

# DANELINE INTERNATIONAL CHARITABLE FOUNDATION

England & Wales · Charity number 1159035

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2014-10-31

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 7 Hampstead Road  
Bristol  
BS4 3HL

**Phone** 01179723343

**Email** [lissi@daneline.co.uk](mailto:lissi@daneline.co.uk)

**Website** [www.daneline.co.uk](http://www.daneline.co.uk)

## Activities

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**Objects:** TO RELIEVE THE SUFFERING OF DOGS OF THE GREAT DANE BREED (INCLUDING GREAT DANE CROSS BREEDS) IN NEED OF CARE AND ATTENTION AND IN PARTICULAR BUT NOT EXCLUSIVELY TO:1) PROVIDE FOSTER HOMES AND OTHER FACILITIES FOR THE RECEPTION, CARE AND VETERINARY TREATMENT OF SUCH DOGS;2) PROVIDE ADVICE AND ASSISTANCE TO OWNERS OF SUCH DOGS;3) MAKE GRANTS TO AND ASSIST OTHER UNITED KINGDOM REGISTERED CHARITIES WITH SIMILAR PURPOSES AS THE TRUSTEES SHALL THINK FIT.

**Activities:** RESCUE, FOSTER & ADOPT DOGS OF THE GREAT DANE & GREAT DANE CROSS BREEDS. DANELINE USES 'FOSTER' HOMES ALL OVER THE UK INSTEAD OF KENNELS WHILE WE FIND THE RIGHT HOMES FOR THE DOGS. THE 'FOSTER PARENTS' PROVIDE LOCAL HELP AND ADVICE THROUGHOUT THE ADOPTION AS WELL AS PROVIDING A VITAL LINK IN THE AFTERCARE SERVICE. WE ALSO MAKE GRANTS TO & ASSIST OTHER UK REGISTERED CHARITIES WITH SIMILAR PURPOSES.

## Classification

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- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Afghanistan
- Akrotiri
- Albania
- Algeria
- American Samoa
- Andorra
- Angola
- Anguilla
- Antarctica
- Antigua And Barbuda
- Argentina
- Armenia
- Aruba
- Australia
- Austria
- Azerbaijan
- Bahrain
- Bangladesh
- Barbados
- Belarus
- Belgium
- Belize
- Benin
- Bermuda
- Bhutan
- Bolivia
- Bosnia And Herzegovina
- Botswana
- Brazil
- British Indian Ocean Territory
- British Virgin Islands
- Brunei
- Bulgaria
- Burkina Faso

- Burma
- Burundi
- Cambodia
- Cameroon
- Canada
- Cape Verde
- Cayman Islands
- Central African Republic
- Chad
- Chile
- China
- Christmas Island
- Cocos (KEELING) ISLANDS
- Colombia
- Comoros
- Congo
- Congo (Democratic Republic)
- Cook Islands
- Costa Rica
- Croatia
- Cuba
- Cyprus
- Czech Republic
- Denmark
- Dhekelia
- Djibouti
- Dominica
- Dominican Republic
- East Timor
- Easter Island
- Ecuador
- Egypt
- El Salvador
- Equatorial Guinea
- Eritrea

- Estonia
- Eswatini
- Ethiopia
- Falkland Islands
- Faroe Islands
- Fiji
- Finland
- France
- French Guiana
- French Polynesia
- Gabon
- Georgia
- Germany
- Ghana
- Gibraltar
- Greece
- Greenland
- Grenada
- Guadeloupe
- Guam
- Guatemala
- Guernsey
- Guinea
- Guinea-bissau
- Guyana
- Haiti
- Honduras
- Hong Kong
- Hungary
- Iceland
- India
- Indonesia
- Iran
- Iraq
- Ireland

- Isle Of Man
- Israel
- Italy
- Ivory Coast
- Jamaica
- Japan
- Jersey
- Jordan
- Kazakhstan
- Kenya
- Kiribati
- Kosovo
- Kuwait
- Kyrgyzstan
- Laos
- Latvia
- Lebanon
- Lesotho
- Liberia
- Libya
- Liechtenstein
- Lithuania
- Luxembourg
- Macau
- Macedonia
- Madagascar
- Malawi
- Malaysia
- Maldives
- Mali
- Malta
- Marshall Islands
- Martinique
- Mauritania
- Mauritius

- Mayotte
- Mexico
- Micronesia
- Moldova
- Monaco
- Mongolia
- Montenegro
- Montserrat
- Morocco
- Mozambique
- Namibia
- Nauru
- Nepal
- Netherlands
- New Caledonia
- New Zealand
- Nicaragua
- Niger
- Nigeria
- Niue
- Norfolk Island
- North Korea
- Northern Mariana Islands
- Norway
- Occupied Palestinian Territories
- Oman
- Pakistan
- Palau
- Panama
- Papua New Guinea
- Paraguay
- Peru
- Philippines
- Pitcairn, Henderson, Ducie And Oeno Islands
- Poland

- Portugal
- Puerto Rico
- Qatar
- Romania
- Russia
- Rwanda
- Réunion
- Saint Barthélemy
- Saint Helena
- Saint Pierre And Miquelon
- Saint Vincent
- Samoa
- San Marino
- Saudi Arabia
- Senegal
- Serbia
- Seychelles
- Sierra Leone
- Singapore
- Sint Maarten
- Slovakia
- Slovenia
- Solomon Islands
- Somalia
- South Africa
- South Georgia And South Sandwich Islands
- South Korea
- South Sudan
- Spain
- Sri Lanka
- St Kitts And Nevis
- St Lucia
- Sudan
- Suriname
- Svalbard And Jan Mayen

- Sweden
- Switzerland
- Syria
- São Tomé And Príncipe
- Taiwan
- Tajikistan
- Tanzania
- Thailand
- The Bahamas
- The Gambia
- Togo
- Tokelau
- Tonga
- Trinidad And Tobago
- Tunisia
- Turkey
- Turkmenistan
- Turks And Caicos Islands
- Tuvalu
- Uganda
- Ukraine
- United Arab Emirates
- United States
- United States Virgin Islands
- Uruguay
- Uzbekistan
- Vanuatu
- Venezuela
- Vietnam
- Wallis And Futuna
- Yemen
- Zambia
- Zimbabwe
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£41,335	£31,444	-	-
2023-12-31	£56,356	£38,342	-	-
2022-12-31	£69,469	£46,682	-	-
2021-12-31	£33,780	£24,030	-	-
2020-12-31	£68,536	£30,875	-	-

## Trustees

Name	Role	Appointed
<b>MATTHEW BAZIN CRIPPS</b>	Chair	2014-11-01
CERISE REED		2014-11-01
ELISABETH DE FIGUEIREDO DIP ED		2014-10-29
Kim Katherine Scotland		2024-01-01
SUZANNE SATTERLEY		2014-10-29

**DANELINE INTERNATIONAL CHARITABLE FOUNDATION**

England & Wales - Charity number 1159035

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# Accounts

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Charity registration number: 1159035

# Daneline International Charitable Foundation

Annual Report and Financial Statements

for the Year Ended 31 December 2024

## **Daneline International Charitable Foundation**

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# Daneline International Charitable Foundation

## Reference and Administrative Details

<b>Trustees</b>	Elisabeth de Figueredo Mrs Suzanne Satterley Mr Matthew Cripps Mrs Cerise Reed Mrs Kim Scotland
<b>Other Officers</b>	Alison Mossop - Patron
<b>Senior Management / Leadership Team</b>	Lissi de Figueiredo Suzanne Satterley, Treasurer
<b>Charity Registration Number</b>	1159035
<b>Principal Office</b>	22 Kings Lear Ilton Ilminster Somerset TA19 9HJ
<b>Independent Examiner</b>	Theobald & Co Independent examiner 66 Hendford Yeovil Somerset BA20 1UR
<b>Bankers</b>	Barclays Bank PLC Bristol Branch 55 Broadmead BS1 3EA

# Daneline International Charitable Foundation

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

### Objectives and activities

#### *Objects and aims*

To continue with all our principle activities

To increase the number of foster homes

To continue networking with other general rescue centres

Look into and apply for grants

To donate monies towards appropriate scientific research in the U.K.

