

Charity registration number: 107647

Little China Dog Rescue

Annual Report and Financial Statements

for the Year Ended 30 April 2025

Little China Dog Rescue

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

Little China Dog Rescue

Reference and Administrative Details

Trustees

Gabrielle Gardiner
Christopher Sheehan
Rosanne Simpson
Rebecca Boyce
Judith Armstrong
Irene Lowry
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 2025.

Objectives and activities

Objects and aims

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. LCDR is now a part of The Barn Animal Rescue who work tirelessly to save and rehome dogs, providing them with the love and care they deserve. Through our collaborative efforts, we are not only transforming the lives of countless dogs but also raising awareness about the importance of animal rescue and the need for compassionate advocacy.
4. Little China Dog Rescue has amalgamated with The Barn Animal Rescue and will no longer operate as a standalone Charity.

Plans for future periods

Aims and key objectives for future periods

At the end of the financial year, Little China Dog Rescue and volunteers associated amalgamated with The Barn Animal Rescue. The work of Little China Dog Rescue continues through The Barn Animal Rescue in assisting with rescues in Asia saving dogs primarily from the dog meat trade.

The annual report was approved by the trustees of the charity on 12 December 2025 and signed on its behalf by:


.....
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 12 December 2025 and signed on its behalf by:


.....
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 2025.

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

12 December 2025

Little China Dog Rescue

Statement of Financial Activities for the Year Ended 30 April 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies		<u>46,126</u>	<u>46,126</u>
Total income		<u>46,126</u>	<u>46,126</u>
Expenditure on:			
Charitable activities		<u>(41,867)</u>	<u>(41,867)</u>
Total expenditure		<u>(41,867)</u>	<u>(41,867)</u>
Net income		<u>4,259</u>	<u>4,259</u>
Net movement in funds		4,259	4,259
Reconciliation of funds			
Total funds brought forward		<u>(5,248)</u>	<u>(5,248)</u>
Total funds carried forward	9	<u>(989)</u>	<u>(989)</u>
		Unrestricted funds £	Total 2024 £
	Note		
Income and Endowments from:			
Donations and legacies		<u>67,969</u>	<u>67,969</u>
Total income		<u>67,969</u>	<u>67,969</u>
Expenditure on:			
Charitable activities		<u>(72,085)</u>	<u>(72,085)</u>
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>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 9.

Little China Dog Rescue
(Registration number: 107647)
Balance Sheet as at 30 April 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand	7	1,267	151
Creditors: Amounts falling due within one year	8	<u>(2,256)</u>	<u>(5,399)</u>
Net liabilities		<u>(989)</u>	<u>(5,248)</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>(989)</u>	<u>(5,248)</u>
Total funds	9	<u>(989)</u>	<u>(5,248)</u>

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



 Gabrielle Gardiner
 Trustee

Little China Dog Rescue

Notes to the Financial Statements for the Year Ended 30 April 2025

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.

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.

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.

Little China Dog Rescue

Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

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 2025 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies; Donations from individuals	46,126	46,126
Total for 2025	<u>46,126</u>	<u>46,126</u>
Total for 2024	<u>67,969</u>	<u>67,969</u>

Little China Dog Rescue

Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

3 Expenditure on charitable activities

	Unrestricted funds General £	Total funds £
Shelter and rehabilitation costs	98	98
Veterinary costs	16,596	16,596
Animal transportation costs	20,047	20,047
Bank fees	197	197
Professional costs	1,550	1,550
Travel costs	1,406	1,406
Subscriptions	411	411
IT software and consumables	362	362
Total for 2025	40,667	40,667
Total for 2024	70,885	70,885
	Unrestricted funds General £	Total 2024 £
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
	70,885	70,885

Little China Dog Rescue

Notes to the Financial Statements for the Year Ended 30 April 2025 (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 2025	<u>1,200</u>	<u>1,200</u>
Total for 2024	<u>1,200</u>	<u>1,200</u>

5 Independent examiner's remuneration

	2025 £	2024 £
Other fees to examiners		
All other services	<u>1,200</u>	<u>1,200</u>

Little China Dog Rescue

Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

6 Taxation

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

7 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>1,267</u>	<u>151</u>

8 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	2,256	4,200
Other creditors	-	(1)
Accruals	-	1,200
	<u>2,256</u>	<u>5,399</u>

9 Funds

	Balance at 1 May 2024 £	Incoming resources £	Resources expended £	Balance at 30 April 2025 £
Unrestricted funds				
General	<u>(5,248)</u>	<u>46,126</u>	<u>(41,867)</u>	<u>(989)</u>
	Balance at 1 May 2023 £	Incoming resources £	Resources expended £	Balance at 30 April 2024 £
Unrestricted funds				
General	<u>(1,132)</u>	<u>67,969</u>	<u>(72,085)</u>	<u>(5,248)</u>