

REGISTERED COMPANY NUMBER: 00887353 (England and Wales)
REGISTERED CHARITY NUMBER: 1001346

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

Clarke Nicklin LLP
Chartered Accountants and
Statutory Auditors
Clarke Nicklin House
Brooks Drive
Cheadle Royal Business Park
Cheadle
Cheshire
SK8 3TD

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD (REGISTERED NUMBER: 00887353)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

The directors present their Annual Report together with the financial statements of the Company for the year ended 31st December 2022.

INTRODUCTION

The Manchester and District Home for Lost Dogs was caring for lost and stray dogs, thirteen years before the Dogs Act was passed in 1906. At that time there were large numbers of strays for which no one was responsible.

The aim of the Home was to return these dogs to their owners, to find new homes for those not claimed and to minimize distress and suffering - that is still the aim today. In 1906 the Dogs Act charged the Police with the responsibility for stray dogs. However, from April 2008, this responsibility was transferred from the Police to the Local Authorities. Over 1,200 dogs passed through the Home in 2022.

REFERENCE AND ADMINISTRATIVE INFORMATION

The Manchester and District Home for Lost Dogs is a company limited by guarantee and registered under the Companies Act, registration number 887353 and is therefore governed by a Memorandum and Articles of Association. It is a registered charity, charity number 1001346. Funding is by Donations, Legacies, Gift Aid, the re-homing of dogs and services to Local Authorities.

TRUSTEES

The Trustees in office during the year were as follows:-

Mrs J. Jackson K.C.A.T	(Chairman)
Mr S. Stansfield	(Treasurer)
Mr T. J. Askew	(Secretary)
Mrs J. Bridson	
Mr G. Bridson	
Ms N. Jackson	(Appointed 16 November 2022)
Ms E. Jones	(Appointed 16 November 2022)
Mr C. Winterburn	(Resigned 6 March 2023)
Mrs L. J. Grimes	(Resigned 14 November 2022)

SOLICITORS

TLT LLP
3 Hardman Square
Manchester
M3 3EB

AUDITORS

Clarke Nicklin LLP
Chartered Accountants & Registered Auditors
Clarke Nicklin House
Brooks Drive
Cheadle Royal Business Park
Cheadle
Cheshire nellaSK8 3TD

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD (REGISTERED NUMBER: 00887353)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

INVESTMENT ADVISORS

Brewin Dolphin
1 The Avenue
Spinningfields Square
Manchester M3 3AP

BANKERS

The Royal Bank of Scotland plc
St Ann Street
Manchester M60 2SS

VETERINARY SURGEONS

Mr C Cantera M.R.C.V.S.
Ms A Hanszke M.R.C.V.S

REGISTERED OFFICE

Crofter's House
Moss Brook Road
Harpurhey
Manchester M9 5PG

AIMS, OBJECTIVES AND ACTIVITIES

In accordance with its objects the principal activity of the Company during the year was to take in, care for and re-home stray dogs. The aim of the Manchester Dogs Home is to reunite every dog with its owner but if this is not possible, to re-home the dogs with caring new owners.

All the dogs are vaccinated and micro-chipped prior to being offered for re-homing. No healthy dog is ever destroyed, dogs are kept as long as it takes to re-home them. Transport is by specifically equipped dog ambulances which can be called upon to deal with emergencies.

First class veterinary care is provided together with a fully equipped surgery for sick and injured dogs attended by the Home's in house veterinary surgeons and qualified veterinary nurse. An isolation unit is maintained. The Home offers a pet cremation and funeral service facility which is for public use. We also actively encourage responsible dog ownership by visits to schools and other organisations. There have been no material changes in policies during the year. In deciding what activities the Charity should undertake the Trustees have paid due regard to the Charity Commission's guidance on public benefit.

We ensure that we are reviewing our rehoming and return numbers, financial income and expenditure and compare year on year. We also ensure that we receive feedback following events or local visits and implement improvements where possible. We also follow up with adopters, to gauge customer experience and satisfaction.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by its Council which consists of no more than twelve Trustee members. All directors of the Company are members of the Council and there are no other Council members.