To investigate the possibilities of an investment into purchasing a suitable property in the U.K.

#### *Objectives, strategies and activities*

To Take in Great Danes and cross Danes in need of being rehomed irrespective of age or health issues

Assess all dogs in foster homes for behavioural and or health problems

Full support given to all foster homes via phone or visit

To neuter when possible

All new potential homes to be home checked and photographs of their home and garden to be provided

Once a suitable match has been identified, continuous support will be given to the new owners

All helpers and volunteers and all their expenses will be paid upon receipt

Daneline will provide assistance and help for Great Danes in other countries

#### *Public benefit*

The Trustees have had due regard to the Charity Commission guidance on public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Structure, governance and management

#### *Nature of governing document*

The charity was set up by way of a trust deed dated 29th October 2014

The annual report was approved by the trustees of the charity on 30 September 2025 and signed on its behalf by:

.....  
Elisabeth de Figueredo  
Trustee

.....  
Mrs Suzanne Satterley  
Trustee

## **Daneline International Charitable Foundation**

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) 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 2011, the Charities (Accounts and Reports) Regulations 2008, 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 30 September 2025 and signed on its behalf by:

.....  
Elisabeth de Figueredo  
Trustee

.....  
Mrs Suzanne Satterley  
Trustee

## **Daneline International Charitable Foundation**

### **Independent Examiner's Report to the trustees of Daneline International Charitable Foundation**

I report to the trustees on my examination of the accounts of Daneline International Charitable Foundation for the year ended 31 December 2024.

#### **Responsibilities and basis of report**

As the charity trustees of Daneline International Charitable Foundation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Daneline International Charitable Foundation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material 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 in respect of Daneline International Charitable Foundation as required by section 130 of the 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.

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.

.....  
C Theobald  
Independent examiner

66 Hendford  
Yeovil  
Somerset  
BA20 1UR

30 September 2025

## Daneline International Charitable Foundation

### Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies		13,496	13,496
Charitable activities		26,196	26,196
Investment income	4	1,643	1,643
Total income		41,335	41,335
<b>Expenditure on:</b>			
Raising funds		(24,236)	(24,236)
Charitable activities		(7,208)	(7,208)
Total expenditure		(31,444)	(31,444)
Net movement in funds		9,891	9,891
<b>Reconciliation of funds</b>			
Total funds brought forward		120,682	120,682
Total funds carried forward	14	130,573	130,573
	Note	Unrestricted £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies		30,604	30,604
Charitable activities		24,863	24,863
Investment income	4	889	889
Total income		56,356	56,356
<b>Expenditure on:</b>			
Raising funds		(32,123)	(32,123)
Charitable activities		(6,219)	(6,219)
Total expenditure		(38,342)	(38,342)
Net movement in funds		18,014	18,014
<b>Reconciliation of funds</b>			
Total funds brought forward		102,668	102,668
Total funds carried forward	14	120,682	120,682

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

The funds breakdown for 2023 is shown in note 14.

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

## Daneline International Charitable Foundation

### (Registration number: 1159035) Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	770	528
<b>Current assets</b>			
Stocks	11	885	698
Cash at bank and in hand	12	<u>129,118</u>	<u>119,836</u>
		130,003	120,534
<b>Creditors: Amounts falling due within one year</b>	13	<u>(200)</u>	<u>(380)</u>
<b>Net current assets</b>		<u>129,803</u>	<u>120,154</u>
<b>Net assets</b>		<u>130,573</u>	<u>120,682</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>130,573</u>	<u>120,682</u>
<b>Total funds</b>	14	<u>130,573</u>	<u>120,682</u>

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 30 September 2025 and signed on their behalf by:

.....  
Elisabeth de Figueredo  
Trustee

.....  
Mrs Suzanne Satterley  
Trustee

# Daneline International Charitable Foundation

## Notes to the Financial Statements for the Year Ended 31 December 2024

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Daneline International Charitable Foundation 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.

#### *Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### 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.

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2024 (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.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	25% reducing balance basis

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### 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.

#### 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.

### 2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	13,004	13,004
Legacies	492	492
<b>Total for 2024</b>	<b>13,496</b>	<b>13,496</b>
<b>Total for 2023</b>	<b>30,604</b>	<b>30,604</b>

### 3 Income from charitable activities

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Income received from dog placements	26,196	26,196
<b>Total for 2024</b>	26,196	26,196
<b>Total for 2023</b>	24,863	24,863

#### 4 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	1,643	1,643
<b>Total for 2024</b>	1,643	1,643
<b>Total for 2023</b>	889	889

#### 5 Expenditure on charitable activities

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Governance costs		7,208	7,208
<b>Total for 2023</b>		6,219	6,219

**Total  
expenditure  
£**

#### 6 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **Mrs Suzanne Satterley**

Mrs Suzanne Satterley received remuneration of £2,701 (2023: £2,613) and £1,299 (2023: £1,075) of expenses were reimbursed to Mrs Suzanne Satterley during the year.

##### **Elisabeth de Figueredo**

Elisabeth de Figueredo received remuneration of £3,094 (2023: £2,949) and £946 (2023: £739) of expenses were reimbursed to Elisabeth de Figueredo during the year.

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 7 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Other staff costs	<u>2,879</u>	<u>2,059</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Trustees Honorarium	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year

#### 8 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>200</u>	<u>230</u>

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 9 Taxation

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

#### 10 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 January 2024	2,041	2,041
Additions	499	499
At 31 December 2024	2,540	2,540
<b>Depreciation</b>		
At 1 January 2024	1,513	1,513
Charge for the year	257	257
At 31 December 2024	1,770	1,770
<b>Net book value</b>		
At 31 December 2024	770	770
At 31 December 2023	528	528

#### 11 Stock

	<b>2024 £</b>	<b>2023 £</b>
Stocks	885	698

#### 12 Cash and cash equivalents

	<b>2024 £</b>	<b>2023 £</b>
Cash on hand	30	30
Cash at bank	16,921	14,282
Short-term deposits	112,167	105,524
	129,118	119,836

#### 13 Creditors: amounts falling due within one year

	<b>2024 £</b>	<b>2023 £</b>
Accruals	200	380

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 14 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>				
General	120,682	41,335	(31,444)	130,573
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>				
General	102,668	56,356	(38,342)	120,682

#### 15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2024 £
Tangible fixed assets	770	770
Current assets	130,003	130,003
Current liabilities	(200)	(200)
Total net assets	130,573	130,573
	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets	528	528
Current assets	120,534	120,534
Current liabilities	(380)	(380)
Total net assets	120,682	120,682

