

ALMOST HOME DOG RESCUE

ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

Charity Registration No. 1172601

**ALMOST HOME DOG RESCUE
ANNUAL REPORT FOR THE YEAR ENDED TO 31ST DECEMBER 2019**

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ALMOST HOME DOG RESCUE TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2019

The Trustees present their report and financial statements for the year ended 31st December 2019 for the Charitable Incorporated Organisation.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 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 published (FRS 102) (effective 1st January 2015).

OBJECTIVES AND ACTIVITIES

The organisation's objectives are to promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for our animals. To educate the public in matters concerning animal welfare and understanding dog behaviour.

Public Benefit

In considering the objectives and activities, the Trustees have considered the Charity Commission's guidance on Public Benefit to ensure that the organisation is meeting its Public Benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

At the end of December 2019, Almost Home Dog Rescue (AHDR) has successfully rehomed just over 500 dogs, which for a small rescue made up entirely of volunteers is outstanding. AHDR, unlike most other rescues, offer a lifetime of support to our dogs and assist adopters with any behavioural issues they may face during the lifetime of the dog. With more dogs being adopted every week, the need for our ongoing support also increases, but we always manage to help. We are proud to say, due to our ongoing support, we've ensured dogs and adopters stay together where most rescues would have had the dog returned.

In the last year, we have undertaken a significant building project and constructed two new isolation kennels away from the general kennels. The way we have constructed the kennels allows for them to be used as either isolation for sick/stray dogs when they arrive at the rescue to prevent cross infection with our healthy, vaccinated dogs. Or they can be used as a whelping area for a bitch with pups, which we are happy to say, it did last year with Macey and her 11 beautiful puppies.

We also continue to visit groups and gatherings to provide information on what we do as a rescue and educate people on dog behaviour and responsible dog ownership. We also held a number of greyhound open days at the rescue, to educate people on greyhounds and dispel some of the myths people may have surrounding the breed. We have found these very helpful in finding homes for a breed which we struggle to rehome, as once people have had a chance to meet the dogs, they realise they are a very gentle and affectionate breed which would be incredibly easy to live with.

For the second year running, AHDR have been chosen as the Pets at Home, Queensferry branch charity of choice. The feedback from the branch has been phenomenal and the support they've provided both financially and by way of recommendations has been fantastic. We had a very successful Christmas Fair and fun dog show, which were the main events of our fundraising calendars. We also had a number of individuals undertaking fundraising events for us, which was very much appreciated.

FINANCIAL REVIEW

Total income for the year was £109,954 (2018: £76,941), of which £3,500 (2018: £nil) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £83,290 (2018: £65,747), leaving a surplus for the year of £26,664 (2018: surplus £11,194).

At 31st December 2019 the Charitable Incorporated Organisation's reserves stood at £54,918 (2018: £28,254) of which £3,053 (2018: £nil) related to restricted funds.

Risk Management

The main risks to which the Charitable Incorporated Organisation is exposed as identified by the Trustees have been considered and systems have been established to mitigate those risks.

Reserves Policy

It is the policy of the Charitable Incorporated Organisation to maintain unrestricted funds, which are free reserves of three months' running costs, lease commitments and to keep at least six months' veterinary fees.

As at the end of the financial year the unrestricted funds totalled £51,865. The Charitable Incorporated Organisation requires £14,693 for three months' running costs, £5,750 for lease commitments and £12,036 for six months' veterinary bills, (total £32,479).

Plans for the future

We were planning to hold a Bollywood night fundraising event and summer dog show which would have raised significant funds for the rescue, but unfortunately, due to Covid-19 these events have had to be cancelled, which resulted in us losing the revenue from these events. We are hoping to be able to proceed with our planned Christmas Event this year, if the Covid-19 situation improves by then.

We are hoping to look at our carbon footprint and find ways in which we can work towards becoming carbon neutral.

With the substantial growth of the Charitable Incorporated Organisation this year, we are in agreement that we need additional Trustees specialising in fundraising and volunteer management. We will be actively looking to fill these roles in the near future.

Covid-19

As already outlined above, Covid-19 has had a significant impact on AHDR, meaning we have had to stop the majority of our fundraising whilst the country has been locked down. We are also seeing further problems in the future with people suffering the effects of a depleted economy and having less disposable income to donate to our Charitable Incorporated Organisation, which will impact further. We are also expecting a surge in people wanting to rehome their dogs when they return to work, due to behavioural problems brought on by separation anxiety when left alone after having their owners at home all day. This will again impact on the rescue and take up more of our resources and funds.

**ALMOST HOME DOG RESCUE
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2019**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Almost Home Dog Rescue is a registered Charitable Incorporated Organisation (CIO), number 1172601 formed on 18th April 2017, under the terms of their constitution dated 17th March 2017.


The Board of Trustees also forms the Executive Committee which appoints officers who are responsible for the day-to-day running of the Charitable Incorporated Organisation.

