

Company registration number: NI678128

Charity registration number: 109547

Little China Dog Rescue Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 April 2024

Little China Dog Rescue Ltd

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Little China Dog Rescue Ltd

Reference and Administrative Details

Charity Registration Number 109547

Company Registration Number NI678128

Registered Office The charity is incorporated in Northern Ireland.
Five Oaks
Coolnagard Drive
Omagh
BT78 1PD

Independent Examiner Hamilton Morris Waugh
34 Dufferin Avenue
Bangor
Down
BT20 3AA

Little China Dog Rescue Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 April 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Gabrielle Gardiner
	Christopher Sheehan
	Judith Armstrong
	Mrs Irene Lowry
	Mr Kevin Lowry
	Rebecca Elizabeth Boyce
	Rosanne Simpson
	Ann Harmon
	Patrick Louge
	Karen McKee (appointed 26 May 2023)

Objectives and activities

Objects and aims

1. For the benefit of the public LCDR shall relieve the suffering of animals in need, to provide and maintain rescue homes through foster care homes. These are animals who often have been abused, abandoned, neglected or simply unwanted; whether locally or internationally from China. We operate under a 'no-kill' policy.
2. To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage. Through raising awareness through social media and educational days at schools and public venues.
3. To promote positive interactions for members of the public that can have therapeutic effects through promoting health and well being of one of our rescues as a foster carer. In addition to the daily care, cleaning, feeding and exercising of the animals, is socialisation.
4. Reduce the distress experienced by members of the public when they encounter or see a dog in need or possess an unwanted dog themselves. The public can contact us via a variety of means. We then place dogs under our care; if here locally or from China's slaughterhouses, ex medical testing dogs and meat markets. Till responsible rehoming in NI or the UK. To ensure promotion of animal welfare to members of the public through responsible rehoming that complies with local law and policies regarding importing animals, to safeguard the general public's health. When rescues are brought to NI from China.
5. To promote positive sense of well being with members of the public, to encourage positive attitudes towards their own disabilities to promote better inclusion and reduce discriminatory behaviours. This is achieved through therapeutic sessions for school children, nursing home residents and hospitals, with our rescue dogs and their adopters. Many of our dogs are left with ranging disabilities and physical impairment due to the abuse they suffer.

Little China Dog Rescue Ltd

Trustees' Report

Plans for future periods

Aims and key objectives for future periods

1. Help rescue dogs from China to travel to The Barn Animal Rescue.
2. To pay off any final bills before joining with The Barn Animal Rescue.
3. To help dogs most in need of our care and support internationally/locally and transition their care over to The Barn Animal Rescue.
4. Make steps towards movement of services to The Barn Animal Rescue.

The annual report was approved by the trustees of the charity on 27 January 2025 and signed on its behalf by:

SIGNED SECURELY
Gabrielle Gardiner
27/01/2025 at 10:54:26 AM UTC

.....
Gabrielle Gardiner
Trustee

Little China Dog Rescue Ltd

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Little China Dog Rescue Ltd for the purposes 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".


Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 27 January 2025 and signed on its behalf by:

SIGNED SECURELY

27/01/2025 at 10:54:26 AM UTC

.....
Gabrielle Gardiner
Trustee

Little China Dog Rescue Ltd

Independent Examiner's Report to the trustees of Little China Dog Rescue Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 ('the 2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts, it is my responsibility to;


- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- 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.

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 Little China Dog Rescue Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.



.....
Philip Nixon ACA
Hamilton Morris Waugh

34 Dufferin Avenue
Bangor
Down
BT20 3AA

27 January 2025

Little China Dog Rescue Ltd

Statement of Financial Activities for the Year Ended 30 April 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Total 2024 £
Income and Endowments from:		
Expenditure on:		
Net income/(expenditure)		-
Net movement in funds		-
Reconciliation of funds		
Total funds carried forward		-
		Total 2023 £
	Note	
Income and Endowments from:		
Expenditure on:		
Net income/(expenditure)		-
Net movement in funds		-
Reconciliation of funds		
Total funds carried forward		-

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note .

Little China Dog Rescue Ltd
(Registration number: NI678128)
Balance Sheet as at 30 April 2024

	Note	2024 £
Funds of the charity:		
Total funds		<u><u>-</u></u>

For the financial year ending 30 April 2024 the charity was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Directors' responsibilities:

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

The financial statements on pages 6 to 9 were approved by the trustees, and authorised for issue on 27 January 2025 and signed on their behalf by:

SIGNED SECURELY
Gabrielle Gardiner
27/01/2025 at 10:54:26 AM UTC

.....
Gabrielle Gardiner
Trustee

The notes on pages 8 to 9 form an integral part of these financial statements.

Little China Dog Rescue Ltd

Notes to the Financial Statements for the Year Ended 30 April 2024

1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Five Oaks
Coolnagard Drive
Omagh
BT78 1PD

These financial statements were authorised for issue by the trustees on 27 January 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Little China Dog Rescue Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Little China Dog Rescue Ltd

Notes to the Financial Statements for the Year Ended 30 April 2024

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

3 Taxation

The charity is a registered charity and is therefore exempt from taxation.