#### 16 Analysis of net funds

#### 17 Related party transactions

## Daneline International Charitable Foundation

### Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	13,496	30,604
Charitable activities (analysed below)	26,196	24,863
Investment income (analysed below)	1,643	889
Total income	<u>41,335</u>	<u>56,356</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(24,236)	(32,123)
Charitable activities (analysed below)	(7,208)	(6,219)
Total expenditure	<u>(31,444)</u>	<u>(38,342)</u>
Net income	<u>9,891</u>	<u>18,014</u>
Net movement in funds	9,891	18,014
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>120,682</u>	<u>102,668</u>
Total funds carried forward	<u><u>130,573</u></u>	<u><u>120,682</u></u>

## Daneline International Charitable Foundation

### Detailed Statement of Financial Activities for the Year Ended 31 December 2024 (continued)

	Total 2024 £	Total 2023 £
<i><b>Donations and legacies</b></i>		
Legacies and bequests	492	-
Appeals and donations	13,004	30,604
	<u>13,496</u>	<u>30,604</u>
<i><b>Charitable activities</b></i>		
Primary purpose trading	3,951	3,218
Other	22,245	21,645
	<u>26,196</u>	<u>24,863</u>
<i><b>Investment income</b></i>		
Interest on cash deposits	1,643	889
	<u>1,643</u>	<u>889</u>
<i><b>Raising funds</b></i>		
Fundraising costs	(15,326)	(25,906)
Opening stock	(698)	(560)
Closing stock	885	698
Trustees fees	(5,794)	(5,563)
Depreciation of office equipment	(257)	(176)
Computer software and maintenance costs	(738)	(616)
Charitable donations	(2,308)	-
	<u>(24,236)</u>	<u>(32,123)</u>
<i><b>Charitable activities</b></i>		
Travelling	(2,879)	(2,059)
Insurance	(581)	(581)
Use of home as office	(624)	(624)
Telephone and fax	(1,703)	(1,605)
Printing, postage and stationery	(944)	(879)
Sundry expenses	(277)	(241)
Independent examiner's fee	(200)	(230)
	<u>(7,208)</u>	<u>(6,219)</u>

This page does not form part of the statutory financial statements.

**DANELINE INTERNATIONAL CHARITABLE FOUNDATION**

England & Wales - Charity number 1159035

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# Accounts

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Charity registration number: 1159035

# Daneline International Charitable Foundation

Annual Report and Financial Statements

for the Year Ended 31 December 2023

# **Daneline International Charitable Foundation**

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# Daneline International Charitable Foundation

## Reference and Administrative Details

<b>Trustees</b>	Elisabeth de Figueredo Mrs Suzanne Satterley Ms Susan Ann Garnett Mr Matthew Cripps Mrs Cerise Reed
<b>Other Officers</b>	Alison Mossop - Patron
<b>Senior Management / Leadership Team</b>	Lissi de Figueiredo Suzanne Satterley, Treasurer
<b>Charity Registration Number</b>	1159035
<b>Principal Office</b>	The Annex Court Garden Thurlbear Taunton Somerset TA3 5BW
<b>Independent Examiner</b>	Theobald & Co Independent examiner 66 Hendford Yeovil Somerset BA20 1UR
<b>Bankers</b>	Barclays Bank PLC Bristol Branch 55 Broadmead BS1 3EA

# Daneline International Charitable Foundation

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

### Objectives and activities

#### *Objects and aims*

To continue with all our principle activities

To increase the number of foster homes

To continue networking with other general rescue centres

Look into and apply for grants

To donate monies towards appropriate scientific research in the U.K.

To investigate the possibilities of an investment into purchasing a suitable property in the U.K.

#### *Objectives, strategies and activities*

To Take in Great Danes and cross Danes in need of being rehomed irrespective of age or health issues

Assess all dogs in foster homes for behavioural and or health problems

Full support given to all foster homes via phone or visit

To neuter when possible

All new potential homes to be home checked and photographs of their home and garden to be provided

Once a suitable match has been identified, continuous support will be given to the new owners

All helpers and volunteers and all their expenses will be paid upon receipt

Daneline will provide assistance and help for Great Danes in other countries

#### *Public benefit*

The Trustees have had due regard to the Charity Commission guidance on public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Structure, governance and management

#### *Nature of governing document*

The charity was set up by way of a trust deed dated 29th October 2014

The annual report was approved by the trustees of the charity on 8 April 2024 and signed on its behalf by:

.....  
Elisabeth de Figueredo  
Trustee

.....  
Mrs Suzanne Satterley  
Trustee

## Daneline International Charitable Foundation

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) 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 2011, the Charities (Accounts and Reports) Regulations 2008, 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 8 April 2024 and signed on its behalf by:

.....  
Elisabeth de Figueredo  
Trustee

.....  
Mrs Suzanne Satterley  
Trustee

## **Daneline International Charitable Foundation**

### **Independent Examiner's Report to the trustees of Daneline International Charitable Foundation**

I report to the trustees on my examination of the accounts of Daneline International Charitable Foundation for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

As the charity trustees of Daneline International Charitable Foundation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Daneline International Charitable Foundation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material 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 in respect of Daneline International Charitable Foundation as required by section 130 of the 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.

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.

.....  
C Theobald  
Independent examiner

66 Hendford  
Yeovil  
Somerset  
BA20 1UR

8 April 2024

## Daneline International Charitable Foundation

### Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies		30,604	30,604
Charitable activities		24,863	24,863
Investment income	4	889	889
Total income		56,356	56,356
<b>Expenditure on:</b>			
Raising funds		(32,123)	(32,123)
Charitable activities		(6,219)	(6,219)
Total expenditure		(38,342)	(38,342)
Net movement in funds		18,014	18,014
<b>Reconciliation of funds</b>			
Total funds brought forward		102,668	102,668
Total funds carried forward	15	120,682	120,682
		<b>Unrestricted</b>	<b>Total</b>
	<b>Note</b>	<b>£</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Income and Endowments from:</b>			
Donations and legacies		41,845	41,845
Charitable activities		27,557	27,557
Investment income	4	67	67
Total income		69,469	69,469
<b>Expenditure on:</b>			
Raising funds		(40,144)	(40,144)
Charitable activities		(6,538)	(6,538)
Total expenditure		(46,682)	(46,682)
Net movement in funds		22,787	22,787
<b>Reconciliation of funds</b>			
Total funds brought forward		79,880	79,880
Total funds carried forward	15	102,667	102,667

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

The funds breakdown for 2022 is shown in note 15.

The notes on pages 7 to 13 form an integral part of these financial statements.

## Daneline International Charitable Foundation

### (Registration number: 1159035) Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	528	546
<b>Current assets</b>			
Stocks	11	698	560
Debtors	12	-	10,000
Cash at bank and in hand	13	119,836	91,711
		<u>120,534</u>	<u>102,271</u>
<b>Creditors: Amounts falling due within one year</b>	14	<u>(380)</u>	<u>(150)</u>
<b>Net current assets</b>		<u>120,154</u>	<u>102,121</u>
<b>Net assets</b>		<u>120,682</u>	<u>102,667</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>120,682</u>	<u>102,667</u>
<b>Total funds</b>	15	<u>120,682</u>	<u>102,667</u>

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 8 April 2024 and signed on their behalf by:

.....  
Elisabeth de Figueredo  
Trustee

.....  
Mrs Suzanne Satterley  
Trustee

# Daneline International Charitable Foundation

## Notes to the Financial Statements for the Year Ended 31 December 2023

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Daneline International Charitable Foundation 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.

#### *Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### 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.

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2023 (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.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	25% reducing balance basis

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### 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.