The Council is responsible for formulating the strategy and policies for the Charity including the approval of budgets and the exercising of financial controls through regular financial reporting. De la Wyche Travis & Co. Chartered Accountants, provide full accounting and bookkeeping support to enable the Council to discharge its responsibilities in this area.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Council of Management is responsible for all aspects of the Home's management and has powers to delegate responsibility.

Key Management Personnel Remuneration

The directors consider that the board of directors (who are also trustees of the charitable company) are the key management personnel of the charity in charge of directing and controlling, running and operating the Company on a day to day basis. All directors give of their time freely and no director received remuneration in the year.

Risk Management

The trustees have identified the major risks to which the Charity is exposed. These have been reviewed and systems have been established to mitigate risks in all areas. There are a number of risks that the charity has identified and we have some mitigation in place:

- Number of dogs going up and down affecting income and expenditure - this is one of the key reasons that the charity reserves are important to ensure that we are able to fully function despite changes to intake numbers.
- Welfare of dogs coming into the charity and potential costs of treatment - we have our own veterinary clinic on site, which aids in reducing the outsourced costs to other veterinary practices and ensures that we are making the correct welfare decisions for the dogs in our care.
- Trends of public giving and the risk of that reducing the income significantly - again this is a reason that as a charity we are conscious of keeping our reserves at a healthy level. Further mitigation for this includes diversifying our income streams, for example building up Farewells Crematorium, the Charity Shop, Events, the monthly donation scheme and veterinary clinic offering low cost neutering.
- Changes in law/regulations affecting the intake of stray dogs - ensuring that we keep up to date with changes to legislation that could impact the charity.
- Loss or gain of stray contracts - we ensure that we have well trained staff, relevant facilities and offer competitive rates whilst being able to offer a high standard of care and welfare for stray dogs. Another mitigation for this is taking in rehomes, retired greyhounds or transfers from other kennels so we have another source of dog intake whilst ensuring we are able to offer excellent welfare standards.
- Supplier Costs, this includes veterinary, utilities, day to day running costs such as food - having contacts within a variety of pet/animal related industries, researching competitive rates for contracts/servicing etc. due diligence for new and existing suppliers.
- Health and Safety - Third party injured on the premises - we ensure that we have employers liability insurance, we utilise an external company to ensure that we are compliant with all relevant health and safety regulations, all staff receive Health and Safety Training relevant to their role.
- Outbreak of Zoonotic disease - Staff training on hygiene and cross contamination, ensuring that we have isolation units available if required. We also have policies in place on handling disease control and also have a business continuity plan in place should it be required.
- Reputational Damage - we ensure to have a positive presence on social media, staff are given training to ensure that interactions with customers/visitors are positive. We attend local events to raise awareness of the work that we do.

Recruitment and Training of Trustees

As set out in the Articles of Association the Council may from time to time and at any time appoint a member of the Society as a member of the Council, either to fill a vacancy or by way of addition to the Council, provided that the prescribed maximum is not exceeded. Any member so appointed shall retain office only until the next Annual General Meeting but shall then be eligible for election.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

Prospective trustees normally attend Council meetings to meet their future fellow trustees. They are briefed on their legal obligations under charity and company law and the content of the Memorandum and Articles of Association. Visits to the Charity's branches to see progress of projects and meet staff and volunteers are encouraged. All staff matters are dealt with by the Secretary.

ACHIEVEMENTS AND PERFORMANCE

Of the dogs admitted to both Manchester and Cheshire in 2022 we managed to either re-home, to reunite with owners or foster however we were seeing a number of dogs presenting with medical issues putting a strain on resources.

During the year the Home received 1,289 dogs and 1,192 rehomed or claimed during the year. We have made a start at Manchester on the considerable amount of building and maintenance work and hope to employ our own maintenance person and our own part time gardener. This will hopefully enable us to make a big difference to both dogs and staff.

We were very proud when Farewells won an award and, with the assistance of our dedicated farewells staff and the admin support, it has exceeded expectations.

