

ALMOST HOME DOG RESCUE

ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2018

Charity Registration No. 1172601

CONTENTS

	Page
Trustees' Annual Report	2
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8-13

ALMOST HOME DOG RESCUE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2018

The trustees present their report and financial statements for the year ended 31st December 2018 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

To date we have rehomed over 340 dogs, a large percentage of which were taken from the local council pound and had been abandoned on the streets. Some of the dogs have come to us in emergency situations from Social Services. We offer a dog advisory services to try to keep 'problem' dogs in their own homes, and help owners better understand the needs of their dogs.

We have continued our educational work in the community visiting several establishments and reaching over 300 adults and children. The content of these sessions has been to support people's understanding of dog behaviour and if choosing a dog, to ensure it is the right breed for your lifestyle.

We have also tried to explain why dogs come into rescue in order that this message can be spread to reduce dog abandonment. Our talks also include 'The Plight of the Greyhound' which is a severe problem for this area of the country.

The charity's principle source of funds is donations on adoption or at transfer of ownership on rehoming. This is supported by regular fund raising activities and funds are collected via wonderful.org in order that we can claim gift aid. We have 16 collection tins in various community venues and have dog shows at local carnivals and Christmas fairs.

Our main expenditure to date is veterinary fees to ensure all our dogs are neutered, vaccinated, flead, wormed and chipped before they are rehomed. We have also done work on the kennels (extending one of the kennels and laying artificial grass as this is more hygienic)

Our income and expenditure have both risen significantly due to the increase in number of dogs we have rehomed in the period as well as successfully claiming gift aid. We have a savings account which is a safety net for any unexpected expenditure as detailed above. Our volunteers support the charity through dog walking, socialisation and fundraising through many different ways. Our volunteers also do their own fundraising, cake sales, physical challenges and awareness days. They also help us at local dog shows.

We are the chosen charity for Pets at Home in Queensferry, North Wales and we spend time in this store to promote our rescue and any of our dogs we are finding difficult to rehome.

ALMOST HOME DOG RESCUE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2018

Trustees have regard to the guidance issued by the charities commission. The Charity's ethos is to provide a safe haven for dogs that have been abandoned through no fault of their own and to educate the next generation of dog owners.

We also offer a microchipping service free of charge for local people.

Any requests to rehome dogs, we always try to advise the owners first in the hope that they can keep the dog themselves rather than go through the pain of rehoming

FINANCIAL REVIEW

Total income for the year was £76,941 (2017: £39,036), of which £nil (2017: £nil) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £65,747 (2018: £21,976), leaving a surplus for the year of £11,194 (2017: surplus £17,060).

At 31st December 2018 the Charitable Incorporated Organisation's reserves stood at £28,254 (2017: £17,060).

Risk Management

The main risks to which the Charitable Incorporated Organisation's 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 and to keep at least six months veterinary fees.

As at the end of the financial year the unrestricted funds totalled £28,254. The Charitable Incorporated Organisation requires 16,437 for three months running costs and £7,963 for six months veterinary bills, (total £24,400).

Plans for the future

Planned works for 2019 are around security and making the trailer and isolation kennel area tidy. To install CCTV cameras and to levelling off the trailer standing area and building 2 new kennels.

The only planned event we have is our Christmas Fair in early December. We will continue to visit schools and clubs etc. to do educational presentations.

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 charity.

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
Village Road
Nercwys
Mold
CH7 4EY

Trustees The members of the Board of Trustees are as follows:


Tracey Bellis
Alex Nilan
Vikki Savge
Lauren Sutton

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


.....
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 2018 which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity'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 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 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 Act

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.

Name: **Mr Graham Wright**

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

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

Dated: ...~~21st October 2019~~...

**ALMOST HOME DOG RESCUE
STATEMENT OF FINANCIAL ACTIVITIES FOR
THE YEAR ENDED 31ST DECEMBER 2018**

	Notes	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Total Funds 2017 £
Income and Endowments from					
Donations	2a	17,655	-	17,655	6,096
Charitable activities	2b	20,685	-	20,685	15,065
Other trading activities	2c	38,595	-	38,595	17,875
Investments	2d	6	-	6	-
Total income		76,941	-	76,941	39,036
Expenditure on					
Charitable activities	3	65,747	-	65,747	21,976
Total expenditure		65,747	-	65,747	21,976
Net income, net movement in funds		11,194	-	11,194	17,060
Total funds brought forward	8 - 9	17,060	-	17,060	-
Total funds carried forward	7 - 9	28,254	-	28,254	17,060

The notes on pages 8 to 13 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 2018**

	Notes	31 st December 2018		31 st December 2017	
		£	£	£	£
Fixed assets					
Tangible fixed assets	4		-		-
Current assets					
Debtors	5		-		-
Cash at bank and in hand		28,779		17,535	
		-----		-----	
		28,779		17,535	
Current liabilities					
Creditors: amounts falling due within one year	6	(525)		(475)	
		-----		-----	
Net current assets			28,254		17,060
			-----		-----
Total assets less current liabilities			28,254		17,060
			=====		=====
Funds:					
Unrestricted funds	7, 8		28,254		17,060
Restricted funds	7, 9		-		-
			-----		-----
			28,254		17,060
			=====		=====

Approved by Trustees on 17 Oct 2019



.....
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 charity. 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

At the time of approving the accounts, the trustees have a reasonable expectation that the charity 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 charities 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 charity 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 general grants 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.