#### 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.

## 2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	30,604	30,604
<b>Total for 2023</b>	<b>30,604</b>	<b>30,604</b>
<b>Total for 2022</b>	<b>41,845</b>	<b>41,845</b>

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 3 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Income received from dog placements	24,863	24,863
<b>Total for 2023</b>	24,863	24,863
<b>Total for 2022</b>	27,557	27,557

#### 4 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	889	889
<b>Total for 2023</b>	889	889
<b>Total for 2022</b>	67	67

#### 5 Expenditure on charitable activities

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Governance costs		6,219	6,219
<b>Total for 2022</b>		6,538	6,538

**Total  
expenditure  
£**

#### 6 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **Mrs Suzanne Satterley**

Mrs Suzanne Satterley received remuneration of £2,613 (2022: £2,385) and £1,075 (2022: £1,115) of expenses were reimbursed to Mrs Suzanne Satterley during the year.

##### **Elisabeth de Figueredo**

Elisabeth de Figueredo received remuneration of £2,949 (2022: £2,477) and £739 (2022: £1,023) of expenses were reimbursed to Elisabeth de Figueredo during the year.

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 7 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Other staff costs	<u>2,059</u>	<u>2,881</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Trustees Honorarium	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year

#### 8 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>230</u>	<u>150</u>

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 9 Taxation

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

#### 10 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 January 2023	1,883	1,883
Additions	158	158
At 31 December 2023	2,041	2,041
<b>Depreciation</b>		
At 1 January 2023	1,337	1,337
Charge for the year	176	176
At 31 December 2023	1,513	1,513
<b>Net book value</b>		
At 31 December 2023	528	528
At 31 December 2022	546	546

#### 11 Stock

	<b>2023 £</b>	<b>2022 £</b>
Stocks	698	560

#### 12 Debtors

	<b>2023 £</b>	<b>2022 £</b>
Trade debtors	-	10,000

#### 13 Cash and cash equivalents

	<b>2023 £</b>	<b>2022 £</b>
Cash on hand	30	30
Cash at bank	14,282	20,546
Short-term deposits	105,524	71,135
	119,836	91,711

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 14 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	<u>380</u>	<u>150</u>

#### 15 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
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##### Unrestricted funds

General	<u>102,668</u>	<u>56,356</u>	<u>(38,342)</u>	<u>120,682</u>
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	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
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##### Unrestricted funds

General	<u>79,880</u>	<u>69,469</u>	<u>(46,682)</u>	<u>102,667</u>
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#### 16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets	528	528
Current assets	120,534	120,534
Current liabilities	<u>(380)</u>	<u>(380)</u>
Total net assets	<u>120,682</u>	<u>120,682</u>
	Unrestricted funds General £	Total funds at 31 December 2022 £
Tangible fixed assets	546	546
Current assets	102,271	102,271
Current liabilities	<u>(150)</u>	<u>(150)</u>
Total net assets	<u>102,667</u>	<u>102,667</u>

**Daneline International Charitable Foundation**

**Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)**

**17 Analysis of net funds**

**18 Related party transactions**

## Daneline International Charitable Foundation

### Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	30,604	41,845
Charitable activities (analysed below)	24,863	27,557
Investment income (analysed below)	889	67
Total income	<u>56,356</u>	<u>69,469</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(32,123)	(40,144)
Charitable activities (analysed below)	<u>(6,219)</u>	<u>(6,538)</u>
Total expenditure	<u>(38,342)</u>	<u>(46,682)</u>
Net income	<u>18,014</u>	<u>22,787</u>
Net movement in funds	18,014	22,787
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>102,668</u>	<u>79,880</u>
Total funds carried forward	<u><u>120,682</u></u>	<u><u>102,667</u></u>

This page does not form part of the statutory financial statements.

## Daneline International Charitable Foundation

### Detailed Statement of Financial Activities for the Year Ended 31 December 2023 (continued)

	Total 2023 £	Total 2022 £
<i><b>Donations and legacies</b></i>		
Appeals and donations	30,604	41,845
	<u>30,604</u>	<u>41,845</u>
<i><b>Charitable activities</b></i>		
Primary purpose trading	3,218	1,822
Other	21,645	25,735
	<u>24,863</u>	<u>27,557</u>
<i><b>Investment income</b></i>		
Interest on cash deposits	889	67
	<u>889</u>	<u>67</u>
<i><b>Raising funds</b></i>		
Fundraising costs	(25,906)	(34,294)
Opening stock	(560)	(525)
Closing stock	698	560
Trustees fees	(5,563)	(4,861)
Depreciation of office equipment	(176)	(182)
Computer software and maintenance costs	(616)	(842)
	<u>(32,123)</u>	<u>(40,144)</u>
<i><b>Charitable activities</b></i>		
Travelling	(2,059)	(2,881)
Insurance	(581)	(468)
Use of home as office	(624)	(624)
Telephone and fax	(1,605)	(1,458)
Printing, postage and stationery	(879)	(776)
Sundry expenses	(241)	(181)
Independent examiner's fee	(230)	(150)
	<u>(6,219)</u>	<u>(6,538)</u>

This page does not form part of the statutory financial statements.

**DANELINE INTERNATIONAL CHARITABLE FOUNDATION**

England & Wales - Charity number 1159035

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# Accounts

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Charity registration number: 1159035

# Daneline International Charitable Foundation

Annual Report and Financial Statements  
for the Year Ended 31 December 2022

# **Daneline International Charitable Foundation**

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# Daneline International Charitable Foundation

## Reference and Administrative Details

<b>Trustees</b>	Elisabeth de Figueredo Mrs Suzanne Satterley Ms Susan Ann Garnett Mr Matthew Cripps Mrs Cerise Reed
<b>Other Officers</b>	Alison Mossop - Patron
<b>Senior Management / Leadership Team</b>	Lissi de Figueiredo Suzanne Satterley, Treasurer
<b>Charity Registration Number</b>	1159035
<b>Principal Office</b>	The Annex Court Garden Thurlbear Taunton Somerset TA3 5BW
<b>Independent Examiner</b>	Theobald & Co Independent examiner 66 Hendford Yeovil Somerset BA20 1UR
<b>Bankers</b>	Barclays Bank PLC Bristol Branch 55 Broadmead BS1 3EA

# **Daneline International Charitable Foundation**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

### **Objectives and activities**

#### ***Objects and aims***

To continue with all our principle activities

To increase the number of foster homes

To continue networking with other general rescue centres

Look into and apply for grants

To donate monies towards appropriate scientific research in the U.K.

To investigate the possibilities of an investment into purchasing a suitable property in the U.K.

#### ***Objectives, strategies and activities***

To Take in Great Danes and cross Danes in need of being rehomed irrespective of age or health issues

Assess all dogs in foster homes for behavioural and or health problems

Full support given to all foster homes via phone or visit

To neuter when possible

All new potential homes to be home checked and photographs of their home and garden to be provided

Once a suitable match has been identified, continuous support will be given to the new owners

All helpers and volunteers and all their expenses will be paid upon receipt

Daneline will provide assistance and help for Great Danes in other countries

#### ***Public benefit***

The Trustees have had due regard to the Charity Commission guidance on public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Structure, governance and management**

#### ***Nature of governing document***

The charity was set up by way of a trust deed dated 29th October 2014

The annual report was approved by the trustees of the charity on 30 October 2023 and signed on its behalf by:

## **Daneline International Charitable Foundation**

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) 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 2011, the Charities (Accounts and Reports) Regulations 2008, 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 30 October 2023 and signed on its behalf by:

.....  
Elisabeth de Figueredo  
Trustee

.....  
Mrs Suzanne Satterley  
Trustee

## **Daneline International Charitable Foundation**

### **Independent Examiner's Report to the trustees of Daneline International Charitable Foundation**

I report to the trustees on my examination of the accounts of Daneline International Charitable Foundation for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

As the charity trustees of Daneline International Charitable Foundation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Daneline International Charitable Foundation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material 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 in respect of Daneline International Charitable Foundation as required by section 130 of the 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.

