

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

Trustees	Elisabeth de Figueredo Mrs Suzanne Satterley Mr Matthew Cripps Mrs Cerise Reed Mrs Kim Scotland
Other Officers	Alison Mossop - Patron
Senior Management / Leadership Team	Lissi de Figueiredo Suzanne Satterley, Treasurer
Charity Registration Number	1159035
Principal Office	22 Kings Lear Ilton Ilminster Somerset TA19 9HJ
Independent Examiner	Theobald & Co Independent examiner 66 Hendford Yeovil Somerset BA20 1UR
Bankers	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 £
Income and Endowments from:			
Donations and legacies		13,496	13,496
Charitable activities		26,196	26,196
Investment income	4	<u>1,643</u>	<u>1,643</u>
Total income		<u>41,335</u>	<u>41,335</u>
Expenditure on:			
Raising funds		(24,236)	(24,236)
Charitable activities		<u>(7,208)</u>	<u>(7,208)</u>
Total expenditure		<u>(31,444)</u>	<u>(31,444)</u>
Net movement in funds		9,891	9,891
Reconciliation of funds			
Total funds brought forward		<u>120,682</u>	<u>120,682</u>
Total funds carried forward	14	<u><u>130,573</u></u>	<u><u>130,573</u></u>
	Note	Unrestricted £	Total 2023 £
Income and Endowments from:			
Donations and legacies		30,604	30,604
Charitable activities		24,863	24,863
Investment income	4	<u>889</u>	<u>889</u>
Total income		<u>56,356</u>	<u>56,356</u>
Expenditure on:			
Raising funds		(32,123)	(32,123)
Charitable activities		<u>(6,219)</u>	<u>(6,219)</u>
Total expenditure		<u>(38,342)</u>	<u>(38,342)</u>
Net movement in funds		18,014	18,014
Reconciliation of funds			
Total funds brought forward		<u>102,668</u>	<u>102,668</u>
Total funds carried forward	14	<u><u>120,682</u></u>	<u><u>120,682</u></u>

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

The funds breakdown for 2023 is shown in note 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 £
Fixed assets			
Tangible assets	10	770	528
Current assets			
Stocks	11	885	698
Cash at bank and in hand	12	<u>129,118</u>	<u>119,836</u>
		130,003	120,534
Creditors: Amounts falling due within one year	13	<u>(200)</u>	<u>(380)</u>
Net current assets		<u>129,803</u>	<u>120,154</u>
Net assets		<u>130,573</u>	<u>120,682</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>130,573</u>	<u>120,682</u>
Total funds	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
Total for 2024	13,496	13,496
Total for 2023	30,604	30,604

3 Income from charitable activities

Daneline International Charitable Foundation

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

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

4 Investment income

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

5 Expenditure on charitable activities

	Unrestricted funds General £	Total funds £
Governance costs	7,208	7,208
Total for 2023	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
	£	£
Staff costs during the year were:		
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	2023
	No	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

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

11 Stock

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

12 Cash and cash equivalents

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

13 Creditors: amounts falling due within one year

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

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

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	<u>(200)</u>	<u>(200)</u>
Total net assets	<u>130,573</u>	<u>130,573</u>
	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>

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

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

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 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Legacies and bequests	492	-
Appeals and donations	13,004	30,604
	<u>13,496</u>	<u>30,604</u>
<i>Charitable activities</i>		
Primary purpose trading	3,951	3,218
Other	22,245	21,645
	<u>26,196</u>	<u>24,863</u>
<i>Investment income</i>		
Interest on cash deposits	1,643	889
	<u>1,643</u>	<u>889</u>
<i>Raising funds</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>Charitable activities</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.