

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 2024

Charity Reference NIC102935

CAUSEWAY COAST DOG RESCUE LIMITED

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CAUSEWAY COAST DOG RESCUE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Amy Archibald Margaret Dimsdale-Bobby Carol McClenahan Gwyneth McQuiston	(appointed 5 August 2024)
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 2024

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 2024.

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, Great Britain and Ireland 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. The charity is also a member of the chamber of commerce and A-Law, as well as other agencies supporting knowledge, learning and best practice.

The charity continues to experience rising requests from the public to signpost or support following them witnessing a potential crime, or abuse towards an animal. The charity has supported these individuals but continues to review 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 for reform 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, design and application for the new charity's facilities in Coleraine will be ready for submission in the forthcoming months.

The charity has redesigned its website and updated social media with an aim to increase following and support while also addressing how to drive forward additional fundraising. 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 2024

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 £60,173 (2023 – net outgoings £45,677). At 31 October 2024 the total funds of the charity amounted to £298,648 (2023 - £358,821) comprising restricted funds of £116,616 (2023 - £117,768), and unrestricted funds of £182,032 (2023 - £241,053).

Of the total funds reported above, £90,800 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. The design is now complete and is in the process of being accompanied by the necessary reports to support the application prior to submission. It is aimed that 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, however many households are now surrendering these dogs as they have realised both the cost and commitment required. 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 created 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 board will continue to source additional Trustees to support the development of the charity. The current 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 as the Executive is now back in place at Stormont, the charity will continue to engage the relevant Ministers and MLAs to raise awareness and review outdated legislation. The key focus for the future is Reform of Companion Animal Welfare legislation, policies and procedures within government agencies responsible for the delivery of the services. 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 2024

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 2024

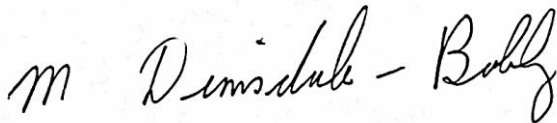
The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the relevant charity legislation. They are also 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

15 July 2025

CAUSEWAY COAST DOG RESCUE LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CAUSEWAY COAST DOG RESCUE LIMITED FOR THE YEAR ENDED 31 OCTOBER 2024

I report on the accounts of the charity for the year ended 31 October 2024 which are set out on pages 8 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed. The charity is required by company law to prepare accruals accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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

My examination was carried out in accordance with the general directions issued by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with those accounting records and comply with the accounting requirements of section 386 of the Companies Act 2006; and
- which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CAUSEWAY COAST DOG RESCUE LIMITED

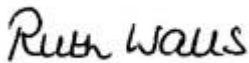
INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE TRUSTEES OF CAUSEWAY COAST DOG RESCUE LIMITED FOR THE YEAR ENDED 31 OCTOBER 2024

Disclosure of Dual Role

I confirm that I have prepared the accounts of Causeway Coast Dog Rescue Limited for the year ended 31 October 2024 and I have also undertaken the independent examination of those accounts.

In carrying out both roles, I have taken reasonable steps to ensure that my independence has not been compromised. I am not a trustee of the charity, nor am I connected to any of the trustees and I have no interest in the charity other than in the capacity of independent examiner and accounts preparer.

I have conducted the independent examination in accordance with the relevant statutory requirements and the guidance issued by the Charity Commission for Northern Ireland. I am satisfied that I have maintained an objective and impartial approach throughout the preparation and examination process.



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

15 July 2025

CAUSEWAY COAST DOG RESCUE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 OCTOBER 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
<u>Income and endowments from:</u>							
Charitable activities	3	18,163	-	18,163	13,613	-	13,613
Other trading activities	4	19,623	-	19,623	19,676	-	19,676
Investments	5	230	-	230	279	-	279
Total income		38,016	-	38,016	33,568	-	33,568
<u>Expenditure on:</u>							
Charitable activities	6	98,189	-	98,189	79,245	-	79,245
Net (outgoing)/incoming resources before transfers		(60,173)	-	(60,173)	(45,677)	-	(45,677)

CAUSEWAY COAST DOG RESCUE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 OCTOBER 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Net (outgoing)/incoming resources before transfers		(60,173)	-	(60,173)	(45,677)	-	(45,677)
Gross transfers between funds		1,152	(1,152)	-	1,620	(1,620)	-
Net (expenditure)/income for the year/Net movement in funds		(59,021)	(1,152)	(60,173)	(44,057)	(1,620)	(45,677)
Fund balances at 1 November 2023		241,053	117,768	358,821	285,110	119,388	404,498
Fund balances at 31 October 2024	16	182,032	116,616	298,648	241,053	117,768	358,821