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.

.....  
C Theobald  
Independent examiner

66 Hendford  
Yeovil  
Somerset  
BA20 1UR

30 October 2023

## Daneline International Charitable Foundation

### Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted £	Total 2022 £
<b>Income and Endowments from:</b>			
Donations and legacies		41,845	41,845
Charitable activities		27,557	27,557
Investment income	4	67	67
Total income		69,469	69,469
<b>Expenditure on:</b>			
Raising funds		(40,144)	(40,144)
Charitable activities		(6,538)	(6,538)
Total expenditure		(46,682)	(46,682)
Net movement in funds		22,787	22,787
<b>Reconciliation of funds</b>			
Total funds brought forward		79,880	79,880
Total funds carried forward	15	102,667	102,667
		<b>Unrestricted</b>	<b>Total</b>
	<b>Note</b>	<b>£</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>Income and Endowments from:</b>			
Donations and legacies		19,858	19,858
Charitable activities		13,876	13,876
Investment income	4	6	6
Total income		33,740	33,740
<b>Expenditure on:</b>			
Raising funds		(19,021)	(19,021)
Charitable activities		(5,009)	(5,009)
Total expenditure		(24,030)	(24,030)
Net movement in funds		9,710	9,710
<b>Reconciliation of funds</b>			
Total funds brought forward		70,170	70,170
Total funds carried forward	15	79,880	79,880

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

The funds breakdown for 2021 is shown in note 15.

## Daneline International Charitable Foundation

### (Registration number: 1159035) Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	10	546	528
<b>Current assets</b>			
Stocks	11	560	525
Debtors	12	10,000	-
Cash at bank and in hand	13	91,711	79,088
		<u>102,271</u>	<u>79,613</u>
<b>Creditors: Amounts falling due within one year</b>	14	<u>(150)</u>	<u>(261)</u>
<b>Net current assets</b>		<u>102,121</u>	<u>79,352</u>
<b>Net assets</b>		<u>102,667</u>	<u>79,880</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>102,667</u>	<u>79,880</u>
<b>Total funds</b>	15	<u>102,667</u>	<u>79,880</u>

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 30 October 2023 and signed on their behalf by:

# Daneline International Charitable Foundation

## Notes to the Financial Statements for the Year Ended 31 December 2022

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Daneline International Charitable Foundation 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.

#### *Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### 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.

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2022 (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.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	25% reducing balance basis

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### 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.

#### 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.

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Donations from individuals	41,845	41,845
<b>Total for 2022</b>	41,845	41,845
<b>Total for 2021</b>	19,858	19,858

#### 3 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Income received from dog placements	27,557	27,557
<b>Total for 2022</b>	27,557	27,557
<b>Total for 2021</b>	13,876	13,876

#### 4 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income;		
Interest receivable on bank deposits	67	67
<b>Total for 2022</b>	67	67
<b>Total for 2021</b>	6	6

#### 5 Expenditure on charitable activities

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Governance costs		6,538	6,538
<b>Total for 2021</b>		5,009	5,009

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

**Total  
expenditure  
£**

#### 6 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **Mrs Suzanne Satterley**

Mrs Suzanne Satterley received remuneration of £2,385 (2021: £2,474) and £1,115 (2021: £1,026) of expenses were reimbursed to Mrs Suzanne Satterley during the year.

##### **Elisabeth de Figueredo**

Elisabeth de Figueredo received remuneration of £2,477 (2021: £2,739) and £1,023 (2021: £761) of expenses were reimbursed to Elisabeth de Figueredo during the year.

#### 7 Staff costs

The aggregate payroll costs were as follows:

	<b>2022 £</b>	<b>2021 £</b>
<b>Staff costs during the year were:</b>		
Other staff costs	<u>2,881</u>	<u>1,442</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2022 No</b>	<b>2021 No</b>
Trustees Honorarium	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year

#### 8 Independent examiner's remuneration

	<b>2022 £</b>	<b>2021 £</b>
Examination of the financial statements	<u>150</u>	<u>150</u>

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### 9 Taxation

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

#### 10 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 January 2022	1,683	1,683
Additions	200	200
At 31 December 2022	1,883	1,883
<b>Depreciation</b>		
At 1 January 2022	1,155	1,155
Charge for the year	182	182
At 31 December 2022	1,337	1,337
<b>Net book value</b>		
At 31 December 2022	546	546
At 31 December 2021	528	528

#### 11 Stock

	<b>2022 £</b>	<b>2021 £</b>
Stocks	560	525
The cost of stock recognised as an expense in the year amounted to £Nil (2021 - £525).		

#### 12 Debtors

	<b>2022 £</b>
Trade debtors	10,000

#### 13 Cash and cash equivalents

	<b>2022 £</b>	<b>2021 £</b>
Cash on hand	30	30
Cash at bank	20,546	17,990
Short-term deposits	71,135	61,068
	91,711	79,088

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### 14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	111
Accruals	150	150
	150	261

#### 15 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>				
General	79,880	69,469	(46,682)	102,667

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>				
General	70,170	33,740	(24,030)	79,880

#### 16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2022 £
Tangible fixed assets	546	546
Current assets	102,271	102,271
Current liabilities	(150)	(150)
Total net assets	102,667	102,667
	Unrestricted funds General £	Total funds at 31 December 2021 £
Tangible fixed assets	528	528
Current assets	79,613	79,613
Current liabilities	(261)	(261)
Total net assets	79,880	79,880

**Daneline International Charitable Foundation**

**Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)**

**17 Analysis of net funds**

## Daneline International Charitable Foundation

### Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	41,845	19,858
Charitable activities (analysed below)	27,557	13,876
Investment income (analysed below)	67	6
	<u>69,469</u>	<u>33,740</u>
Total income		
	<u>69,469</u>	<u>33,740</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(40,144)	(19,021)
Charitable activities (analysed below)	(6,538)	(5,009)
	<u>(46,682)</u>	<u>(24,030)</u>
Total expenditure		
	<u>(46,682)</u>	<u>(24,030)</u>
Net income	<u>22,787</u>	<u>9,710</u>
Net movement in funds	22,787	9,710
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>79,880</u>	<u>70,170</u>
Total funds carried forward	<u><u>102,667</u></u>	<u><u>79,880</u></u>

This page does not form part of the statutory financial statements.

