

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025  
FOR  
ROLDA UK**

P B Syddall & Co  
Chartered Accountants  
Grafton House  
81 Chorley Old Road  
Bolton  
Lancashire  
BL1 3AJ



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FOR THE YEAR ENDED 30 JUNE 2025

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2025**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's main objectives and principal activity are to raise awareness of ROLDA Romania, and the ongoing plight of Romanian abandoned and homeless animals, estimated to be in the millions.

ROLDA UK is a branch (the "supporting organisation") of ROLDA Romania (the "global entity") and provides support for animal rescue efforts in Romania.

ROLDA manages two rescue shelters for dogs and one shelter for disabled and abused cats. Since the start of the Ukraine war, ROLDA Romania has been supporting around 40 rescues and other organisations in Ukraine to aid animals that have been impacted by the conflict. During 2025, we expanded our global support, by rescuing dogs exploited in puppy mills in Turkey and Bulgaria. These actions are helping to raise awareness of the charity globally.

ROLDA UK supports the activities of ROLDA Romania by enabling the UK public to donate towards our rescue work and sponsor or adopt a dog. Additionally, ROLDA UK applies for grants and other funding to help aid the work of ROLDA Romania. The organisation is constantly working towards developing new ways to support the parent charity in Romania.

Sadly, adoptions from Romania to the UK have decreased due to concerns regarding Brucellosis in stray dogs. But ROLDA UK appointed a new adoption manager which works on creating a reliable network of foster homes and also re-design the adoption program.

**Public benefit**

The trustees, having reviewed the Charity Commission guidance for public benefit and are confident that they meet the necessary requirements.

**ACHIEVEMENTS AND PERFORMANCE**

**Fundraising activities**

The charity mainly relies on individual donations through its website but also on grants, alongside adoption fees to fund its activities. Recently, ROLDA Romania's rescue work in Ukraine has helped to raise its profile, leading to an organic increase in donations.

As a relatively small charity in the UK, the main area of activity has been the raising of awareness within the UK population by advertising and promotion of the charity. We are developing a program to grow community fundraising.

**FINANCIAL REVIEW**

**Reserves policy**

The trustees have agreed that the charity's reserve policy is to maintain £35,000 on bank deposit to ensure the continuation of the charity.

In the year ended 30 June 2025 the monies at the bank exceeded approx £60,000 and the trustees recognised the need to distribute these funds in line with the charitable objectives.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

ROLDA UK, Registered Charity, No 1162690, is governed by a constitution adopted on 1 September 2015 and is a Charitable Incorporated Organisation. The constitution was revised in 2017 and 2023.



**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

The Executive Committee are the trustees for the purposes of charity law.

During the financial period covered by these accounts there has been one trustee who resigned and another new trustee is appointed after that period.

**Organisational structure**

At present the Executive Committee has three members.

Ms E Costin was responsible for the day to day running of the charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1162690

**Principal address**

Suite 9273  
PO Box 4336  
Manchester  
M61 0BW

**Trustees**

Ms E Costin  
Ms A Wilson (appointed 15.7.24) (resigned 1.9.25)  
Ms A Branza  
Ms M Nolan (appointed 1.9.25)

**Independent Examiner**

A J Syddall M.A., F.C.A.  
P B Syddall & Co  
Chartered Accountants  
Grafton House  
81 Chorley Old Road  
Bolton  
Lancashire  
BL1 3AJ

Approved by order of the board of trustees on 1 October 2025 and signed on its behalf by:

Ms E Costin - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ROLDA UK**

**Independent examiner's report to the trustees of ROLDA UK**

I report to the charity trustees on my examination of the accounts of ROLDA UK (the Trust) for the year ended 30 June 2025.

**Responsibilities and basis of report**

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

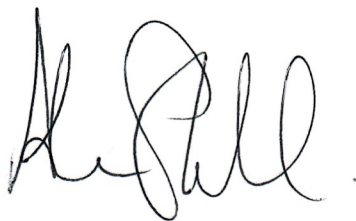
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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

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.



A J Syddall M.A., F.C.A.

