

Charity registration number: 107647

Little China Dog Rescue

Annual Report and Financial Statements

for the Year Ended 30 April 2024

Little China Dog Rescue

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Little China Dog Rescue

Reference and Administrative Details

Trustees	Gabrielle Gardiner Christopher Sheehan Rosanne Simpson Rebecca Boyce Judith Armstrong Mrs Irene Lowry Mr Kevin Lowry Linda Donnelly Patrick Ryan Logue Ann Harmon
Charity Registration Number	107647
Principal Office	5 Collnagard Drive Omagh BT78 1PD
Independent Examiner	Hamilton Morris Waugh Independent examiner Chartered Certified Accountants 34 Dufferin Avenue Bangor Down BT20 3AA

Little China Dog Rescue

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 April 2024.

Objectives and activities

Objects and aims

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

Plans for future periods

Aims and key objectives for future periods

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

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

SIGNED SECURELY
Gabrielle Gardiner
27/01/2025 at 10:55:29 AM UTC

.....
Gabrielle Gardiner
Trustee

Little China Dog Rescue

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the Financial Reporting Standards in the UK and Republic of Ireland (FRS 102) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees 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 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, Charities (Accounts and Reports) Regulations (Northern Ireland), and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

SIGNED SECURELY
Gabrielle Gardiner
27/01/2025 at 10:55:29 AM UTC

.....
Gabrielle Gardiner
Trustee

Little China Dog Rescue

Independent Examiner's Report to the trustees of Little China Dog Rescue

I report to the trustees on my examination of the accounts of Little China Dog Rescue for the year ended 30 April 2024.

Responsibilities and basis of report

As the charity trustees of Little China Dog Rescue you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008. You are satisfied that the accounts of Little China Dog Rescue do not require an audit under section 65(2) of the Act and that an independent examination is needed.

I report in respect of my examination of the Little China Dog Rescue's accounts carried out under section 65 of the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008. 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 seeks 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 next statement.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 63 of the 2008 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.
4. there is further information needed for a proper understanding of the accounts to be reached.

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



.....
Philip Nixon ACA
Independent examiner
Hamilton Morris Waugh

Chartered Certified Accountants
34 Dufferin Avenue
Bangor
Down
BT20 3AA

27 January 2025

Little China Dog Rescue

Statement of Financial Activities for the Year Ended 30 April 2024

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		67,969	67,969
Total income		<u>67,969</u>	<u>67,969</u>
Expenditure on:			
Charitable activities		(72,085)	(72,085)
Total expenditure		<u>(72,085)</u>	<u>(72,085)</u>
Net expenditure		<u>(4,116)</u>	<u>(4,116)</u>
Net movement in funds		(4,116)	(4,116)
Reconciliation of funds			
Total funds brought forward		<u>(1,132)</u>	<u>(1,132)</u>
Total funds carried forward	9	<u>(5,248)</u>	<u>(5,248)</u>
		Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		142,079	142,079
Total income		<u>142,079</u>	<u>142,079</u>
Expenditure on:			
Charitable activities		(142,314)	(142,314)
Total expenditure		<u>(142,314)</u>	<u>(142,314)</u>
Net expenditure		<u>(235)</u>	<u>(235)</u>
Net movement in funds		(235)	(235)
Reconciliation of funds			
Total funds brought forward		<u>(896)</u>	<u>(896)</u>
Total funds carried forward	9	<u>(1,131)</u>	<u>(1,131)</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 9.

The notes on pages 7 to 12 form an integral part of these financial statements.

Little China Dog Rescue

(Registration number: 107647)
Balance Sheet as at 30 April 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand	7	151	1,268
Creditors: Amounts falling due within one year	8	<u>(5,399)</u>	<u>(2,399)</u>
Net liabilities		<u>(5,248)</u>	<u>(1,131)</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>(5,248)</u>	<u>(1,131)</u>
Total funds	9	<u>(5,248)</u>	<u>(1,131)</u>

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 27 January 2025 and signed on their behalf by:

— SIGNED SECURELY
Gabrielle Gardiner
— 27/01/2025 at 10:55:29 AM UTC

.....
Gabrielle Gardiner
Trustee

Little China Dog Rescue

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

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

Basis of preparation

Little China Dog Rescue meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Little China Dog Rescue

Notes to the Financial Statements for the Year Ended 30 April 2024 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

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

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

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

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Little China Dog Rescue

Notes to the Financial Statements for the Year Ended 30 April 2024 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies; Donations from individuals	<u>67,969</u>	<u>67,969</u>
Total for 2024	<u><u>67,969</u></u>	<u><u>67,969</u></u>
Total for 2023	<u><u>142,079</u></u>	<u><u>142,079</u></u>

Little China Dog Rescue

Notes to the Financial Statements for the Year Ended 30 April 2024 (continued)

3 Expenditure on charitable activities

	Unrestricted funds General £	Total funds £
Shelter and rehabilitation costs	3,825	3,825
Veterinary costs	32,842	32,842
Animal transportation costs	29,130	29,130
Foster fees	203	203
Bank fees	207	207
Professional costs	3,000	3,000
Travel costs	906	906
Subscriptions	400	400
IT software and consumables	372	372
Total for 2024	70,885	70,885
Total for 2023	141,114	141,114

	Unrestricted funds General £	Total 2023 £
Shelter and rehabilitation costs	8,312	8,312
Veterinary costs	45,552	45,552
Animal transportation costs	77,257	77,257
Foster fees	5,292	5,292
Bank fees	569	569
Insurance	72	72
Professional costs	1,255	1,255
Travel costs	2,112	2,112
Subscriptions	301	301
IT software and consumables	392	392
	141,114	141,114

Little China Dog Rescue

Notes to the Financial Statements for the Year Ended 30 April 2024 (continued)

4 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Other fees paid to examiners	1,200	1,200
Total for 2024	<u>1,200</u>	<u>1,200</u>
Total for 2023	<u>1,200</u>	<u>1,200</u>

5 Independent examiner's remuneration

	2024 £	2023 £
Other fees to examiners		
All other services	1,200	1,200

Little China Dog Rescue

Notes to the Financial Statements for the Year Ended 30 April 2024 (continued)

6 Taxation

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

7 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	151	1,268

8 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	4,200	-
Other creditors	(1)	(1)
Accruals	1,200	2,400
	5,399	2,399

9 Funds

	Balance at 1 May 2023 £	Incoming resources £	Resources expended £	Balance at 30 April 2024 £
Unrestricted funds				
General	(1,132)	67,969	(72,085)	(5,248)

	Balance at 1 May 2022 £	Incoming resources £	Resources expended £	Balance at 30 April 2023 £
Unrestricted funds				
General	(896)	142,079	(142,314)	(1,131)