We continue to offer where appropriate our many discount facilities and as we are now in the process of recruiting new staff for both Manchester and Cheshire, we are moving forward. For the first time in a long time there were Christmas Fairs at both homes with staff and volunteers working together. Volunteers are an integral part of the running of the charity, from the Board of Trustees through to our dog walking and events volunteers. Without their significant contribution to the Charities work and ethos we would not be in the position that we are currently in. We have a number of committed, regular volunteers at our Cheshire site and we are working on building the number of regular volunteers at our Manchester site. This is something that we will be working on in the upcoming year.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

STRATEGIC REPORT

Financial Review

The Financial Statements for the year show net expenditure of £379,438 (2021 - £83,943). This was after taking into account net losses on investments of £139,481 (2021 - gains of £221,285).

The principal funding sources for the charity are from the re-homing of dogs, legacies, donations, appeals income and Local Authority contributions.

Income for the year has increased to £1,418,131 (2021 - £1,191,122) mainly due to the increase in Legacies by £197,113 to £916,574.

Expenditure for the year has increased to £1,658,088 (2021 - £1,496,350). Wages costs have increased to £917,968 (2021 - £867,722).

Additions to tangible fixed assets in the year were £nil (2021 - £34,815). Quoted investments at market value amounted to £841,340 (2021 - £1,001,602).

Overall funds of the Charity are £8,751,390.

Investment Policy

The Company's investment powers are prescribed in its Memorandum and Articles of Association and provide for the Company to invest the monies of the Charity not immediately required for its purposes in such investments, securities or property as may be thought fit, subject to any restrictions imposed by law. Only investments compatible with the Home's objects will be made. Brewin Dolphin have been appointed as investment advisors by the directors to assist them in applying these investment policies. We as a charity have made a decision not to invest in any business that has any involvement with animal cruelty or scientific experiments on animals of any species.

Reserves Policy

During the year the Charity's general reserve increased to £4,574,118. Restricted funds are £604 and designated reserves £4,176,819. The trustees have reviewed the assets of the Charity and concluded that to allow the Charity to be managed efficiently and to provide a buffer for uninterrupted services the present level of general reserves suffice for its needs.

The reserves are in place to ensure that the home/s are able to keep functioning should there be an impact by an un-anticipated financial shortfall. In addition to this the home has a number of ageing buildings that require on-going maintenance to ensure that they meet health and safety and welfare standards. The board of trustees annually review the investments and reserves to ensure that the dogs home has the stability to continue functioning despite situations like cost of living crisis ensuring that the charity is able to continue to provide care and treatment for stray and unwanted dogs as they have done since 1893.

Plans for Future Periods

Our plans for 2023 are first of all to carry on the enormous task of jobs with the aid of our Builder and staff especially at Manchester. We plan to review all our vehicles at both Manchester and Cheshire and to ask staff who use them what is required. We plan to review our management structure to enable us bring in new staff to replace staff who have retired or moved on. This is proving to be very worthwhile as new people bring with them new ideas.

As we have many events in 2023 it is great to see all staff from both Manchester and Cheshire working together along with volunteers. We have bought equipment to improve this and will continue to listen to staff suggestions.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The directors (who are also the trustees of the charitable company) are responsible for preparing the Directors' and Trustees' Annual 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 directors to prepare financial statements for each financial year which 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 income and expenditure of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP;
- make judgements and 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 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 directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

In so far as the directors are aware, there is no relevant audit information (as defined by Section 41S of the Companies Act 2006) of which the charitable company's auditor is unaware; and they have taken all steps that they ought to have taken as directors to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, Clarke Nicklin LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 11 December 2023 and signed on the board's behalf by:

Mrs J Jackson - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

Opinion

We have audited the financial statements of Manchester & District Home for Lost Dogs Limited (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Procedures to identify risks:

- enquiring of management concerning the entity's procedures relating to: identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance; detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- discussing among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified potential for fraud in the following areas: timing of recognition of income, and posting of unusual journals; and
- obtaining an understanding of the legal and regulatory frameworks that the company operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the entity. The key laws and regulations we considered in this context included UK Companies Act, Charities Act, employment law, health and safety, pensions legislation and tax legislation.