**Daneline International Charitable Foundation**

**Detailed Statement of Financial Activities for the Year Ended 31 December 2022  
(continued)**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<i><b>Donations and legacies</b></i>		
Appeals and donations	41,845	19,858
	<u>41,845</u>	<u>19,858</u>
<i><b>Charitable activities</b></i>		
Primary purpose trading	1,822	1,297
Other	25,735	12,579
	<u>27,557</u>	<u>13,876</u>
<i><b>Investment income</b></i>		
Interest on cash deposits	67	6
	<u>67</u>	<u>6</u>
<i><b>Raising funds</b></i>		
Fundraising costs	(34,294)	(13,778)
Opening stock	(525)	(270)
Closing stock	560	-
Closing stock	-	525
Trustees fees	(4,861)	(5,214)
Depreciation of office equipment	(182)	(176)
Repairs and renewals	-	(60)
Computer software and maintenance costs	(842)	(48)
	<u>(40,144)</u>	<u>(19,021)</u>
<i><b>Charitable activities</b></i>		
Travelling	(2,881)	(1,442)
Insurance	(468)	(334)
Use of home as office	(624)	(624)
Telephone and fax	(1,458)	(1,607)
Printing, postage and stationery	(776)	(690)
Sundry expenses	(181)	(130)
Advertising	-	(32)
Independent examiner's fee	(150)	(150)
	<u>(6,538)</u>	<u>(5,009)</u>

This page does not form part of the statutory financial statements.

**DANELINE INTERNATIONAL CHARITABLE FOUNDATION**

England & Wales - Charity number 1159035

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# Accounts

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Charity registration number: 1159035

# Daneline International Charitable Foundation

Annual Report and Financial Statements

for the Year Ended 31 December 2021

## **Daneline International Charitable Foundation**

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# Daneline International Charitable Foundation

## Reference and Administrative Details

<b>Trustees</b>	Elisabeth de Figueredo Mrs Suzanne Satterley Ms Susan Ann Garnett Mr Matthew Cripps Mrs Cerise Reed
<b>Other Officers</b>	Alison Mossop - Patron
<b>Senior Management / Leadership Team</b>	Lissi de Figueiredo Suzanne Satterley, Treasurer
<b>Charity Registration Number</b>	1159035
<b>Principal Office</b>	The Annex Court Garden Thurlbear Taunton Somerset TA3 5BW
<b>Independent Examiner</b>	Theobald & Co Independent examiner 66 Hendford Yeovil Somerset BA20 1UR
<b>Bankers</b>	Barclays Bank PLC Bristol Branch 55 Broadmead BS1 3EA

# **Daneline International Charitable Foundation**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2021.

### **Objectives and activities**

#### ***Objects and aims***

To continue with all our principle activities

To increase the number of foster homes

To continue networking with other general rescue centres

Look into and apply for grants

To donate monies towards appropriate scientific research in the U.K.

To investigate the possibilities of an investment into purchasing a suitable property in the U.K.

#### ***Objectives, strategies and activities***

To Take in Great Danes and cross Danes in need of being rehomed irrespective of age or health issues

Assess all dogs in foster homes for behavioural and or health problems

Full support given to all foster homes via phone or visit

To neuter when possible

All new potential homes to be home checked and photographs of their home and garden to be provided

Once a suitable match has been identified, continuous support will be given to the new owners

All helpers and volunteers and all their expenses will be paid upon receipt

Daneline will provide assistance and help for Great Danes in other countries

#### ***Public benefit***

The Trustees have had due regard to the Charity Commission guidance on public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Structure, governance and management**

#### ***Nature of governing document***

The charity was set up by way of a trust deed dated 29th October 2014

The annual report was approved by the trustees of the charity on 28 September 2022 and signed on its behalf by:

## **Daneline International Charitable Foundation**

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) 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 2011, the Charities (Accounts and Reports) Regulations 2008, 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 28 September 2022 and signed on its behalf by:

.....  
Elisabeth de Figueredo  
Trustee

.....  
Mrs Suzanne Satterley  
Trustee

## **Daneline International Charitable Foundation**

### **Independent Examiner's Report to the trustees of Daneline International Charitable Foundation**

I report to the trustees on my examination of the accounts of Daneline International Charitable Foundation for the year ended 31 December 2021.

#### **Responsibilities and basis of report**

As the charity trustees of Daneline International Charitable Foundation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Daneline International Charitable Foundation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material 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 in respect of Daneline International Charitable Foundation as required by section 130 of the 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.

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.

.....  
C Theobald  
Independent examiner

66 Hendford  
Yeovil  
Somerset  
BA20 1UR

28 September 2022

## Daneline International Charitable Foundation

### Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted £	Total 2021 £
<b>Income and Endowments from:</b>			
Donations and legacies		19,858	19,858
Charitable activities		13,876	13,876
Investment income	4	6	6
Total income		33,740	33,740
<b>Expenditure on:</b>			
Raising funds		(19,021)	(19,021)
Charitable activities		(5,009)	(5,009)
Total expenditure		(24,030)	(24,030)
Net movement in funds		9,710	9,710
<b>Reconciliation of funds</b>			
Total funds brought forward		70,170	70,170
Total funds carried forward	14	79,880	79,880
	Note	Unrestricted £	Total 2020 £
<b>Income and Endowments from:</b>			
Donations and legacies		44,853	44,853
Charitable activities		23,662	23,662
Investment income	4	21	21
Total income		68,536	68,536
<b>Expenditure on:</b>			
Raising funds		(25,032)	(25,032)
Charitable activities		(5,843)	(5,843)
Total expenditure		(30,875)	(30,875)
Net movement in funds		37,661	37,661
<b>Reconciliation of funds</b>			
Total funds brought forward		32,509	32,509
Total funds carried forward	14	70,170	70,170

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

The funds breakdown for 2020 is shown in note 14.

## Daneline International Charitable Foundation

### (Registration number: 1159035) Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	10	528	704
<b>Current assets</b>			
Stocks	11	525	270
Cash at bank and in hand	12	<u>79,088</u>	<u>69,316</u>
		79,613	69,586
<b>Creditors: Amounts falling due within one year</b>	13	<u>(261)</u>	<u>(120)</u>
<b>Net current assets</b>		<u>79,352</u>	<u>69,466</u>
<b>Net assets</b>		<u>79,880</u>	<u>70,170</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>79,880</u>	<u>70,170</u>
<b>Total funds</b>	14	<u>79,880</u>	<u>70,170</u>

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 28 September 2022 and signed on their behalf by:

# Daneline International Charitable Foundation

## Notes to the Financial Statements for the Year Ended 31 December 2021

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Daneline International Charitable Foundation 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.

#### *Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### 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.

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2021 (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.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	25% reducing balance basis

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### 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 they do 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.

#### 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.

## 2 Income from donations and legacies

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies; Donations from individuals	19,858	19,858
<b>Total for 2021</b>	19,858	19,858
<b>Total for 2020</b>	44,853	44,853

#### 3 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Income received from dog placements	13,876	13,876
<b>Total for 2021</b>	13,876	13,876
<b>Total for 2020</b>	23,662	23,662

#### 4 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	6	6
<b>Total for 2021</b>	6	6
<b>Total for 2020</b>	21	21

#### 5 Expenditure on charitable activities

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Governance costs		5,009	5,009
<b>Total for 2020</b>		5,843	5,843

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

**Total  
expenditure  
£**

#### 6 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **Elisabeth de Figueredo**

Elisabeth de Figueredo received remuneration of £2,474 (2020: £2,852) and £1,026 (2020: £648) of expenses were reimbursed to Elisabeth de Figueredo during the year.

##### **Mrs Suzanne Satterley**

Mrs Suzanne Satterley received remuneration of £2,739 (2020: £2,147) and £761 (2020: £1,353) of expenses were reimbursed to Mrs Suzanne Satterley during the year.