The Institute of Chartered Accountants in England and Wales

P B Syddall & Co  
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Grafton House  
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1 October 2025



STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2025

|                             | Notes | 30.6.25<br>Unrestricted<br>fund<br>£ | 30.6.24<br>Total<br>funds<br>£ |
|-----------------------------|-------|--------------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM  |       |                                      |                                |
| Donations and legacies      |       | 81,679                               | 141,057                        |
| EXPENDITURE ON              |       |                                      |                                |
| Charitable activities       |       | 135,208                              | 49,588                         |
| Charitable activities       |       |                                      |                                |
| NET INCOME/(EXPENDITURE)    |       | (53,529)                             | 91,469                         |
| RECONCILIATION OF FUNDS     |       |                                      |                                |
| Total funds brought forward |       | 117,025                              | 25,556                         |
| TOTAL FUNDS CARRIED FORWARD |       | 63,496                               | 117,025                        |

The notes form part of these financial statements



ROLDA UK

BALANCE SHEET  
30 JUNE 2025

|  | Notes | 30.6.25<br>Unrestricted<br>fund<br>£ | 30.6.24<br>Total<br>funds<br>£ |
|--|-------|--------------------------------------|--------------------------------|
| <b>CURRENT ASSETS</b>                            |       |                                      |                                |
| Cash at bank                                     |       | 64,748                               | 117,985                        |
| <b>CREDITORS</b>                                 |       |                                      |                                |
| Amounts falling due within one year              | 4     | (1,252)                              | (960)                          |
| <b>NET CURRENT ASSETS</b>                        |       | <u>63,496</u>                        | <u>117,025</u>                 |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | 63,496                               | 117,025                        |
| <b>NET ASSETS</b>                                |       | <u>63,496</u>                        | <u>117,025</u>                 |
| <b>FUNDS</b>                                     |       |                                      |                                |
| Unrestricted funds                               |       | 63,496                               | 117,025                        |
| <b>TOTAL FUNDS</b>                               |       | <u>63,496</u>                        | <u>117,025</u>                 |

The financial statements were approved by the Board of Trustees and authorised for issue on 1 October 2025 and were signed on its behalf by:

Ms E Costin - Trustee



The notes form part of these financial statements



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**1. STATUTORY INFORMATION**

ROLDA UK is a registered charity, registered in England and Wales. The charity's registered number and registered office address can be found in the Reference and Administrative Details section of the Trustees Report.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Critical accounting judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies the trustees are required to make judgements estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period or in the period of revision and future periods where the revision affects both current and future periods.

There were no estimate or assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.





NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2025

2. ACCOUNTING POLICIES - continued

Going concern

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                              | 30.6.25      | 30.6.24    |
|------------------------------|--------------|------------|
|                              | £            | £          |
| Trade creditors              | 292          | -          |
| Accruals and deferred income | 960          | 960        |
|                              | <u>1,252</u> | <u>960</u> |

5. RELATED PARTY DISCLOSURES

During the year the charity has transferred £90,000 (2024 - £39,000) to ROLDA Romania, its parent charity.



ROLDA UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2025

|                                 | 30.6.25<br>£           | 30.6.24<br>£         |
|---------------------------------|------------------------|----------------------|
| <b>INCOME AND ENDOWMENTS</b>    |                        |                      |
| <b>Donations and legacies</b>   |                        |                      |
| Donations                       | 78,482                 | 131,448              |
| Gift aid                        | 2,397                  | 7,209                |
| Adoption fees                   | 800                    | 2,400                |
|                                 | <u>81,679</u>          | <u>141,057</u>       |
| <b>Total incoming resources</b> | <b>81,679</b>          | <b>141,057</b>       |
| <b>EXPENDITURE</b>              |                        |                      |
| <b>Charitable activities</b>    |                        |                      |
| Telephone                       | 160                    | 200                  |
| Postage and stationery          | 450                    | 123                  |
| Advertising                     | 2,835                  | -                    |
| Sundries                        | 1,125                  | 156                  |
| Subscriptions                   | 2,057                  | 305                  |
| Software subscriptions          | 1,704                  | 696                  |
| Computer and office equipment   | -                      | 569                  |
| Office administration expenses  | 905                    | 150                  |
| Accountancy                     | 960                    | 960                  |
| Consultancy                     | 29,688                 | 2,785                |
| Online Giving fees              | 415                    | 315                  |
| Bank charges                    | 30                     | 15                   |
| Pet Expenses                    | 4,879                  | 4,214                |
| Scratchcard winnings            | -                      | 100                  |
| ROLDA Romania                   | 90,000                 | 39,000               |
|                                 | <u>135,208</u>         | <u>49,588</u>        |
| <b>Total resources expended</b> | <b>135,208</b>         | <b>49,588</b>        |
| <b>Net (expenditure)/income</b> | <b><u>(53,529)</u></b> | <b><u>91,469</u></b> |

This page does not form part of the statutory financial statements