The procedures to respond to risks Identified Included:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- testing the timing and matching of income and expense transactions either side of the year end; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF MANCHESTER AND DISTRICT HOME FOR LOST DOGS LTD

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Procedures to identify risks:

- enquiring of management concerning the charitable company's procedures relating to identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance; detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- discussing among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified potential for fraud in the following areas: timing and recognition of legacy and other income, correct fund allocation, and posting of unusual journals; and
- obtaining an understanding of the legal and regulatory frameworks that the charitable company operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the charitable company. The key laws and regulations we considered in this context included the Companies Act, Charities Act, employment law, health and safety, pensions legislation and tax legislation.

The procedures to respond to risks identified included:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement to the fraud;
- reviewing minutes of Trustees' meetings;
- examining available correspondence for legacy and other income;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments-, assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluating the rationale of any significant transactions that are unusual or outside the charitable company's normal activities.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Graham Travis (Senior Statutory Auditor)
for and on behalf of Clarke Nicklin LLP
Chartered Accountants and
Statutory Auditors
Clarke Nicklin House
Brooks Drive
Cheadle Royal Business Park
Cheadle
Cheshire
SK8 3TD

11 December 2023

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,150,476	-	1,150,476	972,746
Charitable activities					
Trading Income	6	195,780	-	195,780	163,613
Other trading activities	4	47,588	-	47,588	34,437
Investment income	5	24,287	-	24,287	16,367
Other income		-	-	-	3,959
Total		<u>1,418,131</u>	<u>-</u>	<u>1,418,131</u>	<u>1,191,122</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	7	23,094	-	23,094	19,972
Other trading activities	8	34,987	-	34,987	28,776
		<u>58,081</u>	<u>-</u>	<u>58,081</u>	<u>48,748</u>
Charitable activities					
Charitable Activities	9	1,600,007	-	1,600,007	1,447,602
Total		<u>1,658,088</u>	<u>-</u>	<u>1,658,088</u>	<u>1,496,350</u>
Net gains/(losses) on investments		<u>(139,481)</u>	<u>-</u>	<u>(139,481)</u>	<u>221,285</u>
NET INCOME/(EXPENDITURE)		<u>(379,438)</u>	<u>-</u>	<u>(379,438)</u>	<u>(83,943)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		9,130,224	604	9,130,828	9,214,771
TOTAL FUNDS CARRIED FORWARD		<u>8,750,786</u>	<u>604</u>	<u>8,751,390</u>	<u>9,130,828</u>

The notes form part of these financial statements

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD (REGISTERED NUMBER: 00887353)**

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	15	3,981,819	-	3,981,819	4,098,584
Investments					
Investment property	16	195,000	-	195,000	195,000
Social investments	17	841,340	-	841,340	1,001,602
		<u>5,018,159</u>	<u>-</u>	<u>5,018,159</u>	<u>5,295,186</u>
CURRENT ASSETS					
Stocks	18	49,934	-	49,934	46,221
Debtors	19	35,252	-	35,252	265,138
Cash in hand		3,740,913	604	3,741,517	3,607,828
		<u>3,826,099</u>	<u>604</u>	<u>3,826,703</u>	<u>3,919,187</u>
CREDITORS					
Amounts falling due within one year	20	(93,472)	-	(93,472)	(83,545)
NET CURRENT ASSETS					
		<u>3,732,627</u>	<u>604</u>	<u>3,733,231</u>	<u>3,835,642</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		8,750,786	604	8,751,390	9,130,828
NET ASSETS FUNDS					
	22	<u>8,750,786</u>	<u>604</u>	<u>8,751,390</u>	<u>9,130,828</u>
Unrestricted funds				8,750,786	9,130,224
Restricted funds				604	604
TOTAL FUNDS					
				<u>8,751,390</u>	<u>9,130,828</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 December 2023 and were signed on its behalf by:

J Jackson - Trustee

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>74,595</u>	<u>350,969</u>
Net cash provided by operating activities		<u>74,595</u>	<u>350,969</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(34,815)
Purchase of social investments		(256,769)	(287,961)
Sale of investment property		-	240,960
Sale of social investments		307,896	303,800
Interest received		<u>7,967</u>	<u>16,367</u>
Net cash provided by investing activities		<u>59,094</u>	<u>238,351</u>
Change in cash and cash equivalents in the reporting period			
		133,689	589,320
Cash and cash equivalents at the beginning of the reporting period			
		<u>3,607,828</u>	<u>3,018,508</u>
Cash and cash equivalents at the end of the reporting period			
		<u>3,741,517</u>	<u>3,607,828</u>

The notes form part of these financial statements

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(379,438)	(83,943)
Adjustments for:		
Depreciation charges	116,765	118,437
Losses/(gain) on investments	109,135	(205,325)
Profit on disposal of fixed assets	-	(15,960)
Interest received	(7,967)	(16,367)
(Increase)/decrease in stocks	(3,713)	1,513
Decrease in debtors	229,886	551,690
Increase in creditors	9,927	924
Net cash provided by operations	<u>74,595</u>	<u>350,969</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22 £	Cash flow £	At 31.12.22 £
Net cash			
Cash at bank and in hand	3,607,828	133,689	3,741,517
	<u>3,607,828</u>	<u>133,689</u>	<u>3,741,517</u>
Total	<u>3,607,828</u>	<u>133,689</u>	<u>3,741,517</u>

1. INFORMATION

Manchester And District Home for Dogs Limited ("the Company") is a charitable company limited by guarantee, incorporated in the United Kingdom. The address of its registered office and principal place of business is Crofter's house, Moss Brook Road, Harpurhey, Manchester, M9 5PG.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

There are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are presented in Sterling (£).

Significant judgements and estimates

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

The following estimates have had the most significant effect on amounts recognized in the financial statements: Depreciation - The useful economic lives and residual values of fixed assets can vary significantly. Estimates are based on historic experience and current expectations of useful life. The size of prior year gains and losses as disposal are also factored into estimates.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably, Legacies are recognised following the grant of probate prior to the year end, the charity's entitlement has been confirmed in writing by the administrator/executor for the estate and there is a reliable estimate of the amount due.

Donations are recognized when received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are received. Gifts donated for resale are included as income when they are sold. No amounts are included in the financial statements for services donated by volunteers.

Investment income

Dividends and interest received under deduction of tax are stated gross in the statement of financial activities. Deposit interest is received gross.

Gifts in kind

2. ACCOUNTING POLICIES - continued

Income

Gifts in kind comprise food, beds etc for the dogs of £20,100. They are valued by officers of the Charity having regard to market prices when received. Undistributed food etc is valued at £10,300 and has been included as stock.

Expenditure

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,

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. Staff costs are apportioned on the basis of staff time spent on a particular activity.

Costs of raising funds comprise costs of generating donations and legacies and costs of fundraising trading. Expenditure on charitable activities covers all costs which directly relate to the objects of the Charity and their associated support costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the fees and costs linked to the strategic management of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 10% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost

Investments

Investments are stated at market value. Realized and unrealized gains and losses on investments are dealt with in the Statement of Financial Activities.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Stocks are valued at the lower of cost and net realisable value, a basis consistent with that adopted in previous years.

Taxation

As a registered charity, no liability arises to taxation. Tax credits arising on gift aid and donated income are taken into account upon receipt of the tax repayment.

2. ACCOUNTING POLICIES - continued

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the statement of financial activities in the period to which they relate.

Financial assets

Basic financial assets, including trade debtors and cash and bank balances are initially recognised at transaction price 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.

Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period, financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of financial activities.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the statement of financial activities.

At the end of each reporting period, financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of financial activities.