#### 7 Staff costs

The aggregate payroll costs were as follows:

	<b>2021 £</b>	<b>2020 £</b>
<b>Staff costs during the year were:</b>		
Other staff costs	<u>1,442</u>	<u>2,204</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2021 No</b>	<b>2020 No</b>
Trustees Honorarium	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year

#### 8 Independent examiner's remuneration

	<b>2021 £</b>	<b>2020 £</b>
Examination of the financial statements	<u>150</u>	<u>120</u>

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

#### 9 Taxation

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

#### 10 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 January 2021	<u>1,683</u>	<u>1,683</u>
At 31 December 2021	<u>1,683</u>	<u>1,683</u>
<b>Depreciation</b>		
At 1 January 2021	979	979
Charge for the year	<u>176</u>	<u>176</u>
At 31 December 2021	<u>1,155</u>	<u>1,155</u>
<b>Net book value</b>		
At 31 December 2021	<u><u>528</u></u>	<u><u>528</u></u>
At 31 December 2020	<u><u>704</u></u>	<u><u>704</u></u>

#### 11 Stock

	<b>2021 £</b>	<b>2020 £</b>
Stocks	<u>525</u>	<u>270</u>
The cost of stock recognised as an expense in the year amounted to £525 (2020 - £270).		

#### 12 Cash and cash equivalents

	<b>2021 £</b>	<b>2020 £</b>
Cash on hand	30	-
Cash at bank	17,990	11,254
Short-term deposits	<u>61,068</u>	<u>58,062</u>
	<u><u>79,088</u></u>	<u><u>69,316</u></u>

#### 13 Creditors: amounts falling due within one year

	<b>2021 £</b>	<b>2020 £</b>
Trade creditors	111	-
Accruals	<u>150</u>	<u>120</u>
	<u><u>261</u></u>	<u><u>120</u></u>

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

#### 14 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>				
General	70,170	33,740	(24,030)	79,880
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>				
General	32,509	68,536	(30,875)	70,170

#### 15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2021 £
Tangible fixed assets	528	528
Current assets	79,613	79,613
Current liabilities	(261)	(261)
Total net assets	79,880	79,880
	Unrestricted funds General £	Total funds at 31 December 2020 £
Tangible fixed assets	704	704
Current assets	69,586	69,586
Current liabilities	(120)	(120)
Total net assets	70,170	70,170

#### 16 Analysis of net funds

## Daneline International Charitable Foundation

### Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	19,858	44,853
Charitable activities (analysed below)	13,876	23,662
Investment income (analysed below)	6	21
	<hr/>	<hr/>
Total income	33,740	68,536
<b>Expenditure on:</b>		
Raising funds (analysed below)	(19,021)	(25,032)
Charitable activities (analysed below)	(5,009)	(5,843)
	<hr/>	<hr/>
Total expenditure	(24,030)	(30,875)
	<hr/>	<hr/>
Net income	9,710	37,661
	<hr/>	<hr/>
Net movement in funds	9,710	37,661
<b>Reconciliation of funds</b>		
Total funds brought forward	70,170	32,509
	<hr/>	<hr/>
Total funds carried forward	79,880	70,170
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements.

## Daneline International Charitable Foundation

### Detailed Statement of Financial Activities for the Year Ended 31 December 2021 (continued)

	Total 2021 £	Total 2020 £
<b><i>Donations and legacies</i></b>		
Appeals and donations	19,858	44,853
	<u>19,858</u>	<u>44,853</u>
<b><i>Charitable activities</i></b>		
Primary purpose trading	1,297	812
Other	12,579	22,850
	<u>13,876</u>	<u>23,662</u>
<b><i>Investment income</i></b>		
Interest on cash deposits	6	21
	<u>6</u>	<u>21</u>
<b><i>Raising funds</i></b>		
Fundraising costs	(13,778)	(19,522)
Opening stock	(270)	(546)
Closing stock	525	270
Trustees fees	(5,214)	(4,999)
Depreciation of office equipment	(176)	(235)
Repairs and renewals	(60)	-
Computer software and maintenance costs	(48)	-
	<u>(19,021)</u>	<u>(25,032)</u>
<b><i>Charitable activities</i></b>		
Travelling	(1,442)	(2,204)
Insurance	(334)	(339)
Use of home as office	(624)	(624)
Telephone and fax	(1,607)	(1,482)
Printing, postage and stationery	(690)	(610)
Sundry expenses	(130)	(67)
Advertising	(32)	(397)
Independent examiner's fee	(150)	(120)
	<u>(5,009)</u>	<u>(5,843)</u>

This page does not form part of the statutory financial statements.

**DANELINE INTERNATIONAL CHARITABLE FOUNDATION**

England & Wales - Charity number 1159035

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# Accounts

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Charity registration number: 1159035

# Daneline International Charitable Foundation

Annual Report and Financial Statements  
for the Year Ended 31 December 2020

# **Daneline International Charitable Foundation**

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# Daneline International Charitable Foundation

## Reference and Administrative Details

<b>Trustees</b>	Elisabeth de Figueredo Mrs Suzanne Satterley Ms Susan Ann Garnett Mr Matthew Cripps Mrs Cerise Reed
<b>Other Officers</b>	Julia Fish, Patron
<b>Senior Management Team</b>	Lissi de Figueiredo Suzanne Satterley, Treasurer
<b>Principal Office</b>	The Annex Court Garden Thurlbear Taunton Somerset TA3 5BW
<b>Charity Registration Number</b>	1159035
<b>Bankers</b>	Barclays Bank PLC Bristol Branch 55 Broadmead BS1 3EA
<b>Independent Examiner</b>	Theobald & Co Independent examiner 3 Trilogy House Boundary Way Lufton Trading Estate Yeovil Somerset BA22 8HZ

# Daneline International Charitable Foundation

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2020.

### Objectives and activities

#### *Objects and aims*

To continue with all our principle activities

To increase the number of foster homes

To continue networking with other general rescue centres

Look into and apply for grants

To donate monies towards appropriate scientific research in the U.K.

To investigate the possibilities of an investment into purchasing a suitable property in the U.K.

#### *Objectives, strategies and activities*

To Take in Great Danes and cross Danes in need of being rehomed irrespective of age or health issues

Assess all dogs in foster homes for behavioural and or health problems

Full support given to all foster homes via phone or visit

To neuter when possible

All new potential homes to be home checked and photographs of their home and garden to be provided

Once a suitable match has been identified, continuous support will be given to the new owners

All helpers and volunteers and all their expenses will be paid upon receipt

Daneline will provide assistance and help for Great Danes in other countries

#### *Public benefit*

The Trustees have had due regard to the Charity Commission guidance on public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Structure, governance and management

#### *Nature of governing document*

The charity was set up by way of a trust deed dated 29th October 2014

The annual report was approved by the trustees of the charity on 26 October 2021 and signed on its behalf by:

.....  
Elisabeth de Figueredo  
Trustee

.....  
Mrs Suzanne Satterley  
Trustee

## **Daneline International Charitable Foundation**

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) 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 2011, the applicable Charities (Accounts and Reports) Regulations, 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 26 October 2021 and signed on its behalf by:

.....  
Elisabeth de Figueredo  
Trustee

.....  
Mrs Suzanne Satterley  
Trustee

## **Daneline International Charitable Foundation**

### **Independent Examiner's Report to the trustees of Daneline International Charitable Foundation**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 5 to 12.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees of Daneline International Charitable Foundation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Daneline International Charitable Foundation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material 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 in respect of Daneline International Charitable Foundation as required by section 130 of the 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.

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.