The Executive Committee shall consist of not less than 3 members. New Trustees may be recruited to the Board at any time by the Trustees. In selecting individuals for appointment as Trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Almost Home Dog Rescue	
Charity number	1172601	
Address & Office	3 Rhyd Y Cleifion Nercwys Mold CH7 4EY	
Trustees	The members of the Board of Trustees are as follows: Tracy Bellis Joanne Davies (appointed 27 th February 2020) Debbie Handley (appointed 27 th February 2020) Alex Nilan Vikki Savage Lauren Sutton (resigned 27 th February 2020) Angela Todd (appointed 17 th February 2019) Daryll Todd (appointed 17 th February 2019) Maria Vicars-Harris (appointed 17 th February 2019)	
Independent Examiner	Graham Wright B A (Hons), FCA DChA, c/o LCVS 151 Dale Street, Liverpool, L2 2AH	
Bankers	Lloyds Bank PLC 114 High Street North, East Higham, London, E6 2HN	

Signed on behalf of the Trustees


.....
Vikki Savage, Trustee

15 August 2020
.....
Date

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ALMOST HOME DOG RESCUE**

I report on the accounts of the Charitable Incorporated Organisation for the year ended 31st December 2019 which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

The Charitable Incorporated Organisation's Trustees are responsible for the preparation of the accounts. The Charitable Incorporated Organisation's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charitable Incorporated Organisation 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 in the statement 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 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

Name: **Mr Graham Wright**



Relevant professional qualification or body: **FCA DChA**

Address: **c/o LCVS 151 Dale Street, L2 2AH**

Dated: **17 November 2020**.....

ALMOST HOME DOG RESCUE
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2019

	Notes	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
Income and Endowments from:					
Donations	2a	29,069	-	29,069	17,655
Charitable activities	2b	30,485	3,500	33,985	20,685
Other trading activities	2c	46,888	-	46,888	38,595
Investments	2d	12	-	12	6
Total income		106,454	3,500	109,954	76,941
Expenditure on:					
Charitable activities	3	82,843	447	83,290	65,747
Total expenditure		82,843	447	83,290	65,747
Net income, net movement in funds		23,611	3,053	26,664	11,194
Total funds brought forward	8 - 9	28,254	-	28,254	17,060
Total funds carried forward	7 - 9	51,865	3,053	54,918	28,254

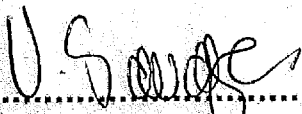
The notes on pages 8 to 14 form part of these accounts.

All the above amounts relate to continuing activities of the charitable incorporated organisation.

**ALMOST HOME DOG RESCUE
BALANCE SHEET AS AT 31ST DECEMBER 2019**

	Notes	31 st December 2019		31 st December 2018	
		£	£	£	£
Fixed assets					
Tangible fixed assets	4		9,454		-
Current assets					
Debtors	5	387		-	
Cash at bank and in hand		46,252		28,779	
		<u>46,639</u>		<u>28,779</u>	
Current liabilities					
Creditors: amounts falling due within one year	6	(1,175)		(525)	
Net current assets			<u>45,464</u>		<u>28,254</u>
Total assets less current liabilities			<u>54,918</u>		<u>28,254</u>
			=====		=====
Funds:					
Unrestricted funds	7, 8		51,865		28,254
Restricted funds	7, 9		3,053		-
			<u>54,918</u>		<u>28,254</u>
			=====		=====

Approved by Trustees on 15 August 2020


.....
Vikki Savage, Trustee


.....
Alex Nilan, Trustee

1. Accounting Policies

Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared 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 (FRS102) (SORP 2015) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) (effective 1st January 2015) and Charities Act 2011.

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

The Charitable Incorporated Organisation has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

Due to Covid 19, the majority of fundraising has come to a halt and there will be more pressure on our resources and funds because of an anticipated increase in the rehoming of dogs. But at the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the Charitable Incorporated Organisation, free reserves available for the Trustees to apply in accordance with the charitable incorporated organisation's objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure.

Income recognition

All income is recognised once the charitable incorporated organisation has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from other trading activities relates to fundraising events, charity shop income and rental income and is recognised when the amount is certain.

ALMOST HOME DOG RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

Fixed Assets

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Equipment	20% per annum reducing balance basis
Motor Vehicle	20% per annum reducing balance basis

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charitable incorporated organisation comprising of direct charitable expenditure to meet the objectives of the charitable incorporated organisation. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable incorporated organisation.

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.

Financial instruments

The charitable incorporated organisation 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 charitable incorporated organisation's balance sheet when the charitable incorporated organisation 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.

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

ALMOST HOME DOG RESCUE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable incorporated organisation's contractual obligations expire or are discharged or cancelled.

