Charity registration number 1167667

LINBEE DOG REHOMING

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

LINBEE DOG REHOMING

CONTENTS

	Page
Trustees report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

LINBEE DOG REHOMING

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objectives and policies are :

- to relieve the suffering of dogs in need of care and attention, in particular high risk pound dogs.
- to provide and maintain kennels for the reception and care of such dogs.
- to finance the necessary upkeep and veterinary costs of these dogs prior to them being re-homed.
- to promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, malnutrition, poor circumstances or ill usage.
- to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

There has been no change in these objectives and policies during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Financial review

The principal sources of funding for the charity were from donations, grants and fundraising events. This income has been utilised in the day to day running of the charity and to cover such costs as dog food, vet fees, kennel costs and medical expenses.

The charity has generated a net deficit in funds of £511 for the year. The charity aims to build up surplus funds for its future objectives and there is an amount of £29,824 in funds to carry forward into the next year, which will be used to finance these objectives.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month’s expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

L Whitaker

T Pennell – resigned 16.05.2026

J Booth

N Smith – appointed 01.07.2025

LINBEE DOG REHOMING

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees report was approved by the Board of Trustees.

.....
L Whitaker
Trustee

Date: 12 August 2026

LINBEE DOG REHOMING

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LINBEE DOG REHOMING

We report to the trustees on our examination of the financial statements of Linbee Dog Rehoming (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

We report in respect of our examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

We understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Calvert Dawson Ltd

288 Oxford Road
Gomersal
Cleckheaton
West Yorkshire
BD19 4PY

Dated: 12 August 2026

LINBEE DOG REHOMING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	**3**	44,566	-	44,566	30,396	-	30,396
Charitable activities	**4**	11,270	-	11,270	8,709	-	8,709
Other trading activities	**5**	2,108	-	2,108	6,560	-	6,560
Other income	**6**	6,300	-	6,300	8,734	-	8,734
Total income		64,244	-	64,244	54,399	-	54,399
Expenditure on:							
Raising funds	**7**	-	-	-	44	-	44
Charitable activities	**8**	63,733	-	63,733	66,928	-	66,928
Other	**11**	-	-	-	-	-	-
Total expenditure		63,733	-	63,733	66,972	-	66,972
Net (outgoing)/incoming resources before transfers		511	-	511	(12,573)	-	(12,573)
Gross transfers between funds		-	-	-	-	-	-
Net income for the year/ Net movement in funds		511	-	511	(12,573)	-	(12,573)
Fund balances at 1 January 2025		29,313	-	29,313	41,886	-	41,886
Fund balances at 31 December 2025		29,824	-	29,824	29,313	-	29,313

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

LINBEE DOG REHOMING

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	**12**		18,897		20,689
Current assets					
Cash at bank and in hand		11,857		9,554	
Creditors: amounts falling due within one year	**13**	(930)		(930)	
Net current assets			10,927		8,624
Total assets less current liabilities			29,824		29,313
Income funds					
Unrestricted funds			29,824		29,313
			29,824		29,313

The financial statements were approved by the Trustees on 12 August 2026

.....
L Whitaker
Trustee

1 Accounting policies

Charity information

Linbee Dog Rehoming is an unincorporated charity, controlled by its governing document, a deed of trust.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% of net book value
Motor vehicles	25% of net book value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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.

1 Accounting policies

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

2 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 ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2025	**2025**	**2025**	2024	2024	2024
	£	**£**	**£**	£	£	£
Donations and grants	42,053	-	42,053	28,207	-	28,207
Gift Aid	2,513	-	2,513	2,189	-	2,189
	44,566	-	44,566	30,396	-	30,396

4 Charitable activities

	Unrestricted funds 2025	**Unrestricted funds 2024**
	£	**£**
Adoption fees received	11,270	8,709

5 Other trading activities

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2025	**2025**	**2025**	2024	2024	2024
	£	**£**	**£**	£	£	£
Fundraising events	316	-	316	4,856	-	4,856
Sponsorships and social lotteries	1,792	-	1,792	1,704	-	1,704
Other trading activities	2,108	-	2,108	6,560	-	6,560

6 Other income

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Other income	1,290	8,734
Other general grants	5,010	-
	6,300	8,734

7 Raising funds

	Unrestricted funds	Total
	2025	2024
	£	£
Fundraising and publicity		
Advertising	-	44
	-	44

8 Charitable activities

	Charitable Activities 2025 £	Support Costs 2025 £	Total 2025 £	Charitable Activities 2024 £	Support Costs 2024 £	Total 2024 £
Depreciation and impairment	-	1,962	1,962	-	2,507	2,507
Dog food and general expenses	9,473	-	9,473	10,192	-	10,192
Medical expenses and vet fees	8,442	-	8,442	14,330	-	14,330
Rehabilitation and behavioural costs	15,540	-	15,540	11,461	-	11,461
Motor and travel expenses	6,444	-	6.444	8,599	-	8,599
Shows and promotions	2,187	-	2,187	1,390	-	1,390
Accountancy and legal fees	-	930	930	-	936	936
Bank charges	-	52	52	-	80	80
Rent, rates and water	-	15,928	15,928	-	14,729	14,729
Insurance	-	1,239	1,239	-	511	511
Postage and stationery	-	5	5	-	19	19
Sundry expenses	-	1,531	1,531	-	2,174	2,174
	42,086	21,647	63,733	45,972	20,956	66,928
	42,086	21,647	63,733	45,972	20,956	66,928
Analysis by fund						
Unrestricted funds	42,086	21,647	63,733	45,972	20,956	66,928
Restricted funds	-	-	-	-	-	-
	42,086	21,647	63,733	45,972	20,956	66,928

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

11 Other

	Unrestricted funds	Unrestricted funds
	£	£
	2025	2024
Net loss on disposal of tangible fixed assets	-	-

12 Tangible fixed assets

	Fixtures and fittings	Motor vehicles	Total
	£	£	£
Cost			
At 1 January 2025	17,204	16,643	33,847
Additions	170	-	170
Disposals	-	-	-
At 31 December 2025	17,374	16,643	34,017
Depreciation and impairment			
At 1 January 2025	2,954	10,204	13,158
Depreciation charged in the year	353	1,609	1,962
Eliminated in respect of disposals	-	-	-
At 31 December 2025	3,307	11,813	15,120
Carrying amount			
At 31 December 2025	14,067	4,830	18,897
At 31 December 2024	14,250	6,439	20,689

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	930	930
	930	930

14 Analysis of net assets between funds

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2025	**2025**	**2025**	2024	2024	2024
	£	**£**	**£**	£	£	£
Fund balances at 31 December 2024 are represented by:						
Tangible assets	18,897	-	18,897	20,689	-	20,689
Current assets/(liabilities)	10,927	-	10,927	8,624	-	8,624
	29,824	-	29,824	29,313	-	29,313

15 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).