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 2024

	Note	£	2024	£	£	2023	£
Fixed assets							
Tangible assets	12			209,753			209,872
Current assets							
Cash at bank and in hand			90,800			154,029	
			<u>90,800</u>			<u>154,029</u>	
Creditors: amounts falling due within one year	13		(1,905)			(5,080)	
			<u></u>			<u></u>	
Net current assets				88,895			148,949
				<u></u>			<u></u>
Net assets				<u>298,648</u>			<u>358,821</u>
Income funds							
Unrestricted income funds	16			182,032			241,053
Restricted income funds	16			116,616			117,768
				<u></u>			<u></u>
				<u>298,648</u>			<u>358,821</u>

CAUSEWAY COAST DOG RESCUE LIMITED

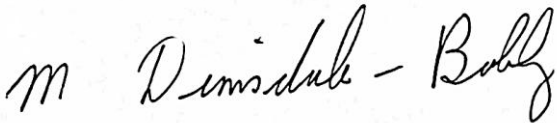
BALANCE SHEET (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

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 2024. 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 15 July 2025 and signed on its behalf by:

A handwritten signature in black ink, reading "M Dimsdale - Bobby". The signature is written in a cursive, flowing style. The letter "M" is large and stylized, followed by "Dimsdale" and a hyphen, then "Bobby".

Margaret Dimsdale-Bobby
Trustee

Company Registration No NI603494

CAUSEWAY COAST DOG RESCUE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

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 2024

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 2024

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 2024

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 payments 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 2024

3 Charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations and legacies	18,163	-	18,163	13,613
	18,163	-	18,163	13,613

4 Other trading activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Charity shop	19,518	-	19,518	19,521
DAERA subsidy	105	-	105	105
NIE Wayleave	-	-	-	50
	19,623	-	19,623	19,676

5 Investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank interest	230	-	230	279
	230	-	230	279

CAUSEWAY COAST DOG RESCUE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

6 Charitable activities	Total funds 2024 £	Total funds 2023 £
Staff costs	57,484	47,682
Pension costs	755	-
Repairs and maintenance	3,373	3,330
Motor & travel expenses	4,570	4,027
Conferences & training	4,169	2,467
Dog food & consumables	2,840	1,368
Veterinary fees	13,094	10,863
Dog licences	40	90
Dog walking	-	1,303
Depreciation	1,271	1,665
	87,596	72,795
Support costs (see note 7)	8,007	3,531
Governance costs (see note 8)	2,586	2,919
	98,189	79,245
Analysis by fund		
Unrestricted funds	98,189	
Restricted funds	-	
	98,189	
For the year ended 31 October 2023		
Unrestricted funds		79,245
Restricted funds		-
		79,245

CAUSEWAY COAST DOG RESCUE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

7 Support costs	2024	2023
	£	£
Rates	99	110
Insurance	649	632
Heat & light	859	1,008
Advertising & PR	3,330	7
Printing, postage and stationery	1,345	160
Sundry expenses	831	979
Bank charges	894	635
	8,007	3,531

8 Governance costs	2024	2023
	£	£
Accountancy fees	750	700
Legal and professional	1,836	2,219
	2,586	2,919

Governance costs include payments to the independent examiners of £750 for assistance with the preparation of the accounts and statutory independent examination fees.

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:

	2024	2023
	Number	Number
Office and management	2	2
	2024	2023
	£	£
Employment costs		
Wages and salaries	57,484	47,682

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 2024

11 Taxation

The charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Land & buildings	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 November 2023	204,422	7,676	15,400	227,498
Additions	1,152	-	-	1,152
Disposals	-	-	-	-
At 31 October 2024	205,574	7,676	15,400	228,650
Depreciation				
At 1 November 2023	-	5,880	11,746	17,626
Charge for the year	-	914	357	1,271
Disposals	-	-	-	-
At 31 October 2024	-	6,794	12,103	18,897
Net book value				
At 31 October 2024	205,574	882	3,297	209,753
At 31 October 2023	204,422	1,796	3,654	209,872

13 Other creditors falling due within one year

	2024 £	2023 £
Accruals	1,176	2,568
Other taxation and social security	729	2,512
	1,905	5,080

CAUSEWAY COAST DOG RESCUE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

14 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit and loss in respect of defined contribution schemes was £755 (2023 - £NIL).

15 Restricted funds

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

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds 2024
	£	£	£
Fund balances at 31 October 2024 are represented by:			
Tangible assets	209,753	-	209,753
Current assets/(liabilities)	(27,721)	116,616	88,895
	182,032	116,616	298,648

17 Related party transactions

Included within legal and professional fees is an amount totalling £NIL (2023 - £2,219) 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 (2023 - £NIL).

Included within wages is an amount totalling £44,073 (2023 - £38,333) 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 (2023 - £NIL).