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	233,557	252,940
Legacies	916,574	719,461
Subscriptions	345	345
	<u>1,150,476</u>	<u>972,746</u>

4. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	39,072	28,376
Sale of merchandise	8,516	6,061
	<u>47,588</u>	<u>34,437</u>

5. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	2,400	3,295
Investment income	13,920	12,722
Interest receivable	7,967	350
	<u>24,287</u>	<u>16,367</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Trading Income	<u>195,780</u>	<u>163,613</u>

7. RAISING DONATIONS AND LEGACIES

	2022	2021
	£	£
Staff costs	3,276	3,608
Advertising and promotion	17,318	16,291
Fundraising events	2,500	73
	<u>23,094</u>	<u>19,972</u>

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

8. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Purchases	12,629	2,083
Staff costs	22,067	26,402
Depreciation	291	291
	<u>34,987</u>	<u>28,776</u>

9. CHARITABLE ACTIVITIES COSTS

	2022	2021
	£	£
Care Of Dog	1,030,617	934,617
Premises	374,676	301,483
Telephone	5,565	4,875
Transport	13,140	9,440
Financing	6,169	5,489
Governance related:		
Audit fees	7,250	6,650
Legal and professional fees	33,274	49,299
Subscription	4,426	2,088
Depreciation	495	495
Support costs:		
Admin salaries	66,460	71,736
Accountancy services	39,500	39,500
General expenses	3,142	5,130
Printing and stationery	10,102	12,199
Postage	2,262	1,980
Cash in transit costs	2,928	2,621
	<u>1,600,006</u>	<u>1,447,602</u>

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

10. SUPPORT COSTS

	Management £	Other £	Governance costs £	Totals £
Charitable Activities	<u>124,393</u>	<u>4,426</u>	<u>41,019</u>	<u>169,838</u>

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Auditors' remuneration	7,250	6,650
Depreciation - owned assets	<u>116,765</u>	<u>118,437</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

13. STAFF COSTS

	2022 £	2021 £
Wages and salaries	852,733	809,701
Social security costs	51,001	43,399
Other pension costs	<u>14,234</u>	<u>14,622</u>
	<u>917,968</u>	<u>867,722</u>

The average monthly number of employees during the year was as follows:

	2022	2021
The average number of staff employed	<u>49</u>	<u>45</u>

No employees received emoluments in excess of £60,000.

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	972,746	-	972,746
Charitable activities			
Trading Income	163,613	-	163,613
Other trading activities	34,437	-	34,437
Investment income	16,367	-	16,367
Other income	3,959	-	3,959
Total	<u>1,191,122</u>	<u>-</u>	<u>1,191,122</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	19,972	-	19,972
Other trading activities	28,776	-	28,776
	<u>48,748</u>	<u>-</u>	<u>48,748</u>
Charitable activities			
Charitable Activities	1,447,602	-	1,447,602
Total	<u>1,496,350</u>	<u>-</u>	<u>1,496,350</u>
Net gains on investments	<u>221,285</u>	<u>-</u>	<u>221,285</u>
NET INCOME/(EXPENDITURE)	(83,943)	-	(83,943)
RECONCILIATION OF FUNDS			
Total funds brought forward	9,214,167	604	9,214,771
TOTAL FUNDS CARRIED FORWARD	<u>9,130,224</u>	<u>604</u>	<u>9,130,828</u>

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 January 2022 and 31 December 2022	<u>5,132,513</u>	<u>232,139</u>	<u>177,095</u>	<u>44,522</u>	<u>5,586,269</u>
DEPRECIATION					
At 1 January 2022	1,110,709	221,613	113,345	42,018	1,487,685
Charge for year	<u>102,650</u>	<u>3,302</u>	<u>9,563</u>	<u>1,250</u>	<u>116,765</u>
At 31 December 2022	<u>1,213,359</u>	<u>224,915</u>	<u>122,908</u>	<u>43,268</u>	<u>1,604,450</u>
NET BOOK VALUE					
At 31 December 2022	<u>3,919,154</u>	<u>7,224</u>	<u>54,187</u>	<u>1,254</u>	<u>3,981,819</u>
At 31 December 2021	<u>4,021,804</u>	<u>10,526</u>	<u>63,750</u>	<u>2,504</u>	<u>4,098,584</u>