.....  
C Theobald  
Independent examiner

3 Trilogy House  
Boundary Way  
Lufton Trading Estate  
Yeovil  
Somerset  
BA22 8HZ

26 October 2021

## Daneline International Charitable Foundation

### Statement of Financial Activities for the Year Ended 31 December 2020

	Note	Unrestricted £	Total 2020 £
<b>Income and Endowments from:</b>			
Donations and legacies		44,853	44,853
Charitable activities		23,662	23,662
Investment income	4	21	21
Total income		68,536	68,536
<b>Expenditure on:</b>			
Raising funds		(25,032)	(25,032)
Charitable activities		(5,843)	(5,843)
Total expenditure		(30,875)	(30,875)
Net movement in funds		37,661	37,661
<b>Reconciliation of funds</b>			
Total funds brought forward		32,509	32,509
Total funds carried forward	14	70,170	70,170
	Note	Unrestricted £	Total 2019 £
<b>Income and Endowments from:</b>			
Donations and legacies		31,738	31,738
Charitable activities		13,291	13,291
Investment income	4	31	31
Total income		45,060	45,060
<b>Expenditure on:</b>			
Raising funds		(25,676)	(25,676)
Charitable activities		(5,534)	(5,534)
Total expenditure		(31,210)	(31,210)
Net movement in funds		13,850	13,850
<b>Reconciliation of funds</b>			
Total funds brought forward		18,659	18,659
Total funds carried forward	14	32,509	32,509

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

The funds breakdown for 2019 is shown in note 14.

## Daneline International Charitable Foundation

### (Registration number: 1159035) Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	10	704	789
<b>Current assets</b>			
Stocks	11	270	546
Cash at bank and in hand	12	<u>69,316</u>	<u>31,414</u>
		69,586	31,960
<b>Creditors: Amounts falling due within one year</b>	13	<u>(120)</u>	<u>(240)</u>
<b>Net current assets</b>		<u>69,466</u>	<u>31,720</u>
<b>Net assets</b>		<u>70,170</u>	<u>32,509</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>70,170</u>	<u>32,509</u>
<b>Total funds</b>	14	<u>70,170</u>	<u>32,509</u>

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 26 October 2021 and signed on their behalf by:

.....  
Elisabeth de Figueredo  
Trustee

.....  
Mrs Suzanne Satterley  
Trustee

# Daneline International Charitable Foundation

## Notes to the Financial Statements for the Year Ended 31 December 2020

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Daneline International Charitable Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### 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.

#### *Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

# Daneline International Charitable Foundation

## Notes to the Financial Statements for the Year Ended 31 December 2020

### 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's 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.

### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	25% reducing balance basis

### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

### 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.

### Fund structure

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

## 2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies; Donations from individuals	44,853	44,853
<b>Total for 2020</b>	<b>44,853</b>	<b>44,853</b>
<b>Total for 2019</b>	<b>31,738</b>	<b>31,738</b>

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 3 Income from charitable activities

#### 4 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	21	21
<b>Total for 2020</b>	21	21
<b>Total for 2019</b>	31	31

#### 5 Expenditure on charitable activities

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Governance costs		5,843	5,843
<b>Total for 2019</b>		5,534	5,534

**Total  
expenditure  
£**

#### 6 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **Elisabeth de Figueredo**

Elisabeth de Figueredo received remuneration of £2,852 (2019: £3,247) during the year.

##### **Mrs Suzanne Satterley**

Mrs Suzanne Satterley received remuneration of £2,147 (2019: £3,097) during the year.

#### 7 Staff costs

The aggregate payroll costs were as follows:

	<b>2020 £</b>	<b>2019 £</b>
<b>Staff costs during the year were:</b>		
Other staff costs	2,204	1,387

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2020

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2020</b> <b>No</b>	<b>2019</b> <b>No</b>
Trustees Honorarium	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year

#### **8 Independent examiner's remuneration**

	<b>2020</b> <b>£</b>	<b>2019</b> <b>£</b>
Examination of the financial statements	<u>120</u>	<u>120</u>

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 9 Taxation

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

#### 10 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 January 2020	1,533	1,533
Additions	150	150
At 31 December 2020	1,683	1,683
<b>Depreciation</b>		
At 1 January 2020	744	744
Charge for the year	235	235
At 31 December 2020	979	979
<b>Net book value</b>		
At 31 December 2020	704	704
At 31 December 2019	789	789

#### 11 Stock

	<b>2020 £</b>	<b>2019 £</b>
Stocks	270	546
The cost of stock recognised as an expense in the year amounted to £270 (2019 - £546).		

#### 12 Cash and cash equivalents

	<b>2020 £</b>	<b>2019 £</b>
Cash at bank	11,254	6,372
Short-term deposits	58,062	25,042
	69,316	31,414

#### 13 Creditors: amounts falling due within one year

	<b>2020 £</b>	<b>2019 £</b>
Accruals	120	240

## Daneline International Charitable Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 14 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>				
General	32,509	68,536	(30,875)	70,170
	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
<b>Unrestricted funds</b>				
General	18,659	45,060	(31,210)	32,509

#### 15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2020 £
Tangible fixed assets	704	704
Current assets	69,586	69,586
Current liabilities	(120)	(120)
Total net assets	70,170	70,170
	Unrestricted funds General £	Total funds at 31 December 2019 £
Tangible fixed assets	789	789
Current assets	31,960	31,960
Current liabilities	(240)	(240)
Total net assets	32,509	32,509

#### 16 Analysis of net funds

## Daneline International Charitable Foundation

### Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	<b>Total 2020 £</b>	<b>Total 2019 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	44,853	31,738
Charitable activities (analysed below)	23,662	13,291
Investment income (analysed below)	21	31
	<hr/>	<hr/>
Total income	68,536	45,060
<b>Expenditure on:</b>		
Raising funds (analysed below)	(25,032)	(25,676)
Charitable activities (analysed below)	(5,843)	(5,534)
	<hr/>	<hr/>
Total expenditure	(30,875)	(31,210)
	<hr/>	<hr/>
Net income	37,661	13,850
	<hr/>	<hr/>
Net movement in funds	37,661	13,850
<b>Reconciliation of funds</b>		
Total funds brought forward	32,509	18,659
	<hr/>	<hr/>
Total funds carried forward	70,170	32,509
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements.

## Daneline International Charitable Foundation

### Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	Total 2020 £	Total 2019 £
<b><i>Donations and legacies</i></b>		
Appeals and donations	44,853	31,738
	44,853	31,738
<b><i>Charitable activities</i></b>		
Primary purpose trading	812	378
Grants receivable	-	1,500
Other	22,850	11,413
	23,662	13,291
<b><i>Investment income</i></b>		
Interest on cash deposits	21	31
	21	31
<b><i>Raising funds</i></b>		
Fundraising costs	(19,522)	(18,977)
Opening stock	(546)	(588)
Closing stock	-	546
Closing stock	270	-
Trustees fees	(4,999)	(6,344)
Depreciation of office equipment	(235)	(263)
Staff training	-	(50)
	(25,032)	(25,676)
<b><i>Charitable activities</i></b>		
Travelling	(2,204)	(1,387)
Insurance	(339)	(334)
Use of home as office	(624)	(156)
Equipment repairs and renewals	-	(21)
Telephone and fax	(1,482)	(1,959)
Printing, postage and stationery	(610)	(663)
Sundry expenses	(67)	(81)
Advertising	(397)	(813)
Independent examiner's fee	(120)	(120)
	(5,843)	(5,534)

This page does not form part of the statutory financial statements.