary resolution, or by a decision of the directors, and retire by rotation, although they will be eligible for re-election. No less than three trustees are to serve during the year. No trustee will be paid remuneration unless it is authorised by article 6 of the charity's Memorandum of Association.

Reference and administrative details

The reference and administrative details of the charity can be found on page 1.

Statement of trustees' responsibilities

The trustees (who are also directors of Causeway Coast Dog Rescue Limited for the purpose of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

CAUSEWAY COAST DOG RESCUE LIMITED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023


The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the relevant charity legislation. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure to our independent examiners

In so far as the trustees are aware at the time of approving our trustees' annual report:

- There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware; and
- The trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all steps that they are obliged to take as a director in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

The trustees' report was approved by the Board of Trustees.



Margaret Dimsdale-Bobby

Trustee

29 July 2024

CAUSEWAY COAST DOG RESCUE LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CAUSEWAY COAST DOG RESCUE LIMITED FOR THE YEAR ENDED 31 OCTOBER 2023

I report on the accounts of the charity for the year ended 31 October 2023 which are set out on pages 7 to 19.

Respective responsibilities of trustees and examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65 (9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65 (9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- that accounting records were not kept in accordance with section 386 of the Companies Act 2006;
- that the accounts do not accord with those accounting records;
- that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- that there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters listed above, and in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Ruth Walls

Ruth Walls
Association of Chartered Certified Accountants
31 Lisnamuck Road
Coleraine
Co Londonderry
BT51 4HN

29 July 2024

CAUSEWAY COAST DOG RESCUE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 OCTOBER 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
<u>Income and endowments from:</u>							
Charitable activities	3	13,613	-	13,613	133,703	-	133,703
Other trading activities	4	19,676	-	19,676	24,253	-	24,253
Investments	5	279	-	279	273	-	273
Total income		33,568	-	33,568	158,229	-	158,229
<u>Expenditure on:</u>							
Charitable activities	6	79,245	-	79,245	71,851	-	71,851
Net (outgoing)/incoming resources before transfers		(45,677)	-	(45,677)	86,378	-	86,378

CAUSEWAY COAST DOG RESCUE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 OCTOBER 2023

Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Net (outgoing)/incoming resources before transfers	(45,677)	-	(45,677)	86,378	-	86,378
Gross transfers between funds	1,620	(1,620)	-	3,792	(3,792)	-
Net (expenditure)/income for the year/Net movement in funds	(44,057)	(1,620)	(45,677)	90,170	(3,792)	86,378
Fund balances at 1 November 2022	285,110	119,388	404,498	194,940	123,180	318,120
Fund balances at 31 October 2023	241,053	117,768	358,821	285,110	119,388	404,498

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CAUSEWAY COAST DOG RESCUE LIMITED

BALANCE SHEET FOR THE YEAR ENDED 31 OCTOBER 2023

	Notes	£	2023	£	£	2022	£
Fixed assets							
Tangible assets	11			209,872			209,308
Current assets							
Debtors	12		-			50	
Cash at bank and in hand			154,029			196,011	
			<u>154,029</u>			<u>196,061</u>	
Creditors: amounts falling due within one year	13		(5,080)			(871)	
			<u></u>			<u></u>	
Net current assets				148,949			195,190
				<u></u>			<u></u>
Net assets				<u>358,821</u>			<u>404,498</u>
				<u></u>			<u></u>
Income funds							
Unrestricted income funds	15			241,053			285,110
Restricted income funds	14			117,768			119,388
				<u></u>			<u></u>
				<u>358,821</u>			<u>404,498</u>

CAUSEWAY COAST DOG RESCUE LIMITED

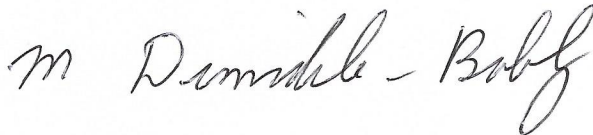
BALANCE SHEET (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 October 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

The financial statements were approved by the Board on 29 July 2024 and signed on its behalf by:



Margaret Dimsdale-Bobby
Trustee

Company Registration No NI603494

CAUSEWAY COAST DOG RESCUE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

1 Accounting policies

Charity information

Causeway Coast Dog Rescue Limited is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 29 Maybrook Park, Coleraine, Co Londonderry, BT52 1SN.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

Under FRS 102 the company is exempt from the requirement to prepare a cashflow statement on the grounds that it qualifies as a small company.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are general funds that are available for use at the directors' discretion in furtherance of the objectives of the company.

Restricted funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area or purpose.