16. INVESTMENT PROPERTY

FAIR VALUE

At 1 January 2022
and 31 December 2022

£
195,000

NET BOOK VALUE

At 31 December 2022
At 31 December 2021

195,000
195,000

17. SOCIAL INVESTMENTS

MARKET VALUE

At 1 January 2022
Additions
Disposals
Revaluations
At 31 December 2022

Mixed
motive
investments
£
1,001,602
256,769
(307,896)
(109,135)
841,340

NET BOOK VALUE

At 31 December 2022
At 31 December 2021

841,340
1,001,602

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

17. SOCIAL INVESTMENTS - continued

Cost or valuation at 31 December 2022 is represented by:

			Mixed motive investment £
			<u>841,340</u>
Valuation in 2022			
18. STOCKS		2022	2021
		£	£
Stocks		<u>49,934</u>	<u>46,221</u>
19. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021
		£	£
Local authorities		4,566	3,666
Other debtors		<u>30,686</u>	<u>261,472</u>
		<u>35,252</u>	<u>265,138</u>
20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021
		£	£
Trade creditors		22,976	36,545
Credit card		835	582
EVH		12,636	11,248
Social security and other taxes		9,949	11,427
Accrued expenses		<u>47,076</u>	<u>23,743</u>
		<u>93,472</u>	<u>83,545</u>
		2022	2021
	£		£
Trade creditors		22,976	36,545
Credit card		835	582
EVH		12,636	11,248
Social security and other taxes		9,949	11,427
Accrued expenses		<u>47,076</u>	<u>23,743</u>
		<u>93,472</u>	<u>83,545</u>

Included in accrued expenses are unpaid pension contributions of £2,707 (2021: £nil)

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

21. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022 £	2021 £
Within one year	8,577	9,521
Between one and five years	<u>15,010</u>	<u>23,258</u>
	<u>23,587</u>	<u>32,779</u>

22. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	4,953,556	(379,438)	4,574,118
Designated Funds - Fixed Asset Fund	<u>4,176,668</u>	<u>-</u>	<u>4,176,668</u>
	9,130,224	(379,438)	8,750,786
Restricted funds			
Restricted fund	604	-	604
TOTAL FUNDS	<u>9,130,828</u>	<u>(379,438)</u>	<u>8,751,390</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,418,131	(1,658,088)	(139,481)	(379,438)
TOTAL FUNDS	<u>1,418,131</u>	<u>(1,658,088)</u>	<u>(139,481)</u>	<u>(379,438)</u>

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

22. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	4,920,583	(83,943)	4,836,640
Designated Funds - Fixed Asset Fund	<u>4,293,584</u>	<u>-</u>	<u>4,293,584</u>
	9,214,167	(83,943)	9,130,224
Restricted funds			
Restricted fund	604	-	604
TOTAL FUNDS	<u>9,214,771</u>	<u>(83,943)</u>	<u>9,130,828</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,191,122	(1,496,350)	221,285	(83,943)
TOTAL FUNDS	<u>1,191,122</u>	<u>(1,496,350)</u>	<u>221,285</u>	<u>(83,943)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	4,920,583	(463,381)	4,457,202
Designated Funds - Fixed Asset Fund	<u>4,293,584</u>	<u>-</u>	<u>4,293,584</u>
	9,214,167	(463,381)	8,750,786
Restricted funds			
Restricted fund	604	-	604
TOTAL FUNDS	<u>9,214,771</u>	<u>(463,381)</u>	<u>8,751,390</u>

**MANCHESTER AND DISTRICT HOME FOR
LOST DOGS LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

22. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,609,253	(3,154,438)	81,804	(463,381)
TOTAL FUNDS	<u>2,609,253</u>	<u>(3,154,438)</u>	<u>81,804</u>	<u>(463,381)</u>

23. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.