Critical accounting estimates and judgements

In the application of the charitable incorporated organisation'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 on-going 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.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Cost of charitable activities relate to the operation of the charitable incorporated organisation comprising of direct charitable expenditure to meet the objectives of the charitable incorporated organisation. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable incorporated organisation.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

ALMOST HOME DOG RESCUE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

2. Income and endowments from:

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
a. Donations and legacies				
Donations	23,099	-	23,099	13,164
Gift Aid	5,970	-	5,079	4,491
	----- 29,069 =====	----- - =====	----- 29,069 =====	----- 17,655 =====
b. Charitable activities				
Activities	5,549	-	5,549	-
Adoptions	24,936	-	24,936	20,685
Eric and Dorothy Leach Charitable Trust	-	3,500	3,500	-
	----- 30,485 =====	----- 3,500 =====	----- 33,985 =====	----- 20,685 =====
c. Other trading activities				
Charity shop income	26,741	-	26,471	18,650
Fundraising	12,347	-	12,347	12,805
Rental income	7,800	-	7,800	7,140
	----- 46,888 =====	----- - =====	----- 46,888 =====	----- 38,595 =====
d. Investments				
Bank interest	12	-	12	6
	----- 12 =====	----- - =====	----- 12 =====	----- 6 =====

3. Expenditure on Charitable Activities

	Direct charitable Expenditure £	Support & Governance Costs £	Total 2019 £	Total 2018 £
Providing rehoming services for abandoned dogs	51,943	31,347	83,290	65,747
	----- 51,943 =====	----- 31,347 =====	----- 83,290 =====	----- 65,747 =====

ALMOST HOME DOG RESCUE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

a. analysed as follows:

	2019	2018
<i>Direct Charitable Expenditure:</i>	£	£
Kennels	1,971	7,112
Building running costs	16,750	8,500
Resources	9,131	9,324
Sessional fees	-	2,400
Travel	20	2,835
Veterinary fees	24,071	15,926
	-----	-----
	51,943	46,097
	-----	-----
	2019	2018
<i>Support and governance costs:</i>	£	£
Office costs	523	384
Insurance	1,512	581
Charity shop expenditure	19,273	16,360
Calendars	537	-
Storage	1,947	1,800
Motor expenses	3,897	-
Sundry expenses	429	-
Refreshments	14	-
PayPal fees	202	-
Accountancy	650	525
Depreciation	2,363	-
	-----	-----
	31,347	19,650
	-----	-----
Total expenditure on charitable activities	83,290	65,747
	=====	=====

£447 (2018: £nil) of the above expenditure relates to restricted funding.

b. Staff Costs

There were no employees during the year or as at the year ended 31st December 2019 (2018: nil).

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out of pocket expenses were reimbursed to Trustees in the year (2018: £nil).

ALMOST HOME DOG RESCUE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

4. Tangible fixed assets

	Equipment £	Motor Vehicle £	Total £
Cost:			
Balance at 1 st January 2019	-	-	-
Additions in the year	8,317	3,500	11,817
	-----	-----	-----
Balance at 31st December 2019	8,317	3,500	11,817
	=====	=====	=====
Depreciation:			
Balance at 1 st January 2019	-	-	-
Charge for the year	1,663	700	2,363
	-----	-----	-----
Balance at 31st December 2019	1,663	700	2,363
	=====	=====	=====
Net Book Value:			
Balance at 31st December 2019	6,654	2,800	9,454
	=====	=====	=====
Balance at 31 st December 2018	-	-	-
	=====	=====	=====

5. Debtors

	2019 £	2018 £
Other debtors	387	-
	=====	=====

6. Creditors: amounts falling due within one year

	2019 £	2018 £
Accruals	1,175	525
	=====	=====

7. Analysis of net assets between funds

	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Funds			
General Fund	7,665	44,200	51,865
Restricted Funds			
Eric and Dorothy Leach Charitable Trust	1,789	1,264	3,053
	-----	-----	-----
Totals	9,454	45,464	54,918
	=====	=====	=====

ALMOST HOME DOG RESCUE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

8. Unrestricted Funds

	<u>Movements in the Year</u>			
	Funds at beginning of Year	Income	Expenditure	Funds at End of Year
	£	£	£	£
General Fund	28,254	106,454	(82,843)	51,865
	=====	=====	=====	=====

General Fund is used to finance the charitable incorporated organisation general activities and core costs as outlined in the Trustees' Report.

9. Restricted Funds

	<u>Movements in the Year</u>			
	Funds at beginning of Year	Income	Expenditure	Funds at End of Year
	£	£	£	£
Eric and Dorothy Leach Charitable Trust	-	3,500	(447)	3,053
	=====	=====	=====	=====

Description of Funds are the monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows;

Eric and Dorothy Leach Charitable Trust – Contribution towards agility equipment and Veterinary fees.

10. Guarantees and Other Financial Commitments

Financial commitments under non-cancellable operating leases relating to property leases at 3 Brunswick Road (lease payments are due up to 31st July 2020) and 1 Rhyd Y Cleifion (lease payments are due up to 31st March 2020), and this will result in the following payments falling due at 31st December 2019.

	2019	2018
Property leases		
Operating leases which expire:	£	£
Due within 1 year	5,750	6,000
Due between 1 to 2 years	-	3,500
	-----	-----
	5,750	9,500
	=====	=====

11. Related Parties

There were no material related party transactions during this period which require disclosure (2018: none).

12. Limited liability of members

In the event of winding up, the members of the charitable incorporated organisation have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.