CAUSEWAY COAST DOG RESCUE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

1 Accounting policies (continued)

1.4 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 and there is sufficient certainty that receipt of the income is considered probable. The following specific policies are applied to particular categories of income.

Investment income is included when receivable.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where the entitlement, certainty of receipt and amount can be measured with sufficient reliability.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

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.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

CAUSEWAY COAST DOG RESCUE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

1 Accounting policies (continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually and whenever there is an indication that the asset may be impaired.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CAUSEWAY COAST DOG RESCUE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

1 Accounting policies (continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

No provision is required for taxation as the company is defined as a charity for taxation purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CAUSEWAY COAST DOG RESCUE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

3 Charitable activities

	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Donations and legacies	13,613	-	13,613	133,703
	13,613	-	13,613	133,703

4 Other trading activities

	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Charity shop	19,521	-	19,521	22,296
DAERA subsidy	105	-	105	1,957
NIE wayleave	50	-	50	-
	19,676	-	19,676	24,253

5 Investments

	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Bank interest	279	-	279	273
	279	-	279	273

CAUSEWAY COAST DOG RESCUE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

6 Charitable activities	Total funds 2023 £	Total funds 2022 £
Staff costs	47,682	22,066
Agency staff	-	9,983
Repairs and maintenance	3,330	3,394
Motor & travel expenses	4,027	3,527
Conferences	2,467	-
Dog food & consumables	1,368	1,721
Veterinary fees	10,863	7,709
Kennel costs	-	4,643
Dog licences	90	110
Dog walking	1,303	-
Depreciation	1,665	2,033
	<hr/> 72,795	55,186
Support costs (see note 7)	3,531	3,919
Governance costs (see note 8)	2,919	12,746
	<hr/> 79,245	71,851
Analysis by fund		
Unrestricted funds	79,245	
Restricted funds	-	
	<hr/> 79,245	
For the year ended 31 October 2022		
Unrestricted funds		71,851
Restricted funds		-
		<hr/> 71,851

CAUSEWAY COAST DOG RESCUE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

7 Support costs	2023	2022
	£	£
Rates	110	91
Insurance	632	630
Heat & light	1,008	1,843
Advertising & PR	7	78
Printing, postage and stationery	160	76
Sundry expenses	979	609
Bank charges	635	592
	3,531	3,919

8 Governance costs	2023	2022
	£	£
Accountancy fees	700	700
Legal and professional	2,219	12,046
	2,919	12,746

9 Trustees

None of the trustees received any remuneration or benefits from the charity during the year.

10 Employees

Number of employees

The average number of employees (excluding directors) during the year was:

	2023	2022
	Number	Number
Office and management	2	2

	2023	2022
	£	£

Employment costs

Wages and salaries	47,682	22,066
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No employee received emoluments in excess of £60,000 during the year.

CAUSEWAY COAST DOG RESCUE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

11 Tangible fixed assets

	Land & buildings	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 November 2022	202,802	7,067	15,400	225,269
Additions	1,620	609	-	2,229
Disposals	-	-	-	-
At 31 October 2023	204,422	7,676	15,400	227,498
Depreciation				
At 1 November 2022	-	5,433	10,528	15,961
Charge for the year	-	447	1,218	1,665
Disposals	-	-	-	-
At 31 October 2023	-	5,880	11,746	17,626
Net book value				
At 31 October 2023	204,422	1,796	3,654	209,872
At 31 October 2022	202,802	1,634	4,872	209,308

12 Debtors

	2023 £	2022 £
Other taxation and social security	-	50

13 Other creditors falling due within one year

	2023 £	2022 £
Accruals	2,568	871
Other taxation and social security	2,512	-
	5,080	871

CAUSEWAY COAST DOG RESCUE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

14 Restricted funds

The restricted fund relates to the proposed new dog rescue centre situated at Windyhill Road, Coleraine.

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds 2023
	£	£	£
Fund balances at 31 October 2023 are represented by:			
Tangible assets	209,872	-	209,872
Current assets/(liabilities)	31,181	117,768	148,949
	<hr/> 241,053	<hr/> 117,768	<hr/> 358,821

16 Related party transactions

Included within legal and professional fees is an amount totalling £2,219 (2022 - £12,046) paid to Island Sky, a business owned by Ms Tara Cunningham, daughter of Ms Margaret Dimsdale-Bobby, Trustee, for day-to-day management of the charity. The amount owing at the year-end and included in trade creditors was £NIL (2022 - £NIL).

Included within wages is an amount totalling £38,333 (2022 - £11,677) paid to Ms Tara Cunningham, daughter of Ms Margaret Dimsdale-Bobby, Trustee, for day-to-day management of the charity. The amount owing at the year-end and included in trade creditors was £NIL (2022 - £NIL).