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:

Computer Equipment	25% per annum straight line method
Fixtures, Fittings & Equipment	25% per annum straight line method

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 charity comprising of direct charitable expenditure to meet the objectives of the charitable company. 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 company.

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 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.

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.

Derecognition of financial liabilities

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

Critical accounting estimates and judgements

In the application of the charity'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 charity comprising of direct charitable expenditure to meet the objectives of the charity. 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 charity

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 2018

2. Income and endowments from:

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Total Funds 2017 £
a. Donations and legacies				
Donations	13,164	-	13,164	6,096
Gift Aid	4,491	-	4,491	-
	<u>17,655</u>	<u>-</u>	<u>17,655</u>	<u>6,096</u>
b. Charitable activities				
Adoptions	<u>20,685</u>	<u>-</u>	<u>20,685</u>	<u>15,065</u>
c. Other trading activities				
Charity shop income	18,650	-	18,650	-
Fundraising	12,805	-	12,805	17,875
Rental income	7,140	-	7,140	-
	<u>38,595</u>	<u>-</u>	<u>38,595</u>	<u>17,875</u>
d. Investments				
Bank interest	<u>6</u>	<u>-</u>	<u>6</u>	<u>-</u>

3. Expenditure on Charitable Activities

	Direct charitable Expenditure £	Support & Governance Costs £	Total 2018 £	Total 2017 £
Providing rehoming services for abandoned dogs	46,097	19,650	65,747	21,976
	<u>46,097</u>	<u>19,650</u>	<u>65,747</u>	<u>21,976</u>

a. analysed as follows:

	2018 £	2017 £
<i>Direct Charitable Expenditure:</i>		
Kennels	7,112	2,839
Rent	8,500	-
Resources	9,324	8,044
Sessional fees	2,400	600
Travel	2,835	973
Veterinary fees	15,926	8,332
	<u>46,097</u>	<u>20,788</u>

ALMOST HOME DOG RESCUE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2018**

	2018	2017
<i>Support and governance costs:</i>	£	£
Insurance	581	455
Phones	384	258
Charity shop expenditure	16,360	-
Storage	1,800	-
Accountancy	525	475
	-----	-----
	19,650	1,188
	-----	-----
Total expenditure on charitable activities	65,747	21,976
	=====	=====

b. Staff Costs

There were no employees as at year end 31st December 2018 (2017: 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 (2017: £nil).

4. Tangible Fixed Assets

There were no fixed assets acquired during or held as at 31st December 2018 (2017: none)

5. Debtors

There were no debtors as at year end 31st December 2018 (2017: none)

6. Creditors: amounts falling due within one year

	2018	2017
	£	£
Accruals	525	475
	=====	=====

7. Analysis of Net Assets between Funds

	Tangible Fixed Assets	Net Current Assets	Total
Unrestricted Funds	£	£	£
General Fund	-	28,254	28,254
Restricted Funds	-	-	-
	-----	-----	-----
Totals	-	28,254	28,254
	=====	=====	=====

ALMOST HOME DOG RESCUE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2018****8. Unrestricted Funds**

	Resources at beginning of year £	Movements in the Year		Resources at End of Year £
		Income £	Expenditure £	
General Fund	17,060	76,941	(65,747)	28,254
	=====	=====	=====	=====

General Fund

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

9. Restricted Funds

There were no restricted funds as at 31st December 2018 (2017: none).

10. Guarantees and Other Financial Commitments

Financial commitments under non-cancellable operating leases relating to property lease of 1 Belmont Way, lease payments are due up to 31st July 2020, and this will result in the following payments falling due at 31st December 2018.

	2018	2017
Charity shop		
Operating leases which expire:	£	£
Due within 1 year	6,000	-
1 to 2 years	3,500	-
	-----	-----
	9,500	-
	=====	=====

11. Related Parties

There were no material related party transactions during this period which require disclosure (2017: none)

12. Limited liability of Members

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

**ALMOST HOME DOG RESCUE
 DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST
 DECEMBER 2018**

	2018	2017
	£	£
INCOME		
Adoptions	20,685	15,065
Donations	13,164	6,096
Gift Aid	4,491	-
Charity Shop Income	18,650	-
Fundraising	12,805	17,875
Rental Income	7,140	-
Bank Interest	6	-
	-----	-----
Total Income	76,941	39,036
	-----	-----
EXPENDITURE		
Charitable activities		
Insurance	581	455
Kennels	7,112	2,839
Telephones	384	258
Rent	8,500	-
Resources	9,324	8,044
Sessional fees	2,400	600
Charity Shop expenditure	16,360	-
Storage	1,800	-
Travel	2,835	973
Veterinary fees	15,926	8,332
Accountancy fees	525	475
	-----	-----
Total expenditure on charitable activities	65,747	21,976
	-----	-----
Net income in the year	11,194	17,060
	=====	=====

(This page does not form part of the statutory financial statements)